



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 REPORT CUSTOMIZED GUIDE

25.07.2022

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Reference to the Description of Action (DoA)

Component	Component 1: Effective Local Service Delivery
Activity	A.1.1.8 Develop a Performance Management System to Be Adopted in MMs and District Municipalities
Output	Voluntary Local Review Guide



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Abbreviations

USA	United States of America
MM	Metropolitan Municipality
UN	United Nations
COG	Council of Governors
DAC	Development Assistance Committee
Eurostat	European Community Statistical Office
HLPF	UN High Level Political Forum
ICLEI	Local Governments for Sustainability
IGES	Japanese Institute of Global Environmental Strategies
OECD	Organization for Economic Cooperation and Development
SDSN	Sustainable Development Solution Network
SDG	Sustainable Development Goals
UCLG	United Cities and Local Governments
UCLG-MEWA	United Cities and Local Governments – Middle East and West Asia Section
UN	United Nations
UN-Habitat	United Nations Human Settlements Programme
UNDESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNSG	United Nations Secretariat
VLR	Voluntary Local Review
VNR	Voluntary National Review
NUA	New Urban Agenda

1. Introduction

VLR efforts have become one of the main tools for the realization of the United Nations Agenda for 2030 and the Sustainable Development Goals (SDGs) of local administrations. When considered together with the VNRs prepared at the national level, VLRs are important building stones for taking joint steps towards sustainable development and monitoring progress. VLRs constitute a complementary component in the realization of the United Nations Agenda for 2030 by involving local stakeholders in the process and adding local solution proposals to approaches adopted at the national and international levels.

It is on the agenda of local administrations in almost all countries to prepare VLR reports. Leading studies were initiated in the USA (New York, Los Angeles), Japan (Kitakyushu, Shimokawa and Toyama) Sweden in this regard. The VLR reports were prepared and shared shortly after.

There is no uniform working definition for VLRs. Although VLR reports are essentially based on SDGs, these two documents have inherently different structures and contents. Various approaches have also been developed in preparation for these reports. Reasons for this diversity include heterogeneity of local administrations and local players, differences in fields of activity, and factors such as population, national environment, resource structure etc.

While VLR studies increasingly attracted voluntary efforts, local administrations had an increasing need for guidance and support throughout the process. UCLG and UN-Habitat contributed to the development of a series of learning and training modules for the localization of SDGs especially by encouraging learning among governments and local communities in cooperation with UNDP and other local and global partners. These organizations prepared guides to provide key information, offer guidance and present recommendations for local administrations interested in creating an evaluation to fulfil their objective. Of these guides published in two volumes, the first volume translated to Turkey is titled “Comparative Analysis of Current VLR Reports” and the second “Towards New Generation VLRs: Discovering the local-national connection”.

Local administrations in Turkey are getting more eager to prepare VLRs. At the same time, there is a need for guiding local administrations in line with the Turkish public system. The present study intends to make a start in this area. The guides prepared by UCLG and UN-Habitat were taken as a basis in the preparation of this guide. Furthermore, reviewing certain exemplary VLR reports from various countries helped adopt a common perspective at the international level. The VLRs already prepared in our country for the adaptation of the guide to Turkey were reviewed and lessons learned were reflected in this study.

2. An Overview of Local VLR Applications in Selected Cities

This section briefly analyzes the VLR experiences of 8 cities, which prepared voluntary local review reports in different parts of the world, using various perspectives. It particularly discusses the VLR preparation initiative; the schematic structure on which the VLR is built; the relationship between the national VNR, if any, and national sustainable development; utilization of indicators; local data, and stakeholder participation. In addition, the localization of SDGs, preparation of VLR reports, and the alignment of the reports with the central government were discussed as basic points to provide a comparative analysis framework for review. Some of the criteria sought for the selection of the 8 cities were the city's population, the contribution made by the city by leading the VLR process in its own area or globally, and ensuring geographical diversity. The following cities were selected for this analysis: Barcelona (Spain), Bristol (United Kingdom), Buenos Aires (Argentina), Cape Town (Republic of South Africa), Helsinki (Finland), Kitakyushu (Japan), Los Angeles (USA), and New York (USA) (Ciambra, 2020).

2.1. Barcelona (Spain)

Barcelona prepared its first report in early 2019 as a result of an initiative taken by Barcelona Municipality. Aimed at forging and strengthening alliances with citizens, stakeholders, the private sector, and public administrations in order to achieve the SDGs, this study was administered by the Technical Council for Strategic Planning. Focusing on the SDG implementation strategy, the document consists of 181 pages. The key institutions in charge of preparing the document were a special unit within Barcelona Municipality and a board comprising participants from different municipal units. 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. 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.

2.2. 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.

2.3. 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 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.

2.4. Cape Town (Republic of South Africa)

A 27-page localization report led by Cape Town MM 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 in the framework of ensuring stakeholder participation, an inter-city learning events and activities mechanism, which involved stakeholders and academic partners, was put into motion.

2.5. 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.

2.6. 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 in 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.

2.7. 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.

2.8. New York (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.

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2.9. 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 also supported by a special-purpose alliance (Bristol SDG Alliance) composed of stakeholders in addition to the City Council's support.	UNDESA Guidelines	17 SDGs	Local indicators were adapted to the SDG framework	Six-week community discussions were 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.

City	Coordinating institution of the VLR	The report on which the VLR is schematically based	Utilization of Indicators	Utilization of Local Data	Stakeholder Participation
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 SDGs to the extent possible.	Data was collected and analyzed at the local level.	An inter-platform among all social stakeholders. Community involvement in education and awareness-raising activities.
Los Angeles	City Council	Partly UNSG model	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	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.

City	Coordinating institution of the VLR	The report on which the VLR is schematically based	Utilization of Indicators	Utilization of Local Data	Stakeholder Participation
	municipal institutions.				

3. Locating Community of Practice on VLR Map

3.1 Descriptions and Evaluations of the Guide

The UN Secretariat issued standardized guides to help national governments prepare their own Voluntary National Reviews at the beginning of the SDG global monitoring process. These guides were also used as a reference for certain VLR reports in the absence of a special guide for preparing draft VLRs. On the other hand, there is no institution to be officially in charge of reviews prepared by local administrations. While some local administrations titled their documents 'voluntary local reviews' by highly acknowledging the recent process, most of them prepared spontaneous reports directly referring to the UN Agenda 2030 or any other local or national sustainable development strategy, vision or action plan.

Some UN organizations tried to provide reference documents for local administrations interested in being involved with the SDG monitoring process. Moreover, the Local 2030 platform compiled resources, information and data directly from the local level to improve and facilitate the localization process in various areas and administrative cultures within the UN system. UN-Habitat, the co-chair of the Local 2030 Secretariat, played an active role in the standardization of the local review process while helping local administrations in various countries and it especially created frameworks for VLR guides to report on SDG 11 (Sustainable Cities and Communities) and SDG 13 (Climate Action). It also assisted UN Local Commissions in defining the local guides. IGES established a VLR laboratory which compiled related examples for local monitoring and review since the early stages of the global VLR movement. The Institute offered support to four Japanese cities, some of which prepared the first VLRs, in preparing their own reviews. The Joint Research Centre of the European Commission prepared an assertive and diligent European Handbook in local reporting on SDGs in February 2020. The European Handbook offered a catalogue of 71 local indicators for VLRs in European cities. Some cities including Bristol developed their own tools to support VLR initiatives and emphasized the importance of local monitoring as an indicator of increasing transparency, accountability and joint ownership of SDGs.

Table 1. List of current VLRs with basic data on government, population and VLR structure

Links	Local administration	Type	Year	Time (# of pages)	Region	Population	Document Type
PDF	Barcarena	Municipality	2018	42	LAC	121,190	Localization report
PDF	Barcelona	Municipality	2019	181	Europe	1,620,343	SDG implementation strategy agenda
PDF	Basque Country	Regional Government	2018	67	Europe	2,189,534	SDG implementation strategy agenda
PDF	Besançon	Municipality	2018	95	Europe	115,934	Localization report VLR
PDF	Bristol	Unitary Authority	2019	70	Europe	463,400	VLR
PDF	Buenos Aires	Autonomous Government	2019	106	LAC	2,891,082	VLR
PDF	Busia	District	2019	16	Africa	893,681	VLR
PDF	Canterbury	Municipality	2019	33	Europe	55,240	Implementation Report
PDF	Cape Town	MM	2019	27	Africa	3,776,000	Localization report (see Gothenburg)
PDF	Cauayan City	Municipality	2017	7	ASPAC	129,523	City addresses in SDGs
PDF	Chimbote*	Municipality	2020	70	LAC	365,534	VLR
PDF	Deqing	District	2017	85	ASPAC	428,000	Implementation Report VLR
PDF	Gothenburg	Municipality	2019	37	Europe	579,281	Localization report (see Cape Town)
PDF	Hamamatsu	Municipality	2019	48	ASPAC	791,707	VLR
PDF	Helsinki	Municipality	2019	84	Europe	650,058	Implementation Report
PDF	Kitakyushu	Municipality	2018	58	ASPAC	940,978	VLR
PDF	Kwaie	District	2019	15	Africa	866,820	VLR
PDF	La Paz	Municipality	2018	98	LAC	757,184	Implementation Report
PDF	Los Angeles	Municipality	2019	140	NORAM	3,990,456	VLR
PDF	Malaga	Municipality	2018	61	Europe	571,026	Implementation Report
PDF	Mannheim	Municipality	2019	88	Europe	309,370	Implementation Report

PDF	Marsabit	District	2019	16	Africa	459,785	VLR
PDF	Mexico City	Autonomous Government	2017	98	LAC	8,918,653	Implementation Report
PDF	New Taipei	Municipality	2019	131	ASPAC	4,014,560	VLR
PDF	New York	MM	2018 2019	104 118	NORAM	8,398,748	VLR
PDF	Niteroi	Municipality	2020	-	LAC	496,696	To be published
PDF	NR-Westfalen	Regional Government	2016	49	Europe	17,912,134	Sustainable development strategy
PDF	Oaxaca	Regional Government	2019	85	LAC	3,967,889	VLR
PDF	Santa Fe	Regional Government	2019	64	LAC	3,194,537	Implementation Report
PDF	Santana de Parnaíba	Municipality	2019	48	LAC	126,574	VLR
PDF	São Paulo	Regional Government	2019	130	LAC	45,538,936	Implementation and compliance report
PDF	Shimokawa	Municipality	2018	60	ASPAC	3,836	VLR
PDF	Suwon	Municipality	2018	35	ASPAC	1,241,311	Implementation report for SDG 1
PDF	Taipei	Municipality	2019	80	ASPAC	2,635,286	VLR
PDF	Taita Taveta	District	2019	21	Africa	381,210	VLR
PDF	Toyama	Municipality	2018	56	ASPAC	415,884	VLR
PDF	Valencian Country	Regional Government	2016	22	Europe	5,003,769	Localization report
PDF	Wallonia	Regional Government	2017	65	Europe	3,633,795	Strategic report

Notes: Chimbote's report includes data and processes on two municipalities, namely Chimbote and New Chimbote, which are located in neighbouring metropolitan regions but in two different cities on administrative terms. Data includes figures obtained from both municipalities.

3.2 Evaluation for Turkey

In Turkey, UCLG-MEWA continued their support for local administrations that were eager to prepare VLRs. The guide prepared by UCLG was translated into Turkish and training and counselling support was offered to municipalities in the VLR preparation process. UCLG-MEWA also conducts the Pilot Project for Mapping of SDGs in Turkey. According to the analysis performed by UCLG-MEWA, the main achievements from the VLR process are ownership at the president level, institutional structure and coordination mechanisms, strong cooperation with local stakeholders, cooperation with national statistics units and participation in global communities. Problems in VLR processes mainly include the lack of local data and indicators, lack of a global draft report, lack of awareness among public and municipality personnel, VLR causing additional burden of reporting, and lack of local/national coordination. UNDP also continues their support activities for the improvement of VLR processes.

4. A Typology of Voluntary Local Reviews: Criteria and Trends

4.1. Who Takes Part in the VLR Process? Institutional Ownership and Governance

4.1.1 Descriptions and Evaluations of the Guide

Most of the current VLRs were prepared by obtaining technical and political assistance from municipalities or local administrations. In general terms, VLRs are reports produced as a result of joint efforts by different divisions of local administrations. As it is possible to understand the level of knowledge and awareness of the international and global development policy of the local administration that prepared the report through the VLR, it is common to rely on the expertise and support of international relations divisions or authorities in the preparation of VLRs. Similarly, service units and expert teams can more clearly contribute to the localization and achievement of certain SDGs within their own field of competence and impact. However, there is a certain amount of diversity even within the group.

For example, the leading Japanese cities of Kitakyushu, Shimokawa and Toyama, which announced the VLRs in 2018, were supported by IGES, an active institution throughout the country that built strong cooperation with the mayors of these cities, specialized in research and new policy development and was supported by the Japanese government. Similarly, Deqing State in China published the 2017 SDG Implementation Report as a result of the studies of a group comprising more than 30 scientists and technical experts from various universities and research institutes in its own region and other regions in the country. This report was prepared with the support of multiple national government divisions including the Chinese National Bureau of Statistics, but it was less based on the efficient participation of local institutions and their representatives. It can be given as an eye-opening example that New York city developed its first VLR in 2018 through New York Municipality International Relations Office, in close cooperation with Operations and Climate Policy and Programme offices and in consultation with other related municipality institutions. Barcelona city prepared its first VLR report in early 2019 under the management of the Barcelona Municipality. Led by the Technical Committee of Strategic Planning, this study clearly refers to the need for designating a special commission member for the UN Agenda 2030 to build and reinforce alliances with citizens, stakeholders, the private sector and other public administrations in order to achieve the SDGs. The Barcelona VLR strengthened the global leadership of Barcelona with regard to the localization of SDGs.

In most cases, the presence of academia and research institutes is essential for preparing and supporting various VLR reports. Bristol city benefited from the partnership of the Cabot Environment Institute of Bristol University, the research body which coordinated the production of the VLR report. The project, which was inspired by the fact that Bristol was the European Green Capital in 2014, is also in compliance with the vision in the UN Agenda 2030. The preparation process for Bristol VLR also involved local stakeholders from the Citizens' Assembly. This close cooperation built in the framework of SDGs also created a suitable environment for bringing various groups together. A federation comprised of Mistra Urban Futures, a research organization at Chalmers University in Gothenburg (Sweden), and research teams is another interesting example; it helped and encouraged the implementation of the comparative urban study in nine cities on four continents to draft their own location reviews and evaluations.

There is a different kind of bottom-up ownership behind the VLR report in Canterbury city in England. In this example, the co-management which performs the monitoring process is a group of local associations

and organizations comprised of citizens who attended the Canterbury SDG Forum. This specific style of joint government created in a rather small municipality, which had a population of 55,000 in 2011, successfully included municipality and district municipality governments in the reporting process, provided data and position papers and politically legitimised them. The strong position of this special arrangement distinguishes the VLR example from other reports, in that the available resources also focused on the qualitative evaluation of policy outcomes in addition to the strategic commitments of local and state organizations. Moreover, the VLR also offered bottom-up recommendations, requests and next steps, and recommendations for possible improvements in localization. On the other hand, the VLR report prepared for Los Angeles city in the USA is very different from the Canterbury VLR example. Throughout the four stages of the preparation methodology, the Los Angeles VLR report was designed and managed not by the urban or cultural institutions, but in close cooperation with researchers and academic institutions. The Los Angeles evaluation typically follows the directives of the United Nations Secretariat and combines a general qualitative evaluation which includes a policy-based approach and a local data cluster, the careful setting of SDGs, and targets that are aligned with the urban local context. All related data is gathered in a database and portal with free access to evaluate compliance with the official and localized SDG performance indicators.

In terms of powers, administrative boundaries, roles and political legitimacy; considering their relations with both the national government and local administrations, the chain of responsibility and accountability behind the creation of a VLR Report is especially important when it comes to cities, districts and comparable second-tier local administrations. In many different contexts, the global monitoring process for SDGs and localization strengthened some of the participating governments to the extent that they managed to systematize a sustainable development strategy and clearly align it with SDG and sub-targets, and prompted an inclusive joint ownership process with their own regions and communities. The drafting process of VLR and political responsibility is the essence of the VLR report. The right localization should result from the full authority participation of various local components. So far, the inputs of municipality divisions and service units have been the main driving force in the creation of VLR reports. At the same time, there are a few examples of bottom-up entrepreneurship with regard to reporting at the local level, i.e., citizens' unions, civil society initiatives and local stakeholder forums. The academia can also support the VLR preparation process by organizing information and providing resources.

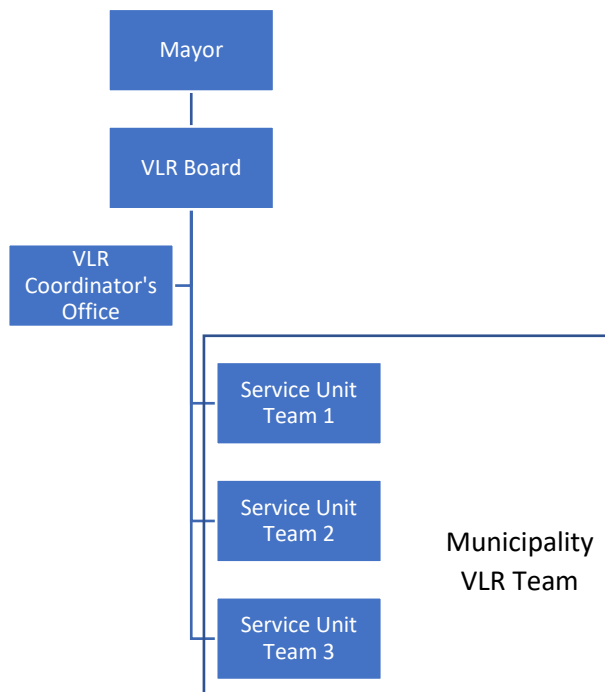
4.1.2 Recommendations for Turkey

Current efforts to create VLRs in Turkey are maintained under the direct responsibility of municipalities or by civil formations supported by municipalities. Municipalities are the most effective local institutions for activating local dynamics and ensuring the participation of local stakeholders in the process. The legal status of municipalities provides basic legitimacy for VLR preparation and allows for preparing a VLR which is to be acknowledged at the international, national and local levels through the coordination and ownership of the municipality.

The participation of internal municipal stakeholders in the process plays an important role in the VLR preparation approach coordinated by municipalities. The efficient management of the process requires the operation of units specialised in different areas in the municipality. The studies of these units will play the role of guiding external stakeholders in their specific fields, facilitating access to data and establishing a connection between institutional targets and SDG targets. Moreover, many SDGs require contributions

from multiple units. For this reason, it is required to establish strong coordination mechanisms in the municipality.

The approach that was already created by municipalities for strategic planning purposes can be used in this intra-institutional coordination mechanism. The “Strategic Planning Guide for Municipalities” provides a detailed job description to create institutional ownership and coordination mechanisms. In this framework, it can be recommended to develop an intra-institutional structure for VLR coordination similar to the one below.



Mayor: Undertakes political ownership of the process. Officially establishes the VLR coordinator’s office and makes necessary assignments. Manages senior-level relations with the external stakeholders of VLR. Takes measures to ensure the participation of all units of the municipality in the process (regulations, announcements, motivation meetings etc.). Performs activities to demonstrate the municipality’s VLR ownership. Guides the VLR board about compliance between VLR priorities and institutional priorities.

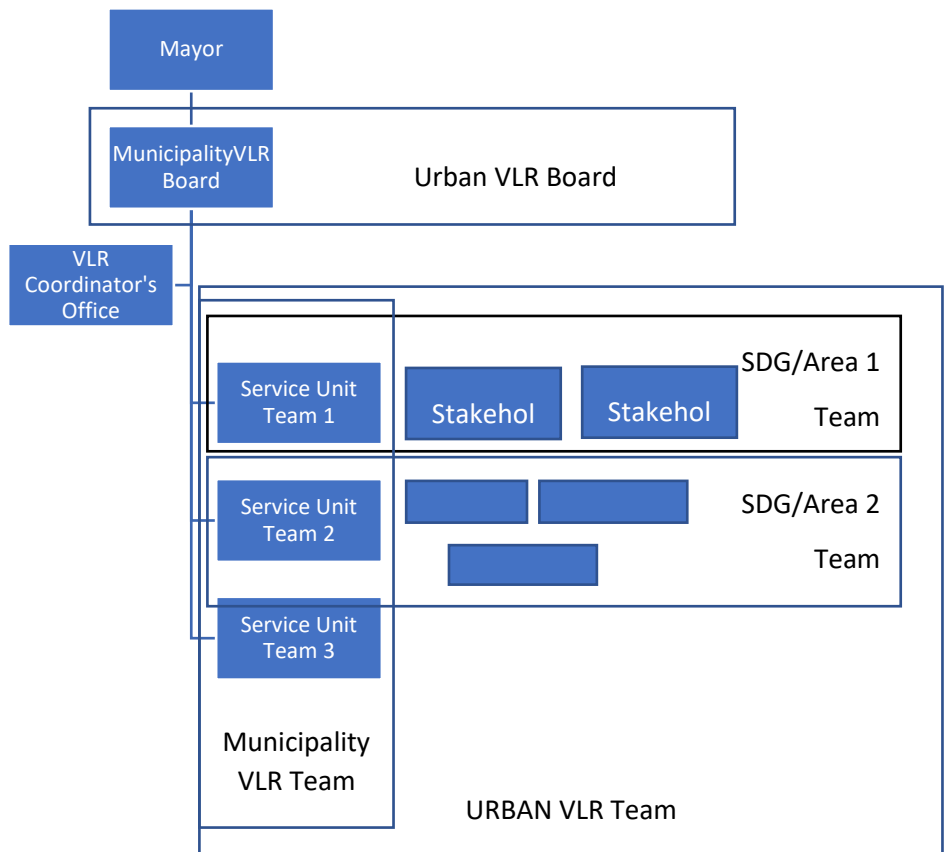
VLR Board: Comprised of department heads directly related to SDGs and heads of units that play a supporting role in the VLR process, under the presidency of an assistant general secretary. Makes decisions on the establishment of VLR management, VLR priorities, institutional participation, unit teams and VLR teams. Makes an institutional review of the VLR outputs and outcomes.

VLR Coordinatorship: In current VLR preparations, it is observed that this function is largely undertaken by the international relations units, which sometimes makes it hard to establish a connection between the municipality’s institutional priorities and resources and VLR. It can be recommended that the VLR coordinatorship is undertaken by Strategy Development Units (SDUs), with the contributions of the international relations unit. If the coordinatorship is managed by the international relations unit, the coordinating team should be contributed by SDUs.

Service Unit Teams: Priority SDGs and service units should be matched. Functions such as collecting and tracking basic data, stakeholder analysis and participation on an SDG basis, and creating main priorities for the municipality with regard to the related SDG, should be performed by service unit teams. When SDG responsibility is undertaken by other institutions in the city/district where the VLR is prepared (for example, the provincial directorate of health for health-related topics), the service unit team should play a supporting role.

Municipality VLR Team: Comprised of the representatives of service unit teams. Allows for creating VLR main outputs through participatory methods.

However, it should not be assumed that the structure created in the municipality will undertake the responsibility for preparing the entire VLR. The relationship between the municipal structure and the overall VLR to be prepared with urban stakeholders can be established as follows.



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.

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

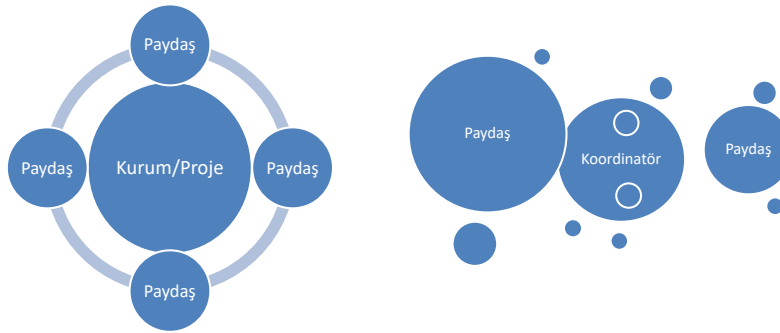
institution's expectations from stakeholders and the stakeholders' expectations from the VLR should be mutually manifested. The strategy for stakeholder management should be determined at the beginning of the process, depending on such analyses and evaluations.

The stakeholder structure of the VLR prepared for the city has different qualities from institutional strategy papers. Such qualities can be listed as follows:

- Stakeholder diversity, organization level, and willingness to participate are higher compared to the institution/project stakeholders.
- In some areas, stakeholders are more effective than the coordinator institution.
- In some areas, responsibility does not lie with the coordinating institution.
- In some areas, target setting, implementation, data provision and monitoring cannot be provided without the contribution of stakeholders.
- The exclusion of certain segments can compromise the legitimacy of the study.

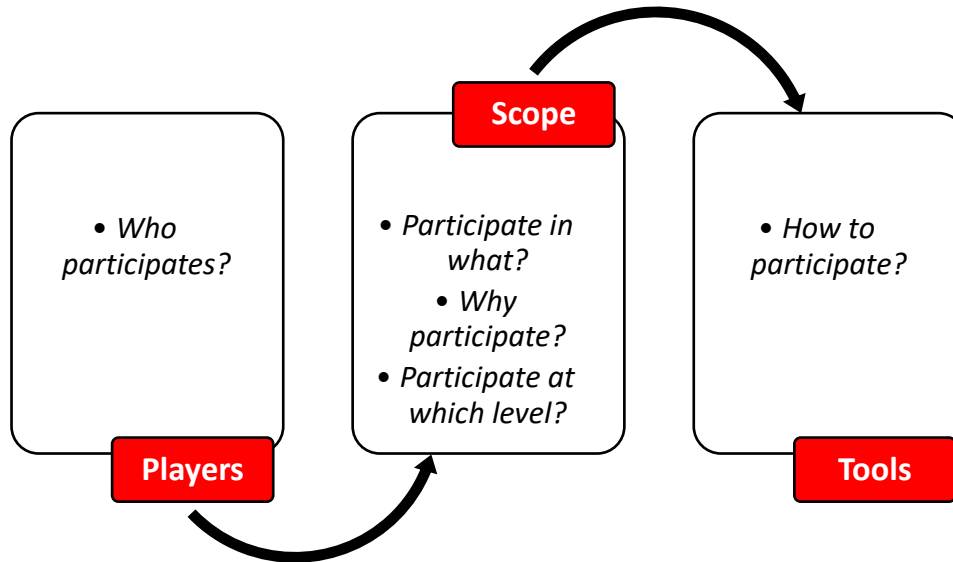
When comparing the VLR stakeholder map with the traditional stakeholder structure at the institutional level, the potential structure is more complicated. Such a complicated structure requires designing stakeholder management processes in further detail.

Geleneksel Paydaş Yapısı VLR Paydaş Yapısı



It is extremely important to design participation mechanisms at the beginning of the process in VLR efforts. How to ensure participation should be designed in detail at the planning, implementation and monitoring stages of VLR. The participation method should be defined based on 3 main components (actor, scope and tool), all of which should be defined entirely in relation to one other (Figure 3).

Graph 1. Main Components of the Participation Mechanism



Source: Gültaşlı, Metehan and İpek Kovancı (2022) *Yerel Düzeyde Katılımcı Mekanizmaların Geliştirilmesi, As-Yet-Unpublished LAR-III Project Report.*

The VLR actors should be identified completely and accurately in ensuring participation. The groups of actors may be the following:

- Public organizations
- Non-governmental organizations
- Private sector
- Universities
- International organizations
- Citizens

Institutions in each group should be identified. For example, the “citizens” definition is insufficient to separately determine the expectations and participation level of citizens. It is essential for VLR studies to distinguish between disadvantaged groups, income groups, and persons from a certain field of activity or a certain region among citizens. The relationship level of such actors with the overall VLR and each SDG should be determined.

A significant part of local public services in Turkey are provided by the central government. Active support of the central government and its regional/provincial organizations to the process is an absolute necessity in an inclusive local review study. Participation of the central government in the VLR process can be coordinated by Development Agencies. Regional/provincial directorates can be included in VLR studies directly or coordinated by the governorship/district governorship.

In MMs, municipal services are shared by the MM and district municipalities. To perform VLR in an inclusive manner, districts should be represented in VLR processes to be prepared at the provincial level and cooperation should be established with the MM for the VLRs to be prepared at the district level.

Universities are public institutions that can be used at the local level in the analyses to be conducted under VLRs and in formulating the VLRs. There is at least one university in every province in Turkey. The inclusion of universities in the VLR process can contribute to further objective evaluation and reporting.

The scope of participation and participation tools should be taken into account together. One of the main misconceptions about participation is the assumption that all participants participate at the same level and with a similar method. However, participation should be regarded as a spectrum.



Information is the lowermost level of the participation spectrum. It is useful when unidirectional communication is sufficient and bidirectional dialogue is not expected or cannot be established. Methods that can be used for providing information include bulletins, website announcements, webinars and print, visual and social media tools.

Participation can be provided in the form of *consultation* where the situation requires drawing on the experiences and knowledge of stakeholders. In this method, the decision-making power is fully vested in the counselee. Various consultation methods include focus group studies, questionnaires, meetings, institutional correspondence and web-based platforms.

Above the consultation type participation is *involvement*. In this method, while the decision-making power is again vested in the counselee, participants are expected to produce outcomes that have a more direct effect on decision-making, such as formulating alternatives and policy recommendations. The main methods involved are workshops, requesting recommendations and offers, organization of forums and councils.

Collaboration is a necessary form of participation where stakeholder powers and responsibilities are higher. In collaboration, decisions are taken together. Collaboration mechanisms can include study groups, permanent or ad hoc committees, and joint project execution.

In some cases, the stakeholder may have more responsibilities or expectations with regard to the topic than the coordinating institution, in which case empowerment can be the right option. In this alternative, decision-making responsibility is left to the stakeholder. However, the authorized stakeholder and coordinating team should jointly decide on the desired outcomes and the study method for efficient management of the process.

There are some institutional mechanisms to ensure the participation of different segments in Turkey in management processes. Citizens' Assemblies are institutional structures that should be used first for the participation of civil society and certain segments. However, it should also be designed how non-organized disadvantaged groups can participate in the process. Similarly, the power of professional organizations in bringing the private sector together should be utilized and it should be ensured that the private sector is involved in the VLR processes in an organized manner.

4.2. Where Does VLR Stand in Local, National and Global Design?

4.2.1 Descriptions and Evaluations of the Guide

This issue is related to the further comprehensive topics of intergovernmental coordination (in addition to multilevel governance and institutional regulations) and it affects the allocation of resources, roles and capacities between local administrations at all levels. In fact, some VLR reports result from dialogue and cooperation between organizations. For example, all of Busia, Kwale, Marbasit and Taita Taveta states of Kenya contributed to general reporting efforts undertaken by the Kenyan National Government under the rule of COG that brought every state governor together. The SDG Contact Office of the COG Secretariat issued its own local reports as part of a larger process to involve state governments.

However, most VLRS are not directly connected to local or national SDG strategies and approaches. The presence of such connections should not be considered a prerequisite for starting a VLR process. For example, Helsinki city developed its VLR report as a full municipal initiative. It was modelled after the New York VLR, which is an important one among VLR reports, and various city agencies took part in the preparation of the material. On the other hand, it is in no way associated with the initiatives of the Finnish government, which presented its evaluations in the first HLPF in 2016. Still, the general national attitude towards sustainable development, global agenda and multilateralism created the necessary enabling environment to make Helsinki the first European capital to prepare a VLR report.

The biggest impact that VLR reports can create is generally at the local administration level. SDGs have been presented since the beginning as an effective framework that encourages synergy among industrial policies which stand separately from each other due to their interdependent and indivisible structures. SDGs can only be truly achieved if they are implemented holistically in the scope of the UN 2030 Agenda and in terms of their overall structure. Implementation of SDGs at the local level does not only include the participation of units within the boundaries of the localization process; it has also encouraged local administrations to prioritize operation, cross-sectoral initiatives, and institutional decision-making by overcoming internal obstacles and disunity.

Considering the examples of relevant cities, the objective of the Barcelona Municipality is to establish a cross-committee that can represent different sectors in which the municipality operates and measure the success of SDGs in the local sphere and across society while creating an effective body for the UN 2030 Agenda. In another example, the unofficial coalition of citizens, stakeholders and organizations who organized under the Bristol SDG Alliance managed to receive funding and support from local academic institutions and successfully lobbied for the localization of SDGs in the form of an urban plan. The platform also called for the mayor to integrate SDGs and the UN 2030 Agenda in all aspects of public administration and policy-making.

Although it did not formulate an official VLR, Córdoba city of Argentina, which is a metropolitan area with a population of 1.5 million and a state capital, sided with eight local administrations in a project led by the OECD: A local approach to SDGs was designed to help local administrations “prioritize, put in order, plan and budget” in line with the targets and requirements of SDGs. Under the OECD project, Córdoba initiated an institutional creation process leading to the establishment of an Inter-Ministerial Round Table attended by all local administration levels, ministries, secretariats, government agencies and members to prioritize and align the priorities of each business sector with SDGs.

There are overlapping and contradicting roles and powers among public sector agencies in Los Angeles. The solution developed in such an environment was to engage as many stakeholders as possible in the process including other local administrations, academia and the private sector and make the key indicators of the VLR report compatible with the indicators of stakeholder organizations. Similarly, Oaxaca state of Mexico established multi-local study committees on the three main SDG components, which are social inclusion, economic growth and environmental sustainability.

It should be noted that a few VLR reports brought to public opinion the ability of a local administration to productively use the global framework of SDGs and sustainable development. For example, Mexico refers to participation in the UCLG, ICLEI and Global Task Force as the driver of change and accelerator of increased awareness, participation and joint leadership. Although it is a clear strategic pathway for big MMs with significant resources, it is also an unmissable opportunity for other members of the community of local administrations. One of the main goals of the UCLG Community of Practice supported by the UN Habitat is to facilitate such participation and commitment through VLR and at the same time, provide as many tools as possible to allow member cities and local administrations to get the best use of opportunities. Vertically, most VLRs are not directly linked with national strategies, but some of them constitute an important part of the national monitoring process. Horizontally, many VLR reports have a huge impact on local administrations and the integration of the new policy-making process. Reporting process facilitates creating a common strategy in the framework of SDGs.

4.2.2 Recommendations for Turkey

The first VLR studies in Turkey were prepared in a structure that covers a city in its entirety, and all SDGs. This approach requires significant integration of the national level with the local level. 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.

In preparing VLR reports, it is necessary to consider the legal framework for local services, the development plans which show priorities at the national level, and the VNR report prepared by the central government. For the VNR to provide VLRs with a framework and clearly models its complementary aspect will facilitate the establishment of this relationship. In the upcoming period, the central government can be expected to prepare a guide for the VNR-VLR relationship based on national strategies and priorities.

Establishing the application methods and approaches that have been or are to be developed will help shape VLR not only as a current situation analysis in sustainable development but also as an implementation and planning tool. Integrating these methods and approaches with the Turkish system will improve implementation efficiency. One of the tools to demonstrate a will to implement VLR objectives is strengthening the relationship between VLR and institutional strategic plans prepared at the

local level. In this framework, matrixes that match strategic plan objectives with VLR objectives may be considered as a method to align institutions with VLRs.

4.3. What Is The Content of VLR Reports? Structure, Key Points and Outputs

4.3.1 Descriptions and Evaluations of the Guide

Various VLR reports refer to the official recommendations for preparing VLR reports that the UN Secretariat published in 2016 and revised in 2018, and the VNR Handbook annually published by UNDESA. When prepared in this framework, VLR is generally closer to the template adopted by national governments to present their own reviews. This is the approach recommended by many institutions including the UCLG for local administrations willing to take part in reporting processes. Understanding the fact that local reviews are technically similar to national reviews in terms of their structure and contents allows for making a clearer comparison. For example, the VLR report of Buenos Aires follows the main criteria of the UNSG template while localizing the information that can be obtained from the policies implemented as well as the indicators used. The VLR report of Bristol clearly adopted the UNDESA directives. This was turned into two main features, i.e., a comprehensive analysis of an 'enabling environment' which gives rise to VLR reports and provides sufficient tools, awareness and opportunities to create the review, and a detailed study of the available indicators that search into the consistency and differences between the data required by the IEAG-SDG system and the information that is collected at the local level with 231 'official' indicators and presented to the urban government.

In 2018, IGES cooperated with three Japanese cities and performed an experimental initiative to prepare a report on the local (bottom-up) implementation of SDGs. This initiative was a combination of a specific political strategy for enhancing awareness and participation with a positive attitude regarding sustainable development as well as environmental restoration and preservation, which was strongly embedded in the minds of local administrations involved in the project. Based on this pioneering experience, in 2019, IGES helped Hamamatsu, a city with a population of 800,000 and a Japanese member of the UCLG, prepare its VLR. IGES evaluations have a special approach to indicators and a special pathway they follow while adapting these indicators to the local context: While evaluations try to provide as many measurements as allowed by the UN indicators, they conceptualize each of them in the context of specific conditions to the related city and thus, explain the reasons for the success of the policies implemented at the local level.

Canterbury city in England adopts a different system than the examples discussed above, in that the VLR report, which is a result of a bottom-up push by citizens and grassroots organizations, follows a looser reporting scheme through a strong qualitative effort that selects the SDGs most suitable for the community.

Some studies were published, such as strategic documents in which national reporting or planning schemes, national action plans and evaluations are related or important, where reporting materials follow different planning models or types and are called local evaluations. The review of São Paulo city in Brazil is a valuable example which contributes to this area. It established an in-depth analysis of the implementation of SDGs in the federal state and acknowledged the value of bottom-up monitoring while evaluating the compatibility of SDGs. According to this kind of study, the hierarchic model of SDGs should be built on making institutional mechanisms effective and the knowledge and understanding that they have certain outcomes for related communities.

In terms of the structure of present VLR reports, resources that local administrations possess in the report preparation process significantly vary in human, technical and financial terms. This translates into various contents, information and data models conveyed in the evaluations. In terms of length and density, present VLRS vary from documents of 15 to 200 pages. As mentioned earlier, the less institutionalized or less official the scope in which the VLR was developed, the shorter the evaluation in general. While some cities (e.g. São Paulo) produced long texts, others published VLR reports that had a simple strategic plan and included a typology of the implemented policies (e.g. districts of Kenya). Some local administrations in Europe produced complicated texts that combined their strategic visions, indicators, data analyses and policy recommendations, while others referred to local policy actions first and covered the monitoring of all SDGs in fewer pages. North American cities that follow the UNSG template more strictly almost followed it page by page. As can be expected, the same applied to four Japanese cities that adopted the IGES design in their documents. Variety, which has been a common feature in all VLR Reports so far, should be considered a component of inclusion rather than a selection criterion.

The monitoring model and approach followed by documents also affect this feature. Many cities and regions address all 17 SDGs and occasionally conduct a time series analysis using data from past years. The document prepared by Bristol includes two pages that offer an overview of local data on the indicators for each SDG, as well as main policies and initiatives. Barcelona reviews all SDGs while its analysis is only limited to selected sub-targets and it is frequently accompanied by analyses, recommendations, and steps to be taken in the future.

New Taipei city has a more complicated approach; the review provides data-supported information through selected indicators related to all SDGs, but it does so through a discourse that aligns certain SDGs with certain strategic priorities of the city. Although the review puts SDG 11 at a central position for being an intersectional and distinctive urban goal, it offers separate case studies and good practice analyses for each SDG. The Santana de Parnaíba municipality, a municipality in the metropolitan area of São Paulo, addressed each of the 17 SDGs through at least one case study, local policy or initiative, or an event held by local stakeholders, with similar commitment but perhaps without the technical resources required for an approach that is fully based on data. The VLR, which is a result of research and alignment studies by officials from various municipal departments and teams and demonstrates the confidence of a rather small municipality with a population of 125,000 in the commitments they make, manages to combine 68 different initiatives implemented at the local level with the help of grassroots organizations and civil society.

In conclusion, there is neither an official template nor any expendable CLR design, idea or concept. It is essential to ensure participation in any form. Variety is crucial; the community of local administrations approaches VLR with their available resources, which translates into long and short evaluations, more or less analysed SDGs, and focusing on policy or strategy. There are many types of leadership and academic institutions can help systemize or standardize information; they can provide coordination with municipal units and local stakeholders while global networks of local administrations can provide guidance and coordination among various partners.

4.3.2 Recommendations for Turkey

The inclusion of standard components in VLR reports facilitates the VLR preparation process and enhances the comparability of reports. The reporting framework determined by UNDESA can be used for VLRS to be prepared in Turkey.

VLR Report Headings Recommended by UN-DESA

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

Although the report headings above are considered viable for Turkey, the headings recommended for offering further guidance for local institutions to prepare the report were re-evaluated. In this regard, especially the headings of target setting, prioritization for the city, determining suitable indicators, data collection and standardization (working in coordination with institutions) and monitoring and evaluation for the report are recommended as follows.

Recommended VLR Report Headings

Foreword

Executive Summary

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

The analytical framework presented by VLR reports is more important than the number of pages. In VLR reports, the evaluations regarding SDGs should examine the 2030 Agenda hand-in-hand with national/local policies. The current situation should be determined in this framework and targets and indicators should be localized without removing them from the local, national and global contexts. The inclusion of information and evaluations outside the scope of the sustainable development framework in the reports may overshadow the essential topics that need to be addressed. Therefore, reports should be presented in a way that focuses on the main topics and includes essential information.

It is observed that VLRs in Turkey are prepared to cover all SDGs. Prioritizing SDGs and focusing on areas where problems are more significant is important for the management of the VLR process, which already requires much effort and coordination. Prioritization here should be aimed at making more in-depth studies on areas of focus rather than excluding certain SDGs. The VLR should also be local and institutional and inform the policy-making process while the data to be used in the preparation of the VLR should be obtainable, and the indicators used in voluntary national review and voluntary local review disaggregated. It is also important to ensure SDG localization in the framework of setting targets and indicators. For example, while output-oriented and lower-level targets were prominent in the Strategic Plan of the Sultanbeyli Municipality, the Sultanbeyli VLR directly adopted an SDG-based approach and addressed all 17 SDGs with a holistic approach. However, it is also possible to follow a sector-based approach instead of such a holistic method. Sectors or areas can be taken individually and matched with SDGs.

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. 2017¹).

In terms of localizing an SDG, it is critical to associate SDGs, and thus VLR reports, with the plans, programmes and budget processes and documents prepared at the institutional level. The issue of localization in the specific case of local administrations, which are important stakeholders of Sustainable Development Goals, is considered important in the process in the framework of the following conditions:

- 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.

¹ Yılmaz, H.Hakan, F. Emil, B. Kerimoğlu, (2017), "Yerel Yönetimler Maliyesi: Temel İlkeler ile Mevzuat ve Uygulama Açısından Türk Yerel Yönetim Yapılanmasında Mali Yönetim ve Kaynak Kullanım Sistemi", PYB, Ankara

- 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.

4.4. How To Prepare A VLR? Local Data, Indicators and Information Management

4.4.1 Descriptions, Evaluations and Recommendations of the Guide

The 2030 Agenda and SDGs brought an official quantitative monitoring mechanism built on a complicated indicator system developed by IAEG-SDGs. The system includes 231 statistical indicators. On the other hand, up until December 2019, almost half of the indicators were methodologically deficient or missing. However, since the early stages of the process, the system caused various challenges for other levels of governance and especially local officials in terms of data accessibility. The disaggregation of most indicators at the local level is either missing in many parts of the world or mostly non-existent at the local level.

Many local administrations reported since the beginning of the monitoring process that they lacked sufficient resources or power to access information and/or details required by most indicators. The fact that about 65% of the goals and targets could not be achieved without the contributions of local administrations and the system created to monitor such achievement was not fully accessible to and embraced by local administrations due to a lack of real data, disaggregation and technical knowledge was at the heart of the discussions on the indicators of the 2030 Agenda and their implementation since its beginning and significantly affects localization.

The NUA (New Urban Agenda) adopted a year after the 2030 Agenda is an action-oriented paper which prompts Member States and other key stakeholders to encourage sustainable urban development at the local level. The United Nations Secretary stated that the NUA was an entry point for SDGs, and the implementation of the NUA contributed to the localization of the 2030 Sustainable Development Agenda for urban contexts. The NUA also contributes to the realization of SDGs, particularly SDG 11 which aims to make cities and human settlements inclusive, safe, resilient and sustainable. A deeper understanding of these connections encourages balanced decision-making and provides a basis for long-term solutions.

The NUA is an important component of VLR analysis which offers an intervention framework and a road map to build cities that can serve as the driver of prosperity and as socio-cultural well-being centres while preserving the environment. More than half of the SDG targets have an urban component which is linked to about 62% of all SDG indicators. The NUA provides implementation mechanisms to accelerate action in these targets by enabling the implementation of the basic principles of sustainability.

Furthermore, the SDSN implemented this methodology, which was inspected by the Joint Research Centre of the EU, in different national contexts in close cooperation with local administrations, academic institutions and other local stakeholders and also issued national reports on the local performance of localization for Europe, Africa and Arab countries in addition to Spain, Italy, USA and Brazil. This issue is systematically addressed by the European Union, as well. The European Statistical Office (Eurostat) developed a set of 100 indicators covering all 17 SDGs. As mentioned above, the Joint Research Centre of the European Commission presented the SDG VLR Reports handbook which included comprehensive studies on the status of indicators, data and resources for European local administrations willing to take part in the monitoring process in February 2020.

International institutions and organizations working with local administrations engaged in this process and significantly contributed to mitigating the gap in indicators and making the monitoring and reporting process more accessible for local administrations. With regard to standardization, the World Council on City Data developed a certification protocol for an international standard for collecting and managing city data. The UCLG European regional organization, in cooperation with the Council of European Municipalities and Regions and the French Ministry of Housing and Sustainable Homes, developed a monitoring tool to help cities with the implementation of urban SDGs, global targets and the Reference Framework for Sustainable Cities since 2016. The Reference Framework for Sustainable Cities, which is a tool developed in the framework of the European Union Leipzig Charter on Sustainable European Cities, was regarded as a tool for European cities in the Amsterdam Pact which adopted the Urban Agenda for the EU in 2016.

City governments tried to fill the gap in data availability in most of the VLR reports for the members of the Community of Practice. Most strategies can be categorized into three different approaches: a) VLR reports that adapt official indicators to make them accessible to the characteristics of their local context and the terminology, methodology and resources of restudy, b) Reviews that look as systematic as possible for a correlation between official indicators and the related data clusters or local indicators, and c) VLR reports that use SDGs or themes to provide a qualitative evaluation accompanied by concrete data.

Los Angeles is an appropriate example of the first group. The city government determined a strategy based on the preliminary studies of a group of academic researchers and experts to determine which aspects and areas of the city's policy portfolio were consistent with the SDG framework in particular. By replacing and adapting official statements to the city itself, the VLR demonstrated that local administrations had the power to contribute to the global efforts to monitor implementation if they were allowed to do so. Mannheim city reinterpreted as many official indicators as possible in seven Strategic Goals. Mexico City established special technical committees to study indicator compliance; even the government of a metropolitan city with a population of over 20 million failed to localize more than 69% of the UN tool kit.

On the other hand, the second group of VLR reports are generally reviews that intend to emphasize compliance of current study plans and strategic frameworks with SDGs and the needs and data required by localization. The VLR report of La Paz city exhibits a highly methodical approach to make the requirements of official SDG indicators with the measurements and categories developed for the city's strategic "La Paz 2040" plan.

Lastly, the third group includes VLR Reports that bring visibility to the discrepancy between the system of official UN indicators and the resources available at the local level. The examples of Kenyan cities or Oaxaca state demonstrate that a VLR Report is still an ambitious political step for many local administrations in various contexts. The evaluation served as a political manifesto of commitment to the global process or a suitable and legitimizing background for the local administration in the search for policies and policy changes to align local planning and decision-making processes with sustainable development and SDG.

In summary, disaggregation problems, unavailability of data, and technical and financial costs of data management are the main bottlenecks for local reporting. There are several ways to approach data and indicators in local terms: Adaptation, reconfiguration of language, integration with local indicators, mass source indicators and criteria. UCLG, UN-Habitat, European Union and many other players offer support to interested cities to overcome data management problems.

Table 3. Indicators, data and civil society participation in current VLR Reports and their information management

Local administration	Use of Indicators	Local Data	Civil Society
Barcarena	There is no reference to the official indicator system but sometimes local data is used to support evidence of policy localization.	Although in a more limited scope than the objectives used for reporting, most data refer to the municipality's policies, studies, information and outcomes.	The reporting process of municipal units is highly centralized, but the localization process is a process that is comprehensively supported by the municipality and various stakeholders in civil society.
Barcelona	The strategy accepts challenges faced by local and regional governments in collecting certain types of data at the local level in addition to IEAG-SDG indicators. The city develops different criteria at the local level and from various sources to evaluate the impact of the 2030 Agenda as comprehensively as possible. Furthermore, the city developed 28 urban sustainability indicators that it had already been monitoring since 2012. The city continued to localize more indicators, which were adapted as a preliminary measurement of SDG compliance.	At this stage, indicators are defined in an open and modifiable list that includes inputs and recommendations from a range of partners and metropolitan areas and other institutions. All available indicators are based on the availability of accessible data and the analytical capacity of city units. Localized indicators consider local availability, gender requirements and an inter-municipal, multi-level and metropolitan-based approach for monitoring.	Both the strategic plan on the localization and implementation of SDGs and the policy examples on sustainable urban development from the past of the municipality are largely owed to civil society studies. Participation of as many local stakeholders as possible forms the basis of Barcelona's sustainable development approach and especially the 2030 Agenda. There is no clear methodological indicator that civil society was involved in the actual creation of the strategic report.
Basque Country	The strategy is forward-looking rather than evaluating the policies implemented. The document adapts 17 SDGs to associate with the previous 15 regional targets and divides them into 100 targets. Each of the 17 adapted targets is measured with various indicators (50 in total) designed according to IEAG-SDGs, Eurostat and other resources.	Indicators are adapted to resources which are currently available for government use.	Neither monitoring activities (here, it refers to a few institutions of the regional government and the regional unions of municipalities) nor the policies referred to as a part of the implementation plan mention the inclusion of civil society.
Besançon	The report defines 42 local targets linked to the targets of the UN system. Each of these local targets is accompanied by a few locally sourced indicators as proof of progress.	All analyses are based on local data and accompanied by policy examples related to localization.	The introduction section does not mention civil society actors (or other stakeholders) as a part of the monitoring process. There are examples of cooperation with various local stakeholders in the implementation stage.
Bristol	It tries to establish a direct link to SDG targets. There is a systematic study to attract local data providers (institutions and civil society in general) to complete the official indicator.	It was sourced in detail with available data and for reference for extended time series (2010-2018) adapted to the SDG framework and listed according to SDG compatibility in addition to local indicators.	Six-week public debate: 88 responses from organizations, 48% of the civil society and 42% of the participants do not use SDGs as a study framework.
Buenos Aires	Official indicators were selected to be used with local data.	Institutional: Specialised units in the municipality.	Strong reference was made to local projects including civil society and grassroots organizations, but they were always qualified as municipality-sponsored initiatives.
Busia	At least 6 methodologically determined resources, including the official national statistical office, district reviews, NGOs, community-based data, development partners and local research institutions.	Forum monitoring with NGOs and the private sector. Interviews and surveys with community members.	Data collection and awareness-raising activities. Important reference to the role of international partners and donors.

Local administration	Use of Indicators	Local Data	Civil Society
Canterbury	SDGs to be monitored were selected through grassroots initiatives and the actions explored. A further qualitative evaluation of policies and initiatives, compared to the concrete data linked to SDG indicators.	Irregularly and randomly to accompany the policy.	It is fully in responsible for the reporting process to the local administration, ownership, and representation.
Cape Town	Localized indicators which were as close as possible to official UN indicators were combined with additional indicators determined with already available local data in the city's study. The main focal point is SDG 11.	Commissioning of related departments within the municipality. Locally sourced or community-based data is not mentioned.	Despite the lack of actual input in terms of information and monitoring data; a mechanism of inter-city learning activities involving stakeholders and academic partners is in place.
Cauayan City	Data on policy implementation is provided from time to time. No mention of real indicators, criteria, evaluation and implementation.	Figures provided irregularly to accompany information about implementation policies in certain SDGs.	While there are examples of cooperation with different groups, the involvement of the civil society in the reporting process is not mentioned.
Chimbote	Although the analysis is limited to SDG 11, the study on indicators is comprehensive. All official indicators of SDG 11 are adapted according to available information and they are mostly accompanied by all statistical and methodological studies necessary for compatibility.	All indicators are evaluated using local data as close as possible to information required by official IAEG-SDG indicators.	Broad participation by local stakeholders throughout the process, from the definition of the methodology to content arrangement through panel discussions and meetings.
Deqing	An effective study on data collection in compliance with the UN's key indicators for every SDG. A combination of geographical and statistical.	Some local institutions attended the data collection process on one hand. On the other hand, various indicators were addressed through geographical technology which, in a sense, is the 'most' local data as a reading of the reality of the region.	Academia provided significant contributions to this study, but it is hard to say whether it is a driving force or a catalyst.
Göteborg	Generally focuses on SDG 11. Indicators are selected at the local level depending on their local availability rather than consistency with the global framework (50 regional and 50 municipal). Time series and the evaluation system.	Local data sources are not clearly mentioned. Various indicators are based on locally gathered statistical data or measurements.	Inclusion remained 'limited', it is recommended to use various participation channels and ensure participation.
Hamamatsu	The review analyses all 17 SDGs through selected and adapted local indicators (as applicable).	Data on adapted indicators are locally sourced and generally presented with a qualitative analysis of local policy examples and case studies.	Civil society is mentioned as a part of the VLR process through interviews performed by the IGES authors. With regard to policy implementation, the city is active in involving various stakeholders in the stages of strategic formulation and awareness-raising activities (private sector and community organizations etc.).
Helsinki	In compliance with the New York example, the review is mostly qualitative and only refers to the goals analysed in the 2019 reporting cycle.	Without a special reference to the qualitative evaluation, official targets or indicators and based on own indicators of Eurostat or Finland's national statistical department as applicable, it is accompanied by locally sourced data on the main aspects of the topics.	Social participation is not clearly mentioned in any stage of the reporting and monitoring process.
Kitakyushu	Selected indicators to be compatible with data at the local level. Measurements are	No mention of bottom-up, locally produced and original data.	Inter-platform cooperation among all social stakeholders is demonstrated as a

Local administration	Use of Indicators	Local Data	Civil Society
	highly consistent with official UN indicators and SDG targets when applicable.		prerequisite for an enabling environment and SDG implementation process and joint ownership of outcomes. Public participation in training and awareness-raising activities.
Kwale	A qualitative evaluation with a description of and emphasis on policy. There is no concrete reference to any of the official IAEG-SDG indicators or measurement systems derived from similar criteria at the national/state level.	The focus of the analysis is limited to district-level policy.	No actual mention of local-centred processes to contribute to the implementation of SDGs. Although there is a study on the impact of the policies implemented by the district on the community and the region, bottom-up or participatory processes are not mentioned.
La Paz	An open process stage in the creation of sufficient indicators and criteria. Indicators are localized in line with available (quantitative) data and targets regarding the reality of the city. Not all SDGs and targets are explored.	Most data belongs to the municipality (official statistical sources and studies included) or it is otherwise integrated with data specific to the national sector disaggregated for the city.	The city established relations with many local communities to compile the necessary information for review and evaluation of the involvement of civil society, therefore, it goes beyond reporting good practices or policy implementation.
Los Angeles	A database which includes the evaluation and adaptation of 245 official indicators. 151 (61.6%) are accessible online, 70 (28.6%) are still being explored, and 24 (9.8%) are invalid. Best adaptation is SDG 11 (88.2% available), worst adaptation is SDG 12 (69.2% being studied + 15.4% not available).	All indicators considered to be adaptable to local sources are measured through locally sourced data, and all of them are presented publicly with metadata and through periodic updates on the SDG platform of the municipality.	Civil society largely participated in the entire process. The analytic stage was shared with university departments specialised in topics specific to SDG. The third stage defined as localization prompted various stakeholders to share studies on the adaptation of both goals/targets and indicators to measure and evaluate progress.
Malaga	As the report refers to data and findings adopted in another report, it is not a real measurement study (SDSN and REDS about the implementation evaluation of 100 cities in Spain).	As the real analysis corresponds to the studies performed by REDS in the 100 biggest cities and state capitals in Spain, including the fact that REDS adopted the lowest available data for every indicator that was only taken into account, there are problems with the methodology of this report. Data is not available in general for any level lower than the state or regional level.	A comprehensive analysis of the participation of civil society, associations and organizations in the implementation of SDGs. Differentiated output among private and public players, a comparison with the municipality's outcomes and an evaluation of measures and initiatives adopted for every SDG.
Mannheim	The report selected a few targets within every SDG to create its own seven "Strategic Targets", each of which included various indicators from all SDGs and a performance assessment according to short time series comparisons of recent years. The reporting methods and tools of the German national system were accepted (the indicator set designed by the Bertelsmann Foundation).	The data in use does not have a comprehensive source, but both the presence of time series databases and the type of indicators adopted for every strategic target demonstrates the material presence of data in municipal units.	The entire process depends on the continuous participation and contribution of citizens and civil society. It gave an opportunity for residents to discuss the localization of the global framework in their own communities together with international partners and representatives; the process continuously updated the community and stakeholders about the outcomes and next steps. A total of 22 NGOs were supported in the organization of third-party events to discuss localization.
Marsabit	Indicators selected to present an analysis of local policies.	Data is generally obtained at the district level, no local or bottom-up participation can be mentioned in the preparation of indicators or data.	Multi-stakeholder participation is mentioned but there is no outcome or evidence.

Local administration	Use of Indicators	Local Data	Civil Society
Mexico City	The institutional members of the Technical Committees were in continuous contact with all representatives of the municipal government to localize as many official indicators as possible (69% aligned at the end of the process).	Problems with the adaptation of 'official' indicators to the local level and an open reference to the lack of related data even in national sources.	The building stone of VLR reports is the start of a series of baseline activities across the city with the My World survey. Civil society and academia are represented at the 'Council for Monitoring the 2030 Agenda in Mexico City'.
New Taipei	In addition to other 343 indicators, IAEG-SDG indicators are accepted and taken into account in the evaluation.	The evaluation selects targets for every SDG (and especially SDG 11) where local data is present to review the indicators and performance.	There is a call for further cooperation among all stakeholders of civil society in the future, but no such participation in the monitoring process is mentioned.
New York	The official IAEG-SDGs system is accepted, but alignment is considered only on certain occasions when local and global indicators are comparable.	New York developed its own monitoring system at the municipal level since the 1970s and most data is available at the local level in all dimensions that are basically covered by SDGs, even for the evaluation of the UN indicators.	New York developed its own monitoring system at the municipality level since the 1970s and most data is available at the local level in all dimensions basically covered by SDGs, even for the evaluation of the UN indicators.
Nord Rhein Westfalen	Strategic objectives are determined in 7 focal areas and 19 action areas. The indicators which inspect compliance were taken from national (2014) and regional frameworks for sustainable development and adapted in a way to also cover the SDG indicator system, but to a limited extent. (Each indicator shows compliance with certain SDGs when available).	The indicators based on existing local data are different from those which are obtained directly from national review frameworks.	Comprehensive regional events on sustainable development with the participation of more than 400 civil society stakeholders in the region. Cooperation with municipality associations to increase awareness-raising activities and horizontal information exchange in the region.
Oaxaca	The report functions as a declaration of intent a strategic plan rather than an actual reporting tool. There is no defined real indicator and the analysis of objectives is accompanied by a series of desired policy measures.	As there is no actual measurement, there is no need to draw data at the local level or from another place.	The combination of Study Committees organized by sectors and expected to develop policies for the implementation of SDGs included 29 NGOs, 9 research and training organizations and 5 representatives from the private sector. A global centre of NGOs, international organizations and other related stakeholders involved with sustainability, Bonn is the ninth biggest municipality of North Rhine-Westphalia.
Santa Fe	Although only a few SDGs are selected with priority for the city strategy, each of the selected SDGs is analysed through 'official' indicators where at least data is available at the local level and which are sufficiently differentiated metrics. A few local indicators are added to the analysis when applicable.	The report uses local data when available, it even allows for a time series analysis back to 2015.	NGOs and other local stakeholders have strong participation in the strategic formulation stage and awareness-raising activities. It is not clear whether these players were involved in the report preparation process.
Santana de Parnaiba	SDGs are divided into priority goals (SDGs 3, 4 and 16) and growth-related goals (1, 11, 15 and 17). They are determined randomly and addressed through an evaluation system without a strong methodological explanation (with a high rate of success).	Even if the evaluation is related to localized indicators and processes, it is performed through locally sourced data determined according to the criteria of indicators by the study group in charge of the review.	The study group in charge of the review is comprised of members from the related units within the municipality. Policy examples demonstrate the participation of civil society and local stakeholders in implementation, but no such participation is mentioned in the report methodology.
São Paulo	Indicators based on the reality of the state and other local-regional governments of the federal region.	The indicators were adapted according to the local reality and policy	The definition of policy outcomes involves a comprehensive study through surveys and public participation.

Local administration	Use of Indicators	Local Data	Civil Society
		implementation at the local level among communities and citizens.	
Shimokawa	The strategy approaches local policy decisions and plans based on the three main dimensions of SDGs and puts its impact on any of the 17 Goals and adapts the local agenda to SDGs. 6 SDGs are reviewed through local indicators.	Data for each of the local indicators selected for evaluation is presented together with time series analyses.	Its limited size and conventionally consensual social structure led to all stakeholders and basically the entire society being strongly involved in defining the sustainable development strategy of the town. Feedback, alignment of local policy objectives with SDGs and prompting certain groups (women, youth etc.).
Suwon	Each target revision is based on official indicators, although limited to SDG 11.	Data is adapted to locally sourced information and figures and policy outcomes and achievements are presented.	ICLEI is one of the parties that prepared the report, and a research committee at the city level was also involved. There is no methodological note and it is not possible to trace back the report's components, authors and contributors. Civil society is not mentioned outside 11.3.2 as a part of the implementation process throughout the report.
Taipei	The report includes an analysis of other local indicators developed in monitoring activities that can help in the measurement of the implementation of a few 'official' indicators assumed to be compatible with local data and the official targets.	All data in use is from local sources.	The participation of civil society in the monitoring efforts is accepted "for the future". The representatives of "civil organizations" are consulted at different levels of the sustainable development policy hierarchy.
Taita Taveta	Systemic use of basic comparative local indicators (2017); measurement and performance evaluation accompanied by practical examples and policy implementations.	The indicators were shaped according to available local data, the SDG is the main framework but there is no connection with the official indicator due to a lack of data.	Dialogue with all stakeholders is considered a highly informative process, but the report does not provide further detail about participation methods.
Toyama	Some indicators were adapted to available local indicators already developed for metrics and indicators. SDG 7 is evaluated in detail.	Local data (for most indicators) was provided, but the evaluation is highly qualitative through the presentation of case studies and policy examples specific to the SDG.	Customary trust in stakeholder participation in the municipality policy-making process. Study groups with the private sector, academia, and NGOs on urban resilience. Participation of homes, enterprises and grassroots organizations about climate change. All activities before the SDG framework and unrelated to the preliminary process of the VLR Report.
Valencian Country	The report is strategic and process based, it is not a suitable monitoring effort. The official indicator system was accepted but no real method was implemented or planned for the monitoring of the localization impact.	Eurostat and other international efforts for the measurement of implementation are mentioned but there is no study on the availability, quality or use of local data.	Strong reference of civil society participation in the scope of many other stakeholders (NGOs, development agencies and academia included) both in the localization strategy preparation and as the necessary verifiers and actors of the strategy.
Wallonia	The analysis of every SDG is localized to define the current status of the implementation of monitoring related to SDG in Walloon. The indicators refer to the analysed SDG but the document does not include or evaluate the official indicator system.	As the indicators are mostly adapted to the local context, most data can be obtained from local sources. The policy analysis and examples are accompanied by information and figures about the local practice.	Most of the policy examples presented in the evaluation include multiple local stakeholders involved in numerous stages of the implementation. There is no methodological guidance and there is no information that the civil society engages in the evaluation or strategic process.

4.4.2 Recommendations for Turkey

Indicators are tools for proving the extent to which sustainable development goals have been achieved in numerical terms. Whether a goal has been reached can be expressed by one or multiple indicators. In the VLR context, four types of indicators can be mentioned:

Context indicators: Indicators for the context in which local administrations operate. The local administration has a small contribution to the developments in this area. For example, *4.2.2 Ratio of participation in education a year before the official starting age of primary school.*

Input indicators: Demonstrate the amount of resources used to reach the goal. For example, *6.a.1 Amount of official development assistance for water and wastewater services.*

Process indicators: Measure what has been done to reach the goal, and their outputs. For example, *8.10.1 (a) The number of commercial bank branches per 100,000 adults.*

Impact indicators: Indicators for the impact or outcome of the targets/actions. For example, *6.2.1 Rate of the population who use wastewater and sewer services.*

VLR studies are expected to give more weight to impact indicators. The inputs used and activities performed may not always create the social outcomes at the desired level. However, it is usually harder to obtain data about impact indicators. It takes a serious time in certain areas for the performed activities to turn into an outcome/impact. In this case, impact indicators should be supported by input/process indicators.

The initial VLR studies in Turkey use different methods to eliminate the problem of monitoring created by data that cannot be obtained at the local level. The primary method is to restate the indicators based on the existence of data. Where data cannot be obtained at the local level, context indicators (indicators which have a limited impact at the local level such as the rate of workforce participation, the share of manufacturing in the total gross domestic product) or process indicators (activity-oriented indicators such as the number of young people attending scientific workshops, number of individuals with limited access who are given house visits) are used. This approach used in the restatement of the indicators should be performed in a way to not draw VLR away from the framework of sustainable development goals. When applicable, even if data is not readily available, steps should be taken to use outcome-impact-oriented indicators and monitor these indicators in further stages.

Using sources of stakeholder organizations can be a useful method to provide data. While different organizations collect performance data at the local level, there are occasions when they do not publish this data or publish it at the national level. Moreover, data which does not have a statistical quality and is used for strengthening the stakeholders' own governments can be available. It is important to identify such data and consider it while expressing the indicators.

In Turkey, TURKSTAT undertakes the provision of data for VNR as well as the responsibility to generate country-wide statistics. TURKSTAT collects a part of its data at the provincial/district level. To obtain this data, it is necessary to develop stakeholder relations with TURKSTAT and use obtained data in VLR.

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 targets through the implementation of the right approaches for the city resources.

5. Guides, Templates and Recommendations

5.1 Descriptions, Evaluations and Recommendations of the Guide

This chapter addresses issues believed to be important for cities that have not prepared their VLRs yet or are willing to try out different approaches, change the balance between contents and/or develop certain variations based on others. This guide should be a starting point for a discussion and change in society. In a broader sense, it intends to bring together local administrations with or without any VLR experience and serve as a reference point for local administrations aiming for the localization of SDGs in their own communities and areas in the framework of recent studies, by becoming a policy of the global network of local administrations.

While there are no strict criteria for monitoring and reporting a municipality or community, believing in the political power and the commitment of local administrations will significantly add value to VLR, reinforce the sense of responsibility among voters and provide a positive contribution to the long-term strategy. So far, most VLRs have been generally created by municipal units and officers specialised in certain SDGs and a large part of them received explicit support from elected officials and public servants. On some occasions, VLRs can function as a tool in a certain political agenda of elected administrators in office, still in most cases, it is considered that they allow for monitoring, training and awareness about SDGs and provide valuable contributions for the local, national and global position of the local administration and the society.

As described above, the indicators and measurements of SDG localization performance in various aspects comprise what is perhaps the most challenging task for any local administration. Information should be provided as much as possible about the methodology used to define the indicators. On the other hand, the more information and data VLR offers, the richer the content will be. It is also important to have a consistent and clear timeline to determine if the general data provided by local administrations is reliable, up to date and finally, comparable. Monitoring and reporting efforts performed so far have been mostly welcomed and it is considered a concrete indicator of the willingness of local administrations in contributing to the localizations of SDGs.

Most importantly, a VLR report plays an important role in creating awareness at the district and provincial levels. A VLR can be generally seen as a document that proves the commitment of the 2030 UN Agenda to the SDGs and other targets. The evaluation process should be a part of the implementation of more SDGs and the localization plan. It should be made clear how much of the local strategy is efficient in the national process or whether the government acts on a global basis. Moreover, the VLR preparation process should be a process that supports accountability and transparency efforts between the local administration and local stakeholders. This process can also be assisted by other VLRs and other local administration initiatives. Horizontal cooperation within a community made up of local administrations with a similar perspective can play an important role in reaching the critical audience necessary to influence practices at the global level. For example, evaluations made by the IGES reports and New York VLRs (the most loyal reports to the main UNSG directives) include analyses that will contribute to different stakeholders in defining the institutional context and preliminary conditions that allow them to be

informed by SDGs at the local level, estimate the possible impacts of SDGs on communities and make them local strategic compatible.

Consistently with the resources that may be used by experts in charge of evaluation, the VLR should be clear about how it approaches SDGs, and clearly indicate whether or not it measures the performance and localization of all 17 SDGs. VLRs should include SDGs that are specifically evaluated in the HLPF meeting of the related year, or the SDGs that can be effectively monitored by local administrations as available local data can only be sufficiently analysed for a limited number of SDGs. It is also important that the VLR addresses the implementation tools of the localization strategy, i.e., financial, human, and technical resources to be used in the process, necessary institutional mechanisms and policy initiatives that will be necessary for the realization of localization.

5.2 Recommendations for Turkey

Further instructive guides, and where possible, templates should be created to extend the practice of VLR in Turkey and support the participation of local administrations in sustainable development. Local administrations' experience in strategic planning should be utilized, and guidance should be offered about building the two systems in a structure that allows them to support each other to the extent possible. Shortcomings can also be eliminated in the VLR process through the support of international organizations, mainly the UCLG and UNDP. A multi-disciplinary approach should be encouraged in VLR preparations. It is also necessary for the municipality to see the district/province and approach SDGs from a holistic point of view, and organize interactive training in practice.

6. Road Forward

6.1 Descriptions, Evaluations and Recommendations of the Guide

This guide intends to offer an up-to-date overview of local administrations that publish a VLR, and emphasize the importance of supporting local administrations. In some cases, VLRs happen to be key tools to organize multi-layered governance processes. On one hand, they reinforce connections through national frameworks and sustainability monitoring tools; on the other hand, they encourage a participatory and inclusive approach based on the participation of local communities. It must be noted that the diversity of available VLRs is a valuable opportunity to encourage the exchange of information and good practices from different angles and paradigms. Due to the expected increase in the demand for VLR, it is necessary to strengthen the current community of practice including new local administrations that can share their own experience in the preparation of VLR. It is equally important to increase the level of contribution of the sectors that pose distinctive challenges to local administrations and may require guidance as well as additional and special technical assistance, regardless of what the sector may be. So far, discussions about the development of VLR have essentially been supported by local administrations and only a few international and global organizations. The involvement of new actors in the process can contribute to the development of methods and approaches that have been adopted by local administrations to date.

6.2 Recommendations for Turkey

Izmir MM, Sultanbeyli Municipality and Karatay Municipality prepared their first VLRs and played a pioneering role in ensuring sustainable development at the local level in Turkey. These VLR reports include many components that can be good examples for other cities. Problems and recommended solutions together with good practices, experiences and lessons learned will guide the VLRs to be prepared in the future. It is necessary to review and learn lessons from new approaches that will be demonstrated through the development of more VLRs in Turkey.

Although VLR is an initiative that needs to be undertaken by local administrations, its outcomes are important for ensuring sustainable development at the local level. In this framework, the central governments' VLR support for local administrations is a must. The central government should be able to offer a framework for VLRs. The prepared VNR reports should also be guiding for VLRs. Studies should be conducted to meet the data need at the local level. TURKSTAT which undertakes this role for VNR can take place as the main player in creating standards and collecting data of statistical quality.

While the current VLR guides offer an important framework for VLR processes, there is a need for improvement. Efforts should be carried out to develop guides that support implementation and guide local administrations in enhancing participation, formulating indicators, and monitoring and evaluation, in addition to the guides, such as this one, that evaluate concepts and implementations. Such efforts should also aim to enhance the perception of sustainable development in local administrations.

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.

