2030 Agenda for sustainable development

SDG monitoring and reporting for a local policy with impact

Inspiration for local governments (2022)

vvsg

As a government, you not only want to implement policy. You also want to monitor the results of your activities, know whether you are doing the right things and whether your policy is contributing to a positive evolution in your municipality, for example in the areas of poverty, climate and economic development. You also want to show your employees and citizens what you are doing. Monitoring and reporting are therefore crucial and the sustainability framework of Agenda 2030, with its 17 Sustainable Development Goals (SDGs), offers interesting possibilities for putting this into practice.

Every municipality, regardless of its size or SDG maturity, can do SDG monitoring and reporting. This inspirational guide is based on experiences within the Flemish local contxt (Belgium) and offers **ways to monitor and report on the SDGs in a useful way in the different phases of the local policy cycle** (planning, implementation, evaluation and adjustment), supplemented with inspiration from practice. The guide is based on the experiences and lessons learned of a working group of Flemish municipalities as well as from international local governments. More information: international@vvsg.be.

This inspirational guide is a product of the VVSG, Association of Flemish Cities and Municipalities, and information used from this guide should be accompanied by the correct reference.
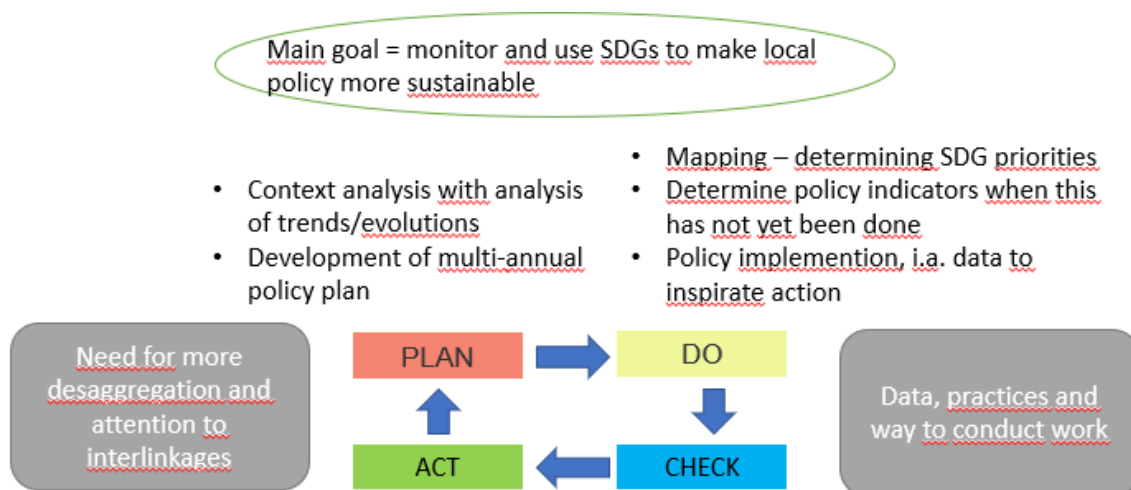
Contents

1. Summary SDG monitoring and reporting

Agenda 2030 offers opportunities to strengthen monitoring and reporting of local policy. Vice versa, such monitoring and reporting brings opportunities to energise your SDG story and substantiate the local realisation of the SDGs. This chapter summarises the relationship between SDG monitoring and reporting and the local policy cycle. More explanation can be found in this inspirational guide, based on experiences and lessons learned of a working group of Flemish municipalities as well as of international local governments.

Why SDG Monitoring

- Increasing trend in sustainability reporting by companies and governments;
- The 2030 Agenda is a clearly defined sustainability framework that provides a common language for communication and cooperation with internal and external stakeholders and creates opportunities to monitoring sustainability trends across the legislative term;
- SDG monitoring invites self-reflection on the contribution to the realisation of the SDGs and provides information to substantiate your local policy;
- Opportunity for national and international profiling.

SDG monitoring and reporting in the local policy cycle

Main goal = monitor and use SDGs to make local policy more sustainable

- Context analysis with analysis of trends/evolutions
- Development of multi-annual policy plan

- Mapping – determining SDG priorities
- Determine policy indicators when this has not yet been done
- Policy implementation, i.a. data to inspirate action

Need for more desaggregation and attention to interlinkages

PLAN → DO
ACT ← CHECK

Data, practices and way to conduct work

Wat do we want to monitor and report on?

Way of reporting, f.e. quarterly reports, yearly reporting, council proposals, dashboard with indicators, website and information magazine, separate SDG report, …

Tips and points of attention

- Determine your goal and target group: What do you want to draw attention to? Do you mainly want to reach your own employees or are you aiming more at external partners and citizens?
- Take your time;
- Appoint a political and administrative coordinator;
- Focus on participation and consultation so that internal and/or external stakeholders feel part of the story and also want to be part of it;
- Combine indicators and practices that identify both positive and potentially negative impacts;
- Invest in a balanced indicator set
    - Combination of indicators that provide information about the local context and indicators that relate to your own policy
    - Indicators at the level of policy objectives, action plans and actions
    - Quantitative and qualitative indicators
    - Concrete targets where possible

Tools for SDG indicators

As a Flemish municipality, you can use the following tools to determine your own indicators:

- VVSG SDG indicator set: Excel list with suggestions for each relevant SDG sub-target, as well as a table with 65 example indicators
  Note: The indicator set is available in English, but relates to the version of 2018 (the updated version is only available in Dutch).
- SDG monitor: online dashboard with a score for each municipality (in comparison to other Flemish municipalities) for a fixed set of indicators
- Municipality and city monitor: SDG filter with 59 indicators

You can also draw inspiration from these international sources:

- OECD SDG indicators
- Eurostat SDG indicators
- Reference Framework for Sustainable Cities
- ISO standard 37120 on sustainable cities
- Dutch SDG indicator set

2. Flemish local authorities work on Agenda 2030

In September 2015, all member states of the United Nations signed the 2030 Agenda for Sustainable Development. This includes 17 Sustainable Development Goals (SDGs) that should transform our world into a fair place with respect for people and planet.[1] Local governments are crucial to the realisation of this global agenda. They are the key to setting in motion, locally and from below, dynamics that drive the transition to a sustainable world.

In recent years, Flemish local authorities, with the support of the VVSG (Association of Flemish Cities and Municipalities), have emerged as global pioneers in the local implementation of the 2030 Agenda. They have focused on raising awareness, both internally and among partners and citizens, for example by participating in the Week of the Sustainable Municipality. Moreover, about two out of three local authorities use the 2030 Agenda as a useful and valuable instrument to shape their local policy plans. Some even used the SDGs as a starting point to define their own policy objectives in the multi-annual policy plan 2020-25. Information and tools can be found on the SDG page of the VVSG, which also contains a page with translated documentation.

> *"The coronavirus highlighted the gap between rich and poor, made queues at food distribution points longer, showed us that not all children have the option to be home-schooled and that access to good healthcare is critical. In this sense, these development goals have become even more relevant."* (Mayor Mathias De Clercq in Ghent Sustainability Report 2021)

One of the next steps in the local SDG trajectory is monitoring and reporting on the local contribution to the 2030 Agenda. As a government, you not only want to implement policy, you also want to monitor the results of your activities, know whether you are doing the right things and whether your policy contributes to a positive evolution in your municipality or city, for instance in the fields of poverty, climate and economic development. In addition, you want to show your employees and citizens what you are doing. Monitoring and reporting are therefore crucial. The sustainability framework of the **2030 Agenda offers opportunities to strengthen this monitoring and reporting of local policy. Conversely, such monitoring and reporting brings opportunities to substantiate, energise and keep the local realisation of the SDGs on the agenda until 2030.**

This inspirational guide offers you insight into SDG monitoring and reporting as a function of the local policy cycle.[2] It is therefore not a guide on monitoring and reporting of policy as

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[1] Agenda 2030 includes 17 thematic goals (such as no poverty, sustainable consumption and production, good health and wellbeing), but it also contains a number of important basic principles. We must always strive for 'leaving no one behind', and thus reach the most vulnerable groups in our society. In addition, we must treat the Agenda as one and indivisible; the 17 SDGs are interlinked and to achieve them, partnerships are crucial, both within and between countries and organisations.

2 The Policy and Management Cycle (BBC) is the planning, recording and evaluation system of the Flemish local authorities and includes the context analysis and the multi-annual policy plan.

such. However, we do go into the added value of SDG monitoring and reporting, how you can approach this in different phases of the policy cycle and what the most important points of attention are.

The paper has been drafted on the basis of research by the VVSG, initial experiences of and discussions with Flemish local governments that participated in the VVSG working group on SDG monitoring and reporting in 2020-21[3] , as well as practices and lessons learned from abroad. Although the guide is adapted to the Flemish context and the policy cycle of Flemish local governments, it can provide ideas and reflections for local governments worldwide.


Evergem, SDG 6 in the spotlight

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[3] The municipalities that took part in the working group are: Berlaar, Bruges, Evergem, Ghent, Harelbeke, Hoogstraten, Leuven, Merelbeke, Overijse, Retie, Sint-Niklaas and Zoersel. In addition, employees of IMEC-VUB and of the Faculty of Business and Economics of the University of Antwerp participated as external experts.

3. Why SDG monitoring and reporting?

Trend in sustainability reporting

2020 ushered in the 'decade of action'. This decade should focus on transition and acceleration of the implementation of the 2030 Agenda if we want to reach the goals; the corona pandemic and its consequences proved this once more. Local action and the role of local governments is essential in this, as UN Secretary-General Antonio Guterres also acknowledges.[4] If we want to work on this transition and take more targeted action, we also need to know where we stand; we need to monitor our contribution to the 2030 Agenda. In fact, several sub-targets of the SDGs specifically refer to and call for data collection, monitoring and reporting.[5]

Monitoring and reporting on sustainability efforts is not new. The private sector has a long tradition of sustainability reporting, which has also been compulsory for large companies in Belgium since 2017.[6] In recent years, several companies have made the link with the 2030 Agenda. In Belgium, these include Colruyt Group and the Port of Antwerp.
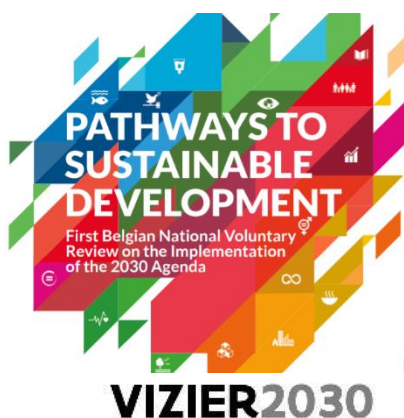
Governments, too, are seeing an increasing trend towards sustainability monitoring and reporting, stimulated by the 2030 Agenda. There are national SDG reports, also called Voluntary National Reviews (VNR). At the signing of Agenda 2030, all countries of the United Nations committed themselves to report on their contribution to the SDGs by means of indicators and practical examples. The first Belgian VNR dates back to 2017. Although the VNR mapped sustainable initiatives from various sources and led to a growing awareness that sustainable development must be incorporated into all services or departments, there was also the observation that we must move up a gear, including in our policymaking. Belgium will make a second VNR in 2023.

The Flemish Government developed Vizier 2030, its own framework of objectives to realise the SDGs. 111 indicators are linked to the 53 objectives and are monitored annually.

Finally, we are also seeing more and more local governments worldwide that are reporting on sustainability. In France, for example, it is compulsory for all local and regional authorities with more than

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[4] Ortiz-Moya, F., Koike, H., Ota, J., Kataoka, Y., & Fujino, J. (April 2020). *State of the Voluntary Local Reviews 2020: Local action for global impact in achieving the SDGs*. IGES, pp.1-2.

[5] See sub-targets 12.6 (SDG 12, responsible consumption and production), 17.18 and 17.19 (SDG 17, partnerships for the goals).

[6] Act on disclosure of non-financial and diversity information by certain large companies and groups (BS 11 September 2017).

50,000 inhabitants. There are also local governments that have established a Voluntary Local Review (VLR), similar to the Voluntary National Reviews. New York and three Japanese municipalities were the first to produce such a local SDG report in 2018. Since then, dozens of local and regional governments from all continents have followed them, often out of dissatisfaction with the limited involvement and mention of local governments in the national reports. The city of Ghent was the first Belgian municipality to develop a sustainability report in 2020; more info see p. 31.

Added value for local authorities

Flemish local administrations are paying more and more attention to qualitative monitoring and reporting and to data-driven policy. The sustainability framework of the 2030 Agenda offers opportunities to fulfil this mission.

Clearly defined sustainability framework

The 2030 Agenda with its 17 Sustainable Development Goals is a clearly defined sustainability framework on which you can have a major impact locally. Via the 2030 Agenda you can link local efforts to broader societal evolutions; working with the SDGs offers the opportunity to monitor and report on your contribution to sustainability in the same way across legislative terms.

"The 2030 Agenda with its 17 Sustainable Development Goals is a global, coherent story that strengthens our internal cooperation across policy areas, as well as our cooperation with various stakeholders in the city." (Marijke Ceunen, councillor City of Halle)

UGent sustainability office

In addition, the 2030 Agenda offers a common language. Within the city administration, you can connect the different projects and activities and show that every staff member contributes to the same goals with a global impact. Moreover, the 2030 Agenda is a neutral agenda (set internationally and not developed by the city council) to connect externally, to involve citizens and partners in your policy and to communicate about your policy.

Self-reflection

Monitoring and reporting in the framework of the 2030 Agenda invites self-reflection on the contribution to the realisation of the SDGs: what is going well and what is not and what are the reasons for this? Can we make adjustments and if so, how do we do this and who do we need to do this? This reflection supports the identification of priorities and areas for action in the field of sustainability.

Policy argumentation

Monitoring the SDGs offers information to substantiate your local policy, also towards critics. On the basis of data and practices, you can motivate your commitment to projects X and Y. You can demonstrate that, with regard to themes A and B, you still see many opportunities and policy space on which you would like to focus in a future legislative term (conducting a proactive policy).

Profiling

Monitoring and reporting on the 2030 Agenda shows local commitment and leadership in tackling global challenges. It puts the role of local governments in the realisation of the SDGs on the national and international map. Moreover, it enables you to expand your global network. Via an SDG report, for instance, you can share your experiences with other local governments at home and abroad (for more info on SDG reports, see p.31).

"For the city, the value is in the journey as much as in the product." (European Handbook for SDG Voluntary Local Reviews, p. 14)

The added value of SDG monitoring and reporting is as strongly linked to the process as to the end product, "for the city, the value is in the journey as much as in the product"[7]. Monitoring and reporting on the SDGs is a means to strengthen the SDG story of your city or municipality, for example, to increase internal and external support for sustainable policies and actions, to identify priority areas for action, or to rethink and deepen monitoring of local policy. It is therefore important to think carefully about how you are going to approach that process. In the next chapter, we will give some suggestions on when and how you can usefully build SDG monitoring and reporting into your local policy cycle.

4. SDG monitoring and reporting in the local policy cycle

From context analysis to policy reports

Many cities and municipalities are looking for ways to link the 2030 Agenda **to existing monitoring and reporting systems**. The main thing is that you want to monitor your contribution to the 2030 Agenda in order to make your policy more sustainable. It is therefore about a qualitative, substantive connection that goes beyond mere monitoring of data and the presentation of figures. Monitoring and reporting on the 2030 Agenda are useful at different moments in the local policy cycle. We also speak of the PDCA cycle, which stands for Plan - Do - Check - Act, or planning, execution, evaluation and adjustment.

NOTE: the following information relates to the Flemish context, but can serve as inspiration for local governments worldwide.

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[7] Siragusa, A., Vizcaino, M. P., Proietti, P., & Lavelle, C. (2020). *European Handbook for SDG Voluntary Local Reviews.* Publications Office of the European Union. , p. 14.

Although the important planning phase is over (in 2019, the Flemish local governments completed their multi-annual policy plans for the period 2020-2025), SDG monitoring can still support your policy in the further implementation and elaboration of projects and actions and in reporting on your policy.

The figure below briefly shows various approaches for linking SDG monitoring and reporting to the PDCA cycle. More explanation about each option can be found below the figure. **Concrete practical examples can be found in the next chapter.**
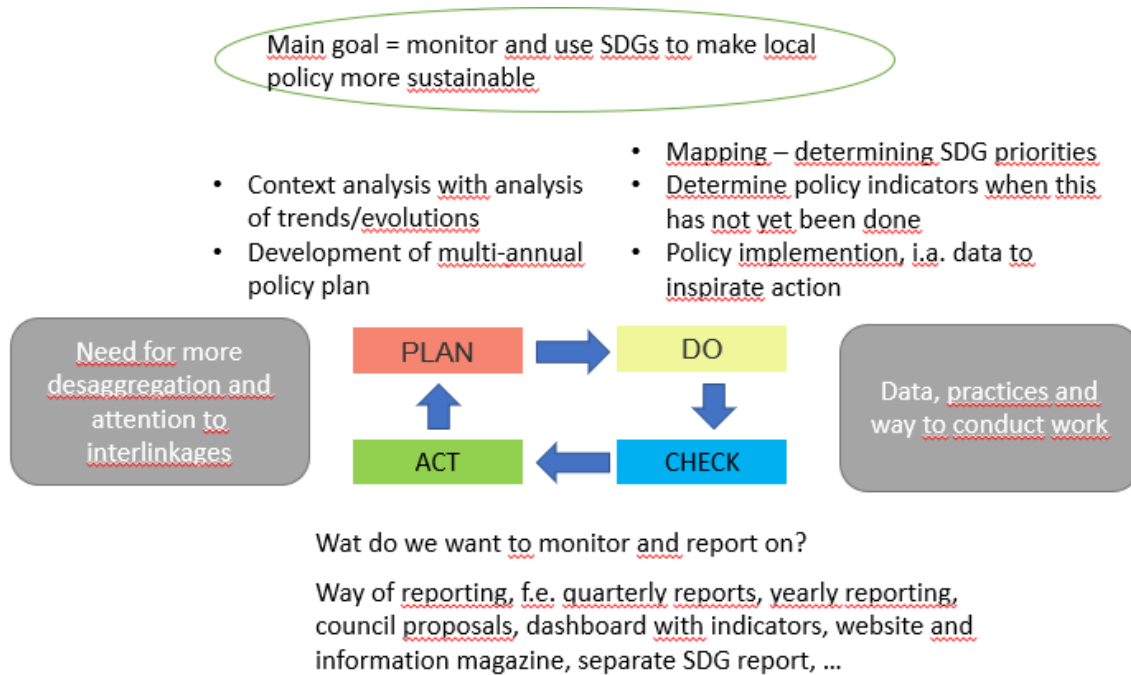

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- Context analysis with analysis of trends/evolutions
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Figure 1. SDG monitoring and reporting as part of PDCA cycle

Planning

One of the (mandatory) components of the local Policy and Management Cycle in Flanders is the **context analysis**, which describes and analyses the local context on the basis of data. The preparation of the context analysis offers an excellent opportunity to make the link with the 2030 Agenda for sustainable development. The latter, after all, also focuses on broad societal trends and evolutions. Moreover, local governments have access to a great deal of centrally available data that provide insight into the local context, for instance in the areas of poverty, health, economy and climate. Just think of the municipality and city monitor of the Flemish Government and the SDG monitor. In the narrative and in the selection of indicators you can link your context analysis to the local contribution to and follow-up of Agenda 2030.

In addition, the 2030 Agenda is an ideal framework for shaping your **multi-annual policy plan**, both in terms of outlining your goals and actions and in choosing indicators to monitor the plan. To this end, VVSG developed the inspiration guide 'Integrating the SDGs into your multi-annual policy plan'. About two out of three Flemish municipalities integrated the SDGs in their multi-annual policy plan 2020-2025.

Implementation

Whether you have used the 2030 Agenda in the planning phase or not, there are also many opportunities to use it in the implementation of your policy to help realise the SDGs.

If you have not yet linked your policy plan to the SDGs, you can still do this **mapping** exercise now. By gaining more insight into how your policy plan relates to the SDGs (for example, by checking which SDGs each policy objective contributes to), you can also set more focused priorities. Many local governments find it difficult to give each of the SDGs equal attention and follow-up. The mapping can help you to put forward a number of priority SDGs based on policy priorities and impact, without losing sight of their interconnectedness. In the context of monitoring and reporting, you can then follow up on these SDGs in more detail.

Indicators can also be developed in the policy implementation phase to monitor objectives and action plans, actions or projects. You can take the 2030 Agenda as your starting point and monitor a number of specific SDG indicators. You can also choose to start from your policy plan and develop indicators for your own objectives, action plans and actions that have a close link to the SDGs. For both options, you can draw inspiration from existing indicator sets, such as the VVSG inspiration list, the SDG monitor and the SDG filter in the municipal and city monitor. More info, see chapter 5.

Be sure to include the 2030 Agenda in your **thinking process**![8] Integrate different aspects of sustainability (social, ecological, economic) and involve partners with different expertise; pay attention to the most vulnerable groups in your municipality (leave no one behind, the basic principle of Agenda 2030). In addition, figures and their evolution can inspire and feed the elaboration of policy objectives and the discussion of projects.

Evaluation and adjustment

By monitoring your policy, you evaluate whether you are achieving your goals, on the basis of which you make adjustments to your policy. You make choices in what you are going to follow up on in the context of the SDGs, how you are going to do this and how you are going to report on it. For this purpose, you draw input from your efforts during the planning and implementation phase (e.g. extra attention for important societal evolutions and challenges as established in the context analysis, focus on a number of priority SDGs determined on the basis of the mapping exercise, follow-up of the SDG (related) indicators established in your policy plan). Do not forget that the 2030 Agenda can lead to a different way of working, such as interdepartmental cooperation, a sustainability check for actions and projects, and additional attention to the involvement of and impact on vulnerable groups. As a result, in addition to the progress made on the 17 SDGs, you can also monitor and report on your way of working.

Some avenues for **SDG reporting** are:

- SDG reporting codes at action level in BBC software[9] (only for Flemish municipalities)

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[8] For example, you can use the [SDG circle](#) to check your policy and/or projects against the SDGs.
[9] The BBC is the management and policy cycle of Flemish local governments. In the software, codes can be selected at the level of policy actions. These codes are then included in the reporting towards the Flemish regional government. In the field 'external reporting codes' in the BBC software, various software suppliers offer the possibility of using SDG reporting codes. Hereby you can link an action in your multi-annual plan to 1 or more SDG reporting codes. There is 1 code per SDG (e.g. code SDG01). Only for SDG 11 - sustainable cities and

- Quarterly and/or annual reporting: for example, you can incorporate the SDGs visually in the report, show expenditure and progress using the 5 pillars of sustainable development or the SDGs, or add separate SDG sheets with a discussion of a number of indicators and projects per SDG;
- Linking city council proposals to the SDGs (and thus keeping the SDGs on the political agenda and encouraging departments to continuously link their dossiers to the SDGs);
- Display of SDG indicator trends via public website such as 'municipality X in figures';
- Specific SDG report ;
- More qualitative reporting with a focus on good practices, for example via website and information sheet (several municipalities are already doing this in the context of raising awareness about the 2030 Agenda).

If you have actively included the SDGs in the formulation of local policy objectives and action plans, then reporting on your policy plan already has a sustainable slant. In municipalities such as Harelbeke, Berlaar and Hoogstraten, for example, which have used the 5 pillars of sustainable development or the 17 SDGs as the structure for their own policy plan, there is almost a one-to-one relationship between policy reporting and SDG reporting.

> *"The realisation that you are not alone, that other local governments are also looking for supported and impactful ways to monitor and report on the realisation of the SDGs, gives a sense of calm. It confirms that small steps also lead to results."* (Participating municipalities VVSG working group on SDG monitoring and reporting)

Ideally, you strive for a holistic approach to SDG monitoring and reporting that applies to your entire policy and involves the entire organisation. Of course, you can **approach** this **gradually**, focusing initially on a number of projects (e.g. projects with a significant financial impact and/or involving several services) or on a number of services.

Tips and points of attention

Determine your goal and target group

Why do we want to monitor the realisation of the SDGs? What do we want to draw attention to? Do we monitor all SDGs or do we focus on a number of them? Do we go for monitoring throughout the entire organisation or do we focus on a number of projects or services as a starting point? Who is our target group? Do we primarily want to make our own employees aware of the progress made on the SDGs and thus encourage them to take extra action? Or do we aim more at external partners and citizens? It is important to ask such questions from the start. They will help determine what you will ultimately monitor and how you will do this, in the choice of indicators and practices, who you involve in data collection, and how you will

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communities - 8 subcodes are available, which include housing and heritage. More explanation about the SDG reporting codes can be found in the inspirational guide 'Integrating the SDGs into your multi-annual policy plan'.

report on your progress. For example, if you mainly want to engage external partners, you are more likely to focus on public reporting channels such as the website or an SDG report.

Take sufficient time

Meaningful SDG monitoring and reporting is a long-term process. Therefore, take sufficient time, for example (together with colleagues and partners) to determine good SDG indicators (see also chapter 5) and to report on them in an attractive and understandable way. Dare to change or add indicators if necessary.

Appoint a political and administrative coordinator

Wider participation is important, but you need leaders to coordinate efforts, bring the information together and give feedback inside and outside the organisation.

Focus on participation and consultation

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It is through participation and engagement that you ensure that employees and/or external partners feel that it is also their project and that they will actively participate in SDG monitoring and reporting now and in the future. Data obtained from citizens and partners can also be a valuable addition to the information available to local government.

Try to involve as many people as possible, but make sure there is enough motivation and capacity among them. Here again, the goal and the target group are important. If, for example, your focus is primarily internal and you want your employees to effectively use and follow up the chosen SDG indicators, then involve them in determining them. If, for example, you opt for an SDG report with external scope, involve partners in drawing up the report.

Combine indicators with practical examples

SDG monitoring combines data (indicators/figures) with practical examples. Case studies enable you to interpret the evolution of indicators (e.g. the negative evolution of poverty rates can have external causes, irrespective of the positive efforts of your administration), to discuss the positive and possibly negative effects of projects with an eye to the most vulnerable groups in society (leave no one behind), to emphasise the efforts of partners, and to differentiate (also called disaggregation) between neighbourhoods or certain target groups (e.g. according to age or gender). Moreover, as a local government you often have context indicators that offer valuable insights into local trends, but only provide limited information about the impact of your own policy. Highlighting concrete practices can partly fill this gap and do not necessarily have to be explicitly linked to an indicator.

Identify both positive and possible negative effects

The SDGs are interlinked. It is possible that your policy has a positive effect on a number of SDGs, but may also have a potentially negative effect on other SDGs. It is a challenge to map out these interlinkages and trade-offs in your monitoring system and to think about them. For example, investment in tourism may have a positive impact on SDG 8, but may have a negative effect on efforts to reduce CO2 and thus on SDGs 11 and 13. In such a case, you may consider using your monitoring system to look at the economic effects of tourism, but also to make the link with ecological effects.

Develop a balanced indicator set

Your SDG indicator set takes into account:

- A combination of indicators that provide information about the **local context** and indicators that relate to your **own policy**. Indicators related to the municipal context are more readily available (e.g. via the municipal and city monitor), but as a local government you are only one of the actors who can influence the evolution of these indicators. It is therefore worthwhile investing in the development and follow-up of indicators that provide insight into the output and effects of your own administration, related to local policy priorities. For instance, you can follow up figures on CO2 emissions and energy consumption in your municipality, complemented with figures on CO2 emissions and energy production and consumption for your own fleet of cars and municipal buildings.

- Different levels of your local policy (**objectives, action plans, actions**). Since the SDGs relate to societal evolutions, it is important to formulate SDG indicators at the level of policy objectives and action plans, and not only to look at output at the level of actions. The higher the level, the more you monitor effects and the context. Below is an example of striving for a climate-friendly municipality:
  - Example of indicator for target: CO2 emissions by sector in the municipality
  - Example of indicator for action plan: CO2 emissions municipal vehicle fleet and/or municipal buildings
  - Example of indicator for action: Number of trees planted

- **Quantitative and qualitative information**. Qualitative information provides insight into the subjective experience of citizens, for example, see the citizen survey in the municipal and city monitor.

- Concrete **targets**. Ideally, you should not only follow the evolution of an indicator, but also set concrete target values, e.g. X% CO2 reduction by 2025 or X number of extra trees planted. This is certainly the case for indicators on which your local government has a direct impact. Be realistic in determining your target values, but also show sufficient ambition.

5. Indicators

One of the aspects of monitoring is the follow-up of indicators. This chapter explains which tools you can consult to determine your own SDG indicators, which criteria you can use and elaborates on experiences with regard to setting concrete targets.

We would like to emphasise once again that indicators are an important part of monitoring, but not the only one. Indicators only capture part of the full picture, certainly at the level of effects and impact (see also tips and points for attention in chapter 4). Internal and external discussions based on indicators, as well as qualitative information from projects and practices, are essential. Monitoring is not a goal in itself, but a tool to feed policy conversations and support sustainable policy.

Choice of indicators

Available tools

The 2030 Agenda comprises 17 sustainable development goals, which in turn are divided into 169 sub-goals to which 230 indicators are linked. This international indicator set is not tailored to local governments. Various bodies have therefore developed local SDG indicator sets. Flemish municipalities can make use of existing tools to determine their own SDG indicators. Do keep in mind, however, that these tools often contain context indicators (because data for this are available centrally) and must therefore be supplemented with indicators that are more closely related to the efforts of the local administration.

1. SDG indicator set VVSG

The VVSG developed an inspiration list of local SDG indicators. For each SDG and locally relevant sub goals, you get an overview of possible indicators. Depending on your own priorities and accents, you can check which indicators are relevant for your administration. The VVSG mainly based itself on centrally available data (e.g. from the municipal and city monitor), supplemented with a number of indicator suggestions for which local governments have to gather the information themselves. Note: the English version dates from 2018; the update of 2022 is only available in Dutch but contains the same information, with a couple of additions.

2. SDG filter in the municipal and city monitor

The Flemish Government added an SDG filter to the 2021 update of the municipal and city monitor. Besides the 13 basic themes, there are also a number of specific themes including the sustainable development goals. The filter consists of 59 indicators, 33 from register databases and 26 from the citizen survey.

3. SDG Monitor[10]

The SDG monitor is a freely accessible online tool based on 71 indicators that are monitored for all 300 Flemish municipalities. The displayed score shows the situation of a municipality in comparison with the best performing Flemish municipalities (and therefore not in relation to a fixed target value; a score of 100% therefore does not necessarily mean that there is no more work to be done). The SDG monitor is not an assessment of the local policy. Often, context factors play a role over which the administration has only limited control.

Besides these Flemish sources, you can also draw inspiration from **international datasets**:

- The OECD (Organisation for Economic Co-operation and Development) developed an indicator set consisting of more than 100 indicators for SDG sub-targets relevant to OECD countries. Although the tool primarily provides information on larger cities and regions, it provides inspiration on which indicators to monitor locally. The OECD sets indicative targets for almost every indicator, based on the UN framework, expert knowledge (e.g. World Health Organisation) or on the best scores of regions and cities.

- Eurostat: the statistical service of the European Union developed a set of 100 SDG indicators. Eurostat makes extensive use of cross indicators (indicators linked to multiple SDGs) and only provides an overview of the evolution of the figures, without specific target values.

- Reference Framework for Sustainable Cities (RFSC): RFSC is an online tool developed for cities and towns in Europe to analyse urban development strategies and projects in terms of sustainability. You can also monitor your project or strategy on the basis of SDG indicators.

- World Council on City Data: WCCD has an ISO standard, ISO 37120, on sustainable cities.

- Dutch SDG indicator set: The Association of Dutch Municipalities (VNG) finalised an SDG indicator set in 2022 in cooperation with various local authorities. The basic set includes, on average, four to five indicators per SDG for which the information comes from national, centrally collected sources. In addition, VNG proposes a number of supplementary indicators based on local information (municipal sources and information from third parties).

In Appendix 2, you will find several examples of local SDG indicators used by cities and organisations worldwide, with a focus on indicators that zoom in on local government efforts. These can provide inspiration for your own indicator set, in addition to the tools described above.

Criteria used by (international) local governments

Every local government is unique and has its own policy emphasis. To monitor the realisation of the SDGs in your municipality, you can use existing tools and data sets, but find out which local SDG indicators are necessary in your municipal context and policy. Always look for a

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[10] For your information, similar monitors exist in other countries. There is the SDG portal in Germany, the Kolada platform in Sweden, and the Portuguese SDG Index. Just like in the Flemish SDG monitor, availability of data for all municipalities is important.

combination of indicators that provide information about the context (external measurement) and indicators that are more closely related to the efforts of the local government itself (internal measurement). Be sure to formulate indicators at the level of objectives and action plans (since the SDGs relate to societal evolutions) and think about how you will involve your staff, since they are partly responsible for monitoring the indicators.

Based on international examples, we note that different criteria are used in the selection of local SDG indicators:

- Only indicators for **SDG sub-targets that are relevant to local governance**. Some SDG sub-targets, for instance, are mainly applicable at the national level or in a non-European context. In the VVSG publication 'Local support for global challenges', we give an estimation of which sub-targets are relevant for Flemish local governments.
  ⇨ E.g. SDG indicator set Netherlands

- **Comparability with international and national indicators**
  ⇨ E.g. Portuguese SDG index for municipalities; it is based in the first instance on national indicators. If local data are available, these indicators are included in the index. If this is not the case, the index suggests an indicator that is closely related to the international or national indicators. As a last resort, a proposal for a new indicator is made.
  ⇨ E.g. SDG Index Kopavogur (Iceland): The index starts from UN indicators and checks if there is a local equivalent. In the second instance, Kopavogur bases itself on the OECD indicator set and in the third instance it puts forward its own local indicator.

- **Availability of data**
  ⇨ E.g. SDG Dashboard Utrecht: the Dutch city has linked existing indicators to the SDGs and thus created its SDG Dashboard. The data are available either centrally or at city level.
  ⇨ E.g. indicators Stuttgart: Stuttgart initially based itself on the key indicators in the German local SDG monitor. In addition, it added indicators from the broader list of German local SDG indicators, supplemented by its own indicators.
  ⇨ E.g. comparative study AACID et al (July 2021): Finding that most Voluntary Local Reviews rely on existing indicator sets and data sources.

- Balance between **social, economic, environmental and institutional sustainability** => E.g. sustainability reports Wallonia

- **Cross indicators**, these are indicators that apply to multiple SDGs and can therefore monitor achievements of different SDG sub-targets.
  ⇨ E.g. indicators Stuttgart and Wallonia

- Possibility of **disaggregation** whereby you can break down the data by age, gender and/or geography, among other things.
  ⇨ E.g. Wallonia and the British city of Bristol

- Attention to both **positive and negative trends**
  ⇨ E.g. SDG indicator set Netherlands, SDG 4: 'Participation in pre-primary education' ('positive' indicator) and 'Risk of educational disadvantage in pre-primary and primary education' ('negative' indicator)

- Possibility of displaying the **evolution of indicators over time**

⇨ E.g. Bristol

Note: As a local government, you make choices anyway. For example, you will not actively work on every aspect of poverty reduction. Logically, your local policy will not have a one-to-one relationship with the broader SDG objective; there will always be elements you do not focus on. It need not, therefore, be the intention to follow up on every aspect of, for instance, poverty reduction. It is more important to map out as clearly as possible how the choices you make will contribute to the broader SDG.

Setting Targets

Internationally, we see that most cities and regions do not set specific targets for their SDG indicators. They rather follow the evolution of the indicators over time. If a value is used, it is mainly the wish to see an increase, decrease or constant of the indicator. This is also the case for the majority of federal, Flemish and Walloon indicators. Such an approach is valuable because the evolution of an indicator gives you information on whether the desired increase or decrease has been achieved, on the basis of which you can carry out analyses and have discussions about the underlying reasons. Especially for context indicators, this approach can work since, as a local government, you are only one actor influencing the indicator and you are not fully in control of setting and achieving a specific target.

Nevertheless, the VVSG working group with Flemish municipalities agreed that we must show sufficient ambition to confirm our commitment to the 2030 Agenda.[11] Indicating whether we want to see an increase or decrease of an indicator can be useful, but is not sufficient. Especially for indicators on which you as a local government have a direct impact, you should ideally set concrete targets (e.g. X% energy consumption from renewable sources by 2025).

SDG Monitoring Province of Antwerp
Researchers in Business Administration and Economics of the University of Antwerp (Prof. Luc Van Liedekerke and Björn Mestdagh) guide the Province of Antwerp in its SDG integration and work, among others, on the development of an SDG measuring instrument linked to the Policy and Management Cycle of the Province. Their basic assumption is that you need both an external and internal measurement to monitor the SDGs. The external measurement (context) is useful to measure the final impact as well as possible, but says little about the efforts of the organisation itself. Therefore, there is a need for an internal measurement that monitors the contribution of governance to the realisation of the SDGs. The measuring instrument will focus on the three policy levels, being policy objectives, action plans and actions. Each of these has a result (impact, effect/outcome or output), and therefore a corresponding result indicator (impact indicator, effect indicator/outcome indicator and output indicator). Regarding targets, the model will use the formulation of the SDG (sub)targets as external target, e.g. 'no poverty'. For internal measurement, there is more freedom to set targets in advance to help achieve the external targets. It will be a matter of defining internal 'enablers' that make it possible to achieve a certain impact (externally). See also Appendix 1.

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[11] Setting concrete target values is also one of the recommendations of external experts in the Walloon Sustainability Report 2020.

The definition of targets is a political process in consultation with the administration, based on knowledge of the context and the local government itself.

Where regions, cities and organisations do have targets, they are set in different ways:

- In the first instance, the **international SDG sub-targets and indicators are** often looked at. In the 2030 Agenda, for example, there is talk of full gender equality, no unemployment, reducing neonatal mortality to 12/1000 births, ... In that case, this target is adopted, e.g. 50% women in political decision-making bodies or 0% unemployment.
  ⇨ E.g. Portuguese SDG index for municipalities (p. 133 ff.), SDG index Kopavogur

- In addition, targets from **experts and international organisations** are considered, such as the World Health Organisation or the OECD SDG indicator set.

- In some cases, **national targets** are also used.
  ⇨ E.g. Portuguese SDG index for municipalities

- It is possible that there are **national guidelines** for a number of themes. In the Netherlands, for example, there are air quality standards or the national government expects municipalities to contribute to the national housing task.

- A further addition is the principle of **worst and best performers**; here the target value is determined by comparison with other municipalities.
  ⇨ E.g. OECD SDG Indicator Set: Some sub-targets and indicators in the UN framework give a direction (increase or decrease), but no end value. For these cases, the OECD set an indicative target value based on the best scoring regions and cities, e.g. 82% share of renewable energy in the energy mix.
  ⇨ E.g. SDG Index Kopavogur
  In line with this principle, Flemish municipalities can use the SDG monitor (as well as the municipal and city monitor) to set their own targets. You can look at the value of the best scoring municipalities or the value of similar municipalities (for instance Belfius clusters or neighbouring municipalities). That way you can determine your own target: where do you stand compared to those other municipalities and what is therefore possible/realistic to achieve; what can the target value be within the Flemish context.

Flemish and federal indicators and targets

Can indicators and targets of the Flemish and federal governments form a guideline to guide choices at the local level? For several indicators on the federal and Flemish level, there is **no centrally available indicator on the local level**[12] . The same applies vice versa: there are several good **local indicators for which there is no variant on the Flemish or federal level**. Just think of the indicators for SDG 11 that are much more extensive and varied at the local level, including information about heritage, green spaces in neighbourhoods, and consultation of residents.

Therefore, at the local level, being guided by federal and Flemish indicators cannot create a complete picture, but you can opt for a good match where possible. Advantages:

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[12] See the last tab in the VVSG SDG indicator set for federal and Flemish indicators with or without a local variant.

- Possibility of more straightforward reporting between different levels of government in Belgium.
- Indicators at the national level align well with international SDG sub-targets and indicators. Therefore, if you include an indicator at the local level that is in line with a national indicator, it will generally also be in line with the international framework.
- National indicators, but especially Flemish objectives and indicators in Vizier 2030, include a number of targets set by Flanders. By following the SDG indicator, the local government can show how it contributes to the Flemish target.
- It is a form of objectification for one's own administration; one adheres to choices and ambitions determined at the (inter)national and Flemish level. In this way you reduce the chance of criticism that you focus on SDGs and indicators on which your municipality (government) scores well or that the target values are inaccurately determined.

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6.   Case studies

Three trajectories highlighted: Harelbeke, Evergem and Halle

Harelbeke

For years, Harelbeke has been a pioneer in the local translation of the 2030 Agenda. In the planning phase for the 2020-2025 multi-annual policy plan, the city resolutely opted for the SDGs as a guiding framework. The context analysis was drawn up on the basis of the five pillars of sustainable development, so the data is also classified according to these pillars. Harelbeke makes an **annual update of its context analysis**. To this end, the city uses the SDG monitor from Idea Consult. Indicators from the monitor link up with broad trends and evolutions, which is the approach of the context analysis. In addition, the data from the monitor are freely available (in other words, the city has no work to do), you can compare them with other cities and municipalities, and the information is provided by an external party, which means that it is certainly not possible to present a selective picture.
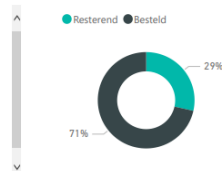
The SDGs were also the guiding principle in the discussions about and the eventual formulation of the multi-annual policy plan. This **strong link between the multi-annual policy plan and the SDGs** ensures that there is an almost one-to-one relationship between monitoring of and reporting on local policy and monitoring of and reporting on the SDGs. For instance, the **quarterly reports** are formatted according to the pillars of sustainable development and the SDGs. This is also how the budgets are presented.

Figure 2: Views from the first quarterly report 2021 of Harelbeke

The quarterly report tells whether the city is on track to achieve its actions, but that does not necessarily mean that the goals are being met. Therefore, in 2020 and 2021, the city administration invested in building a limited, qualitative and supported **SDG indicator set with a focus on the level of policy objectives**. The exercise was coordinated by the strategic planner. She supported the departments, via advice and a manual, in drawing up the indicators. If no indicators were found at the level of policy objectives, the exercise descended to the action plan or action level. Indicators can be based on existing figures, which are

accompanied by a concrete target value. However, new indicators have also been developed for which data are currently being collected, such as the number of kilometres of bicycle street.

For each indicator, a target value was determined for 2025 (end of the legislative term), but also for 2030 (end point of the 2030 Agenda). To determine these target values, they started from an estimate per year, which was then extrapolated to 2025 and 2030. This was not an easy exercise, especially for indicators that are not entirely within the control of the city council, such as for SDG 1 (no poverty). The indicators are monitored annually through the annual reports.

> *"Our sustainability reporting is not a parallel track to our BBC cycle, it is one integrated story. By integrating our policy objectives with the SDGs, quarterly reporting is our SDG reporting, and annually when monitoring our indicators we see if we are continuing on the path of sustainability."* (Alain Top, Mayor of Harelbeke)

Another point that the city wanted to tackle was the communication and visual presentation of local data to citizens and partners. The city found that they were sitting on a mountain of data, which were previously included in annual reports with text and figures per service. Here again, the SDGs were a grateful framework to structure the data and to work across departments. The result is the **online dashboard** 'Harelbeke in figures'. In order to support visitors, for each SDG it is also indicated which policy themes are mainly covered by it.

Figure 2: Representation of People pillar on "Harelbeke in figures".

Ellen Vandeputte, strategic planner of the city of Harelbeke, explains their approach in more detail in this video (dated May 2021, in Dutch).

Evergem

Evergem used the 2030 Agenda as a framework of inspiration in the planning phase for the multi-annual policy plan 2020-2025. The 17 SDGs were the framework for the external part of the **context analysis**. SDG theme managers were appointed who analysed and refined the data for their themes in consultation with internal and external stakeholders. Like Harelbeke, Evergem uses the SDG monitor for the update of this context analysis since this monitor mainly follows context indicators (in line with the approach of the context analysis). The municipality discusses the current state of affairs for the indicators, also in comparison with other Flemish municipalities (see column 'score' in the figure below). In addition, Evergem indicates the direction in which the indicator should evolve, i.e. whether the figure should increase or decrease, or a specific target value if this has been determined.

SDG	Indicator	Cijfers Evergem	Cijfers Vlaanderen	Doelstelling	Score
5 Gendergelijkheid 😐 SDG-score=60%					
5 GENDER-GELIJKHEID	Aandeel werkende vrouwen in gemeenten en OCMW 's	65%			🙂
	Intra familiaal geweld telkens t.o.v. inwoners: • Fysiek • Seksueel • Psychisch • economisch	2,2% 0,1% 1,6% 0,3%	2,1% 0,1% 1,2% 0,2%	↘	☹️
	Werkzaamheidsgraad vrouw/man	72,9%	68,9%	↖	😐
6 Schoon water en sanitair 🙂 SDG-score=79%					
6 SCHOON WATER EN SANITAIR	Zuiveringsgraad	87;94%	83,84%	↖	🙂
	Rioleringsgraad	88,57%	86,27%	↖	🙂
	Bodemafdichting/verhardingsgraad	14%	16%	↘	😐
7 Betaalbare en duurzame energie 🙂 SDG-score=74%					
7 BETAALBARE EN DUURZAME ENERGIE	Energie-armoede huishoudens (samengesteld cijfer in SDG-monitor	/	/	↘	🙂
	Duurzaamheid van de woning • Energiezuinige ketel • Zonnepanelen • Zonneboiler	53% 24% 7%	61% 17% 6%	↖	🙂
	Energieverbruik per huishouden	17,34	17,38	↘	😐
	Afname CO2 uitstoot door hernieuwbare energie (verschil 2018 t.o.v. 2011) CO²-emissie totaal	-38.4%	-22.9%	-13.5%	😐
8 Eerlijk werk en economische groei 😐 SDG-score=62%					
8 EERLIJK WERK EN ECONOMISCHE GROEI	Werkzaamheidsgraad	72,9%	68,9%	↖	🙂
	Nettogroeiratio van ondernemingen	2,2	4,0	↖	☹️
	Werkloosheid langdurig werkzoekenden, jongeren en vrouwen	/	/	↘	😐
	Werkloosheidsgraad	4,1%	6,4%	↘	
	Bruto toegevoegde waarde per werknemer	74 879	80 426	↖	☹️
	Leegstand ten opzichte van winkelvloeroppervlakte	3,8%	12,5%	↘	😐

Figure 3: snapshot update context analysis Evergem 2021

In the 2020-2025 multi-annual policy plan, each policy objective is linked to the main SDGs to which it contributes. In addition, when developing the action plans, the employees had to indicate each time to which SDGs the action plan is linked.

In the further elaboration of the multi-annual policy plan, the municipality will formulate **indicators** at the level of policy objectives. For each indicator, it will be determined within which SDG, and if possible SDG sub-target, it falls. Investments are also made in the formulation of target values. Starting from its own local policy framework (and not the SDGs as such), Evergem thus creates a set of local SDG indicators.

Figure 4: snapshot from indicator list Evergem during layout

Halle

The city of Halle also took the SDGs into account when preparing its policy plan 2020-2025. In addition to a specific action plan that puts the SDGs first as the main framework for the city's sustainability and development policy, the multi-annual policy plan also visually links each objective and action plan to the SDGs to which it contributes. This linkage is also included in the city's **policy reports**, which, among other things, brings the SDGs to the attention of the management team and the city council on a monthly basis.

Figure 5: Snapshot of policy report Halle 2021

"In order to better measure whether we are achieving our goals, we have linked indicators at the level of policy objectives to try to capture the intended results and effects. Indicators complement the reporting on 'what we did' in the annual report with data on 'what we achieved' (output and effect indicators) and 'how the city is evolving' (context indicators)" (Karolien Mettens, policy officer for strategy and coordination of the city of Halle)

In its reports, the city not only wants to show what actions it has carried out, but also to monitor whether it is achieving its objectives effectively. This offers opportunities to uncover points of attention and make timely adjustments. The city regards the SDGs as a framework for their policy monitoring. Initially, **indicators were determined at the level of the policy objectives**. Halle used the SDG indicator set of the VVSG for this exercise. If no suitable indicator was found in this set, the city supplemented it with its own indicator, for example, 'satisfaction of citizens with the city communication channels' and 'extent to which we meet the service standards on waiting and response times'. For each indicator, a fact sheet was drawn up including a description of the relevance of the indicator, the desired evolution[13] and measurement frequency. The progress on the indicators is reported in the annual report of the city, especially for the indicators for which new data are available (see measurement frequency). The set of indicators linked to the policy objectives (as determined in 2019, but in the meantime further adapted based on changed sources) can be consulted as an annex to the multi-annual policy plan.

In addition, Halle drew up its own SDG monitor, entirely from the perspective of the SDGs. It shows how Halle scores according to the SDG monitor (which gives an overview of all Flemish municipalities based on a fixed set of indicators), and highlights a number of indicators in graphic form.

The city now extends its monitoring to the action plans. While the determination of indicators at the level of policy objectives was primarily an exercise done by strategy and coordination, the departments are now much more closely involved in determining indicators for the action plans. Since strategy and coordination has taken the first steps, more support has grown among colleagues to build on these efforts. A dashboard is being developed for each cluster to monitor its own indicators, based on daily operations, ongoing projects and initiatives. At this level, the link with the SDGs has not yet been made.

Policy Evaluation

Traffic light system

Several cities and regions work with a traffic light system in their monitoring. Above we already discussed the example of Evergem, where the score green-yellow-red is an assessment of how Evergem is doing compared to other Flemish municipalities. Mostly, however, the traffic light system is used to show the evolution of indicators. In general, this is a general evolution (e.g. the decrease in unemployment rates is a positive evolution, so the colour is green), not the evolution in relation to predefined target values. Cities and regions

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[13] No concrete target value was included for a number of context indicators because local government has little influence on them. However, the indicator is relevant to monitor because it gives an indication of societal evolutions in the city to which local government can attune its policy.

using such a traffic light system include [Bristol](#) in the UK and the German [city of Bonn](#) in the context of their VLR, as well as [Wallonia](#) for their 2020 sustainability report.

Examples of SDG reporting

Dashboard Utrecht

The Dutch municipality of Utrecht developed an online SDG dashboard to inform residents, entrepreneurs and organisations in Utrecht about the realisation of the SDGs. For each SDG, with extra attention for SDG 11 (sustainable cities and communities), you can see the evolution of a number of key indicators.

The first step in choosing indicators was to look at which SDG sub-targets are relevant to Utrecht. The availability of data then played an important role. The municipality used existing indicators and linked them to the SDGs. The data is available either at national or at municipal level. Utrecht does not set target values for the SDG indicators, but only shows their evolution. Target values are included in the (thematic) strategic plans.

View the [Utrecht SDG Dashboard](#)

Snapshot of SDG 5:

Gemeente Utrecht

Gezond Stedelijk Leven voor Iedereen in perspectief van de Sustainable Development Goals

Thema's ⌄

Home > Doelstellingen Global Goals > 5. Gendergelijkheid

Bereik gendergelijkheid en empowerment voor alle vrouwen en meisjes

Discriminatie is het ongelijk behandelen van mensen op basis van persoonlijke kenmerken die er in die situatie niet toe doen. Zo kan iemand worden afgewezen voor een baan omdat zij een vrouw is, uitgescholden worden op straat omdat hij homoseksueel is of een discotheek niet worden binnengelaten vanwege zijn of haar huidskleur. Discriminatie accepteren wij niet in onze stad. Iedere Utrechter verdient een gelijke behandeling en gelijke kansen.

Aandeel inwoners dat zich gediscrimineerd heeft gevoeld in de afgelopen 12 maanden vanwege geslacht

100%
80%
60%
40%
20%
0%
2015   2016   2017   2018   2019

● mannen ● vrouwen

Inwonersenquête | **2015 - 2019**
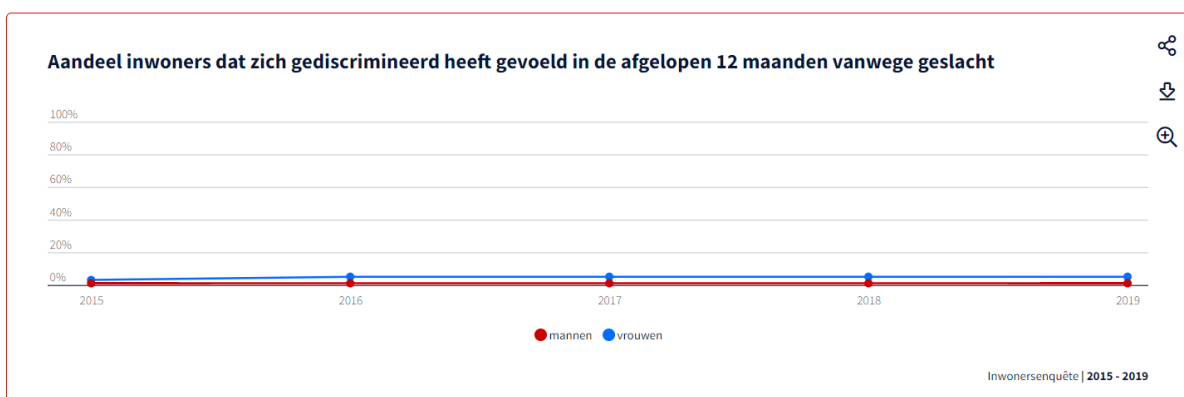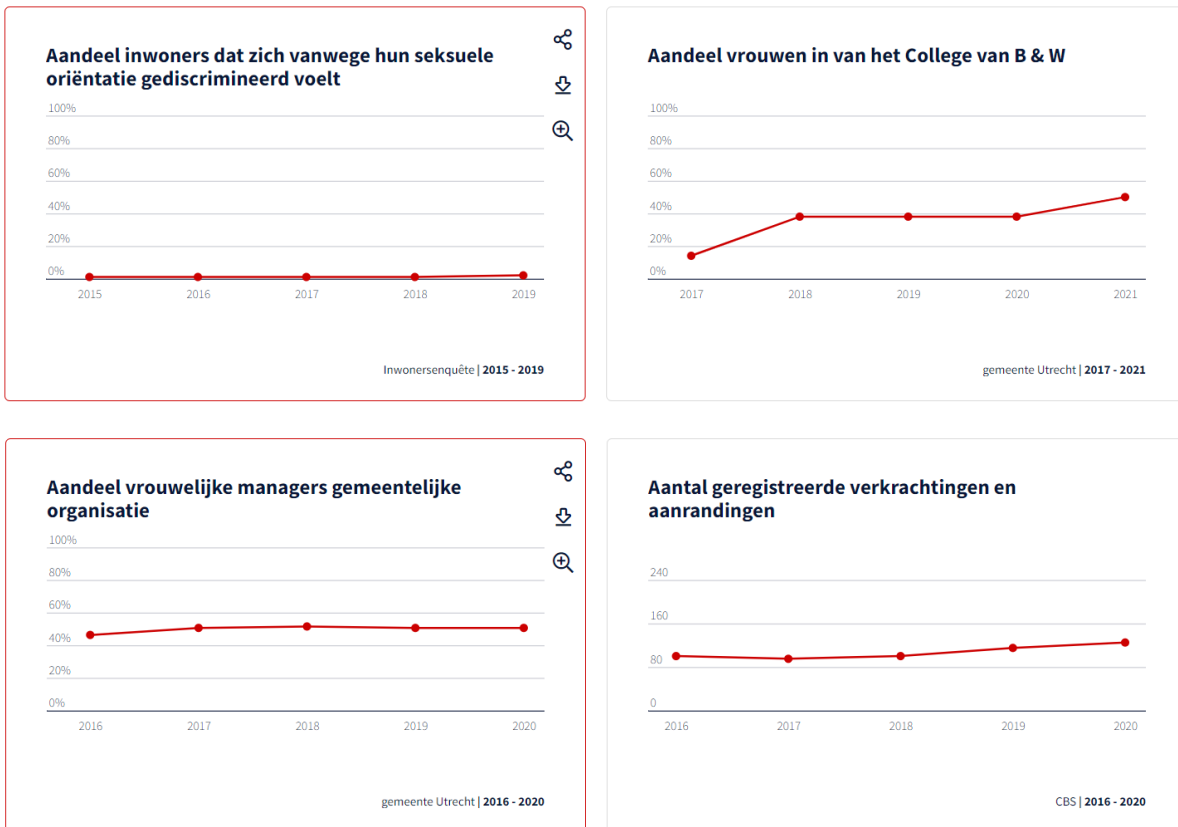
Figure 6: snapshots SDG 5 in SDG dashboard Utrecht

Visual display in French sustainability reports

In France, all local (and other territorial) authorities with more than 50,000 inhabitants are obliged to draw up an annual sustainability report. Several French cities and regions are making the link with the SDGs. Besançon, for example, reports on 42 objectives, each linked to the main SDG(s) and SDG sub-target(s). The description of each objective also includes indicators, two current actions to achieve the goal and a future perspective. There is an absolute focus on the city administration. Besançon always uses the SDG circle, which is a visually strong and recognisable way of presenting the SDGs. A similar visualisation can be found in the sustainability report of the Nouvelle-Acquitaine region. However, this is a qualitative link to the SDGs, with only limited monitoring of indicators.

① AMÉLIORER DURABLEMENT LES PERFORMANCES ÉNERGÉTIQUES DE LA COLLECTIVITÉ

La maîtrise de l'énergie est essentielle dans la lutte contre le réchauffement climatique. La Ville de Besançon, à travers ses politiques, œuvre pour limiter ses consommations d'énergie. Elles s'expriment par un suivi attentif des consommations énergétiques, du renforcement de l'isolation des bâtiments, de l'augmentation du rendement énergétique des équipements, de choix de matériel économe...

› INDICATEURS

Consommation finale d'énergie
(électricité, chauffage) des 20 bâtiments municipaux
les plus consommateurs : **23,93 GWh soit - 9,5 % / 2017**

Performance du chauffage sur les 20 bâtiments

Figure 7: Sustainability report Besançon 2018, p.8
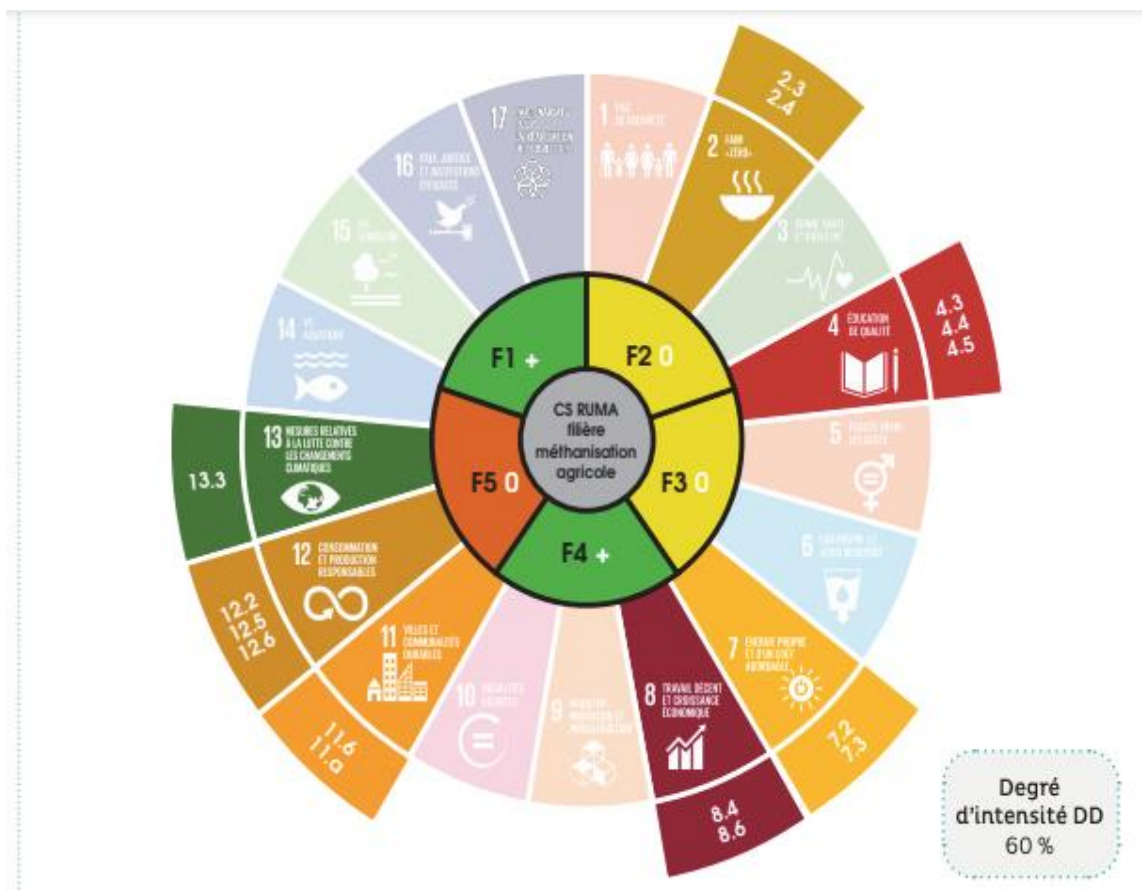
Figure 8 : Sustainability report Nouvelle-Acquitaine 2020, p.29

Council proposals

The Dutch municipality of [Rheden](#) integrated a mandatory SDG field in the templates for the proposals for city council. For each proposal, the related SDGs (with the maximum of three SDGs as guideline) must be indicated, accompanied by a brief explanation of what the municipality wants to achieve with regard to these SDGs.

In Flanders, we find a similar approach in the municipality of Edegem. In the context of its policy objective 'A sustainable Edegem contributes to the realisation of the SDGs', council proposals consistently refer to the contribution to the SDGs.

SDG sheets Berlaar

Berlaar is building a solid SDG trajectory and translated the SDGs into its own local policy objectives in the multi-annual policy plan. Follow-up of the that plan therefore provides insight into the progress on the SDGs. Nevertheless, the municipality is of the opinion that the current reporting instruments[14] can only capture a part of the SDG story and offer insufficient possibilities to map out the broader evolutions. One of the options Berlaar is investigating is the addition of concise SDG sheets to the annual report. For each SDG, a number of indicators are highlighted, as well as one or two practical examples. These would mainly be

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[14] Berlaar has several reports: indicators (half-yearly), key figures (half-yearly), organisational control (half-yearly), subsidies (annual).

context indicators that are better able to capture trends and evolutions in the municipality (in contrast to indicators from the multi-annual plan that are mainly formulated at the action level).

Sustainability reports Ghent

The City of Ghent was the first Belgian municipality to draw up an SDG report. This effort is part of a broader SDG process, in which, among others, the context analysis, administrative policy memorandum and multi-annual policy plan were drawn up with the 2030 Agenda as one of the sources of inspiration. In addition, the city also focuses on raising awareness, for example by participating in the Week of the Sustainable Municipality. The city has a clear vision on sustainability reporting and frames it within the policy cycle of the current legislative term. In 2020, the city drew up a kick-off report with data for all SDGs. This report was an internal exercise and only discusses indicators. These indicators are largely derived from the context analysis and have been supplemented with additional information and figures where possible, with the help of the city departments.

In the years 2021 to 2023, qualitative reports are prepared for each pillar of sustainable development - People in 2021, Prosperity in 2022 and Planet in 2023. The pillars Peace (SDG 16) and Partnership (SDG 17) are covered in each report. The focus of these reports is external. The city will enter into dialogue with platforms and consultative bodies in the city: what do the SDGs mean for your sector and organisations, what are you already doing in terms of sustainability, how can we strengthen our contribution to the SDGs together. The pillar reports highlight good practices from Ghent, selected by the stakeholders. Finally, at the end of the current legislative term (2024), the city will make an update of the 2020 kick-off report in order to visualise changes and evolutions. This trajectory runs parallel to the drafting of the context analysis.

In the context of international exchange and learning, Ghent translates its sustainability reports and presents them as Voluntary Local Review (see below).

Take a look at the Ghent sustainability reports.

Voluntary Local Reviews

Since 2018, there are more and more local (and regional) governments worldwide that, like Ghent, prepare an SDG report of their municipality or region. Such reports presented to the international community are also called Voluntary Local Reviews.

The advantage of drawing up a separate SDG report is that you can give extra weight to the 2030 Agenda, even if you use data and practical examples that you are already monitoring

within the framework of your local policy. Discussions within the VVSG working group have shown that it is not so evident to make a useful and substantively strong link with the 2030 Agenda within existing reporting mechanisms. For instance, there is the risk that the SDGs are not sufficiently highlighted and it is often difficult to zoom in on broader trends and evolutions. Moreover, the SDG report offers additional opportunities for analysis of data and practices, and integrates forward-looking thinking - how do we move forward with the report's data, what will we do to strengthen our contribution to the 2030 Agenda. For some local governments, an SDG report is a next step in their SDG story, for others it is a starting point to raise awareness internally and externally about the 2030 Agenda and to start the conversations, to show staff that the SDGs connect with the municipality's story, and to strengthen local monitoring.

In appendix 3 you will find more information about the layout of an SDG report, with guidelines for the process and structure of the report. The tips and points for attention discussed on pp. 13-15 are equally applicable to the development of SDG reports.

7.   More info and sources

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8. Appendices

Appendix 1. Guide to results and result indicators University of Antwerp in collaboration with the Province of Antwerp

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Different types of 'result'

Before talking about indicators, it is important to reflect on the fact that there are different types of results. In particular, a distinction can be made between 3 levels of results. There is output, outcome (or effect), and impact. This distinction is mainly based on the level of the objective or goal to which the result is linked.

Thus, first of all, you have **output**. Output is at the lowest level of objectives, namely at the level of concrete actions or activities. Output can be seen as a direct tangible result of an action or activity. Almost always, output illustrates a quantitative synthesis of concrete actions or activities. A tool to check the output of concrete actions or activities is to ask yourself the question: What do we do or what do we offer with these concrete actions or activities, and what are the tangible characteristics of these activities? Take for example the action: "we are going to vaccinate children". The output of this, for example, is that vaccines are administered or children are vaccinated. Moreover, output almost always illustrates a quantitative synthesis of an action, and so in this case could be: the number of vaccines administered, or the number of children vaccinated. Other examples of outputs are: the number of malaria nets distributed, the number of food parcels distributed, ...

Then we have **outcome** (or **effect**). Effect and outcome therefore mean the same thing. However, in this text we will mainly use the standard jargon, i.e. outcome. Outcome is found at the middle level of objectives, namely at the level of operational objectives, action plans or projects. Outcome can be seen as the directly expected result of operational objectives, action plans or projects. A tool to check the outcome of certain operational objectives is to ask yourself the question: What do we want to achieve with this objective? So, outcome can mainly be seen as the result that we expect from certain operational objectives, action plans or projects. Almost always, outcome concerns an expected change due to those objectives. Take, for example, the operational objective: 'We want to eradicate polio'. The expected result of this objective is the (partial or complete) eradication of polio. Moreover, outcome almost always illustrates an expected change as a result of the objective, and so in this case could be: a decrease in the number of polio cases, or fewer children with polio. Other examples of outcome are: fewer cases of malaria, fewer malnourished children, ...

Note also that there is an important reciprocal relationship between output and outcome. It is so that output makes outcome possible. Look at the examples above. The output of the action is: "the number of children vaccinated". This makes the outcome, "fewer children with polio", possible. Output thus leads to outcome. At the same time, it is also true that without outcome, there is no need for output.

Finally, we have **impact**. Impact is found at the highest level of objectives, namely at the level of strategic objectives, policy objectives or long-term objectives. Impact can be seen as long-

term results of such objectives. Often, these are also 'higher' goals at the societal level, such as poverty and health. A tool to assess the impact of certain strategic objectives is to ask yourself the question: What fundamental social changes do we want to achieve with this objective, what is our long-term contribution to society? Impact can therefore be seen primarily as a long-term change in society as a result of certain strategic objectives. Take, for example, the long-term goal: 'we want to improve children's health'. Impact illustrates a long-term change in society, and in this case could be: healthier children, or better health in children. Other examples of impact are: less child poverty, better economic status, ...

Note also here that there is a relationship between outcome and impact. It is the case that outcome makes impact possible. Look at the examples. The outcome is: "fewer children with polio". This makes the impact, "better health for children", possible. So, in turn, outcome leads to impact.

Concretely, there are therefore 3 types of results (output - outcome - impact). Output is at the level of actions and illustrates a quantitative synthesis. Outcome (effect) is at the level of operational objectives and illustrates a direct expected change. Outcome is also made possible by output. Finally, impact is at the level of strategic objectives and illustrates long-term social changes. Impact is also made possible by outcome.

Different types of 'result indicators'

Now that the difference between output, outcome and impact is somewhat clearer, we can think about indicators. An indicator is a measurable concept that has a signalling function and gives an indication of the degree of quality. It is therefore primarily a measuring instrument, and in our case a tool for measuring results. A result indicator is therefore a measuring instrument that we use to try to reliably represent, and therefore measure, results in a quantitative manner. Above we showed that there are 3 types of results, and consequently there are also 3 types of result indicators. There are output indicators, outcome indicators and impact indicators.

An **output indicator** measures output, and tries to represent output quantitatively as reliably as possible. As outputs are often already a quantitative synthesis resulting from a concrete action, it is relatively easy to draw up an output indicator. The output of the example above is: "number of children vaccinated". The output indicator is then almost identical to the output, and would be in this case: "the number of children vaccinated".

An **outcome indicator** (or an effect indicator) then measures the outcome (an effect), and tries to represent the outcome quantitatively as reliably as possible. This is already a little more difficult. Remember the outcome of the example above: "fewer children with polio". How can we represent this quantitatively as reliably as possible, how are we going to measure this? Above we also established that outcome often concerns an expected change. This consequently makes it more complex to measure outcome because we are often dealing with a time indication. Fewer children with polio means that at moment A there are fewer children with polio than at moment A-1. An outcome indicator therefore often has to do with a time dimension, and consequently requires some kind of baseline measurement. Also note that there are various ways of drawing up an outcome indicator. With our example, it is possible to look at absolute numbers, i.e. the absolute number of children with polio, and a reduction thereof. It is also perfectly possible to look at relative numbers, i.e. the ratio of the number of children with polio to all children, and a reduction thereof. Drawing up a good outcome

indicator that reliably measures an expected change is thus quite complex and requires careful thought. In our example, a good outcome indicator could be the following: "the ratio of children with polio to all children over the years".

Finally, an **impact indicator** measures impact, and tries to represent impact quantitatively as reliably as possible. Impact indicators can be very complex. Remember the impact of our example: "better health for children". How do you quantitatively measure health as simply and reliably as possible? And what does better health, or better well-being, mean? What often happens is that you either aggregate a large number of outcome indicators concerning health into one health impact indicator, or you use impact as a counterfactual and try to measure impact as the extra outcome that would not have been if the policy (or the objectives) had not been implemented. In both cases, this means a considerable amount of complexity.

Appendix 2. Choice of indicators and targets - international examples

Utrecht

Utrecht's SDG dashboard (see chapter 6) contains both context indicators and indicators that have a clear link to local policy and/or are monitored by the city administration itself. A few examples:

- SDG 1: number of U-pas holders
- SDG 3:
    - % of population satisfied with sports facilities in the city
    - Number of clients of neighbourhood teams ('buurtteams')
    - Number of ongoing processes of additional care (individual guidance, work-related activation and day care)
- SDG 5:
    - % of women in city council
    - % female managers municipal organisation
- SDG 6: the number of times per year that flooding occurs due to inadequate functioning of the municipal stormwater and/or drainage system
- SDG 7: % sustainable energy purchases by municipality of Utrecht
- SDG 9:
    - % accessible bus stops
    - Number of (semi) public charge points for electric vehicles (also for SDG 11)
    - Number of spaces in bicycle sheds
- SDG 11:
    - Average waiting time social housing in years
    - % of inhabitants satisfied with municipal policy influencing (that think the municipality is doing something with their contribution)
    - Number of m^2 of green roofs installed with municipal subsidy (also under SDG 13)
    - Number of registered monuments in Utrecht; municipal monuments; Utrecht restoration fund spent budget
    - Number of different tree species managed by the municipality (also for SDG 15)

- SDG 12:
  - % circular procurement by the municipal organisation
  - % procurement of the municipal organisation with progressive level
  - % separated waste from city office
- SDG 13
  - % awareness SDGs
  - Number of hectares of pavement managed by the municipality
- SDG 16:
  - Number of complaints about the municipality
  - Customer Contact Centre satisfaction rating of the Municipality of Utrecht

Stuttgart

[Stuttgart](#) developed a local SDG indicator set based on a mapping of local policy plans to the SDGs. Through cross-sector workshops and research in individual departments, 77 indicators were selected. Stuttgart initially based itself on the key indicators in the German local SDG dashboard, of which 43 were retained. In addition, it added 17 indicators from the broader list of German local SDG indicators, supplemented by 17 of its own. This quantitative approach was supplemented with information on programmes and activities, among other things because good indicators were not found for some themes.

Examples of indicators that have a clear link with the impact of local policies and/or are monitored locally by the municipality:
- SDG 2.4: ecological agriculture
- SDG 3.8: Number of places in residential care centres vs. number of inhabitants over 65 years of age
- SDG 4:
  - 4.2: Number of childcare places compared to the number of children under 3 years of age
  - 4.7: Education on environmental sustainability
- SDG 5.5: number of women in city council (also SDG 16.7)
- SDG 7.2: renewable energy production in urban areas
- SDG 9.5 Number of start-ups, including those set up by women
- SDG 10.2: Meeting places for citizens (also SDG 16.7)
- SDG 11:
  - 11.1: social housing and waiting lists
  - 11.2: Accessibility of public transport for people with disabilities
- SDG 12.7: Sustainable paper procurement
- SDG 13.1: trees in public domain (also SDG 15.1)
- SDG 15.1: soil index
- SDG 16:
  - 16.6: municipal debt
  - 16.7: participation of adolescents (youth councils)
- SDG 17.17: Financial resources for international cooperation (town-twinning)

Barcelona

The city of [Barcelona](#) gave the 2030 Agenda a clear place in its organisational structure and looked for its own local translation for the 139 SDG sub-targets it considered relevant. In this own translation, it is important that local government itself plays a clear role. For each sub-target, the city looked for suitable indicators. In the first instance, it looked at the indicators in the UN framework and at indicators that had already been monitored locally. If no suitable indicator was found, a proposal for a new indicator was made. Targets were also set for the indicators.

Some examples of indicators:
- SDG 1:
  - % of homeless people supported (e.g. through access to public housing)
  - Average number of days waiting between date of application and date of visit to social service (target: less than 15 days)
- SDG 2:
  - Food deprivation (proportion of population that cannot afford a meal containing animal protein or vegetable equivalents every second day)
  - share of market stall holders identified as 'green' stall holders
- SDG 4: number of school projects addressing peace, human rights, sustainability and gender equality
- SDG 5:
  - % women in city council
  - % women in management positions in the municipality
- SDG 6: tap water consumed by municipal services
- SDG 7:
  - % of electricity consumed in Barcelona that comes from renewable sources
  - % of electricity consumed in Barcelona generated locally from renewable sources
- SDG 10:
  - ratio 80/20, which is the relative gap between the 20% of the population with the highest income and the 20% of the population with the lowest income
  - loneliness, being % of people who indicate not having the possibility to talk to someone about problems
  - Difference in participation in cultural services and activities, calculated by difference between population as a whole and population of difficult socio-economic background
  - presence of strategy to promote social inclusion and reduce social inequalities
- SDG 11:
  - Number of km of green corridors in urban areas
  - Investment in prevention and protection measures to cope with climate change
- SDG 12:
  - Share of municipal waste recycled
  - Share of sanitary facilities in municipal buildings that have a water saving mechanism
- SDG 16:
  - Feeling of safety in the neighbourhood and the city

- o Confidence in city government

Kópavogur

The Icelandic city of [Kópavogur](#) has identified 36 priority SDG sub-targets and developed an SDG index. This index primarily includes context indicators. Indicators that focus more on the contribution of local government itself can be found at the level of local action plans linked to the SDG priority sub-targets.

Note: Kopavogur has developed a monitoring system called MAELKO or Nightingale. This system integrates all local databases, as well as SDG databases such as the SDG Index and SDG monitoring at the level of action plans.

For the SDG Index, Kópavogur uses the same methodology as the OECD. The index is a separate form of monitoring specifically focused on the SDGs and is therefore not part of existing reporting mechanisms. The SDG Index mainly includes indicators from the ISO 37120 Sustainable Cities. To promote international comparability, Kópavogur also included some indicators that are less relevant in their context, such as the international poverty rate of USD 1.25 per day.

In the SDG Index, there are no specific targets for the indicators (as opposed to indicators in specific plans). The SDG Index does define best values. If it is clear from the international SDG agenda what this value should be, then it is adopted, for example 0% unemployment. If it is not clear, the worst and best performers are considered (depending on the indicator, these are Icelandic municipalities or international municipalities).

Examples of indicators:

- SDG 1 and 11: Number of homeless people per 100 000 population
- SDG 3: % of population overweight or obese
- SDG 4: Number of computers, laptops, tablets or other digital tools available per 1,000 students
- SDG 6: share of city's water distribution network monitored by 'smart' water system
- SDG 8: ratio between low and high season for overnight stays
- SDG 10 and 16: proportion of women elected
- SDG 11:
  - o access to residential care centres for senior citizens
  - o % of inhabitants living within a radius of 500 m of public transport that runs at least every 20 minutes during the high season
- SDG 12: Proportion of tenders that include conditions on environmental impact
- SDG 16:
  - o % of inhabitants satisfied with municipal services
  - o % of children (10-16 years) who feel involved in municipal decision-making on matters that concern them

Harelbeke

An extensive explanation of Harelbeke's approach can be found on pp. 21-23. As an illustration, a number of indicators with a clear impact of local government:

- SDG 1: The person appointed for connecting citizens with the city in the are of child poverty and education will support a minimum of 15 families annually from 2021 onwards

- SDG 3: 20% of the people in guidance at the House of Welfare with a drug problem are referred to a sitting day of Kompas
- SDG 7: The energy consumption of all city buildings (electricity, gas, water) decreases by 40% compared to base year 2015
- SDG 10: By 2025, 2 associations per service/sector will be UitPAS partners
- SDG 11:
    - The number of valid certificates of conformity on the territory of Harelbeke
    - Satisfaction with the neighbourhood is higher than the Flemish average
- SDG 13:
    - Number of m2 of broken-up pavement
    - Power generated by solar panels in Harelbeke
- SDG 15: Number of additional façade gardens in the city realised by the façade gardens volunteer group

The complete list of SDG indicators can be found on the Harelbeke website, as well as their evolution.

Appendix 3. Voluntary Local Reviews

Since the signing of the 2030 Agenda for Sustainable Development in September 2015, various actors around the world have been working on the SDGs. Several national governments present a progress report, a National Voluntary Review (VNR) at the High-Level Political Forum (HLPF) in New York, the international SDG event of the year. However, local governments are often insufficiently or not involved in the drafting of the VNR. Several cities have therefore committed to a VLR, a Voluntary Local Review. A VLR is an SDG report that publicly examines the progress made in relation to the 2030 Agenda at local level, illustrated with indicators and practical examples. A VLR thus goes a step further than SDG monitoring, as the efforts and results of that monitoring are put into a publicly available report. In general, the VLR is also presented to the international community.

New York and three Japanese municipalities were the first to create a VLR in 2018, which they brought to the HLPF. Since then, several local and regional governments have followed their lead. There are no general guidelines for VLRs and there is therefore a great variety in the process and structure of these local SDG reports. However, most VLRs follow the format of the VNRs. In the early days, for example with the New York VLR, the focus was mainly on making a VLR and presenting it at international forums such as the HLPF. Now the focus is more on the quality of the process and the impact of the report.

Despite the heterogeneity of existing VLRs, there are a number of building blocks and points of attention that are generally applicable and relevant for Flemish municipalities that wish to draw up an SDG report - regardless of whether this is meant for local use only or is also made available internationally. These building blocks and points of attention are discussed in this annex and are equally applicable to SDG monitoring and reporting in general (see chapter 4 of the memorandum).

A VLR or SDG report is, of course, just like the broader process of SDG monitoring and reporting, not an isolated effort. It is part of a broader SDG trajectory of the municipality. A

VLR is only useful if it builds on and/or leads to more integrated working, greater awareness of the SDGs, and multi-sectoral partnerships.

This annex is based on publications and on interviews with and VLRs of cities worldwide. It concerns VLRs that were available or in preparation in 2020. UN-Habitat provides an overview of existing VLRs to date.

Added value VLR

Drawing up a separate SDG report has the advantage of giving extra weight and visibility to the 2030 Agenda. For some local governments, an SDG report is the next step in their SDG story, for others it is a starting point. Either way, the VLR should be a part of the wider SDG process of the municipality and is therefore not a stand-alone effort.

> *"The VLR process strengthens coordination, accountability, transparency, cooperation (horizontal and vertical), participation and awareness of the SDGs, significantly boosting local efforts to solve urgent local issues, create partnerships and advance their path towards more equity and sustainability."* (UN-Habitat. (July 2020). Guidelines for Voluntary Local Reviews Volume 2)

Local governance

- VLR invites self-reflection and data-driven monitoring of one's own contribution to the realisation of the SDGs. The VLR is a useful tool to analyse the current situation (what is going well and what are working points) and to think about future action. If you have linked/mapped the local priorities (policy plan) to the SDGs, you also have an immediate follow-up on this. Attention to the disaggregation of data (district, age, gender, etc.) also enables the local government to check whether its policy is reaching the most vulnerable groups (leave no one behind), which is important in the context of tackling and rebuilding from the covid-19 crisis.
- Define priorities and identify areas of action for sustainability.
- Uncover connections between projects and programmes and promote integrated working.
- Internal support for sustainability.
- Highlighting strengths and weaknesses provides opportunities for cross-department cooperation.

Municipality-wide

- Framework to communicate (through common language) local trends, challenges and developments to a wide audience and to be transparently accountable to citizens.
- Opportunity to develop new multi-sectoral partnerships.
- Building support for the SDGs (awareness raising) by engaging with citizens and organisations.

International

- Demonstrating commitment and local leadership to address global challenges.

- Putting the role of local governments in the realisation of the SDGs on the map nationally and globally. This enriches the conversation on sustainable development and can ensure that unique data and examples from the local level are more strongly included in national reports and by the UN.
- Build a global network: through the SDG report, experiences can be shared with other local governments in the country and abroad. This offers opportunities for cooperation and sharing of good practices.
- Strengthen global citizenship by taking actions to promote international justice (e.g. sustainable procurement, ethical banking, etc.)

Building blocks process VLR

Throughout the process: organise activities to raise awareness (internal + external)

1. **Starting question: What is the purpose and target audience of your report**? This will help determine the process of data collection, which indicators to monitor, who participates in the layout of the report, which projects to highlight and how to communicate about the report. For example, if you focus on local partners, more attention will be paid to involving them in the data collection and layout of the report and on context indicators.

2. **Choose how to lead VLR process**: central person to coordinate (someone who can make connections), internal working group, external experts. The vast majority of existing VLRs are initiated and led by local government.
E.g. Helsinki: working group with experts from the management team (executive office) and the department of urban planning (urban environment). In addition, there was a committee with employees from various departments.

Points of attention:
- Central coordination by one person or department speeds up the process and facilitates targeted information sharing. Elaboration by a working group or committee, on the other hand, offers more opportunities to broaden support, for an integrated approach and can be a catalyst for sustainable action within the departments in the longer term. It is recommended that even if you have a working group, one department is responsible for coordination and communication.
- Several existing VLRs involve the international department as it is a global Agenda, requiring international justice.
- If your local government already cooperates with academic and research institutions, make sure to include them when drafting the VLR. They give neutrality and a critical view to the report and can play an important role in gathering information. If there is no or little cooperation, you can check with e.g. universities in the region whether they are interested (pitching your report), or you can use the report as a stepping stone (looking for cooperation based on a number of specific dilemmas/opportunities).

3. **Choosing which SDGs** to report on: all SDGs or some

Points of attention:
- Reporting on a selection of SDGs (priority SDGs or SDGs covered by the HLPF) has the advantage of being able to look at a larger number of indicators and to go into more detail, e.g. with more good practices.

- Reporting on all SDGs reduces the risk of cherry picking.

4. **Importance of mapping**: policy priorities/areas of action governance and SDGs (e.g. [VLR Los Angeles 2019](), [VLR Buenos Aires 2019]())

- Priority analysis (good exercise: start from SDGs and then look at link with policy plan (instead of only linking current policy plan to SDGs))
- Discuss positive + negative effects (trade-offs)
- Which services linked to which SDGs

Points of attention:
- The mapping exercise is important, but it is not sufficient to take immediate policy action. VLR can help to uncover links and identify priority areas for action.
- There are generally two categories of municipalities in terms of mapping SDGs and local policies. There are local governments that link existing policy planning to the SDGs to show how they contribute to the SDGs (e.g. [New York]() and [Helsinki]()). There are also administrations that use the SDGs as a starting point/opportunity to reorient and renew policies (e.[g. Bristol]() and [Shimokawa]()). It is important to think carefully about this exercise. Forward-looking action must be linked to a VLR: how do you build on the results of the VLR to strengthen your contribution to the SDGs? How do you arrive at joint solutions for challenges (co-creation instead of mere consultation)? (Ortiz-Moya, et al. (April 2020). *State of the Voluntary Local Reviews 2020*).
- The mapping exercise also affects stakeholder participation, see below.

5. **Choosing which stakeholders** (internal + external) to involve and in which phases
See, for example, VLR Bristol. [VLR Bristol](): involve local partners via survey and in-depth interviews
See e.g. [Saõ Paulo]() (in VLR guidelines vol. 2): Civil society and other local partners are involved in defining indicators and setting baselines

Points of attention:
- VLR led by the local government usually contains information about the government's policies. Such a VLR can strengthen discussions within the local government, but probably does not reflect the diversity of action within the municipality. A municipality-wide VLR, on the other hand, examines how various stakeholders (local government, private sector, civil society, etc., with attention to vulnerable groups) are working on the realisation of the SDGs. Such analysis requires more interaction with stakeholders, but can be an important exercise to document and understand the activities/initiatives within your municipality. However, you cannot be holistic; you cannot include every example in your report. (Macleod & Fox (November 2019). *Voluntary Local Reviews: A handbook for UK cities building on the Bristol experience.*) The city of Ghent, for example, produces an annual city-wide SDG report with a focus on one pillar of sustainable development (People, Planet, Prosperity). To this end, it enters into dialogue with Ghent-based organisations and platforms in order to select a number of good practices.
- The approach of the VLR influences stakeholder participation. If the VLR is a follow-up of (a number of) SDGs linked to existing policy, there is often no specific process to involve external stakeholders in the VLR. Reference is often made to existing participation mechanisms and the participation process that has taken place in the context of local

policy plans. If the VLR is used as an instrument to shape the vision of the future, there is a specific and extensive consultation process, e.g. SDG FutureCity Subcommittee in Shimokawa) (Ortiz-Moya, et al. (April 2020). *State of the Voluntary Local Reviews 2020*).

- In case of external participation: attention for the "leave no one behind" principle

6. **Data collection**: which indicators and how to collect data, which year as a benchmark, which practical examples and how to collect information, ...

Points of attention:
- What mechanisms already exist for dialogue, exchange and partnership with local actors?
- In which ways do you want to collect data from local actors, e.g. via questionnaires (see among others VLR Bristol), workshops, working groups (see for instance Shimokawa or Toyama (5 thematic working groups and working groups for plans such as climate plan), seminars, ...
- There is already a lot of centrally available data such as the municipal and city monitor and the SDG monitor. It is best to supplement these with local data from local government (in order to better capture the impact of the policy) and, if possible, relevant data from local partners.
- Look at the scale of your indicators: can you split them up according to characteristics such as age or gender or on the level of neighbourhoods or districts (important for the principle of leaving no one behind)? You can also use indicators that go beyond the borders of your municipality (e.g. at regional level). See for instance VLR Bristol.

7. **Editing report**

8. **Communication/sharing of results**: what is the target audience of the report; dissemination through which channels; debriefing of staff members and partners involved in the process; frequency of report (one of the recommendations in the 2020 Walloon Sustainability Report is to report annually, even if there is no new information for the indicators. This should keep the SDGs on the agenda and feed the debate); ...

9. How do you build on your report, e.g. in cooperation with partners, mechanisms for further SDG integration in the municipality (such as working group, SDGs in memos of the municipal council, SDG ambassadors, etc.).

> VLR Mannheim (2019): There are 3 dimensions to local action for the SDGs: 1) implementation in own municipality; 2) what do we do locally that has impact elsewhere in the world (e.g. purchase fair trade); 3) how can we help other municipalities/countries.

Note: The preparation of an SDG report can also be a growth process. You can choose to go for the ideal scenario right away by, for example, mapping all SDGs, setting up a consultation process with both internal and external stakeholders, doing additional data collection for more ambitious/suitable indicators, using your SDG report to enter into a discussion with the various stakeholders in your municipality and with other municipalities worldwide, ... This takes time, but you immediately have a solid process in place with which you can continue to work in the coming years. You can also build it up gradually. For example:

- You start with some SDGs and once you have developed a good process/format, you can expand to other SDGs.
- You start with indicators for which you already have data available, but already think about whether there are aspects about which you want to collect additional data in the coming years and how you will do this.
- You use the report primarily to strengthen cooperation with a limited number of actors or around a limited number of themes.

Whatever path you follow, it is always important to include the building blocks and points of attention described above in your process.

VLR structure

Although there is no set structure for a VLR, the United Cities and Local Governments (UCLG) recommends staying close to the Voluntary National Review (VNR) format. The guidelines for the VNR are officially set by the UN and by broadly following this format, it is easier to compare VLRs and draw lessons. UCLG does emphasise that each local government can and should be flexible with the VLR process. Indeed, each local government is different and has different resources (human, technical, financial) to make a VLR. The VLR is above all a local tool and serves to strengthen local action for the SDGs. This is more important than meeting fixed standards.

1. **Political opening statement**

2. **Summary** including lessons learned, main challenges; possibly a highlight section: onepager with main indicators and their progress. In addition to a general assessment of the realisation of the SDGs, you can also choose to highlight two or three SDGs (which are the most relevant to the municipality), supplemented by two or three practices, as well as the main challenges where there is a need for support and cooperation. See VLR Bristol (p.7) and Winnipeg report (p.5) for example of highlight section

3. **Introduction**: overview of the municipality, short introduction to SDG story in municipality and why/added value of working with SDGs, why this report and how it is approached (difficulties?)

4. **Methodology**: who is in charge of SDG reporting, which SDGs were chosen and how this was determined, which data and indicators and which criteria were used, who was involved, how was baseline done, what were challenges, ...

5. **Policy context:**
a. broader context: national - regional (what is happening, what is the situation regarding progress on the SDGs in the region and the country, etc.) →   position of local authorities in this. see e.g. VLR New Taipei 2019
b. SDG story of the municipality: What is the support base for SDGs; how can awareness and involvement be increased both internally and externally? What is going on in the area of SDGs, which local SDG initiatives exist? Who is responsible for SDGs within the local government? What efforts has the local government made to integrate SDGs into local policy plans? What institutional mechanisms exist to implement SDGs?

c. How to pay attention to underlying dimensions SDGs: leave no one behind, 5 pillars and integrated approach, trade-offs between SDGs

6. **Goals and targets**: analysis of progress, initiatives and challenges. Possibly with focus on number of SDGs or sub-targets (can be different every year); trends, successes, challenges, lessons learned, good practices. You can use graphs and photos.
E.g. report Wallonia 2020: first a global overview of the evolution of the 80 indicators; in a next chapter some of the indicators are discussed in more detail.

You can create separate section for each SDG, with following sections (see Deininger et al. (2019). *Cities Taking the Lead on the Sustainable Development Goals*):

- Introduction to the SDG (what is the SDG, link to local context and goals of the municipality, 1 challenge to achieve this goal)
  Note: if you see the SDG report as a way to strengthen partnerships (internal + external), it is interesting to make such a description. E.g. role of local government and stakeholders in a certain SDG, clarify links between themes (e.g. health: is related to poverty, to mobility, ...)
- Main indicators per SDG (with metadata such as frequency of measurement, unit of measurement, ...); possibly per indicator cite link with other SDGs
- You can highlight one indicator visually, see e.g. reports Wallonia
- Progress/trends and challenges, practical examples (from local government and from stakeholders).
  E.g. Buenos Aires 2019: VLR discusses a number of good practices per SDG, but also links where possible to SDG 5 on gender equality which the city uses as a cross-cutting theme.
- Conclusions and next steps: how to use VLR to spur action (how to report in the future, where opportunities for cooperation internally and externally, ...)

You can also make a distinction between the evaluation of the SDGs and the discussion about them:

- Evaluation SDGs: statistical overview (indicators) + practical examples
- Discussion: analysis of gaps and challenges; what are structural challenges that you as a local government cannot tackle alone and for which you need cooperation with other municipalities, national government, etc.?

Note: some VLRs have a different structure than the 17 SDGs. The VLR of the city of Espoo, Finland (2020) for example, focuses on three main parts, being (1) leave no one behind, socio-cultural sustainability, (2) partnerships, economic sustainability, (3) accelerated action, ecological sustainability. The VLR concludes with an overview of the 17 SDGs, with a discussion of two indicators per SDG.

7. **Conclusion and future**: next steps for SDG implementation (KT, MT, LT), available resources (technical, social, financial), possible lessons learned review process

8. Annex, e.g. data

> There are several pitfalls when drawing up a VLR:
> - Bringing good news show, little self-criticism
> - Strong focus on what local government does, not always on partnerships and stakeholders
> - Focus on service provision and not on internal management
> - No (specific) focus on international justice
> - Coherence between aspects of sustainable development is lacking, there is a silo approach to the different SDGs
>
> You can mitigate this by:
> - Mix internal and municipality-wide data and examples
> - Measuring negative impact too
> - Take into account the basic principles of the SDGs, such as leaving no one behind, the integral character of the 2030 Agenda, long-term vision and partnerships. This can be done e.g. in the choice of practices, by including cross-indicators (indicators that fit different SDGs), disaggregation of data (breakdown by gender, age, neighbourhood, ...) and by discussing lessons learned and next steps on how to bet on integrated working and partnerships.
> - Formulating challenges/action point for the municipality
> - Formulation of challenges to be addressed with partners, including in the context of international justice

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Conversations

In 2020, the VVSG engaged with a number of cities around the world that have set up VLRs in order to gain more insight into their process and lessons learned. These cities are Los Angeles (USA), New York (USA), Helsinki (Finland), Espoo (Finland), Barcelona (Spain), Bonn (Germany), Mannheim (Germany), Shimokawa (Japan) and Bristol (UK). Prior to or in addition to the interviews, the published VLRs were reviewed.

About VVSG

The Association of Flemish Cities and Municipalities (Vereniging van Vlaamse Steden en Gemeenten vzw) is the support, advocacy and movement for local government. All 300 municipalities and Centres for Public Welfare in Flanders are members, along with many police districts and intermunicipal organisations. It is a house of trust that provides its members with advice and guidance, tailor-made information, training and education, organises networking events and offers other support services. More than 10,000 politicians or civil servants attend a study day or training course at the VVSG every year.

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