This policy brief was prepared by UNDESA, UN Habitat and UNDP in close collaboration with the Global Taskforce of Local and Regional Governments and United Cities and Local Governments, with input from the United Nations Regional Commissions: UNECA, UNECE, UNECLAC, UNESCAP, and UNESCWA.
Key Messages

**SDG Localization:** With at least 65 per cent of SDG targets linked to the work and mandates of local and regional governments, there is an urgent need to accelerate SDG localization to improve policy coherence and integration by bolstering whole-of-society and whole-of-government approaches for sustainable development.¹

**Multilevel Governance:** National and subnational government entities should enhance multilevel coordination, including through institutional coordination mechanisms for aligning strategies and fostering policy coherence in planning, budgeting, implementation, data, and reporting, to enable SDG localization and accelerate progress.

**Multistakeholder Engagement:** Inclusive multistakeholder engagement and community participation help ensure that no one is left behind.

**Financing:** National and local actions are needed to adequately fund SDG localization, primarily through 1) sufficient, timely, and equitable transfers of funding from national to local levels, and 2) funds raised directly at subnational levels. New mechanisms are under discussion to strengthen local financial viability through greater local capacities in sustainable infrastructure asset management, and through sustainable borrowing from private and public sources.

**Data, Monitoring & Reporting:** Harmonized national and local SDG indicator frameworks and accessible data portals are critical to SDG localization, particularly for monitoring, reporting on and evaluating SDG progress and empowering local entities to implement evidence-based strategies. This will require a common definition of SDG localization indicators; accelerated knowledge and skills at both the national and subnational levels for data collection and utilization; and greater emphasis on evidence-based policymaking for informed decision-making.

**E-Government & Digitalization:** Harnessing technology and digitalization, including AI is a critical enabler of SDG localization, particularly to facilitate access to data, information and government services using the internet. Digitalization is also key to improving the effectiveness and accessibility of basic services for SMART Cities, health, and education, as well as for fostering democracy and local participation.

**Capacity Building:** Investment in capacity building, including through existing approaches, learning platforms, peer-to-peer networks, and development cooperation across local authorities helps equip all spheres of government with the expertise and tools necessary to plan, implement, and monitor SDG localization. Capacity building efforts targeting policymakers and relevant stakeholders should focus on integrating the 2030 Agenda and SDGs into national and subnational development plans, strategies, and monitoring and evaluation frameworks.

INTRODUCTION

The 2030 Agenda for Sustainable Development serves as a global blueprint for peace, prosperity, people, and the planet. Each of the Sustainable Development Goals (SDGs) strongly relates to the work of local and regional governments, requiring their engagement and leadership. While Member States often report on SDG implementation at the national level, this can obscure the true nature of SDG progress, as it does not reflect the specific opportunities and challenges facing subnational governments, and the progress taking place.

SDG localization is the process of adapting and customizing the SDGs and translating them into local development plans and strategies that fit the needs, context, and priorities of a particular region or locality, in coherence with national frameworks. It means placing local communities at the center of sustainable development and anchoring development action on the principles of inclusion, partnership, and multilevel governance, with adequate data and financing availability at the local level.²³

Strengthening SDG localization generates benefits including:

- Adapting relevant international development frameworks, practices and targets to enhance local development processes
- Strengthening multi-level governance for stronger and better aligned planning for development pathways
- Empowering sub-national and community-level action on SDGs and bringing visibility to successful local actions
- Advancing local data ownership and promoting both bottom-up and top-down data collaboration and harmonization

³ United Cities and Local Governments (2023). Toward the localization of the SDGs. hlfp_2023.pdf (uclg.org)
As the tier of government closest to local communities, local and regional governments (LRGs) are best positioned to recognize and deliver on local needs and priorities and to craft people-centered policies in keeping with the principles of leaving no one behind. LRGs deliver essential public services such as housing, education, energy, and water, and they are often the first responders to conflict, displacement, and disasters linked to climate change and natural hazards. Given their mandate to deliver these critical services, LRGs can act as catalysts for innovative solutions and transformative change, particularly when faced with emergency situations as was seen during the COVID-19 pandemic or in the face of natural hazards such as floods, cyclones, and hurricanes.

During the pandemic, urban areas faced major disruptions of basic services and felt the full brunt of the COVID-19 restrictions on their local economies, with significant job and revenue losses. In this context, local governments were at the forefront of preventing the spread of COVID-19 and addressing related economic and social fallout, particularly the need to provide adequate social protection services and access to online schooling to children from disadvantaged backgrounds.

Valencia (Spain), for example, was one of many cities that provided access to adequate and affordable housing to groups in vulnerable situations, including youth, older persons, persons with disabilities, victims of gender-based violence, and single parents. Rosario (Argentina) developed hotlines for victims of gender-based violence, which increased during the pandemic. Cites across Asia developed technologies such as contact-tracing applications to minimize the spread of COVID-19. Beyond the pandemic, in other crisis situations, such as conflict settings, LRGs are often frontline responders, providing essential services to communities. They can also play a pivotal role in peacebuilding, recovery, and sustainable development efforts.

Local and regional governments similarly play an integral role in addressing climate change. In the words of the United Nations Secretary-General, “the fight against climate breakdown will be lost or won in cities”. An estimated 68 per cent of the global population will live in cities by 2050, with rates in Asia and Africa even higher, at 90 per cent. This underscores the immense need for cities to reduce emissions and strengthen climate resilience and adaptation. The way that cities and towns are planned, built, and managed will have great impact on global efforts to recalibrate the course of humanity amid climate change. The Paris Agreement identifies cities as “important stakeholders, capable of mobilizing strong and ambitious climate action”, and to date, 216 cities have made pledges to net zero emissions, with varying degrees of commitment and achievement so far. The Global Covenant of Mayors for Climate & Energy, the largest global alliance for city climate leadership has 12,773 members to date, demonstrating the immense commitment of cities to the cause.

Hence, in an era of multiple crises, including the ongoing impacts of climate change, local and regional governments have demonstrated immense capacity for addressing rapidly changing needs and implementing innovative sustainable solutions that will have a strong bearing on how the international community tackles similar challenges in the future. Their roles will become increasingly important as urbanization advances.

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4Ibid.


4Global Covenant of Mayors for Climate and Energy. [https://www.globalcovenantofmayors.org/](https://www.globalcovenantofmayors.org/).
SDG Localization in action

While different countries and territories take different approaches to SDG localization, its overall value and importance is increasingly recognized globally. This is evident in the growing number of Voluntary Local Reviews (VLRs) and Voluntary Subnational Reviews (VSRs) that are being prepared globally. VLRs and VSRs assess progress of the SDGs at local levels such as districts, cities, municipalities, provinces, and regions. Efforts are increasingly being made to link these reports to Voluntary National Review (VNR) processes, which form part of the follow-up and review mechanism of the 2030 Agenda and are presented on a voluntary basis to the High-Level Political Forum (HLPF) under the purview of the United Nations Economic and Social Council (ECOSOC). Unlike the VNRs, the VLRs and VSRs do not have an official basis, but the 2030 Agenda underlines the importance of working closely with regional and local authorities for its implementation and monitoring. Moreover, the importance of SDG localization and local reviews has been recognized in the Political Declaration of the 2023 SDG Summit, HLPF Ministerial Declarations, Our Common Agenda, and the 2023 SDG Progress Report Special Edition. Since 2016, more than 240 VLRs have been published in 45 countries, covering over 600 million people, while 37 VSRs have been published in 34 countries since 2020, covering more than 170,000 local and regional governments, and over 1.4 billion people. As demonstrated in the figures below, VLRs and VSRs have been produced in many countries globally, with the largest numbers coming from Europe, Latin America and the Caribbean, and Asia and the Pacific.

In addition to presenting progress, the VLRs can also serve as a practical tool to enhance participation, build ownership, increase visibility of local progress, and mobilize local actors around the SDGs. Efforts to connect VLRs and VSRs with VNRs also present an opportunity to better align national and subnational decision-making processes, timelines, procedures, resource allocations, and data-sharing capacities.

Figure 1: Voluntary Local Reviews by location

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Challenges and Solutions for the future

**Multilevel governance**

The universal, integrated, and transformative nature of the 2030 Agenda requires governments to work across policy domains and governance levels, and to cooperate with diverse stakeholders. Multilevel governance is an accelerator of SDG localization, strengthening cohesive leadership, vertical policy coherence, and horizontal coordination for improved service delivery - by and among all spheres of governance. Fostering symbiotic relationships and two-way communications between national and subnational governments promotes policy coherence for sustainable development and improves institutional frameworks and the delivery of public goods and services. For example, national governments benefit from accessing granular data and information on communities’ needs, while subnational governments benefit from greater access to national-level resources and tools. All entities benefit from actions to harmonize policies and data, promote synergistic actions, manage trade-offs across the SDGs, align decision-making timelines, and collaborate on priorities. The table below details key actions that governments can take to improve both vertical and horizontal alignment.

### Actions to Improve Vertical Alignment

- Integrate LRGs into national policymaking and coordination mechanisms, implementation and reporting processes.
- Ensure alignment of strategies across different levels of government, using the SDGs as a unifying framework for priorities.
- Invest in improving availability of local data, access of local actors to national data sources, and enhanced coordination with national statistical offices.
- Build capacity, create incentives and cultivate a shift in mindsets and organizational culture among civil servants at all levels to coordinate across different levels of government.

### Actions to Improve Horizontal Alignment

- Enhance coordination between different ministries to break down silos and embrace multisectoral approaches for local level implementation.
- Enhance horizontal cooperation and peer-to-peer learning within each level of governance, including local, regional, and national levels.
- Build capacity, create incentives, and cultivate a shift in mindsets and organizational culture among civil servants at all levels to work across sectors and with various stakeholders to build resilience in the current environment of multiple crises.

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12 UN Habitat (2022). Multilevel Governance for SDG Localization [Link to UN Habitat report]
Financing SDG Localization

The two dominant sources for funding local governments are fiscal transfers from national to subnational governments, and local governments' own sources of revenue. Local and regional governments rarely have the capacity to raise sufficient financial resources to fund the essential public goods and services they are mandated to provide, such as adequate and affordable housing, transport, health, and education. As such, fiscal transfers from national to local governments are indispensable. Central governments have greater ability to raise revenue through their taxing authority. Regardless of a country's overall income level, such fiscal transfers are critical, both vertically to address subnational fiscal gaps, as well as horizontally to address income disparities between subnational governments. Empowering local governments to better deliver on the SDGs will therefore require adequate and stable intergovernmental transfers derived from clear, transparent, and fair criteria that account for country contexts and are sustained across electoral cycles. Additional emphasis should also be placed on strengthening LRGs' own sources of revenue generation (typically much smaller than fiscal transfers from central governments in developing countries) through effective local taxes, innovative financing instruments and other local revenue sources such as user fees or business licenses.

Given the scale of investments needed to realize the SDGs, there is increasing discussion on how to increase the capacity for subnational governments to borrow money. To date, subnational borrowing has been rare in developing countries due to numerous obstacles, including underdeveloped capital markets with limited access and/or unfavorable lending terms; laws that prohibit subnational borrowing; insufficient legal provisions; low creditworthiness; limited managerial capacity; and weak subnational borrowing incentives. Even where such constraints can be overcome, careful consideration must be given to when to borrow and for what purposes. Potential mechanisms to subsidize loans can include concessional public loans, or publicly funded risk mitigation tools that allow local governments to access private or blended sources of finance, such as partial credit guarantees, pooled credit, or co-financing arrangements. Municipal bonds may offer targeted financing vehicles to raise capital market funds through national to local processes linked to the SDGs. Recent evidence suggests that sovereign bonds linked to local development projects may also help close financing gaps.13

Infrastructure asset management can be another effective way to leverage additional funding for SDGs localization. In addition to supporting the reliable, equitable, and inclusive delivery of essential public services to all, well-maintained infrastructure can increase available funding for local SDG implementation by reducing long-term costs of asset maintenance, thus freeing up funds, and increasing the revenue potential of many assets, through a wider base of users and taxpayers. Between 70-85 per cent of infrastructure costs typically happen after the construction phase (IPWEA, 2011); resilient and farsighted management reduces those costs significantly.

Stakeholder Engagement & Partnerships

Engaging businesses, academia, civil society organizations, and communities, including women, youth, persons with disabilities and other groups in vulnerable situations is vital for translating the SDGs into practical and context-specific local initiatives. Comprehensive stakeholder engagement and participatory governance can help foster a better understanding of local needs and priorities and cultivate a sense of shared commitment towards achieving sustainable development for all.

Meaningful engagement of stakeholders in SDGs localization processes should consider:

1) establishing listening and participatory mechanisms at local/community level, creating an enabling environment for participation in problem identification, policy making, implementation, monitoring and evaluation; 2) mapping and mobilizing stakeholder representatives from different sectors, harnessing diverse perspectives and local expertise to identify priorities and craft effective sustainable solutions; 3) facilitating sharing of information and data; 4) raising awareness about the SDGs and their local implementation and 5) setting up or strengthening established platforms for follow up and review, enabling local leaders and communities to take ownership of local development efforts and foster partnerships and structural dialogue that support SDGs implementation.

**SDG Localization and Stakeholder Engagement**

1. ENABLING ENVIRONMENT
2. STAKEHOLDER MAPPING
3. INFORMATION SHARING
4. AWARENESS RAISING
5. FOLLOW UP & REVIEW PLATFORMS

Events such as the Regional Forums on Sustainable Development, organized each year by UN Regional Commissions in the lead up to the UN High-level Political Forum (HLPF), as well as the Local and Regional Governments Forum, hosted every year as a special event during the HLPF on Sustainable Development, facilitate exchange of good practices and reinforce collaboration at all levels.
Local online services, or e-government at local levels, are an essential enabler of the SDGs because people typically interact more closely with local than national government. However, there is a substantial disparity, where city portals often trail behind their national counterparts. This digital divide is particularly pronounced in cities across Asia, the Americas, and Africa, where Local Online Services Index (LOSI) values remain significantly low. Problems with technology integration and content provision in local government portals need to be addressed, as do shortcomings in services provision and municipal participation according to latest UN E-Government Survey. These challenges are compounded by limited budgets, insufficient digital infrastructure, and a lack of knowledge, hindering the implementation of innovative tools and services at the local level.

To address these challenges, local governments must actively consider the opinions of local populations, integrating their needs and preferences into services and decision-making processes in a collaborative, people-centric approach. Leveraging the LOSI network and applying LOSI methodology in cities are pivotal in this endeavor, acting as a conduit for shared knowledge and experiences as well as capacity building, especially in cities in least developed countries. Encouraging collaboration between cities of similar sizes and needs, enhancing awareness among government officials about effective ICT utilization, and conducting regular assessments of government portals are fundamental steps to ensuring that no one is left behind in the digital era.
Policy makers in all countries and at all levels can benefit from capacity development activities aimed at accelerating the implementation of the 2030 Agenda, including through localizing the SDGs. Based on the guidance of the 2023 Global Sustainable Development Report, some of the key capacity needs today include management for transformation, foresight capacity, risk governance, effective public engagement, suitable knowledge production, strengthening the science-policy-society interface, conflict resolution skills, and incorporation of the SDGs in codes of conduct and business strategies. At the local level, civil servants would particularly benefit from professional development programmes based on relevant guidance and tools to deepen capacity for SDG localization, including integrating the SDGs into local development plans and strategies. This may include enhancement in the areas of knowledge and understanding of the Sustainable Development Goals, capacities for local data collection, and planning and budgeting tools.

Given that local officials already have a strong understanding of the development needs and priorities of local communities, building the requisite knowledge on the Sustainable Development Goals would capitalize on opportunities to advance sustainability in keeping with the principle of leaving no one behind. Data collection and analysis capacities would enable monitoring, evaluation and reporting to better assess progress, gaps, and challenges to address emerging issues. Planning and budgeting tools could further improve alignment of local and national priorities with the SDGs.

Policy makers would also benefit from making use of existing capacity building tools and learning platforms, as well as peer-to-peer approaches and networks to facilitate exchange of ideas and lessons learned. Decentralized cooperation, promoted by local and regional governments, has proven to be an optimal mechanism for facilitating the exchange of knowledge, innovations, and political and technical solutions, thereby advancing sustainable development processes.

Development cooperation among local authorities within and across countries can serve also as an effective way to bolster capacity for accelerating SDG localization. Through enhanced regional and global collaboration, local governments facing similar social, economic and environmental challenges across countries can share knowledge and good practices on sustainable urban development solutions and amplify the concerns of local governments in the global SDG policy dialogue. At the national level, city-to city collaboration can boost public services collaboration in terms of human, financial, and material resources, as well as institutional knowledge, particularly in areas such as public infrastructure assets.

For example, UN DESA’s capacity development initiative on strengthening infrastructure asset management for the SDGs, jointly implemented with the UN Capital Development Fund (UNCDF) and UN Office for Project Services (UNOPS) promotes cooperation and peer learning at the national, regional and global level by conducting regular workshops on the design and implementation of city-owned Infrastructure Asset Management Action Plans and by sharing plans globally for cross-country feedback and collaboration. Another illustrative example is UNDPs “SDG local action” initiative, which co-funds local solutions and action vis-a-vis concrete SDG targets, from devising city vulnerability maps for emergencies to enhancing eco-friendly employment opportunities that benefit both the environment and underemployed women. Peer-learning among participating cities is promoted through webinars, working group exchanges and collective inputs to compendia of good practices.
Local-level statistics and SDGs indicator frameworks play an indispensable role in facilitating evidence-based policy formulation and are paramount for the effective monitoring and evaluation of SDG progress, gaps and challenges at the local level. Meeting the increasing demand for timely and credible local-level statistics necessitates a comprehensive approach to tackle the myriad challenges confronted by national and sub-national statistical authorities. Primary data challenges include common definitions and common indicators in monitoring the SDGs, data gaps, data quality issues, lack of disaggregated data, obsolete and incomplete datasets, inadequate coordination, and frequent lack of data interoperability between sub-national and national levels. Furthermore, statistical authorities face competing priorities for monitoring, limited technical capacities and constraints in human and financial resources for data programs.

Policy makers may address major data challenges by augmenting the utilization and integration of existing data sources, such as administrative registers and geospatial information and broaden -ing the data ecosystem through strategic partnerships and the integration of non-traditional and citizen-generated data.

Addressing data governance concerns and strengthening coordination with other levels of government and stakeholders are prerequisites in this endeavor. For instance, citizen-generated data holds the potential to bridge data gaps across numerous SDG indicators, especially at subnational and local levels. This augments data accessibility, timeliness, quality, transparency, and inclusivity, particularly for underrepresented populations and local communities.

Additionally, the seamless integration of innovative data sources, along with the requisite interoperability between local and national levels is pivotal for an accurate reflection of local-level SDG implementation. Achieving this goal will necessitate investments in human and technological capacities, encompassing the integration of data management systems and the utilization of geospatial information.
In an ongoing initiative to advance SDG localization, UNDESA in collaboration with an inter-agency taskforce of UN entities and other relevant stakeholders will issue a compilation of policy briefs providing evidence-based policy recommendations for effective SDG localization. These policy briefs will examine specific issues and subtopics of SDG localization. An initial compilation of policy briefs will be published in advance of the 2024 High-level Political Forum to inform discussions as well as subsequent events and commitments. Additional policy briefs may be released on an ad-hoc basis.

Topics may include, but are not limited to:

- Monitoring and reporting on SDG localization through Voluntary Local Reviews and Voluntary Subnational Reviews (VLRs and VSRs)
- Multilevel Governance
- Mainstreaming the SDGs in cities and regions’ policies and strategies
- E-government and digitalization
- Government Planning for SDG localization
- Urban basic services and service delivery at the local level
- Multilevel governance in action in the Africa region
- The renewable energy transition and the green hydrogen economy – ensuring local SDG impacts
- SDG localization and climate action synergies
- Data, monitoring and reporting
- Financing SDG Localization
- Waste and resource circularity
- Forum of Mayors: promoting multilevel cooperation in Europe
- SDG localization in the Western Asia Region
- Ageing and SDG Localization

Please stay tuned for forthcoming research
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It was authored by the following individuals:

Cristina Rodriguez Acosta, Adriana Alberti, Sami Areikat, Naiara Costa, Jurgen Gafke, Saras Jagwanth, Heather Page, Daniel Platz, Carol Pollack, Amson Sibanda, Deniz Susar, Lotta Tahtinen, Ana Thorlund, Lana Zaman (UNDESA); Anna Calvete (UCLG); Diana Lopez Caramazana (UNDP); Martino Miraglia, Claudia Zaragoza (UN Habitat)

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Annex 1: Recommended Action Plan for National Governments, Subnational Governments, and UN Entities on SDG Localization

Informed by the discussions of the Local and Regional Governments Forums and related sessions during the High-Level Political Forum 2023, as well as the SDG Summit 2023, UNDESA, UNDP and UN-Habitat, in close collaboration with the Global Taskforce of Local and Regional Governments and United Cities and Local Governments, present recommended actions for SDG Localization to deliver on the promise of the SDGs and serve local communities. These action items elaborate on how each of these entities can operationalize the recommendations in the policy brief to strengthen SDG localization.

To national governments

- Create an enabling environment for SDG localization and strengthen multilevel governance for sustainable development by fostering symbiotic relations between national and local processes for SDG planning, budgeting, implementation, reporting, monitoring and evaluation. Enhance coordination between VNR, VLR, and VSR processes through systematic and structural interaction between spheres of government and local communities. Ensure inclusion of local priorities and aspirations in national policies and decision-making processes.
- Ensure adequate funding for SDG localization and SDG reporting at all levels. Prioritize effectively mobilizing domestic resources to support budgets and activities managed by LRGs and their associations.
- Support SDG integration in local development plans, monitoring, evaluation and reporting at all levels, including the use and development of harmonized SDG indicators at the national and local levels. Incentivize the generation, collection, sharing, and analysis of localized, spatial, and disaggregated data.
- Invest in capacity building to equip policymakers, as well as local and regional government associations with adequate expertise and tools for planning, budgeting, implementation, monitoring, evaluation, and reporting, to advance SDG localization.

To local and regional governments, as well as to their associations and networks

- Link the VLR, VSR, and VNR processes with planning, budgeting and policy development. Utilize VLRs and VSRs to inform VNRs and to catalyze the design and implementation of policies and public services tackling development issues in a holistic and integrated manner.
- Seize the opportunities for alignment and coordination with national frameworks, strategies, and policies to achieve the SDGs. Foster policy coherence and strategic alignment to enhance overall national and local reporting and deliver capacities.
- Foster synergies with local and regional government associations and networks, particularly through the Global Taskforce of Local and Regional Governments. Increase LRGs’ participation in SDG national coordination mechanisms, policy development, VLR and VSR production and the VNR process.
- Commit to inclusive governance and utilize VLRs and VSRs to enhance relationships with and create opportunities for participation by all constituents. Implement and strengthen human rights-based, inclusive, and participatory governance reflecting the voices of all stakeholders, particularly disadvantaged and marginalized groups and those in vulnerable situations.
- Strengthen the generation and accessibility of localized, disaggregated, and user-friendly data and indicators, particularly for underrepresented groups, and rural and remote areas. Partner with national institutions, civil society, academia, and the private sector to further advance data collection and dissemination capacities. Foster open data, notably on subnational government budgeting and finance, through user-friendly, transparent, timely, and free public platforms. These should be linked to national indicators and monitoring processes for ease of common reporting on progress.
To United Nations and International Organizations:

- Support SDG localization as a precondition to achieving the 2030 Agenda; encourage the development of impactful VNRs, VLRs and VSRs that contribute to inclusive planning, budgeting, capacity building, monitoring and evaluation of SDG implementation.

- Mainstream inclusive multi-level and multi-lateral approaches that allow for integrating the voices and perspectives of LRGs in all areas of work, including at country and international level. Foster systematic engagement with LRGs and communities in international and regional fora, as well as through the Local 2030 Coalition. Include voices and perspectives of LRGs and communities in programmatic documents, such as Common Country Assessments and UN Sustainable Development Cooperation Frameworks.

- Provide capacity building support, upon request, to strengthen reporting at all levels. Make use of existing capacity building tools and learning platforms. Promote and support peer-to-peer approaches and networks to facilitate exchange of ideas and lessons learned. Coordinate among UN entities to maximize impact and ensure coherence in providing all such support.

- Conduct analytical research and showcase transformative examples of effective and innovative financing opportunities to advance SDG achievement as outlined in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development as well as through local and multilevel sustainability initiatives, including from official development assistance (ODA), blended finance, concessional financing, public private partnerships, taxation frameworks, and international development cooperation among multilateral development banks (MDBs), donor countries, and integrated financing frameworks (INFFs).

- Further strengthen collaboration and coordination among development partners and UN agencies promoting SDG localization initiatives to maximize impact.