In 2021, the UN Economic Commission for Europe issued its *Guidelines for the Development of Voluntary Local Reviews in the ECE Region* and recommended a suite of enhancements to address challenges and lessons learned shared by local governments (UNECE, 2023). Among the general principles suggested were for local and regional governments to ensure that VLRs:

- **Develop practical action-oriented planning documents well-integrated with local or regional government planning and financing systems.** This would further support local and regional authorities in aligning their programmes and budgets with SDGs, “recovering better” from the pandemic and promoting urban resilience.

- **Include both long-term strategies and short-term plans for cities and regions to address key challenges in achieving SDGs and promoting urban resilience.**

- **Are well-coordinated with national plans, including VNRs and concrete, actionable projects.** It is important to improve coherence between VLRs and VNRs, including by establishing links at the national level and by cooperation with key national players.

- **Promote sustainable development at the local level through the creation of shared value.** VLRs should reiterate the importance of value creation for local communities, especially the most vulnerable groups.

- **Promote a participatory approach.** VLRs should be open, inclusive, participatory and transparent for everyone, and support reporting by all relevant stakeholders.

- **Ensure no one is left behind.** The VLRs will be people-centred, gender-sensitive, respect human rights and have a particular focus on the poorest, most vulnerable and those most in need of assistance.

- ** Remain evidence-based.** The process of developing VLRs should focus on evidence-based approaches, including the use of quantifiable indicators which allow progress review in achieving SDGs and building urban resilience.

- **Remain flexible and adaptable in response to COVID-19 emergency recovery plans at regional and local levels.** VLRs must consider COVID-19-related challenges when working towards achieving SDGs. They should also take into account actions and public policies to help cities towards realization of SDGs as well as key elements of sustainable development such as energy, mobility, construction, infrastructure and food.
**Maintain a strong focus on mobilizing financial resources for the implementation of VLR recommendations**, including the use of innovative financing instruments.

These principles and the UNECE VLR guide go along with other VLR guidance documents issued by other regions and organisations, including: UN DESA’s *Global Guiding Elements for VLRs*, UNESCAP’s *Regional Guidelines on VLRs*, UN-Habitat and UCLG VLR Guidelines *Volume I* and *Volume II*, the European Commission’s *Handbook for SDG VLRs*, the *Africa VLR Guidelines* issued by the UN Economic Commission for Africa together with UN-Habitat and UCLG Africa, the *VLRs Toolbox* from the Swedish International Centre for Local Democracy, the *VLR Handbook for Canadian Communities* prepared by the International Institute for Sustainable Development, among others.

**How can local governments strengthen their VLRs for greater impact?**

The Enhanced VLR Guidance Portal, for which this document is a part, was created so that local governments who are preparing a VLR can enhance the process and content to support local efforts toward sustainable, green, and resilient recovery & transitions in their communities. While the other modules in the Portal have focused on the sustainable, green, and resilient aspects of enhanced VLRs, this final module outlines three practical ways for a local government to strengthen its VLR to help achieve greater overall impact – impact that is commensurate with the level of effort required to undertake a VLR.

Specifically, this module provides guidance for local governments to:

- **Strengthen linkages with your country’s Voluntary National Review (VNR) and the Voluntary Subnational Review (VSR) of your regional government.** By strengthening how both the content and process of your VLR connects and informs your country’s VNR and your regional government’s VSR, you help amplify key messages and build relationships between local, sub-national, and national government;

- **Strengthen linkages with local government planning, budgeting, and monitoring.** By ensuring that your VLR provides practical information that is relevant to your local government’s planning, budgeting, and monitoring processes, you strengthen the ability of your VLR to have short and long-term impact on sustainable, green, and resilient recovery and transitions; and

- **Support the means of implementation of the 2030 Agenda for Sustainable Development.** Means of implementation is a term used within the United Nations system to convey key enabling factors for action. For VLRs, this means ensuring that the content and process of a VLR help inform and support such aspects as: the use of the full array of available financing sources and instruments; technology development and transfer for sustainable development and resilience; and the development and use of local SDG progress indicators and data to inform continuous improvement.
Strengthen linkages with the Voluntary National Review and Voluntary Sub-national Review

A Voluntary National Review (VNRs) is a mechanism for countries to report on their progress toward achieving the 2030 Agenda for Sustainable Development and its 17 global goals (UN, n.d.). It is given formal status under paragraph 79 and 84 of the 2030 Agenda whereby countries can voluntarily report on their progress at the annual High-level Political Forum on Sustainable Development (HLPF). The VNRs are to be “voluntary, state-led, undertaken by both developed and developing countries, and provide a platform for partnerships, including through the participation of major groups and other relevant stakeholders” (UNDESA, 2023).

Like a VLR, Voluntary Subnational Reviews (VSRs) are produced by local and regional governments on a voluntary basis and in countries whose national governments are already reporting to the UN HLPF through a VNR (UCLG, 2021). VSR’s offer great potential for strengthening multilevel governance, informing local and regional SDG policy and contributing to improvements in local and regional government performance.

The VNR process for a country culminates in a report that is submitted and presented at the HLPF in July of each year at the United Nations in New York. Importantly, the Secretary-General’s Voluntary Common Reporting Guidelines for VNRs emphasizes that VNRs are “most meaningful when they are conducted through an inclusive, participatory, transparent and thorough review process at the national and sub-national levels, when they are evidence-based, and produce tangible lessons, solutions and commitments, and when they are followed by concrete action and collaboration that drives implementation of the SDGs” (UNDESA, 2023).

The latter statement by the Secretary-General opens the door for local governments to provide input to their country’s VNR, and VLRs have become a key informal mechanism for doing so. But just because your local government prepares a VLR, doesn’t necessarily mean that its key messages are automatically incorporated into the VNR or VSR. Having your key messages heard at the national level requires conscious effort in terms of ensuring that the content of your VLR aligns closely to how the VNR and VSR are organized, and also that you have engaged effectively with officials in the national and sub-national government who are preparing the VNR and VSR.
Local Leverage Points

Below are some of the leverage points for a local government to strengthen linkages with their country’s Voluntary National Review.

- **Linking to the Process of VNRs.** Engaging effectively with those officials in the national government who are responsible for preparing the VNR is a key first step helping to ensuring that the key messages of your VLR are heard locally, nationally, and globally. Below are some suggested tactics for effective engagement with the VNR process.

- **Time your VLR with preparation of the VNR.** If your national government is planning to prepare a VNR for submittal and presentation to the UN HLPF, attempt to time the availability of your VLR results to coincide with the formative period of the VNR preparation. This will help ensure that your messages can be amplified in the VNR.

- **Informing your intent to prepare a VLR to the national government.** This will necessitate identifying your national focal point for the VNR and is an important first engagement with VNR officials.

- **Engage VNR staff for advice and review of your VLR.** Going beyond just informing VNR staff that you are preparing a VLR, engaging regularly and maintaining contact with the VNR focal point and staff to ask for advice and to provide comments on your VLR process and content will help strengthen relationships and increase the chances that your local messages will be heard and understood.

- **Offer to serve on VNR presenter’s panel at the HLPF.** When your national government submits their VNR to the UN, they will be invited to present their report at the HLPF in July in New York. Such presentations by national governments have typically involved other stakeholders in a panel format. Offering early on to serve on your national government’s presenter’s panel is another way to help ensure your local messages are heard and understood.

- **Participate in multi-stakeholder bodies/mechanisms for VNRs and National SD Strategies.** Your national government may already have a national multi-stakeholder coordinating body or mechanism in place. Participation in such mechanisms/bodies, even outside the context of your VLR process, can help increase the visibility of your community at the national level.
• **Strengthen participation of local and regional governments in national coordination mechanisms.** Where such national multi-stakeholder mechanisms or bodies do exist but do not yet include local representation (i.e., only sector representation), advocate for strengthened representation by local governments.

• **Participate in, or advocate for, a national mechanism to support and consolidate VLR contributions.** If there is no formal input mechanism for conveying results of VLRs to the VNR, advocate for a more formal way to engage directly with officials and staff who are responsible for preparing your country’s VNR.

**Linking to the Content of VNRs.** In addition to engaging with national officials who are responsible for preparing your country’s VNR, aligning the organization of the content of your VLR with how the VNR is structured, can help to ensure that key and nuanced messages and stories from your VLR can be more easily integrated and reflected in the national report. Here are a few suggested tactics for doing so.

- **Ensure that the VNR includes significant sections on localization of the SDGs.** As progress on achieving the SDGs will be a core aspect of the national report, including how the SDGs are being localized in your community and providing evidence on progress, will help ensure your content can be reflected in the VNR.

- **Provide local stories and case studies relevant to the VNR areas of focus.** While countries can report on all SDGs in any given year, the UN HLPF pays special attention to a subset of SDGs at each annual HLPF meeting. Knowing this and ensuring your report provides useful evidence and stories on the SDGs of focus in your reporting year, will also help increase the chances that your messages will be heard and understood.

- **Contribute to the VNR content and ensure that indicators capture the contributions and impact of local efforts.** Offer specific content and data from your VLR to be used in the VNR.

- **Align structure of VLR report with VNR to the degree possible.** The simple tactic of organizing your VLR report outline to align as closely as possible to how your country’s VNR is structure, can also help increase the chance of your key messages being reflected at the national level.

- **Highlight the crucial role of local and regional governments in the implementation of the SDGs.** Amplifying the overall message of the fundamentally crucial role of local and regional governments in the implementation of the SDGs is helpful to ensuring this message is hear and understood, by all nations.

- **Include recommendations and case examples for how national governments can support local green and resilient recovery & transition at the local level.** Sharing implementation stories and lessons learned by local governments in supporting green
and resilient recovery & transitions at the local level will grow the experiential base of good practice, and thereby, help achieve the 2030 Agenda for Sustainable Development and its SDGs, from local to global.

For more information, refer to the UCLG’s SDG Localization Learning Module 3 on Reporting to National & Local Reviews (UCLG, 2019).

**Good practice example:**

**The 2020 Voluntary National Review of Serbia**

The 2020 National Voluntary Review of Serbia contains a unique section on “Local Self-government Perspective” for each SDG reviewed in the report. This level of reporting was made possible, in part, by the participation of the Standing Conference of Towns and Municipalities (SCTM). And importantly, the very process of participating in the development of the VNR helped SCTM and the National Association of Authorities in Serbia to catalyze the establishment of a local community-led hub of the institutional network-integrated mechanism for national implementation of the 2030 Agenda.

In relation to SDG localization, UCLG’s Serbia Country Profile describes how local and regional governments together with the SCTM is fostering cooperation with national institutions to achieve the SDGs. One such example is a project launched in collaboration with UNDP entitled ‘Support for Improving Governance and Economic Planning at the Local Level for Accelerating the Implementation of the Sustainable Development Goals in the Republic of Serbia’.

Additionally, SCTM organized a cooperation with the GIZ supported project on ‘Public Administration Reform – Financing of the Agenda 2030’. Initiatives were implemented in five cities including Bor, Sombor, Požega, Knjaževac and Pirot with the aim of “drafting local development policies in the areas of health and environmental protection, as well as raising awareness of citizens, especially young people, about the importance of the 2030 Agenda implementation at the local level” (GIZ, 2022).

*Source: 2020 Voluntary National Review of Serbia; UCLG Global Observatory on Local Democracy and Decentralization (n.d.)*

**Strengthen linkages with local government planning, budgeting, and monitoring**

Ensuring that your VLR provides practical, relevant, and timely information for local government planning, reporting, budgeting, and monitoring may seem like a glimpse into the obvious, but it is so important that it necessitates elaboration. Such is the intent of this section.

While local governments are much smaller than their regional or national counterparts, siloes can still exist. It is possible that the local government department responsible for preparing the VLR may not be well connected to the people and processes at the core of planning. Indeed, it is also the case that some VLRs are prepared by community organizations and stakeholder
groups, with local government serving as a partner in the process. In any case, there are certain tactics that can help to ensure that a VLR is practical, relevant, and timely in the context of local government planning.

**Local Leverage Points**

Some of the leverage points for a local government to strengthen linkages with local government planning, budgeting, and monitoring processes are described below.

**Informing Local Planning.** There are many facets of local government planning. Outlined below are just a few key areas in which a VLR can provide practical, relevant, and timely information for local strategies and plans:

- **Create local shared value by recommending ways to enhance horizontal and vertical policy coherence for green and resilient recovery & transitions.** Preparation of such a cross-cutting report as a VLR can reveal important insights about collaboration, or lack thereof, among local government departments and with other levels of government. Including insights about gaps and opportunities for better horizontal and vertical coordination and collaboration can help create local shared value for sustainability and resilience.

- **Highlight local success and opportunities for achieving climate neutrality, participating in the circular economy, and managing natural assets.** Reducing carbon emissions at the local level helps nations meet their nationally determined contributions (NDCs) under the Paris Climate Agreement, and thereby help keep the average global temperature rise to 1.5°C, a level scientists determine as a safe and manageable upper level for the global climate system. Giving attention to community action examples in your VLR relating to climate neutrality (Module 2), participating in the circular economy (Module 3), and managing natural assets and nature-based solutions (Module 4) can help achieve the 2030 Agenda and SDGs, locally and globally.

- **Highlight local success stories, gaps, and opportunities in multi-hazard disaster risk reduction and climate change adaptation.** Even if the global community reduces carbon emissions to acceptable levels, the climate will change in ways that will require adaptation at the local level. Using the VLR to share stories, gaps, and opportunities for disaster risk reduction (DRR) and climate change adaptation (DRR) (Module 5) will help advance sustainability and resilience at the local level.

**Informing Local Budgeting and Finance.** Budgeting and finance are at the heart of action at the local level. Understanding what local issues are receiving budgetary support and what sources of finance are being tapped, is essential for assessing progress and making sound recommendations. Here are some helpful tactics for persons responsible for preparing a VLR:
Where possible, conduct public expenditure reviews (PERs) relating to reducing ghg emissions and enhancing resilience to climate change. Budgets are a good reflection of priorities. There are established methodologies for conducting Public Expenditure Reviews (PERs) of climate action, including carbon reductions and climate adaptation/resilience (e.g., UNDP, 2015). While such reviews can be resource and time intensive efforts, where the human and financial resources can be obtained in a VLR process, PERs can provide key insights and evidence for advancing sustainability and resilience at the local level.

Assess existing and potential financing sources and instruments for green and resilient recovery & transition. With an expanding array of potential innovative financing mechanisms accessible from public, private, and Islamic sources, examining where funds are coming from, and not, to support green and resilient recovery and transition at the local level, can be an insightful aspect for a VLR and for local government planning and budgeting.

Informing Local Reporting on Progress. Local governments track and report on an array of key performance indicators for their continuous improvement and accountability to the publics. Preparers of VLRs should consider the following tactics for strengthening links with local government operations:

Provide data and stories relevant for local government key performance indicators (KPIs). With tracking and reporting on KPIs now a common practice in most local government planning and budgeting systems, VLRs can provide an additional source of data and evidence on KPIs relating to green and resilient recovery & transition. This will help establish VLRs as a useful and value-added process from a local government perspective.

Provide data and stories relevant for level of service indicators for both built and natural assets. With more and more local governments starting to track KPIs relating specifically to built infrastructure assets as well as natural assets and nature-based solutions, VLRs can be a source of additional information and evidence for local governments.

For more information, refer to UCLG’s SDG Localization Learning Module 2 on Territorial Planning to Achieve the SDGs (UCLF, 2019).

Good practice example:

**Mandala SDG Indicator Tool of the National Confederation of Brazilian Municipalities**

The National Confederation of Brazilian Municipalities launched an online SDG indicator localization tool aimed at helping local governments evaluation progress towards achieving the SDGs at the local level. The so-called “Mandala” online tool visualizes primary data in different
The Mandala presents local indicators that cover the four local dimensions: the economic, social, environmental and institutional dimensions. They have been selected based on the 17 SDGs and ensuring that they are useful according to the local competences and to the local capacities to collect statistical data. Given that not all local governments can attain the same development results, they have been classified in different groups according to the following data: average of the population; current net revenues per capita; population in extreme poverty, and the local human development index. The Mandala and its indicators, however, are not static and can be adapted to the local indicators available, needs and possibilities.

Source: UCLG’s SDG Localization Learning Module 2 on Territorial Planning to Achieve the SDGs (UCLF, 2019)
Support the means of implementation of the 2030 Agenda for Sustainable Development:

The term “means of implementation (MOI)” was defined in the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda on Financing for Development to call attention to important cross-cutting aspects that are necessary to realize action. MOI describes the “interdependent mix of financial resources, technology development and transfer, capacity-building, inclusive and equitable globalization and trade, regional integration, and the enabling environment required to implement the 2030 Agenda” (UNDESA, n.d.).

Local Leverage Points

Among the leverage points for a local government to support the means of implementation for green and resilient recovery and transitions at the local level are:

Exploring New Financing Sources and Instruments. There exist a variety of public, private, and Islamic sources of finance for local development initiatives, including from domestic and international source. For local governments, this means:

- **Assess existing and potential financing sources for green and resilient recovery & transitions.** Local governments have the potential to access financing including from public, private, and Islamic sources, and these can be either domestic or international. VLRs can call attention to this array of financing sources by reviewing which sources have been accessed and identify gaps and opportunities for future efforts toward green and resilient recovery & transition.

- **Assessing existing and potential financing instruments.** Public and private sources of finance, be they domestic or international, can be accessed through a range of financing instruments including grants and transfers, foreign direct investment, credit guarantee schemes, green and social bonds, public-private partnerships, sustainable funds, equities, pension funds, insurance, and philanthropy. There are also several types of Islamic finance instruments including Islamic banking, Sukuk, Islamic funds, and Takaful and Waqf. VLRs can call attention to the degree to which broad suite of potential instruments have been leveraged by local government to fund actions toward green and resilient recovery & transition.

Benefiting from and Supporting Technology Development and Transfer. A number of technology networks and centres have been established and supported by the United Nations system and serve as facilitation mechanisms for promoting the development, transfer, and dissemination of clean and environmentally sound technologies (UNIDO, n.d.)³. For local governments, this means:
Assessing local access to domestic and international facilitation mechanisms that promote the development, transfer, and dissemination of clean and environmentally sound technologies. Local governments can benefit from knowledge and expertise from various technology facilitation mechanisms supported by the United Nations System. A VLR can help strengthen the means of implementation for green and resilient recovery & transition at the local level by assessing if the local government is taking advantage of the available technology facilitation mechanisms.

Supporting domestic and international facilitation mechanisms that promote the development, transfer, and dissemination of clean and environmentally sound technologies. Local governments can support technology development, transfer, and dissemination by sharing local innovations with the different technology facilitation mechanisms supported by the United Nations system. A VLR can help strengthen the means of implementation for green and resilient recovery & transition at the local level by featuring stories where local innovations have been shared with other communities, both regionally and globally.

Develop and Support Local SDG Progress Indicators and Data. Monitoring and evaluation are important for local development planning, without which it would be difficult to know if intended results were being achieved (UCLF, 2019). Reporting progress on green and resilient recovery & transitions through a VLR plays an important role and can help mainstream the use of relevant indicators into local planning and reporting. In preparing a VLR, local governments should:

- **Clarify and assess locally relevant SDG indicators.** While the global SDG Targets and Indicators were developed for national level application, some are easily transferable to a local context and these are highlighted in this Enhanced VLR Guidance Portal. Other useful sustainable development indicator lists have been developed for application by local governments, including the UN-Habitat’s Global Urban Monitoring Framework and the UN Economic Commission for Europe’s Protocol on the Evaluation of City Performance Against the Key Performance Indicators for Smart Sustainable Cities. As preparers of your VLR, you can assess the extent to which relevant indicators for sustainable, green and resilient recovery & transitions have been used by local government in monitoring and evaluation of local development strategies and plans.

Good practice example:

The UN Climate Technology Centre & Network

The United Nations Climate Technology Centre & Network (CTCN) promotes the accelerated transfer of environmentally sound technologies for low carbon and climate resilient development at the request of developing countries. The CTCN facilitates the transfer of technologies through three core services:
Providing technical assistance at the request of developing countries to accelerate the transfer of climate technologies;

Creating access to information and knowledge on climate technologies; and

Fostering collaboration among climate technology stakeholders via the Centre’s network of regional and sectoral experts from academia, the private sector, and public and research institutions.

90,500,000 More than 90 million people have benefited from the outcomes of technical assistance that the CTCN is providing in over 100 developing countries.

12,230,000 CTCN assistance is estimated to reduce 12,230,000 tonnes of CO₂ eq. per year.

The CTCN delivers on all 17 SDGs, most notably on those listed above.
Through these services, the CTCN aims to address barriers that hinder the development and transfer of climate technologies, and to thereby help create an enabling environment for:

- Reduced greenhouse gas emissions and climate vulnerability;
- Improved local innovation capacities; and
- Increased investments in climate technology projects.

The United Nations Environment Programme (UNEP) hosts the CTCN with the support of a consortium of partners that are engaged in some 1,500 activities related to climate technologies in over 150 countries. The CTCN consists of a coordinating entity located in Copenhagen along with a worldwide network of organization that delivers its services.

Source: https://www.ctc-n.org/about-ctcn