

From Global Vision to Local Action: A Comparative Analysis of Voluntary Local Reviews of The SDGs

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ABSTRACT

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The Sustainable Development Goals have become a worldwide agreement that encourages the achievement of sustainable development at various levels of government. The Voluntary Local Review has emerged as an important instrument for regions to report on progress and challenges in implementing the SDGs at the local level. This study analyzes the content of VLRs from three regions in Indonesia, namely Jakarta, Surabaya, and Jambi, to understand how these regions report, implement, and the factors that influence VLR reporting. This study used a qualitative content analysis method of the VLRs published by the three cities. The results show that the three cities have different focuses and priorities in SDG implementation. VLR reporting is also influenced by various factors, including local government capacity, support from the central government and international organizations, and understanding of the benefits of VLR. This research provides a new effort in the development of government policies and sustainable development practices at the massive local level, and encourages the participation of more cities in Indonesia in reporting the Voluntary Local Review.

INTRODUCTION

The phenomenon of sustainable development has become an urgent global urgency and encourages the birth of the Sustainable Development Goals (SDGs) as a common framework in achieving social, economic, and environmental welfare in a balanced manner. The SDGs were adopted by all member states of the United Nations (UN) in 2015 as a continuation of the Millennium Development Goals (MDGs). (Fuentes-Camacho et al., 2019)(Halisçelik & Soytaş, 2019; Klopp & Petretta, 2017)

The process of formulating the SDGs involves extensive discussion and diplomacy between governments, civil society, the private sector, and academics from around the world. So that the SDGs are obtained which consist of 17 goals and 169 targets that cover various global issues such as poverty alleviation, gender equality, quality education, clean energy, inclusive economic growth, and environmental protection. Indonesia's commitment to the Sustainable Development Goals (SDGs) is reflected in the ratification of the 2030 Agenda for Sustainable Development through (Peraturan Presiden (Perpres) Nomor 59 Tahun 2017 Tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan, 2017). This affirms Indonesia's willingness to play an active role in achieving the globally agreed sustainable development goals.

Furthermore, the Indonesian government has integrated the SDGs goals into the 2020-2024 National Medium-Term Development Plan (RPJMN) (Fasa et al., 2022). This step shows the government's seriousness in making the SDGs the main reference in the planning and implementation of national development. Research conducted by Handrian & Andry (2020); Yolanda Aprilia (2023) reinforces this commitment.

The results of their research show that the SDGs have become an important reference in national and regional development planning in Indonesia and show the inclusivity of the people from the planning. The integration of the SDGs into the RPJMN not only strengthens the legal framework and policies of sustainable development, but also ensures that every development program and activity is directed to achieve the SDGs' goals. Thus, Indonesia's commitment to the SDGs is not just rhetoric, but has been implemented in real terms in national development planning.

However, the implementation of the SDGs is not only the responsibility of the central government, but also requires an active role of local governments in interpreting global goals into local contexts. This is in line with the principle of "SDGs localization" which emphasizes the importance of adaptation and implementation of the SDGs according to the characteristics and needs of each region. The increasing urgency of cities in global sustainability is evidenced by the inclusion of the specific goal of SDG 11 (Sustainable Cities and Communities) in the 2030 Agenda. The inclusion of this goal is the result of a joint effort by academics and urban organizations to raise awareness of urban challenges and the need for increased funding and visibility (Klopp & Petretta, 2017; Lucci, 2014). The 2030 Agenda not only recognizes cities as key potential drivers of sustainable development but also recognizes their growing influence in global governance (Fenton & Gustafsson, 2017; Parnell, 2016).

The Voluntary Local Review (VLR) is emerging as an important instrument that allows municipalities to report on achievements and challenges in the voluntary implementation of the SDGs. VLR not only serves as a monitoring and evaluation tool, but also as a means of communication and

learning between local governments, communities, and other stakeholders. The bad news is that regions and cities in Indonesia have not massively and voluntarily reported on the development of their SDGs. Even in Asia Pacific countries, it is still rare for countries to report VLR on a regular basis. Based on UN data, the Asia Pacific region that reported the most VLR was Malaysia and Japan with 8 VLR reports.



Figure 1. Number of VLRs Reported in Asia Pacific Countries

This article is different from previous research articles that have explored the implementation of the Sustainable Development Goals (SDGs) at the country and city levels. Previous studies have focused on measuring the level of achievement of the SDGs quantitatively (Halışçelik & Soytaş, 2019) or on evaluating the effectiveness of specific tools and initiatives in driving SDG progress (Croese et al., 2020). In addition, other research has addressed challenges in data collection and the development of appropriate indicators to measure SDG progress at the local level (Arfvidsson et al., 2017; Lucci, 2014; Sanchez Rodriguez et al., 2018; Simon et al., 2016)

Therefore, this article takes a different approach by focusing on the analysis of the content of the Voluntary Local Review (VLR) reported by three regions in Indonesia. The VLR is a voluntary report compiled by local governments to report progress and challenges in the implementation of the SDGs at the local level. VLR is an important instrument because it not only serves as a monitoring and evaluation tool, but also as a means of communication and learning between local governments, communities, and other stakeholders. (Ruiz-Campillo & Rosas Nieva, 2022)

By analyzing the content of VLRs from three cities in Indonesia, namely Jakarta, Surabaya, and Jambi, this article aims to answer several research questions:

1. What is the structure of VLR reporting carried out by regions in Indonesia?

2. To what extent are the VLRs of Indonesian cities aligned with the goals of the SDGs 2030 and what is the strategy?
3. What are the drivers and drivers of VLR reporting at the local level?

The author's great hope for this article can make an adequate contribution by analyzing regional VLRs in Indonesia and delving deeper into the motivations behind the reporting. This article will not only enrich the wealth of knowledge on the implementation of the SDGs at the regional level, but also provide valuable insights for local governments and other stakeholders in designing more effective and inclusive sustainable development strategies. In addition, this article is also expected to encourage the participation of more cities in Indonesia in reporting VLR, so that it can accelerate the achievement of the SDGs nationally.

1.1 The Crucial Role of Cities in Sustainable Development Goals

The Sustainable Development Goals are a transformative global agenda adopted by all member states of the United Nations (UN) in 2015 (Sudirman & Susilawaty, 2022). Replacing the Millennium Development Goals (MDGs), the SDGs consist of 17 visionary goals and 169 brilliant targets designed to address a wide range of global challenges (Croese et al., 2020). The SDGs cover a broad spectrum of important issues, including poverty alleviation, inequality reduction, quality education, health and well-being, gender equality, clean and affordable energy, inclusive economic growth, sustainable infrastructure, responsible consumption and production, climate action, underwater life, life on land, peace, justice, and strong institutions (United Nations, 2015).

Within the framework of the SDGs, cities are recognized as key actors that have a central role in realizing the vision of sustainable development (Bai et al., 2016). As a hub for economic, social, and cultural activities, cities are an arena where various dynamics of sustainable development interact and influence each other. According to Cohen (2006), more than half of the world's population currently lives in cities, and this urbanization trend is expected to continue until it reaches two-thirds by 2050. This rapid growth of the urban population presents both opportunities and complex challenges for sustainable development efforts.

Looking a little aside, cities are faced with a variety of unavoidable problems that can hinder the achievement of the SDGs. Urban poverty, widening social inequality, air and water pollution, traffic congestion, slums, and vulnerability to natural disasters are some of the key challenges that must be addressed (Filho et al., 2019). In addition, according to the findings Kuramochi et al. (2020), cities are also major contributors to greenhouse gas emissions that cause climate change, so the transition to clean, low-carbon energy is very important.

The complexity of sustainable development challenges in urban areas demands a holistic, integrated, and participatory approach. Local governments, communities, the private sector, academics, and practitioners need to work together to formulate and implement policies and programs that are in favor of sustainability principles. In this regard, the Voluntary Local Review (VLR) emerged as an important instrument that can facilitate collaboration and accountability in achieving the SDGs at the city level.

1.2 Voluntary Local Review

Voluntary Local Review is an innovation in sustainable development reporting that provides space for local governments to voluntarily report on progress, challenges, and learnings learned in the implementation of the SDGs at the local level (Ortiz-Moya & Reggiani, 2023; Parlak & Güneş, 2020; Schleifer et al., 2022). VLR was first introduced in 2016 by New York City, and since then, the initiative has spread to different parts of the world, becoming a global movement that encourages the active participation of local governments in realizing the SDGs agenda (Alberti & Senese, 2020; Ruiz-Campillo & Rosas Nieva, 2022). VLR is a form of commitment and accountability of local governments to the community and the international world in an effort to achieve the SDGs goals.

Research conducted by Gilmore et al. (2019) reveals that VLR has a number of important benefits that cannot be ignored. VLR increases the transparency and accountability of local governments in the implementation of the SDGs, encouraging the creation of a government that is more open and responsive to the needs of the community. Then the VLR encourages the active participation of communities and stakeholders in the planning and decision-making process related to sustainable development, strengthening the principles of participatory democracy.

Furthermore, the VLR facilitates the exchange of knowledge and good practices between cities around the world, creating a global learning network that accelerates innovation and progress in sustainable development. In addition, VLRs can be an attraction for investment and funding for sustainable development projects at the local level, opening up opportunities for mutually beneficial cooperation and partnerships.

RESEARCH METHOD

This study adopts a qualitative approach, with the content analysis method as the scalpel to carefully and thoroughly dissect the Voluntary Local Review (VLR) that has been published by three pilot regions in Indonesia, namely, Jakarta Province, Jambi City, and Surabaya City. The selection of content analysis is not without reason, but is based on its ability to identify, measure, and analyze the implicit messages hidden behind the text in a systematic, objective, and measurable manner, as expressed by (Asfar, 2019; Rozali, 2022)

Within the framework of this study, the VLR is considered a text full of valuable information, a treasure trove that reveals the priorities, strategies, challenges, and opportunities for sustainable development in each city, like a map that guides the journey to a more beautiful future.

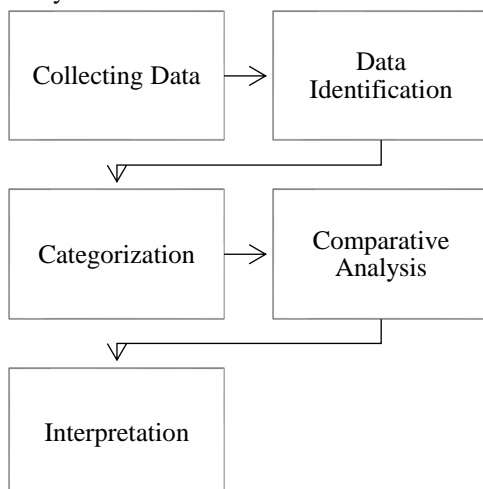


Figure 2. Comparative Analysis Framework

The content analysis process begins with a crucial first step, namely the collection of VLR data from the three cities that are the focus of the research. These data, which are available online, are carefully collected, like a historian collecting historical artifacts. Furthermore, each VLR is read in depth and thoroughly, paying close attention to every detail to identify relevant and significant units of analysis, such as the reported SDGs goals, the achievement indicators used, the implementation strategies executed, and the driving and inhibiting factors that influence the achievement of those goals (Manab, 2017). These units of analysis are then systematically categorized based on themes that emerge from the data, such as alignment with the global SDGs goals that are a common reference, innovations in local strategies that reflect local wisdom, and the motivations behind VLR reporting that can provide valuable insights into the city's commitment and aspirations to sustainable development.

After the categorization process is completed, the next step is to conduct a sharp and in-depth comparative analysis between the VLRs of the three cities. This analysis aims to uncover the similarities, differences, and interesting patterns hidden behind the data, like a detective looking for clues to solve a mystery. Research questions that are the main focus, such as the alignment of VLR with the SDGs 2030 goals, the sustainability strategies used, and the drivers and drivers of VLR reporting at the local level, will be answered through this analysis. The results of the analysis obtained are then interpreted with great care, taking into account the social, economic, and political context of each city, as well as previous relevant studies related to the VLR and SDGs. Thus, this research is expected to make a meaningful contribution to the development of sustainable development policies and practices at the local level, as well as be a source of inspiration for other cities in Indonesia and the world in realizing the SDGs goals 2030.

RESULT AND DISCUSSION

3.1 Jakarta, Jambi, and Surabaya in VLR Glasses

As the name suggests, Voluntary Local Review means to voluntarily report on the development of sustainable development at the local level of the province or district/city. However, if no one does this, it can be concluded that reporting on the development of sustainable development is not a priority for local governments. Moreover, even sustainable development in accordance with international directives may not be comprehensively implemented by local governments. The provinces of Jakarta, Jambi City, and the City of Surabaya were able to respond to this sentiment by becoming a pilot VLR reporting in Indonesia, although the City of Surabaya last updated its report in 2021.

The Jakarta Provincial Government issued its second Voluntary Local Review (VLR) in 2024, as a manifestation of its commitment to the sustainable development agenda and efforts to realize Jakarta as a livable and sustainable global city (Jakarta's Voluntary Local Review 2024, 2024). The VLR aims to align various development initiatives and programs in Jakarta with the targets of the Sustainable Development Goals (SDGs) that have been ratified globally. The main focus of VLR Jakarta 2024 is on three crucial pillars of urban sustainability, namely *liveability*, *environment*, and *accessibility*. These pillars reflect Jakarta's efforts to improve the quality of life of its citizens, preserve the environment, and ensure fair and equitable access to a wide range of public services and facilities. (Sapphire et al., 2022)

Meanwhile, the Jambi City Government issued a Voluntary Local Review (VLR) in 2023 as a form of commitment to sustainable development and efforts to create a resilient society (Voluntary Local Review Jambi City 2023, 2023). The VLR made by Jambi City aims to evaluate the performance of the city government in achieving the SDGs agenda, as well as become an effective advocacy tool in planning, implementing, and monitoring development policies in Jambi City. The main focus of VLR Jambi 2023 is on five SDGs priority agendas, namely poverty alleviation (SDG 1), good health and well-being (SDG 3), clean water and sanitation (SDG 6), sustainable cities and communities (SDG 11), and partnerships to achieve the goals (SDG 17) (Voluntary Local Review Jambi City 2023, 2023). The selection of these five agendas reflects the development priorities of Jambi City which are oriented towards improving the quality of life of the community, sustainable infrastructure development, and strengthening collaboration between stakeholders. Moving slightly differently from the previous two regions, the Surabaya City Government issued a Voluntary Local Review (VLR) in 2021 as a form of commitment to sustainable development and efforts to create resilient communities after the COVID-19 pandemic (Voluntary Local Review Surabaya 2021, 2021).

The VLR aims to present strategic issues and a comprehensive overview of the achievement of the Sustainable Development Goals (SDGs) at the local level, as well as demonstrate local development capacity in order to accelerate the achievement of the SDGs globally. The main focus of VLR Surabaya 2021 is on the nine priority goals of the SDGs, namely good health and well-being (SDG 3), quality education (SDG 4), gender equality (SDG 5), clean water and sanitation (SDG 6), decent work and economic growth (SDG 8), sustainable cities and communities (SDG 11), responsible consumption and production (SDG 12), life on land (SDG 15), and partnerships to achieve the goals (SDG 17). The selection of these nine goals reflects the development priorities of the City of Surabaya which are oriented towards improving the quality of life of the community, inclusive socio-economic development, and environmental protection.

The Voluntary Local Review published by Jakarta in 2024, Jambi 2023, and Surabaya in 2021 each demonstrate the strong commitment of these cities to sustainable development and their efforts to achieve the Sustainable Development Goals (SDGs). The Jakarta VLR, with 154 indicators covering all 17 SDGs, provides a comprehensive picture of the city's progress in various dimensions of sustainable development, including poverty alleviation, public health improvement, education, gender equality, environment, energy, economy, and governance. The extensive collaboration in its preparation, involving local governments, state-owned enterprises, civil society organizations, academics, the private sector, and international institutions, affirms Jakarta's commitment to building inclusive partnerships in achieving the SDGs.

Meanwhile, VLR Jambi focuses on five priority SDGs goals, namely poverty alleviation, health and well-being, clean water and sanitation, sustainable cities and communities, and partnerships. The VLR reports on key indicators such as poverty rates, maternal and infant mortality rates, access to clean water and sanitation, quality of the urban environment, and community participation rates. The partnership between the Jambi City Government, independent consultants, and UCLG ASPAC in the preparation of this VLR demonstrates Jambi's efforts to adopt best practices in reporting and ensure the quality and credibility of the reports. The Jambi VLR not

only serves as a performance evaluation report, but also as a strategic advocacy tool to influence policy decision-making and improve resource allocation.

The Surabaya VLR, published in 2021, focuses on nine SDGs priority goals and reports 222 indicators covering various aspects of sustainable development, including health, education, gender equality, clean water and sanitation, employment, sustainable cities and communities, responsible consumption and production, life on land, and partnerships. The collaboration between the Surabaya City Government and consultants under the auspices of UNESCAP and UCLG ASPAC ensures the quality and credibility of VLR Surabaya. This VLR not only serves as a progress report, but also as an advocacy and strategic planning tool to support evidence-based policy decision-making and strengthen collaboration between stakeholders in realizing Surabaya's vision as a resilient, inclusive, and sustainable post-pandemic city.

Basically, these three VLRs demonstrate the strong commitment of cities in Indonesia to sustainable development and their efforts to achieve the SDGs (Trifita & Amaliyah, 2020). Despite having different focuses and priorities, the Jakarta, Jambi, and Surabaya VLRs all serve as important tools for measuring progress, identifying challenges, and formulating strategies to achieve the SDGs goals at the local level.

3.2 Comparative analysis of VLR alignment with reporting standards

According to Sethi & Schepers (2014) the Voluntary Local Review's reporting, it should adhere to international standards set by the United Nations (UN). Indonesia is included in the Asia Pacific region so its reporting follows the standards issued by the Economic and Social Commissions for Asia and the Pacific (ESCAP). ESCAP is a UN regional center that promotes cooperation between countries to achieve inclusive and sustainable development. The most recent standard issued by ESCAP was in 2020 which includes guidelines for cities to report on their sustainability targets and achievements as cities are considered the main spearhead in sustainable development. Basically, the VLR reporting that is prepared is not much different from the Voluntary National Review (VNR) standard intended for the state. The reporting structure includes: opening statements, highlights, introductions, methodology of the reporting preparation process, environmental policies, progress of goals and targets, means of implementation, steps forward, and attachments if necessary (ESCAP, 2020).

In this section, the author will compare the reporting structure carried out by the City of Jakarta (2024), the City of Jambi (2023), and the City of Surabaya (2021) with the reporting standards issued by ESCAP. Comparison is carried out with the aim of whether the reporting is appropriate so that stakeholders get adequate information. The author presents a comparison in the table.

Table 1. Analysis of VLR Structure Based on Reporting Standard

| ESCAP Standard | Jakarta | Surabaya | Jambi |
|--|---------|----------|-------|
| Unveiling | ✓ | ✓ | ✓ |
| Highlights | ✓ | ✓ | ✓ |
| Unveiling | ✓ | ✓ | ✓ |
| Methodology | ✓ | ✓ | ✓ |
| Enabling policies and environments: | | | |
| Engagement with the central government in the implementation of the SDGs | ✓ | ✓ | ✓ |
| Creating ownership of the Sustainable Development Goals and VLRs | ✓ | ✓ | ✓ |
| Incorporation of the SDGs in local and regional frameworks | ✓ | ✓ | ✓ |
| Leaving no one behind | × | ✓ | × |
| Institutional mechanisms | × | ✓ | ✓ |
| Structural problems | ✓ | ✓ | ✓ |
| Progress on goals and targets | ✓ | ✓ | ✓ |
| Means of implementation: | | | |
| Finance | × | ✓ | ✓ |
| Technology and innovation | ✓ | ✓ | × |
| Capacity building | × | ✓ | × |
| Policy and institutional coherence | ✓ | ✓ | × |
| Multi-stakeholder partnerships | ✓ | ✓ | ✓ |
| Data and monitoring | ✓ | ✓ | ✓ |
| Conclusion and next steps | × | ✓ | ✓ |
| Attachment | ✓ | ✓ | × |

The table shows that the three VLR reports have generally adopted the reporting framework recommended by ESCAP (Economic and Social Commission for Asia and the Pacific), but with some variation in the level of completeness and emphasis on specific elements.

It can be concluded that the Jakarta reporting shows the most comprehensive alignment with the ESCAP standard, covering almost all recommended elements, including vision and commitment, participatory drafting process, gap analysis, and action plan. However, the report does not explicitly detail the conclusions and next steps to be taken based on the VLR's findings. Nonetheless, the Jakarta VLR is equipped with a complete reference appendix, demonstrating efforts to

strengthen the validity and credibility of the report. Meanwhile, the City of Surabaya's reporting also covers most elements of the ESCAP standard, but does not explicitly address the institutional mechanisms that support the implementation of the SDGs, as well as structural issues that may hinder the achievement of these goals.

Nonetheless, VLR Surabaya includes a comprehensive statistical appendix, providing a more detailed picture of the city's sustainable development progress and challenges. Unfortunately, Jambi City's reporting has a more limited scope compared to VLR Jakarta and Surabaya. The report does not address some important elements such as the principle of leaving no one behind, capacity building, policy and institutional coherence, and does not include appendices (Binat Sarwar & Nicolai, 2018). However, VLR Jambi still clearly shows the commitment and efforts of the city government in achieving the SDGs, albeit with a lower level of detail.

This difference in the level of alignment with the ESCAP standard can be attributed to several factors. First, the year of publication of the report can be a factor that affects the level of understanding and adoption of reporting standards (Elalfy et al., 2021). The newer Jakarta VLR (2024) may reflect a better understanding of the ESCAP standard compared to the Surabaya VLR (2021) and the Jambi VLR (2023). Second, the thematic focus of each report can also affect the elements reported (Pizzi et al., 2021). For example, VLR Jambi which focuses more on performance evaluation may not give the same emphasis to structural issues as VLR Jakarta and Surabaya. In addition, according to ElMassah & Mohieldin (2020) the capacity of local governments in terms of human resources, budget, and access to data can also affect the quality and completeness of VLRs.

3.3 Comparative Analysis of the Goals according to SDGs 2030

Comparing the Voluntary Local Review (VLR) reports prepared by cities in Indonesia with the global Sustainable Development Goals (SDGs) is a crucial step in understanding the dynamics of sustainable development at the local level. This comparative analysis allows us to measure the extent to which development efforts and priorities at the city level are aligned with the global agenda of the SDGs, identify gaps and potential conflicts, and evaluate the effectiveness of implemented strategies and policies (Valencia et al., 2019).

In addition, according to Chu et al. (2016) this comparison can also uncover unique local adaptations and innovations, provide valuable lessons for other cities, and strengthen accountability and transparency in the development process. By understanding the linkages between local VLRs and the global SDGs, we can formulate sustainable development policies and practices that are more effective, relevant, and responsive to the needs and aspirations of communities at the local level, while contributing to the achievement of broader global goals. The following is presented in the table of global SDGs goals that have been reported by Jakarta, Surabaya, and Jambi in the Voluntary Local Review report.

Table 2. VLR Analysis Compared to 2030 Global SDGs Goals

| Yes | Global Goals | Jakart a | Surabay a | Jambi |
|-----|---|-------------|--------------|-------|
| 1 | No Poverty | ✓ | ✓ | ✓ |
| 2 | No Hunger | ✓ | ✓ | × |
| 3 | Healthy and Prosperous Life | ✓ | ✓ | ✓ |
| 4 | Quality Education | ✓ | ✓ | × |
| 5 | Gender Equality | ✓ | ✓ | × |
| 6 | Clean Water and Proper Sanitation | ✓ | ✓ | ✓ |
| 7 | Clean and Affordable Energy | ✓ | × | × |
| 8 | Decent Work and Economic Growth | ✓ | ✓ | × |
| 9 | Industry, Innovation and Infrastructure | ✓ | × | × |
| 10 | Reduced Gaps | ✓ | × | × |
| 11 | Sustainable Cities and Communities | ✓ | ✓ | ✓ |
| 12 | Responsible Consumption and Production | ✓ | ✓ | × |
| 13 | Addressing Climate Change | ✓ | × | × |
| 14 | Ocean Ecosystems | ✓ | × | × |
| 15 | Terrestrial Ecosystems | ✓ | ✓ | × |
| 16 | Peace, Justice and Resilient Institutions | ✓ | × | × |
| 17 | Partnerships to Achieve Goals | ✓ | ✓ | ✓ |

The comparison table of the reporting of the 17 Sustainable Development Goals (SDGs) in the Voluntary Local Review (VLR) of three cities in Indonesia shows that the three cities have different focuses and priorities in efforts to achieve sustainable development goals. Jakarta, which has been dubbed a metropolitan city, economic center, and political center, in its local report fully explains all the goals of the global SDGs. In the VLR report, Jakarta writes down the advantages and disadvantages of each assessment of all these goals and provides policy recommendations that should be carried out by local governments to reduce shortcomings in these goals. Without poverty, healthy and prosperous living, clean water and decent sanitation, sustainable cities and communities, and partnerships to achieve the goals become global goals that are comprehensively reported by the three regions. Meanwhile, other destinations are only reported by a few regions.

The 2024 Jakarta VLR, with the theme "Building a Livable and Sustainable Global City", provides a comprehensive example of how a metropolitan city seeks to integrate sustainability principles into various aspects of development. This report shows that Jakarta has placed the SDGs as a top priority in its policy planning and implementation. There are 17 SDGs goals covered in the Jakarta VLR 2024, demonstrating a strong commitment to holistic sustainable

development. Jakarta specifically emphasizes on three main pillars, namely livability, environment, and accessibility, which are considered the key to creating a livable and sustainable city (Jakarta's Voluntary Local Review 2024, 2024).

In the livability pillar, VLR Jakarta 2024 highlights efforts to improve the quality of public spaces, including the revitalization of city parks such as Taman Tebet Eco Park and the development of Child-Friendly Integrated Public Spaces (RPTRA). In addition, Jakarta is also committed to ensuring universal access to clean water and sanitation, as well as implementing sustainable waste reduction initiatives through the Jakarta Recycle Center (JRC) program (Muhashiby et al., 2021). These efforts aim to improve the quality of life of Jakartans and create a healthier and more comfortable urban environment. The environmental pillar is the main focus in VLR Jakarta 2024, considering the increasingly real challenges of climate change. Jakarta reports on various initiatives to protect the natural environment, develop climate-resilient infrastructure, and increase the use of renewable energy.

The construction of a giant sea wall (NCICD) is one of the ambitious projects to protect the city from the threat of flash floods due to sea level rise. In addition, Jakarta is also investing in the construction of Net Zero Carbon schools, which not only reduce the carbon footprint but also serve as a means of education about sustainability for students and the community. The accessibility pillar is also an important concern in VLR Jakarta 2024. Jakarta seeks to improve the accessibility of the city through the development of an integrated public transportation system, such as JakLingko, as well as the expansion of various transportation options, including Transjakarta electric buses. The construction of the Dukuh Atas multipurpose crossing bridge (JPM) is also a clear example of Jakarta's efforts to create infrastructure that supports sustainable and pedestrian-friendly mobility.

In addition to these three main pillars, VLR Jakarta 2024 also reports on various other initiatives related to other SDGs goals, such as poverty alleviation through the Social Security Guarantee (JPS) program and MSME empowerment, improving the quality of education through the Smart Jakarta Card (KJP) Plus, and improving public health through the National Health Insurance (JKN) and stunting prevention programs. Overall, VLR Jakarta 2024 shows strong commitment and comprehensive efforts in achieving sustainable development goals. The report not only presents data and information on the progress that has been made, but also identifies the challenges that still exist and the steps that need to be taken to achieve Jakarta's vision of a livable and sustainable global city.

Other than that, Surabaya presents a different approach in implementing the Sustainable Development Goals (SDGs) compared to other cities in Indonesia. As an industrial hub and port, Surabaya not only focuses on economic growth, but also places a strong emphasis on improving the quality of life of the community through three main pillars: poverty alleviation, quality education, and good health. Surabaya has adopted a holistic approach to overcoming poverty, which is reflected in the Economic Hero program. The program focuses not only on increasing the income of low-income communities, but also on economic empowerment through skills training, access to capital, and entrepreneurial development. This effort is in line with the global goal of SDG 1 (No Poverty) which emphasizes the importance of poverty alleviation in all its forms. In the

field of education, Surabaya has shown a strong commitment to SDG 4 (Quality Education) through various initiatives such as scholarship programs for outstanding and underprivileged students, as well as improving teacher qualifications.

Surabaya has also managed to achieve a high school participation rate, showing wide access to education for all levels of society. Health is the main focus in VLR Surabaya 2021, in line with SDG 3 (Healthy and Prosperous Living). Surabaya reported a decrease in maternal and infant mortality, as well as an increase in access to health services through the Universal Health Coverage (UHC) program. In addition, Surabaya is also active in handling infectious and non-communicable diseases, including HIV/AIDS and tuberculosis. In addition to these three main pillars, Surabaya also reported efforts in creating a sustainable city through the construction of urban parks, integrated waste management, and the development of inclusive public transportation, such as the disability-friendly Suroboyo Bus. This effort is in line with the goals of SDG 11 (Sustainable Cities and Communities) which emphasizes the importance of inclusive, safe, resilient, and sustainable urban development.

As a new city striving to develop, Jambi overcomes development challenges with an emphasis on improving people's quality of life, poverty alleviation, and sustainable environmental management (Sriwiyanto & Maisyarah, 2019). One of the main focuses of VLR Jambi 2023 is to increase access to clean water and proper sanitation, especially in rural areas. Jambi reported an increase in the coverage of clean water services by PDAM Tirta Mayang, as well as industrial and household liquid waste management efforts. In addition, Jambi also reported efforts in urban spatial planning, including reducing the area of slums and increasing public green open spaces. These efforts demonstrate Jambi's commitment to inclusive sustainable development, paying special attention to the basic needs of the community and the environment.

In addition, VLR Jambi 2023 also highlights various community empowerment programs, such as Kampung Bantar and Bangkit Berdaya. The Kampung Bantar program aims to create a clean, safe, and smart environment at the neighborhood (RT) level, while the Bangkit Berdaya program focuses on accelerating infrastructure and facility development in the community. These two programs not only aim to improve the quality of life of the community, but also encourage the active participation of the community in urban development. In an effort to achieve sustainable development goals, VLR Jambi 2023 also reported on various other initiatives such as integrated waste management programs, reducing the use of plastic bags, and developing tourism in Lake Sipin. Jambi is also active in establishing partnerships with various parties, both local and international, to support sustainable development efforts. Examples are cooperation with KfW Germany in the development of sanitary landfills in Talang Gulo and cooperation with UN Habitat in the revitalization of slums.

3.4 Analysis of the driving and inhibiting factors of VLR reporting

A comparative analysis of the VLR of Jakarta, Surabaya, and Jambi revealed various motivations and challenges in VLR reporting, as well as implications for accelerating the achievement of the Sustainable Development Goals (SDGs) at the local level. Jakarta, as the capital and economic center of Indonesia, views the VLR as a strategic instrument to strengthen its position as a livable and sustainable global city.

Through the VLR, Jakarta seeks to demonstrate its commitment to the SDGs and communicate various initiatives and achievements in sustainable development to the international community. Jakarta's VLR 2024 report highlights various innovative programs, such as the development of electricity-based mass transportation, the use of solar panels in government buildings, and the revitalization of green open spaces.

This shows that Jakarta is not only focusing on building physical infrastructure, but also integrating sustainability principles in its planning and policy implementation. Not to be outdone by Jakarta, Surabaya as the second largest industrial city and port in Indonesia, views VLR as a tool for evaluating the performance of city governments in achieving the SDGs. VLR Surabaya in 2021 highlights various programs that focus on improving the quality of life of the community, such as poverty alleviation through the Economic Heroes program, increasing access to quality education through scholarship programs, and expanding the coverage of health services through the Universal Health Coverage (UHC) program.

In addition, Surabaya also shows its commitment to sustainable urban development through the development of inclusive public transportation and integrated waste management. As one of the developing cities on the island of Sumatra, Jambi City uses VLR as a platform to identify challenges and opportunities in achieving the SDGs. VLR Jambi in 2023 emphasizes increasing regional competitiveness and synergy based on the principles of sustainable development. Jambi reported various efforts to improve access to clean water and sanitation, especially in rural areas, as well as urban spatial planning programs aimed at creating better urban environments. In addition, Jambi is also active in developing community empowerment programs, such as Kampung Bantar and Bangkit Berdaya, which aim to improve the quality of life of the community and reduce poverty.

Despite having different motivations, the three cities face similar challenges in the preparation and reporting of VLRs. Limited data, especially from the non-government sector, is the main obstacle in producing comprehensive reports (Sofianto, 2019). In addition, time and resource constraints are also an obstacle in the process of data collection, validation, and analysis (Mustafa & Afrianto, 2022). The lack of understanding of the benefits of VLR for urban development is also a challenge, especially for local stakeholders (Ortiz-Moya & Reggiani, 2023).

To increase the participation of other cities in VLR reporting, collaborative efforts are needed between central governments, local governments, and international organizations (Asshagab, 2023; Ortiz-Moya & Reggiani, 2023; Ruiz-Campillo & Rosas Nieva, 2022). Increasing the capacity of local governments in data collection and analysis, providing technical support, and socialization on the benefits of VLR can be an important first step. In addition, providing incentives and rewards to cities that actively report VLR can also be an effective driver (Biermann et al., 2022; Mohieldin et al., 2023)

CONCLUSION

This study has comprehensively analyzed the VLR reported by three cities in Indonesia. This analysis provides valuable insights into how these cities interpret in appropriate reports and implement the SDGs in a local context, as well as the challenges and opportunities faced in the VLR reporting process. The results show that the three cities have demonstrated a strong commitment to sustainable develop-

ment and efforts to achieve the SDGs. This is reflected in the comprehensive VLR report and covers various aspects of sustainable development, from poverty alleviation, improved health and education, to environmental protection and inclusive economic development. However, there are differences in development focus and priorities between the three cities. Jakarta, as a capital city and economic center, tends to focus more on infrastructure development and improving the quality of urban life. Surabaya, as an industrial city and port, emphasizes more on improving the quality of life of the community through poverty alleviation, quality education, and good health. Meanwhile, Jambi, as a developing city on the island of Sumatra, focuses more on improving access to clean water and sanitation, urban spatial planning, and community empowerment.

The analysis also revealed that VLR reporting at the local level still faces a number of challenges, such as limited data, resources, and an understanding of the benefits of VLR. However, with support from the central government, international organizations, and collaboration between stakeholders, it is hoped that the participation of other cities in VLR reporting can be increased, so as to accelerate the achievement of the SDGs nationally.

This research has several limitations that need to be improved. First, this study only analyzed VLRs from three cities in Indonesia. Second, this study uses a qualitative content analysis method, so that the interpretation of the data can be influenced by the subjectivity of the researcher. Third, this study does not comprehensively explore the direct impact of VLR reporting on the implementation of the SDGs at the local level.

Further research is suggested by involving more objects, so that a more comprehensive picture of the implementation of the SDGs can be obtained at the local level. In addition, it is recommended to use more comprehensive research methods, such as mixed methods that combine qualitative and quantitative approaches, to obtain more valid and reliable results. In addition, the central government needs to increase technical and financial support to local governments in the preparation and reporting of VLRs. More than that, it is necessary to carry out more intensive socialization about the benefits of VLR for urban development, both to local governments and other stakeholders. With strong support and collaboration, it is hoped that VLR reporting can be an effective instrument in accelerating the achievement of the SDGs in Indonesia.

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