

Glocalizing Sustainability

How Accounting Begins for Sustainable Development Goals in City Administration

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Glocalizing sustainability: how accounting begins for sustainable development goals in city administration

Glocalizing
sustainability

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Abstract

Purpose – This study aims to investigate the adoption of the United Nations' Sustainable Development Goals (SDGs) as the new performance perspective in cities. It also aims to understand how accounting for SDGs begins in city administrations by following Power's (2015) fourfold development schema composed of policy object formation, object elaboration, activity orchestration and practice stabilization.

Design/methodology/approach – Focusing on a network of cities coordinated by the Finnish local government association, we analyzed the six largest cities in Finland employing a holistic multiple case study strategy. Our data consisted of Voluntary Local Reviews (VLRs), city strategies, budget plans, financial statements, as well as results of participant observations and semi-structured interviews with key individuals involved in accounting for SDGs.

Findings – We unveiled the SDG framework as an interpretive scheme through which cities glocalized sustainable development as a novel, simultaneously global and local, performance object. Integration of the new accounts in city management is necessary for these accounts to take life in steering the actions. By creating meaningful alignment and the ability to impact managerial practices, SDGs and VLRs have the potential to influence local actions. Our results indicate further institutionalization progress of sustainability as a performance object through SDG-focused work.

Originality/value – While prior research has focused mainly on general factors influencing the integration of the sustainability agenda, this study provides a novel perspective by capturing the process and demonstrating empirically how new accounts on SDGs are introduced and deployed in the strategic planning and management of local governments.

Keywords Agenda2030, SDGs, Sustainable development, Cities, Local governments, Accounting, Management, Voluntary local review

Paper type Research paper

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1. Introduction

In 2015, the United Nations (UN) Member States adopted the global 2030 Agenda for Sustainable Development (Agenda2030) and Sustainable Development Goals (SDGs) to steer global sustainable development from 2016 to 2030. The program includes 17 goals and 169 more specific subtargets. While Agenda2030 is a global program, its practical implementation takes place at the national and local levels. In this study, we are specifically interested in uncovering the role of Agenda2030 in advancing sustainable development in local governments, directing our focus on the internal process of its integration in cities.

At the local level, cities can significantly contribute to achieving SDGs (Guarini *et al.*, 2021) – half of humanity lives in cities, and cities account for 60–80% of the world's energy consumption and 75% of carbon emissions (UNEP, 2022). Cities need to create new accounts to measure, monitor and communicate their progress against the global targets of SDGs and to integrate them into their strategic planning and management (Guarini *et al.*, 2021; Kaur and Lodhia, 2019). By creating new accounts on SDGs, cities can understand their own performance and steer their development toward the implementation of Agenda2030 (Bebbington and Unerman, 2018).

Some studies indicate the significance of populations' demographic and socio-economic characteristics on how strongly local governments take sustainability issues into account (Saha, 2009; Svava *et al.*, 2013). While this is important to acknowledge, affecting the demographic or socio-economic characteristics of local populations seems like an unlikely means of achieving sustainability change for most local governments. However, "[t]he overwhelmingly positive influence of state involvement in local sustainability planning efforts" points out that national (Saha, 2009, p. 46) and, arguably, international, institutional support for sustainability management is critical in inspiring sustainability action in local governments. It is also noted that the valuation (appreciation) of concrete environmentally themed goals in local governments is associated with more sustainability activities (Svava *et al.*, 2013). Our interest is in understanding the process of integrating concrete sustainability goals in local governments.

Leaning heavily on Frank Birkin's thinking, Ball (2004, p. 1031) considers that local governments are a vehicle for advancing sustainability accounting practices and that utilizing this vehicle has the potential to change society – that is, the context businesses operate in and the businesses themselves. Based on this, Ball (pp. 1031–1032) suggests further research focusing on "strategies or co-operation at multiple levels and the development of (say) malleable accounting boundaries, bases on policies, or partnership arrangements cutting across the public and private domains." It could be argued that SDGs are a concept that touches upon all these dimensions.

Guarini *et al.* (2022) describe the integration of SDGs into city strategic planning and management by reflecting on the prior research and through empirical data derived from the strategic plans of Italian cities. They note that sustainability is mainly limited to strategic plans and that there are few or no signs of translating sustainability into operational-level performance indicators (p. 596). Furthermore, they propose further investigations into whether the integration of SDGs affects the existing strategies and management practices or whether this would "mean rethinking existing strategies and management practices through a new lens" (p. 598).

There are existing cases in the literature that explore the integration of novel ideas and the influence of social structures, actors and processes on local government "strategizing," explaining how it can happen through visualizing and calculating stages (Trunova *et al.*, 2022) or thinking infrastructures (Träskman, 2022). These examples suggest that the integration of new ideas, such as sustainability or SDGs, into the interpretive scheme of a local government organization is not as straightforward or clear as Guarini *et al.* (2022) imply

– i.e. either there is a change or there is not. Instead, we consider the change of perceptions as a multilayered social process where change happens gradually in small steps, even though we agree with Guarini *et al.* (2022) that sustainability needs to be included in performance indicators if sustainability is to be included in the interpretive scheme of local government.

To explore how new accounts on SDGs are adopted, introduced and deployed in the strategic planning and management of local governments, this study uses Power's (2015) fourfold development schema of *policy object formation*, *object elaboration*, *activity orchestration* and *practice stabilization* to understand "how accounting begins." Through this schema, our aim is to explore the processes and instruments city administrations utilize in building the understanding about their performance through (and of) SDGs. Thus, our research question is: How does accounting for SDGs *begin* in city administrations? However, we acknowledge, like Power (2015, p. 43), that "accounting never simply begins but has multiple conditions of possibility which align as drivers for change at both field and organization levels."

Following a case study strategy, we intend to provide a description of the integration of the SDG agenda across six municipalities in Finland. In particular, we focus on the ongoing process in the cities to unveil the common patterns of the adoption of Agenda2030 and possible distinctive features in an explorative way.

The six case cities were investigated through the combination of expert interviews and document analysis; they present national and international pacesetters integrating Agenda2030, SDG indicators and Voluntary Local Reviews (VLRs) into their strategic planning and management. The selected cases provide a setting where the integration of SDGs has already been undertaken and currently is at the stage of active adoption. It is worth mentioning that Finland provides an interesting empirical context for the study for at least two reasons. First, local governments have a high degree of autonomy in the Finnish administrative system, thus the formation of the city's strategic priorities and how they are being operationalized from a managerial and organizational perspective differs across municipalities. Second, Finland, along with the other Nordic countries, has become a pioneer in adopting Agenda2030 and SDGs, taking a proactive stance on introducing innovative practices for their implementation and, thus, offering some national institutional support for the cities. Cities in Finland account for over 35% of total government spending and over 15% of the national GDP (OECD/UCLG, 2016), and they provide roughly two-thirds of the public services. The Association of Finnish Municipalities (Kuntaliitto) estimates that the cities and municipalities in Finland are responsible for the implementation of two-thirds of SDGs, and the municipalities' operations connect with all SDGs (Kuntaliitto, 2022).

The study contributes to the existing research on SDGs by showing how SDGs are becoming integrated into city management practices and how this affects the *interpretive scheme* (see Schütz, 1972) – i.e. the perceptions and value emphasis – of the city administration. Through this, our research contributes to the discussion about the construction of institutional performance in the public sector (Modell, 2022). While we do not utilize institutional theory here explicitly, we consider the institutionalization process of a performance perspective. We contribute to Modell's research proposition to connect to the "sociology of valuation" (p. 360) by utilizing Power's (2015) framework to offer "a more holistic and dynamic perspective on how [performance measurement and management] practices are implicated in the shaping of institutional fields over time" (Modell, 2022, p. 353). The study empirically demonstrates how the SDGs were utilized in the cities: to elaborate sustainable development as a performance object, orchestrate actions to account for performance based on collectively construed views, integrate new accounts as part of the managerial practices, and thereby contribute to the formation of the interpretive scheme for the city administration.

The study is structured as follows. The next section provides the background, describing the evolution leading to the adoption of SDGs and VLRs in accounting, strategic planning and management at the local level. The same section also introduces a theoretical fourfold schema that we relate to emerging accounts on sustainability. The third section outlines the research approach and methodology, explaining the cases and institutional context in which they are situated, while the fourth section presents the key findings. The final parts offer the discussion and the conclusion.

2. Background and analytical framework

2.1 Background: cities and performance of sustainable development

Local-level implementation of global sustainable development policy can be traced back to the establishment of the UN Center for Human Settlements in 1976. “Our Common Future,” published by the UN in 1987, later known as the “Brundtland Report,” which provided a broad definition of sustainable development as a concept that is nowadays widely applied, is described as a landmark event in mainstreaming sustainable development in the global policy arena (Mensah, 2019). The Brundtland Report emphasized local solutions to addressing global problems. At the UN Earth Summit in 1992, 178 countries adopted Agenda21 as a comprehensive plan of action to steer global sustainable development to the year 2000. Agenda21 included the idea of implementation on the local government level. The Millennium Development Goals (MDGs) adopted in 2000 were primarily targeted at halting the most pressing global societal and environmental problems mainly in developing countries by the year 2015.

The 17 SDGs were developed at the UN Conference in 2012 and adopted in 2015 as part of “Transforming our world: the 2030 Agenda for Sustainable Development” at the UN Sustainable Development Summit. Agenda2030 placed a strong emphasis on cities and municipalities from the beginning. The UN-Habitat Program established in 2002, which followed the UN Center for Human Settlements, assumed an active role in the promotion of Agenda2030 at the local level. According to Schraven *et al.* (2021), mirroring these developments, several labels such as “sustainable city,” “green city,” “eco-city,” and “resilient city” have been adopted, shaping the field and emphasizing sustainable development as a policy objective in local governance. Sustainability also became a way to stand out: City sustainability performance is increasingly compared through various indexes and rankings (e.g. Dall, 2020). These parallel and cascading ramifications created a new supranational event window where local sustainable development “acquired normative force and legitimacy as a policy value” (Power, 2015, p. 45), with Agenda2030 receiving far more attention and momentum than its predecessors.

In this regard, Paragraph 89 of Agenda2030 calls on all major groups, including local authorities, to report on their contribution to the implementation of Agenda2030. The UN-Habitat Program was tasked by the General Assembly to create the Global Urban Monitoring Framework (UMF) to track the progress of the SDGs at the local level. The UMF and the support programs by the UN-Habitat Program (e.g. UN-Habitat’s SDG Cities Flagship Program) formed the basis of a new sub-national evaluation format, VLRs, which allows local administrations to report their contributions to the implementation of Agenda2030 and promotion of SDGs. Cities and regions can submit their reviews to the UN Department of Economic and Social Affairs (UN DESA). However, VLRs are voluntary and do not currently hold any official status but present a novel tool for cities to understand and demonstrate their progress on SDGs.

Although SDGs have a global character, they offer flexibility in local adoption. However, they do not provide guidance on how the goals relate to one another, which targets should be prioritized, or how trade-offs between different targets should be addressed nor do they

describe change paths or mechanisms (Bebbington and Unerman, 2018). Cities have significant autonomy in determining how they localize, develop and implement SDG targets. SDGs can be used as a point of departure for the formulation of local strategic goals but also as a reference framework to assess the alignment of local strategies with global goals (Guarini *et al.*, 2021). The dynamic interplay between local priorities and SDGs as a global framework can be captured through the concept of glocalization: Being developed at the supranational level, the framework can foster worldwide harmonization and comparability yet reflect both local specificity and international universalities during the adaptation process (cf. Baskerville and Grossi, 2019). Glocalization as a complex metaphor of global processes that intertwine global and local elements together (Drori *et al.*, 2014) highlights the idea of *thinking globally*, but *acting locally*, and it is promoted in sustainable development policy discourse. In the early phases of the development of novel accounts, at the local level “groups cooperating without consensus go back and forth between both forms of object . . . vague and specific” (Star, 2010, p. 605; see Power, 2015, p. 44). In the case of Agenda2030, this also describes the interaction between the global and local as groups consider the various dimensions of the performance object. This is further elaborated in the Section 2.2.

2.2 Analytical framework: how accounting begins – de-constructing the development schema

Power (2015) has introduced a fourfold development schema of *policy object formation*, *object elaboration*, *activity orchestration* and *practice stabilization* to “unfold the conditions under which new accounting systems begin and the unfolding dynamics by which vague performance objects become operational.” These four phases forming the “accounting event window,” in which new accountings can emerge, are not only sequential and cumulative, but interdependent and dynamic developments where the objects themselves are performative and continuously shaped in complex interactions between situated actors, practices and infrastructures and their respective institutional settings. This means that Power’s development schema should not be interpreted as a chronological story of how new accounts emerge but rather as a continuous and interwoven process from which new cycles of accounting change can emerge. According to Power (2015, p. 53), “contingent variation in the way these phases play out may explain differences in the durability and nature of accounting systems.”

In this study, we consider sustainable development as a performance object. Power (2015, p. 44) describes the nature of a performance object as a *boundary object* (Star, 2010), as it is “[. . .] essentially flexible in its interpretation but must also be made specific by the work of [context-specific actors], specifically via the iterative development of a [accounting template].” Interpreting Power (2015), this iterative development and specification happens through the performance object (cf. sustainable development), policy object (cf. Agenda2030; cf. SDGs) and accounting object(s) (cf. VLR; cf. specific metrics or evaluations, e.g. CO₂ emissions). Figure 1 depicts a deconstruction of Power’s (2015) framework, i.e. the reduction of the framework to its constituent parts to reinterpret it.

Policy object formation starts with the problematization of the current state and involves “the clustering of related discourses, often across and shared by different fields or arenas and building up over time to create pressure for reform in terms of a performance object” (Power, 2015, p. 48). Following Lebas and Euske (2007, p. 125), performance can be seen as “[. . .] a social construct that results from the identification and the sharing of a causal model,” which they conclude to mean that performance is “meaningful only within a decision-making context.” Thus, the performance object influences reality only when utilized in decision-making. In this sense, the performance object is the embodiment of an *interpretive scheme* (Schütz, 1972) that is shared by a set of decision-makers. This interpretive scheme describes desirable results, i.e. what is valued, and as such it defines what performance means in the

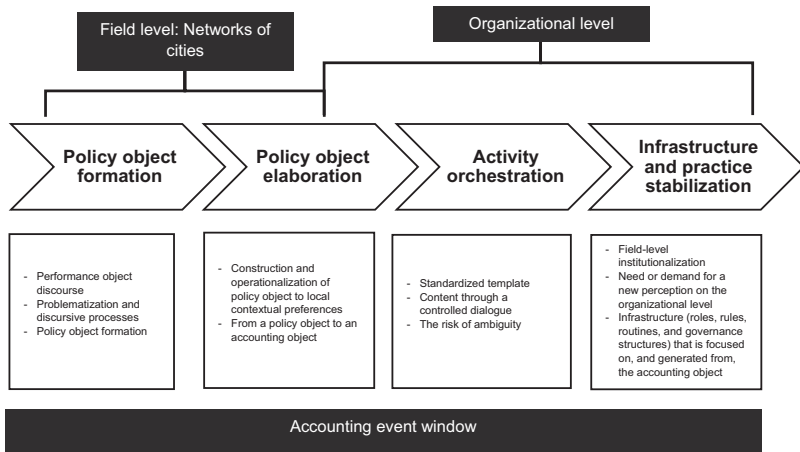


Figure 1.
Interwoven phases in the emergence of new accounting forms

Source(s): Adapted from Power (2015)

specific context (cf. Lebas and Euske, 2007). However, to construct a shared understanding of a specific performance object, policymakers must form a policy object.

According to Davies and Lindvig (2021), policy objects are assembled differently in different contexts and are perceived as inherently plural. Multiple actors and arenas around the novel object become temporarily aligned and mutually reinforced through problematization, through which actors direct attention and activity toward the object. This provides the agency opportunities for change until a new policy object is constructed through dynamic and discursive processes and amplifications of the problem definition at the field level. The object can remain ambiguous, multiple, elusive, abstract and even unstable (Davies and Lindvig, 2021) – “sustainable development” or “sustainable city” being prime examples – but it needs to reach “the threshold of wider institutionalization” (Power, 2015). Several decades-long complex and multifaceted development trajectories have led to sustainable development emerging as a policy object of cities. Multiple high-level UN conferences, working groups, scientific publications and reports from bodies such as the Intergovernmental Panel on Climate Change (IPCC) have resulted in the alignment of arenas and objectives enabling individual organizations across sectors to exercise agency and “engage as part of the solution to the problems identified” (Bebbington and Unerman, 2018, p. 4; cf. section 2.1).

Policy object elaboration connects the field and organizational levels in practice norm creation through deliberative and elaborative processes (Power, 2015). Policy object elaboration as part of Power’s fourfold development schema for new accounts exemplifies a stage where field-level abstract policy objectives are being translated into more concrete and operationalizable accounting objects and gaining local and situation-specific meanings. Davies and Lindvig (2021) refer to the clarification of responsibilities and the codifying of the policy object. The policy object becomes an accounting object through the establishment of more clearly formulated strategic goals, targets and calculative practices through which their realization can be followed. This stage refers to the localization of SDGs for the purposes of accounting, strategic planning and management through the deliberation and elaboration of what sustainable development as a performance object means for the city.

Activity orchestration focuses on the accounting object's role as a mediator between actors and artifacts. The phase depicts the application of the accounting object on an organizational level and recognizes the possible interconnections with the "system of central oversight" (Power, 2015). First, a template (cf. VLR; cf. accounting object) "provides a sense-making frame" for the accounting of the performance object (cf. sustainable development) and allows the visualization of the performance object it strives to reflect. According to Power, the development of a new accounting object "should be understood as constructing and projecting the [actual performance] object." A standard template makes reporting "manageable and audible," and it allows comparison between different reporting units. Second, Power describes how the accounting object's content was generated and elaborated in a "controlled dialogue" between the experts who worked directly with the accounting object and a system of central oversight. This dialogue formed the norms for appropriate reporting. Lastly, Power critically notes that heterogeneity in accounting often leads to a failure of reporting. He points out that the ambiguity of the performance object can lead to the pervasion of the *production* of an accounting object, despite the extensive guidance of a system of central oversight.

Infrastructure and practice stabilization considers the actual use of the accounting object and the enactment of the performance object in the social reality of the organization. According to Power (2015, p. 50), "[t]he creation of new dimensions of performance and their associated facts is always radical and always requires new forms of accounting and governance." First, the formation and development of infrastructure "is dependent on the durability of field-level institutionalization of the policy object" (Power (2015, p. 50); cf. the first two phases; cf. section 2.1). Power describes how, in the case he considered, the performance object could not become an *organizational fact* or a *performance fact* (Latour, 2005) until the policy setting, monitoring and then practice infrastructure were in place. Second, new infrastructure rises from the needs or demands for new perceptions, e.g. from the need to perceive sustainable development, on the organizational level. This need can arise from the organization's institutional environment or through the demands of the organization's decision-makers to scrutinize aspects that have not been accounted for previously. A new performance object needs to be incorporated into organizational processes and information systems as an accounting object, which brings about social change (cf. the *activity orchestration* phase). Third, the stability of practices is produced through "roles, rules, routines and governance structures," i.e. "infrastructure," that is focused on the construction of the accounting object (cf. the performance object). The decisive organizational change arises from this social infrastructure not from the accounting object itself (Power, 2015).

In addition to depicting the phase, Power (2015, p. 51) makes three "generic propositions about the effects of infrastructure accretion [...] as an agenda for further empirical exploration," which are:

- (1) The specific form and content of new accounting statements [are] likely to be more fragile than the infrastructures they give rise to. [...]
- (2) The importance of accounting to processes of subjectivization increases with the accretion of infrastructure. [...]
- (3) As infrastructure accretes, it creates routines which shorten organizational time horizons.

The duality of social *structures* and *agency* is evident in the phase of practice stabilization as structures guide activities and activities restructure the structures (e.g. Giddens, 1984),

although this duality can be seen in all four interwoven phases. Orlikowski (2000) presents how, in different organizations, a new technological object or instrument can be understood and used in various ways and, therefore, *enacted* in various ways: the implications for reality are different. Enactment of the object brings the object to life and, therefore, affirms or changes the observable social structures. As Sin (2014, p. 437) states, the “policy object does not have an objective existence as an entity or artefact until it finds expression in actual enactment and embedded practices.” Here, the inter- and intra-organizational social processes and dynamics are of interest.

3. Research design, empirical setting and methods

3.1 Research approach and case selection

To explore how new accounts on SDGs are adopted, introduced and deployed in local governments, this study used a holistic qualitative multiple-case study design (Yin, 2018), i.e. multiple similar bounded cases are examined. While the case study strategy can be utilized for various purposes (Eisenhardt, 1989), in this paper, we intend to provide a description of the integration of the SDG agenda across municipalities. More specifically, we focused on the ongoing process in the cities in Finland to unveil the common features of the adoption of the SDG agenda, primarily seeking to capture general trends and patterns that can contribute to the general relevance of the findings (Gomm *et al.*, 2000). The cases were purposefully selected. Using the Network of Strategic Management of SDGs in Cities (hereafter, “the Network”) coordinated by Kuntaliitto as a starting point, we focused on the six largest cities of Finland involved in the Network. The populations of the cities of Helsinki, Espoo, Tampere, Vantaa, Turku and Oulu vary from 195,000 to 658,000. The participants were at different development phases concerning VLR and SDG reporting. The city of Helsinki published VLRS in 2019 and 2021 (respectively, Espoo 2020; Turku 2020; 2022; Vantaa 2021; Tampere 2022), while the city of Oulu was still in the planning of its first VLR when this research was conducted. In Oulu, the VLR was discussed by the executive management board that initially decided on drafting the first VLR, but later they decided to postpone the process and refocused efforts on integrating SDGs into the management accounts. Helsinki, Espoo and Vantaa intend to report a VLR biannually, Turku in tandem with the strategic cycle (every four years), while Tampere intends to report next time in tandem with the national report in 2025.

3.2 Data collection

From October 2022 to March 2023, we conducted semi-structured interviews with key individuals involved in SDGs, Agenda2030 and VLR processes in six cities. Due to the distinct nature of this work across cities, we utilized the snowball sampling approach by asking interviewees to suggest other potential informants. We started snowballing from the cities’ representatives (“SDG coordinators”) who participated in the Network. We then compared and discussed these referrals to see which individuals we should interview. In 19 interviews, we interviewed 22 individuals from the six cities (see Appendix 1). The interviews lasted around one hour and were conducted by Microsoft Teams in a format of both individual and group interviews. We then transcribed the records verbatim. Along with the interviews, we conducted participatory observations by taking part in two meetings of the Network. During these meetings, one of the researchers made detailed notes on the discussions among the participants.

Furthermore, we collected key documents including VLR reports, city strategies (2021–2025; 2022–2025), annual reports (2021; 2022), budget plans (2023) and other materials including press releases and public statements to capture how the cities had integrated SDGs

into their disclosures. By combining different sources and types of data, we aimed to enhance the validity of our observations and create a more in-depth picture of the research problem (Fusch *et al.*, 2018).

3.3 Analysis methods

In this study, the analysis was conducted holistically, drawing conclusions from the interviews and documents as a whole and through cross-case examination (see Yin, 2018). We sought to uncover the focal dynamics and processes of how accounting for SDGs began in the six cities and utilized rough coding by manually marking parts of interview transcripts by considering which phase of Power's (2015) framework they depicted. In the case study approach, researchers can look for observable characteristics, e.g. based on a theoretical framework (cf. section 2.2 and Figure 1), but it is not unusual for key variables to emerge during data collection (Becker *et al.*, 2005), which we considered (cf. Figure 2).

In the document analysis, we utilized interpretation and word search. In documents other than VLRs, we searched for the terms "SDG," "Sustainable Development Goals," "Global goals," "Agenda 2030," "Agenda2030," "sustainability," "responsibility," "Voluntary Local Review," "VLR" and their Finnish counterparts. When a searched-for term was found, we interpreted the context and meaning. We defined the analysis dimensions for each document type to make the document analysis manageable and comparable. In city strategies, we focused on how sustainability and/or SDGs were considered concerning the general overview and the stated vision, values and goals. In budget plans, we focused on how sustainability and/or SDGs were considered in general, in set goals for the city, by administrative branches, and in goals set for subsidiaries. In financial statements, the focus was the same as in budget plans, but the annual report was also considered. In VLRs, we focused on the structure of the document and how the information was presented. A summary of the document analysis is presented in Table 1 and more detailed analysis notes are in Appendix 2.

We utilized hermeneutic analysis in which we transformed our understanding of the parts and the whole through iterative recontextualization (e.g. George, 2021). This happened through recurring research team meetings where we discussed the data and our interpretations of it. This was facilitated by considering one of the framework's phases per meeting discussion. Before the meetings, we oriented ourselves by gathering our own initial understandings of the phase from the data while reflecting on the theoretical framework (cf. contextualization). In the meetings, we discussed our ideas and gained new understandings (cf. recontextualization). This formed our recurring hermeneutic circle. In addition, we continued discussions among researchers during the writing and finalization of this study, thus continuing the hermeneutic recontextualization.

4. Empirical findings

4.1 Policy formation: six cities commit to Agenda2030 and SDGs

Policy formation was related to the establishment of the role of the local level action as part of Agenda2030, and it was entangled with longstanding historical trajectories related to the environmental and social responsibilities of cities. Our focus, however, was on policy formation through the creation of supranational networks around the new policy object, Agenda2030. Instead of steering from the central government, our data pointed out a mesh of complex networks and interactions that led to the adoption of Agenda2030 as a policy object at the local level. The six cities were all active in several international and national networks and operated directly in the global arena by participating in high-level UN political forums and having bilateral relationships with cities outside Finland. By linking

cities to the state-level implementation of Agenda2030 through the representation of cities in the National Commission on Sustainable Development, Kuntaliitto was noted to have an active role in constructing and promoting Agenda2030 and SDGs as a local-level policy object:

In terms of Kuntaliitto, they can have a role. They can bring these thematics to other people beyond these networks if they take these issues up in meetings with some political decision-makers or mayors or strategy-leaders or something like that, what they have been doing, these groups that would not get . . . let's say vulnerable [sensitized] to these thematics necessarily in other places, here is that these trends are now discussed in urban development or local development, so we should pay attention. (Strategic Manager)

Helsinki as the capital was especially active in the international arena. Helsinki signed the VLR Declaration launched by New York City at the UN General Assembly in September 2019, in which the City expressed its commitment to Agenda2030. In the spirit of New York, the mayor of Helsinki challenged the Finnish cities to follow Helsinki and commit to advancing Agenda2030 and SDGs. This was described by the interviewees from other cities as one of the landmark events in Agenda2030 acquiring legitimacy and broader political interest in the policy landscape of local governments.

I think more widely, one perhaps critical person was the mayor of Helsinki, Jan Vapaavuori. When a few years ago they had this meeting for the 21 biggest cities of C21 or whatever that network is called, and he urged everyone to start preparing the VLR because Helsinki had. They hadn't probably done that, but they were doing their first one. And he sort of challenged everyone else to come along. And I think it was the first time that it was widely discussed in our executive management group. (SDG Coordinator)

To exemplify their commitment to Agenda2030, in 2022, the six cities released a "Declaration by Finland's six largest cities on the promotion of the national sustainable development road map." The declaration, signed by the mayors of the six cities, states that the cities commit "to promoting the goals for the areas of change outlined in the national sustainable development roadmap in accordance with the cities' strategic priorities," putting emphasis on the localization of both global and national-level policy goals.

4.2 Object elaboration: local strategic prioritization

Sustainable development as a performance object was considered highly abstract, and, according to the interviewees, it was understood in various ways. The lack of a shared understanding of what issues should be associated with sustainable development and how economic, social and ecological dimensions should be prioritized and their interconnections understood was described as a starting point to the process of bringing SDGs into the organizational reality of the cities, as the extract from the interview data points out:

If we talk about the municipal councilors, i.e. the political decision-makers when it comes to them talking about sustainable development, they currently pretty much only understand it as ecological sustainability and climate change mitigation and circular economy and such. In other words, they still don't understand that social sustainability and equality and securing services for those in weaker social positions are also sustainable development. (SDG Coordinator)

SDGs were depicted as a way to capture the multidimensional and plural nature of sustainable development as a performance object. The interviewees felt that SDGs could broaden the current understanding of sustainable development that was primarily focused on environmental issues, such as climate change mitigation and environmental protection.

The following extract from the interview data describes how SDGs could provide a common language through which sustainable development as a performance object could be

elaborated in a way that would allow various actors to connect their activities with the performance object. In this way, the SDG framework worked as an interpretive scheme reflecting the performance object.

So that is how we see the SDGs, is the way to be, to have a common language within different leaders, different nationalities, different cultures, so that we can learn to speak the same language and so that we can see like “what we are doing, where we can do better, where we can learn,” and also where we can give to somebody else our knowledge and our experiences. We see it as a way to not only to measure our work, but also to have this common ground with everybody else because sustainability work is very different in comparison to different cities or cultures. (Sustainability/Environmental Specialist)

While SDGs offered opportunities for potential accounting objects (e.g. CO₂ emissions), they mainly worked as thematical policy objects that allowed context-specific interpretations and the formation of new accounting objects. The process of elaborating sustainable development as a performance object through SDGs in the cities took place both at the field and organizational levels. The Sustainable Cities Program run by the Ministry of the Environment sought to develop ways in which cities could measure their progress in terms of sustainable development. In the Network, the cities jointly developed “a strategic sensemaking tool for SDGs,” the SDG Analysis Process. The tool outlined an interactive workshop method for SDG “sensemaking” through the selection of the most important, supportive and at-risk SDGs on any given topic and the creation of more specific targets for each (SDG Analysis Process: Handbook, 2022). Through participatory observation, we witnessed the attempt of the representatives of the six cities to collectively make sense of how and through what kind of methods SDGs should be localized.

So, the big thing is if you use the SDGs – the big question is how do you localize them? And there it opens a set of questions and I think one of them is something that we worked quite a lot with the six cities is that localizing process . . . I mean, the outcome is unique for each city. (SDG Coordinator)

SDGs do not have value in themselves, but SDGs are best when they are connected to a context. So, it's kind of a mirror that reflects the context and the environment that it's in. (SDG Coordinator)

Although the cities formally committed to a global-level agenda, in practice, local priorities shaped the situated understandings of sustainability. In the declaration by Finland's six largest cities on the promotion of the national sustainable development road map, the cities committed to the policy object of Agenda2030 “in accordance with their own local strategic priorities.” At the organizational level, the adaptation of SDGs to local strategic priorities involved the use of these jointly developed structured methods and tools, deliberation and the consultation of various stakeholders. The SDGs were localized through different strategic focus areas, such as health and welfare, culture and education, carbon neutrality and reducing inequalities. The cities displayed variance in local strategic focus areas, which impacted the construction of future visions and actions required in achieving them. The following citation describes why, while many approaches and tools used in object elaboration were shared between the six cities, the results of the process varied based on local prioritizations:

I'm not the one saying that the SDGs or the targets or the indicators are even close to perfect. They are not. But they are good, and they are functional, and you can work with them, and you can localize them, and you can develop them, and you can use them as a kind of an umbrella where then you can create your own connection to the targets and indicators, for example. (SDG Coordinator)

The document analysis and interviews revealed that all the cities that had published a VLR addressed Agenda2030 also in their strategy (see [Table 1](#); [Appendix 2](#)). Helsinki, Espoo and Turku declared in their strategy documents their overall commitment to Agenda2030 and SDGs and, in their VLRs, they emphasized the importance of city strategy and policy

programs in achieving the SDGs, whereas Tampere and Vantaa connected the focus points of the city strategy to SDGs, presenting what SDGs each strategic focus area considers. Consequently, sustainable development as a performance object became projected mainly through existing performance measurements developed to track the local strategic goals.

VLRs were adopted by the cities as an accounting template that allowed the cities to elaborate on sustainable development. The VLR as a device to track the development of performance also meant that cities, in addition to utilizing the strategic indicators they connected with SDGs, often needed to search for new indicators and measurements to fill in the areas that previously had not been accounted for. A wide array of external sources was used in search of additional indicators fit for local needs. Some of the cities had taken part in the JRC URBAN2030 project, which focused on the local monitoring of the SDGs. Through the European Handbook for SDG Voluntary Local Reviews published by JRC URBAN2030, the cities could access a wide set of potential indicators and see which indicators were appropriate in their own context and strategic goals. In this way, VLRs facilitated the compilation of different accounting objects that could be linked with SDGs and allowed cities to create projections of their state and progress in relation to sustainable development as a performance object, although the accounting objects were not necessarily created to project sustainable development. Through the choice of indicators, the cities engaged in the elaboration of the performance object, i.e. in the construction of the local interpretive scheme. While the VLR and/or SDGs, as an accounting template did not direct the process of object elaboration, it did facilitate and frame the process.

4.3 Activity orchestration: the VLR as a bundler for metrics and actions

In addition to sparking object elaboration, the VLR as an accounting template facilitated activity orchestration and “contingently linked together and translated programmatic and conceptual demands into feasible workstreams in organizations” (Power, 2015, p. 49), allowing actors to visualize the abstract and multidimensional performance object through a structured process. In all the cities, “understanding where we are at the moment” and “making what we already are doing visible,” as the interviewees put it, were important starting points for the exploration of SDGs as a new interpretive scheme. In most of the cities, the use of these new tools was operationalized in pilot attempts to scan the SDG linkages of the strategic documents, selected programs and spearhead projects thematically intertwined with SDGs. These exercises, often mainly part of the internal work within the city organizations, helped the cities to get a hold of their current state and explore the managerial implications of the performance object, paving the way for the initiation of the VLR process and broader integration of SDG accounts as part of the management of the city:

The SDGs would be integrated throughout the organization in a cross-cutting way so that when we plan our projects or programs, we would think about which SDGs it helps to fulfil or what are the impacts on SDGs, plus or minus . . . (SDG Coordinator)

The generation of the content of the VLR was orchestrated through internal working groups within the city organizations, composed of various “active individuals,” as one of the interviewees described the participants. Typically, the working groups were composed of sustainability and climate specialists and coordinators, strategic managers, professionals in ownership steering and branch or company managers. The working groups engaged in a controlled dialogue between the various branches of cities and the central management to generate the content for the VLR reports. Especially, the sustainability coordinators, as participants in global and national networks, played crucial roles in connecting the field and organizational levels in the creation of practice norms, building internal capabilities and introducing innovative ideas for the construction of performance objectives and

operationalizing VLRs. Despite the active participation of many mayors, however, several informants reported encountering difficulties in disseminating the concept throughout the entire city organization. Hence, the working group members conducted advocacy work by “spreading the gospel” of SDGs (interviewee) to other cities and inside their own city to make SDGs and VLRs better known across the organization.

... about six people from different departments working on it quite closely. So, it was like a small working group, but with representation from all departments. And they basically took each SDG and just explained what has been done for this to reach this one goal. And then they went through them, all 17. And then the second time that we’re doing this now, we based it more on the strategy of the city and the division, the teams and how SDGs have been divided under the teams. (SDG Coordinator)

The information gathering organized by the working groups coordinating the VLR process set in motion processes to identify and account for SDGs in branches and municipally owned corporations. Dialogue between central coordination and the branches and companies was reported. However, instead of central oversight, each branch and municipally owned corporation underwent internal sensemaking processes and generated situated understandings of the performance object and how their activities were linked with the performance object. This allowed subjectivist interpretations of the performance object to prevail in the production of accounting and shaped the content of VLRs as bundles of heterogeneous accounting objects directed by sectoral rationales and interpretations of sustainability. As one interviewee noted, “I think it is very difficult to see us [the city] as an organization. It is more like some key people getting their ideas from certain places.” The observation reflects the cumulative nature of the process, whereby individuals at different levels of the organization aggregated information to produce joint accounts of their collective performance. While formal oversight mechanisms had not been established, the interactions represented the “possibility of beginning to practice” (cf. [Power, 2015](#)).

4.4 Infrastructure and practice stabilization: accumulative character of the VLR on the sustainability performance object

The informants suggested that the VLR and SDGs have managerial implications. The VLR and SDG reporting, and related social processes, are used to build interpretive schemes primarily for managers and decision-makers.

[The ones that especially need to know about the SDGs are] those who make decisions [. . .]. It’s those who decide where places are being built, or what kind of education system we have – they need to have a better understanding about SDGs. (Sustainability/Environmental Specialist)

The managerial role of the new SDG accounts and the VLR differed among the cities (cf. [section 4.2](#) and [Appendix 2](#)). Key people and individuals in different cities perceived and utilized SDGs differently and with different weights. While the SDGs and the VLR were considered in relation to strategy, on the one hand, some interviewees perceived that the city strategy drove sustainability as is and, because of that, the hypothetical added emphasis on SDGs was seen as an artificial “marketing” activity by some interviewees. On the other hand, some perceived the need to connect local thinking and actions to the international framework and therefore connected the city’s strategic aims directly and visibly to SDGs, which also connects other management documents, such as the budget and annual report, to SDGs. Second, practice stabilization was at an early phase, which allowed different solutions and applications of VLR and SDGs, as well as new accounts for multiple purposes. While there are guides, handbooks and supporting networks, there were no strict rules on how to use the VLR or SDGs. As voluntary accounts, cities can decide to utilize them in any way they want or decide not to use them at all – the possibilities of variance are limitless.

While the VLR and SDGs had different roles in different cities' accounting infrastructures (document structures), SDGs implementation in the city strategy might depend on the administrative structure of the city and, especially, where the professional[s] focusing on VLR were located in the organization. Being located in or having a strong connection with the strategy unit of the city's central administration might give the strongest opportunity for the strategic use of SDGs. The city strategy would connect SDGs institutionally and procedurally to budgeting and annual reporting, which would further accrete the infrastructures of SDG accounting. The importance of the concrete connection of SDGs to city strategy in the accretion and influence of SDG considerations can be perceived in the following.

We believe that it is not good for sustainable development that we have our city strategy and that we have our goals in strategy, and we have a different kind of document where all the sustainable targets are said. That would give a thought that those two things, to manage the city and manage sustainable development, are different things. So, our main goal in sustainable development work has been, at first phase, to integrate sustainable development goals within our strategic management documents. The first one is of course our strategy, but then we have also other documents which lead, or which guide, for example, our annual budgeting and planning process. So, we believe that this is the only way to get those SDG targets into action. (Strategic Manager)

The SDGs also concerned city-owned companies. For example, in Tampere, as the city strategy was bound to SDGs, SDGs were described as being under continuous discussion with the city-owned companies. Some companies reported on SDGs annually or even quarterly to the administration of the City. Tampere intended to include sustainability reporting requirements in the City Group code of practice, which could further require companies to report on SDGs. In Helsinki, while SDGs were not strictly embedded in the city strategy, the city urged the companies to consider SDGs in their reporting. In Turku, the companies themselves discussed with the city's central administration about getting involved in the SDG processes. SDGs were used as a base to build infrastructure for sustainable development in city groups:

[W]e are also in this SDG process, we are making . . . In the near future, we are making this kind of group for all the city companies' SDG persons. So, we are making this kind of group for them so that they can exchange ideas and ask and spar each other further in these matters. (Central administration/governance, Specialist)

Some interviewees were concerned about the weak influence of SDGs in central managerial processes. The risk of the movement "dying" was mentioned because this had happened to earlier sustainability programs (cf. [section 2.1](#)). However, the utilization of SDGs was recognized to be gaining momentum, and time would tell how the infrastructure born from SDGs accretes and how SDGs' value propositions have an influence:

My worry about the SDGs is that [they are seen as] pretty and nice, these kinds of stamps you can collect and put on the cover of any magazine, and it is done because it is a popular thing to do, without truly going through what the SDGs mean. It is now to be seen in the following years what kind of development goes on. I really hope they will not be used [only] as these kinds of stamps, and that they will be understood and so that they will make a change. Not that they will be understood but would result in what resulted 20 years ago – that it is too vast and too big entirety to be even grasped. In the future, we will see how it goes and what kind of result it brings. I think now it is living its renaissance – so thumbs up. (Sustainability/Environmental Specialist)

In the budgets for 2023, SDGs were explicitly mentioned by four cities, mostly only briefly, even though the concept of sustainability was presented at many points in every city's budget. Helsinki and Espoo referred to the ideas of their city strategies with similar phrases as in the strategy documents. Turku's two separate administrative branches declared in their own sections, in one sentence, their commitment or intention to implement Agenda2030s 17

SDGs in their plans. Tampere brought up the connections of the city strategy’s focus points to SDGs in a section considering the strategy and strategic management systems. In the budget, a connection was presented between the council term’s strategic goals and the SDGs. While the strategic goals were locally driven and controlled through localized indicators, the strategic focus points were thematically connected to SDGs.

The annual reports for 2021–2022 show that SDGs were not considered as a performance aspect to be informed to stakeholders, although sustainability was discussed. Only three cities mention SDGs or Agenda2030. Espoo’s reports contain similar mentions as the strategy and budget, and, in the 2021 report, a general reference is made to cross-administrative program work advancing SDGs. In Oulu’s report for 2021, education services disclose two specific activities concerning Agenda2030, while in the 2022 report, Oulu mentions that they are developing a reporting tool for UN SDGs. Turku’s 2022 report contains one city-owned company’s declaration of fostering SDGs. [Table 1](#) presents the summary of the document analysis. More detailed information is presented in [Appendix 2](#).

City \ Document	Strategy 2022-2025	Budget 2023	Financial statements 2021	Financial statements 2022	Voluntary Local Review (VLR)
Espoo	●	○	○	○	Published 2020. SDGs connected to city strategy as “the story of Espoo”
Helsinki	○	○	○	○	Published 2019 and 2021. Presents strategic goals of the city and their connections to SDGs, as well as the progress of the city in indicators for all SDGs.
Oulu	○	○	○	○	No VLR published. Sustainability Monitoring Report based on indicators that are connected to SDGs published.
Tampere	●	○	○	○	Published 2022. Presents strategic goals of the city and their connections to SDGs; Presents SDG indicators and case examples.
Turku	●	○	○	○	Published 2020 and 2022. 2020 Presents collection of indicators on each SDG. 2022 emphasizes connections with city strategy.
Vantaa	●	○	○	○	Published 2021. Presents situation on each SDG. Briefly considers connections with city strategy.
●	Items in document explicitly connected to SDGs; SDGs considered as part of performance				
○	General mention of SDGs or Agenda2030 but items not explicitly connected to SDGs				
○	SDGs or Agenda2030 not mentioned in the document				

Source(s): Authors’ own work

Table 1.
Summary of document
analysis

5. Discussion

City authorities face increasing pressure to counter global sustainability challenges and play an active part in implementing global and national policies, as well as managing local-level action for SDGs. By exploring the making of SDG accounts in the six cities through a multiple case study approach, we respond to the calls by [Kaur and Lodhia \(2019\)](#) for more research that explains how public-sector organizations address SDGs and by [Modell \(2022\)](#) for research discussing the sociology of valuation in connection with the institutionalization of performance in the public sector. More specifically, by focusing on the dynamics and processes, we capture empirically how accounting for the global sustainability agenda begins in cities.

[Figure 2](#) presents a summary of the key results. Object formation, object elaboration, activity orchestration and practice and infrastructure stabilization all relate to the interaction between the global and local, the process of globalization, as the performance object, the policy object and the accounting object are processed in parallel in the making of new accounts. Agenda2030 as a global policy object gained situation-specific and local meaning through the deliberation and elaboration of what sustainable development as a local-level performance object means for the cities, and how the cities could contribute to the global agenda. The VLR as a process and a common and globally recognized accounting template framed the object elaboration and activity orchestration and allowed the actors to connect their activities with global sustainability and reinforce the perception of cities as new types of subjects that actively promote and demonstrate accountability in global sustainability challenges not only locally, but in the global arena (see [Bebbington and Unerman, 2018](#)).

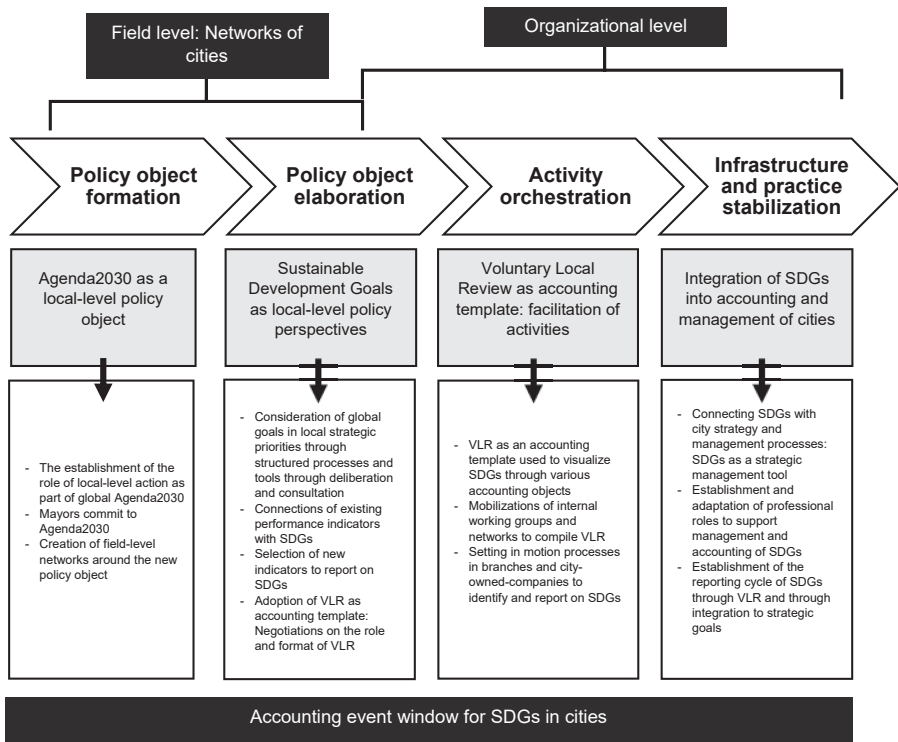


Figure 2. Synthesis of the case study results on the phases and emergence of SDG accounts

Source(s): Authors' own work

While SDGs as an interpretive scheme allowed a joint elaboration of sustainable development as a local-level performance object against global goals, we highlight new accounts that were shaped by the availability of information, organizational structure, institutionalized practices, local political priorities and resource constraints. Our data display a similar approach as reported by [Guarini et al. \(2022\)](#) in Italy – cities use SDGs as an overarching theme in strategic planning or as a reference framework to link the existing strategies and political priorities with sustainable development programs, but not as a point of departure.

Our results show that the VLR facilitates a compilation of bundles of accounting objects that often relate to the pre-existing policy objects or performance objects of the city through which SDGs can be depicted. This can be problematic because the development of an accounting object “should be understood as constructing and projecting the [actual performance] object,” ([Power, 2015](#), p. 49) as accounting objects can align activities away or toward the intended performance. The (mis)alignment of the accounting objects, policy objects, and performance objects should be carefully considered. Without alignment, sustainability accounts suffer from the broken telephone game effect – they can get diluted and twisted in organizational reality when they are localized, again hindering their role in instigating institutional change beyond a change in accounting practices.

The interviewees emphasized that for the SDG accounts to support the cities in pursuing more sustainable futures, they need to be integrated into the strategies and managerial practices. Across all six cities, practice stabilization was at an early phase and the practices varied among the cities; however, SDG accounting seemed to be developing a positive momentum. As [Guarini et al. \(2022\)](#) noted, without the integration of these new accounts into routine managerial practices, they have very little influence on the way in which cities function. Nevertheless, the cases display how SDGs are used in accreting infrastructure that allows cities to track and manage their progress on sustainable development.

[Power \(2015\)](#) offered three propositions about the effects of infrastructure accretion. According to our data, Power’s first proposition that “the specific form and content of new accounting statements is likely to be more fragile than the infrastructures they give rise to” seems valid (cf. [Appendix 2: VLR](#)). While infrastructure has accreted, the relation of SDG accounts with various cities’ strategies seems to be evolving, along with the relation to budget and reports, and there already is variance between a city’s VLRs (see [Appendix 2: Helsinki; Turku](#)). According to Power’s second proposition, accounting becomes more influential as infrastructure accretes. According to our results, this seems valid concerning SDGs and sustainability. Infrastructure accretion enables the further fostering of sustainability accounting in city organizations beyond Agenda2030 and SDGs and, thus, makes the performance object of sustainability better known and more valued. Concerning the third proposition, based on our results, there is no evidence of shortening the VLR reporting cycle through infrastructure accretion; however, the interviewees emphasized that SDG accounting would be more frequent when connected to financial reporting processes, bringing the sustainability perspective cyclically in line with financial accounting. Our results indicate the further accretion of SDG accounting infrastructure in the future and, thus, further progress in line with Power’s propositions. We see no signs of the movement dying.

The current study includes certain limitations. The first arises from the use of a case study approach and pertains to the challenge of generalizing findings from the selected cases. To address this concern, we utilized theory building, as suggested by [Power \(2015, p. 44\)](#) and analyzed multiple cases focusing on the processes of the integration of the SDG agenda across municipalities. Analyzing a range of cities within a single national context, we were able to capture the common features of the adoption of the SDG agenda, thus arguing for some general relevance of the findings ([Gomm et al., 2000](#)). Another limitation of the study relates to the contextual influences that are inherent in the Finnish setting from which the cases were drawn. We recognize that the findings of the study are influenced by the

contextual features of Finland. Thus, conducting research in other empirical settings, e.g. with different administrative systems and less autonomous local governments, might capture a different perspective on how the integration of the global sustainability agenda unfolds at the local level.

6. Conclusion

We explored the process of how accounting for Agenda2030 and SDGs begins in the six city administrations in Finland by following Power's fourfold development schema of policy object formation, object elaboration, activity orchestration and practice stabilization. Our results show how SDG accounting began through global and local-level interactions that led to cities committing to sustainable development and Agenda2030 as a policy object. The SDG framework worked as an interpretive scheme through which the cities glocalized sustainable development as a novel, simultaneously global and local, performance object.

This study contributes to the existing research on SDGs by providing an extensive and explicit connection between the implementation of the global Agenda2030 to the city level and offering a novel view of this process as *the glocalization of an interpretive scheme*. In this vein, the current work provides an additional contribution to the accounting literature on SDGs by explaining SDG accounting as a social infrastructure that serves to build and maintain a socially constructed view of the performance of sustainable development. The study shows empirically how this interpretive scheme is built in cities by elaborating sustainable development as a performance object, orchestrating actions to account for performance based on collectively construed views and by seeking to integrate new accounts as part of the managerial practices of city administrations and, thus, contributes to the understanding about the institutionalization of a performance perspective in the public sector.

The study offers some implications for practitioners, as it elaborates on the social and institutional dynamics and processes of how accounting for SDGs begins, and how they shape the performance and accounting objects themselves. Integration of the new accounts in managerial practices is necessary for these accounts to take life in steering the actions. Cities can strengthen SDGs' managerial impact by fostering dialogue among different stakeholders and by embedding SDGs into the strategic and financial management of the city, thus accreting SDG accounting infrastructure. This can be encouraged by: (1) locating SDG coordinators in the strategic management unit of the city's central administration; (2) connecting SDGs in the city's strategic goals and, thus, in budget and annual reports; (3) considering the city group code of practice to promote SDG accounting in city-owned companies; (4) introducing SDGs in the procurement code of conduct; and (5) supporting intra- and interorganizational networking of SDG coordinators and SDG work. This shapes the city administration's perception, i.e. interpretive scheme, *of and toward sustainability*. We perceive this as the purpose and intention of Agenda2030 and SDGs. By contrast, if SDGs are not used in this way, SDGs do not contribute to the accretion of infrastructure concerning the performance object of sustainability.

We would like to highlight three propositions for future research. Our cases displayed variance in the adoption of SDG accounts and VLRs in terms of motivations, approaches in compiling the reports, content and the level of integration and interconnections with strategic planning and management, which subsequent studies could further explore in similar and different contexts. Second, integration and practice stabilization are anticipated to enhance the influence of SDGs, yet local priorities and management structures shape the way objects are construed and may create misalignment between the performance object, policy object and accounting objects that project the performance object. These dynamics could be further explored in future studies. Lastly, future research

should pay attention to complex social processes and dynamics in the institutionalization of sustainability performance and focus on issues such as power dynamics in institutionalization processes, resistance to institutional change and the way prevailing practices shape the adaptation of a new practice. These factors may hinder the capacity of new accounts to live up to their promises. Thus, building an understanding of these issues may enhance capabilities to manage change.

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Appendices

Appendix 1

	City	Interviewee
Interviews	Oulu	Strategic manager
	Oulu	Sustainability/environmental specialist
	Oulu	Sustainability/environmental specialist
	Oulu	Strategic manager
	Oulu	Central administration/governance, specialist
	Oulu	Strategic manager
	Turku	SDG coordinator
	Turku	Strategic manager
	Turku	City-owned company's representative
	Tampere	SDG coordinator
	Tampere	Central administration/governance, specialist
	Tampere	Strategic manager
	Helsinki	City-owned company's representative
	Helsinki	SDG coordinator
	Helsinki	Sustainability/environmental specialist
	Helsinki	Sustainability/environmental specialist
	Espoo	SDG coordinator
	Espoo	Sustainability/environmental specialist
	Vantaa	Strategic manager
	Vantaa	SDG coordinator
Vantaa	Sustainability/environmental specialist	
Documents	•	City strategy (latest available; 2021–2025; 2022–2025)
	•	Annual Report (2021 and, latest available, 2022)
	•	Budget plans (latest available, 2023)
	•	Voluntary Local Reviews (all available)

Source(s): Authors' own work

Table A1.
Primary sources of the
empirical data

Table A2.
Analysis notes of strategic documents' consideration of sustainability and SDGs; and VLR's structure in each city

City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Espoo	<p>"The Espoo story" presented by the City Council on October 25, 2021. "The Espoo story" concept was used also in the earlier strategy period. 13 pages.</p> <p>One of the three stated values is "Espoo is a responsible forerunner", and its elaboration includes the statement that "We develop Espoo economically, ecologically, socially, and culturally sustainably." (p. 1)</p> <p>Six of the seven strategic goals of the City Council mention and consider some aspect(s) of sustainability. As part of the fifth goal, it is stated that "Espoo achieves the UN Sustainable Development Goals (SDGs) as a forerunner and develops and distributes sustainable development expertise in national and international urban networks." (p. 4)</p> <p>As part of "Cross-sectional policy programs," there is the "Sustainable Espoo" policy program, which mentions that it "strengthens all aspects of sustainable development in the operations of the entire city group and creates solutions for achieving the UN Sustainable Development Goals (SDGs) in Espoo and other cities." (p. 6)</p> <p>As an appendix, there is a story section that briefly recaps the history of the city, presents the current state and visualizes the future of the city according to the City Strategy. The section's headline is "Espoo – Europe's most sustainable city," and the text mentions sustainability multiple times. (pp. 8-13)</p> <p>No specific goals or indicators are presented in the City Strategy document</p>	<p>Sustainability is mentioned multiple times. There is a "Financially sustainable Espoo" program (pp. 23-48) which aims at balancing the spending and income of the city proactively. While sustainability is considered from many perspectives and commitment to SDGs is stated multiple times, most of the mentions to "sustainability" are in this program or refer to it.</p> <p>The City Strategy document is cited in full (pp. 3-16). Strategic indicators (pp. 17-21) are divided under the seven strategic goals and they are sustainability-oriented. Four of the nine City Group subsidiaries have a goal considering sustainability (pp. 88-92).</p> <p>All three administrative branches mention sustainability in the meaning we consider in this study. All units reflect on the "Financially sustainable Espoo" program, and some of them mention or consider sustainability in the meaning we consider in this study. (pp. 93-214)</p>	<p>Most of the mentions of sustainability consider the financial balance of the city and/or the "Financially sustainable Espoo" program. When considering the program, the annual report starts with "The goal of the Espoo story is the economically, socially, ecologically and culturally sustainable growth of the city." (p. 18) The annual report also has a section "Carbon-neutral and sustainable Espoo is made together;" (pp. 25-26) which mentions the city's carbon neutrality goal of 2030 and pursuing the role of forerunner in achieving the UN SDGs.</p> <p>Five of the eleven city group subsidiaries have a goal considering sustainability (pp. 68-85). In considering the progression of City Strategy through cross-sectional programs, it is stated that "The programs also implemented the UN Sustainable Development Goals (SDGs)" (p. 94). The city-level strategic indicators are presented by the administrative branch, and they are oriented (pp. 100-131). Considering the operational economy, three of the four administrative branches consider sustainability, while all of them consider the "Financially sustainable Espoo" program (pp. 132-189)</p>	<p>Sustainability is clearly more emphasized in the annual report than in FS 2021. At the beginning, it is emphasized that Espoo was assessed as the most sustainable city in Europe a few years back and that succeeding in building a sustainable Espoo in the future requires working together with citizens, companies, schools, and universities (p. 2). The heading of the section mentioning the UN SDGs is changed to "Working together to address the challenges of sustainable development." (p. 23)</p> <p>There are similar considerations of the "Financially sustainable Espoo" programs in FS 2021. Six of the eleven city group subsidiaries have a goal considering sustainability (pp. 63-74). Unlike in FS 2021, the city-level strategic indicators are presented on a general level, as they were in the strategy document and in the budget for 2023, and they are also clearly more sustainability oriented than in FS 2021 (pp. 82-119). Considering the operational economy, three of the four administrative branches consider sustainability, while all of them consider the "Financially sustainable Espoo" program (pp. 132-189)</p>	<p>Published in 2020. 237 pages. Structure. Section 1 "Introduction" (pp. 7-17); Section 2 "Leave no one behind" (pp. 18-89); Section 3 "Let's do it together" (pp. 90-147); Section 4 "Accelerated action" (pp. 148-208); 17 "SDGs in Espoo" (pp. 209-234); "Conclusions" (pp. 235-237).</p> <p>The story is told through the elaboration of themes the city is emphasizing and doing. The related SDGs are visually presented in the appropriate themes and issues. The SDG indicators are mentioned in a visually attractive manner in their own section from SDG 1 to 17 (pp. 209-234). It is stated that "The work on sustainable development is based on the Espoo Story, which is a City Strategy drafted together with city residents." (p. 8)</p>

(continued)

City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Helsinki	<p>"A Place of Growth", presented by the City Council on October 13, 2021. 64 pages.</p> <p>Sustainability is mentioned multiple times in general and especially in connection with financial or economic issues and goals. In the section concerning the City Strategy (pp. 21-40), the City Strategy is summarized, and it is mentioned that Helsinki's future is good when it is based on sustainable growth. Sustainable growth is in harmony with ecological boundary conditions and it creates socially, economically and culturally sustainable welfare. We guide and evaluate the development of Helsinki through UN sustainable development goals."</p> <p>There are 13 sections in the document that describe 13 strategic goals, of which ten specifically mention the word "sustainability." In the following are some of the non-economically focussed utilizations of the concept. Concerning the goal "Equal and international Helsinki" (p. 30): "Helsinki continues to report on the progress of UN sustainable development goals." Concerning the goal "Functional and beautiful city" (p. 36): "Through urban planning, the city fosters social, economic and also ecological sustainable development." Concerning the goal "Smart traffic solutions are the foundation of functional everyday life" (p. 39): "Land use is developed in a way that enables the arrangement of traffic in an economically, socially and ecologically sustainable manner." In addition, there is a mention of bringing forward the aim of the Carbon Neutral Helsinki ("Hiilineutraali Helsinki", i.e. "HNHF") policy program to 2030 from 2035 (p. 23).</p>	<p>Sustainability, as a word, is mentioned multiple times in general and especially in connection with financial or economic issues and goals. In the section concerning the City Strategy (pp. 21-40), the City Strategy is summarized, and it is mentioned that Helsinki will continue reporting on UN sustainable development goals (p. 31).</p> <p>Strategic indicators are presented as part of the elaboration of the administrative branches (pp. 77-260). One of the four administrative branches of the City, the branch of urban environment, explicitly mentions sustainability in an other than economic way. It could be interpreted that there are sustainability-related indicators in other branches too, although they are not sustainability framed (pp. 77-260). All subsidiaries have a carbon neutrality goal in connection with the "carbon neutral Helsinki" policy program (pp. 51-58)</p>	<p>No mention of SDGs.</p> <p>In other than economic connections, sustainability is mentioned as a goal and for the City's construction services under the branch of central administration (p. 71) and in the branch of urban environment (p. 84). Thus, two of the five administrative branches consider ecological sustainability (pp. 36-110).</p> <p>Ecological sustainability is a mentioned and monitored strategic goal for all the 26 City Group subsidiaries, and they are connected to the Carbon Neutral Helsinki ("Hiilineutraali Helsinki", i.e. "HNHF") policy program (pp. 36-45)</p>	<p>No mention of SDGs.</p> <p>In other than economic connections, sustainability is mentioned as a goal in the branch of education (pp. 83-84) and in the branch of urban environment (p. 92). That is, two of the five administrative branches consider sustainability (pp. 60-117).</p> <p>In ownership steering, although ecological sustainability is not mentioned, similar strategic goals and monitoring concerning carbon neutrality are in place for 23 of the 25 City Group subsidiaries, as in FS 2021 indicators.</p>	<p>Published in 2019 (79 pages with attachments Part 1, 20 pages and Part 2, 33 pages) and in 2021 (62 pages).</p> <p>Structure, VLR 2019.</p> <p>"Introduction" (pp. 2-6); "Relations of City Strategy and SDGs" (pp. 7-13); SDG4 (pp. 14-21); SDG8 (pp. 22-25); SDG10 (pp. 26-53); SDG13 (pp. 52-61); SDG16 (pp. 62-74); "Summary and conclusions" (pp. 75-79).</p> <p>Part 1: Presentation of City Strategy goals and their connections to SDGs.</p> <p>Part 2: Presentation of SDGs, from 1 to 16, and the city's situation through SDG indicators.</p> <p>Structure, VLR 2021.</p> <p>Section 1 "Helsinki and Agenda 2030" (pp. 7-16); Section 2 "Environment" (pp. 17-24); Section 3 "People" (pp. 25-42); Section 4 "Economy" (pp. 43-57); Section 5 "Summary of indicators" (pp. 58-59); Section 6 "Summary of the sustainable development report" (p. 60); Section 7 "Report assessment by the UN Youth of Helsinki" (pp. 61-62)</p>

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Table A2.

Table A2.

City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Oulu	<p>"Culture-climate change NOW!" presented by the City Council on January 31, 2022, 33 pages.</p> <p>Sustainability is specifically mentioned in three of the six strategic goals or their elaboration: 1) carbon neutrality, 2) education and culture, 3) sustainable services and employment (pp. 2-3). Also, the strategy presents three core values of the city and one of them is "responsibility," which is presented in connection with enabling choices for future generations (p. 4).</p> <p>Strategic indicators are presented (pp. 5-18). The three specifically sustainability-oriented strategic goals include 44 sustainability-oriented indicators concerning the theme: carbon neutrality 14 indicators (pp. 10-11), education and culture 11 indicators (pp. 12-13) and sustainable services and employment 19 indicators (pp. 16-18). While some of these indicators can be considered as common indicators for municipalities, many of them offer a novel sustainability-oriented perspective. Also, it could be argued that many indicators in the other strategic goals' points are also sustainability-oriented. One of these indicators is to deploy "sustainable development reporting" for the city (pp. 17;31), which is further elaborated in the FS 2022 document to mean UN SDG reporting.</p> <p>Later in the document, all strategic indicators, their current state, and the goals set for them are presented (pp. 19-32)</p>	<p>Sustainability, as a word, is mentioned multiple times in general and mostly in connection with non-financial perspectives.</p> <p>The City Strategy 2022-2025 ("Culture-climate change NOW") and its goals and indicators are presented in their own section, "Strategic steering" (pp. 21-56). These include the strategic indicator concerning the deployment of sustainable development reporting (p. 36).</p> <p>Four of the five administrative branches mention sustainability (pp. 90-139). The operational goals of the subsidiaries are not elaborated in the budget document (p. 219)</p>	<p>No mention of SDGs.</p> <p>Sustainability, as a word, is mentioned multiple times, mostly connected to policies or programs and to set goals.</p> <p>In the section concerning the City Strategy (2018-2022 "Brilliant Oulu"; pp. 85-100), concerning one of the three strategic goals, it is mentioned that growth is done sustainably with reference to fostering ecological traffic and by achieving carbon neutrality by 2040 (p. 85). In addition, in "Oulu's way to act" (p. 86), it is emphasized that "We arrange services in an economically, socially and ecologically sustainable manner." There are multiple (13) strategic indicators that mention "sustainability" (p. 87; 1; p. 90; 1; p. 92; 1; p. 98; 3; p. 168; 1; p. 261; 2; p. 286; 2; p. 311; 1; p. 352; 1).</p> <p>Four of the five administrative branches mention sustainability (pp. 113-162). Only the financial goals of the subsidiaries are presented and there are no mentions of sustainability (pp. 419-436). There are some sustainability-related issues discussed, but they are considered specifically from a financial or profit view (e.g. pp. 419-423)</p>	<p>Sustainability, as a word, is mentioned multiple times, mostly connected to policies or programs and to set goals.</p> <p>The state of fulfillment of the strategic indicator to deploy sustainable development reporting for the city is "Development of reporting in progress." The evaluation of the city's activities in relation to the implementation of the UN Sustainable Development Goals has been developed and piloted.</p> <p>Development of the environmental budget started, involved in the Ministry of the Environment pilot project." (p. 103)</p> <p>In the section concerning the City Strategy (2022-2025 "Culture-climate change NOW"), the six strategic focal points are presented (pp. 79-80) and all strategic indicators are presented (pp. 81-104; 105-118). Four of the five administrative branches mention sustainability (pp. 130-179). Only the financial goals of the subsidiaries are presented and there are no mentions of sustainability (pp. 425-450)</p>	<p>No VLR report published.</p> <p>However, Oulu publishes the "kestävään kehityksen katsaus" ("sustainable development review") sustainability monitoring report on SDG issues. This report has been published in 2021, 2022 and 2023. The monitoring report is based on the Mayor's indicators connected with SDGs, and it reports the trends on the indicators as well as the state of the indicators in Oulu. The report form has been a standard 15 pages each year, and it has contained identical content with only the values in the indicator measures changing. SDGs 1-16 are considered - ie. SDG 17 is not considered</p>

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City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Tampere	<p>"The City of Action", presented by the City Council on November 15, 2011.</p> <p>One-page Mayor's preface mentions sustainability five times (p. 2); there is a demand for sustainable transition, "Tampere takes responsibility for a sustainable future". Tampere intends to make the making of sustainable choices easy; the aim to achieve Agenda 2030/SDGs has paved the way for the preparation of the City Strategy, and "Let's work together to make a sustainable and boldly forward-looking city of action." The statement of the strategic vision (p. 3) ends with "People have come to Tampere from so many places. Competence, expertise and new ideas have met on the shores of the Tammerkoski Rapids. In the City of Action, a sustainable future is being built with this know-how."</p> <p>One of the four strategic goals, "Carbon neutral action", specifically mentions sustainability. However, the strategic goals can be interpreted as sustainability-oriented and the page presenting the strategic goals includes a visual presentation of ten SDGs (p. 4). Each strategic goals' indicators can be interpreted to include some sustainability perspectives (pp. 5-20), which is further confirmed in the budget 2023 document.</p> <p>There is one page devoted to present UN Agenda 2030 and SDGs, the role of cities in achieving the SDGs, and the city's strategic commitment to achieving especially the specified ten SDGs. In addition, "The Tampere City Group promotes the Agenda 2030 goals as a whole through a strategic management system. The city openly evaluates, reports and communicates its actions that build a more sustainable future." (p. 22)</p>	<p>No mention of SDGs.</p> <p>Annual report mentions the foundation of a new committee with the task of giving statements concerning the city's traffic system issues, including sustainability (p. 13). A mention of making a program in 2022 to ensure the financial sustainability of the city (p. 19). A section on "Environmental and climate factors" considers sustainability especially from the aspects of sustainable traffic forms and city structure, energy production and consumption, consumption and material economy and carbon neutrality (p. 26). There is a presentation on the climate budget, i.e. the realized and planned progress of the city's carbon emissions, and the realized and planned activities concerning the city's carbon-neutrality road map (pp. 28-30).</p> <p>The strategic indicators are not especially sustainability-framed but include issues such as carbon neutrality (pp. 76-78). Three of the five administrative branches mention sustainability (pp. 85-165). Two of the 16 subsidiaries have a sustainability-oriented goal (pp. 175-178)</p>	<p>No mention of SDGs.</p> <p>Similarly to FS 2021 with similar content, the annual report has a section on "Environmental and climate factors" (p. 25) and climate budget (pp. 27-29). The strategy (2022-2025), its four focal points, and their indicators are presented (pp. 74-76) but, in contrast to the City Strategy and budget 2023 documents, sustainability is mentioned only twice and there is no reference to SDGs. Three of the five administrative branches mention sustainability (pp. 85-158). Two of the 14 subsidiaries have a sustainability-oriented goal (pp. 165-168)</p>	<p>Published in 2022, 72 pages.</p> <p>Structure: "Mayor's greetings" (p. 3); "Introduction" (p. 4); "The 2030 Agenda in Tampere" (pp. 5-6); "This is Tampere" (pp. 7-9); "Sustainable development goals in Tampere 2022" (pp. 10-70); "Building a sustainable future together" (pp. 71-72).</p> <p>The story is told through SDGs 1-17. In between the SDGs, "case examples" from the city are presented. The case examples are presented to relate to multiple SDGs and these SDGs are presented through the SDG icons. The connection of Agenda 2030 and SDGs to the City Strategy is considered and presented (p. 5). Instead of presenting the specific values of SDG indicators, the indicators and their sources of information and the monitoring method are presented</p>	<p>Published in 2022, 72 pages.</p> <p>Structure: "Mayor's greetings" (p. 3); "Introduction" (p. 4); "The 2030 Agenda in Tampere" (pp. 5-6); "This is Tampere" (pp. 7-9); "Sustainable development goals in Tampere 2022" (pp. 10-70); "Building a sustainable future together" (pp. 71-72).</p> <p>The story is told through SDGs 1-17. In between the SDGs, "case examples" from the city are presented. The case examples are presented to relate to multiple SDGs and these SDGs are presented through the SDG icons. The connection of Agenda 2030 and SDGs to the City Strategy is considered and presented (p. 5). Instead of presenting the specific values of SDG indicators, the indicators and their sources of information and the monitoring method are presented</p>

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Table A2.

City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Turku	<p>"Turku in the 2030s", presented by the City Council on February 14, 2022.</p> <p>One of the five paragraphs in the summary (p. 3) states "In Turku, a meaningful life and a sustainable lifestyle go hand in hand. We do everything in accordance with the principles of sustainable development. Turku will have achieved carbon neutrality in 2029 and will continue its climate work as a leading climate and nature city."</p> <p>One section (one of the eight strategic goals) is presented as "Sustainable future" (p. 5). It is stated that "The Sustainable Development Goals guide all our activities" (pp. 4, 5). "In the 2030s, we will have achieved the UN Sustainable Development Goals at the urban level" (p. 5), and all 17 SDGs are presented in a picture (p. 5). Three other strategic goals mention sustainability – i.e. all in all, four out of eight. Many of the strategic indicators of the strategic goals seem sustainability-oriented (pp. 13–15).</p> <p>One of the three stated values of the City is "Responsibility and equality," which is elaborated as follows: "We operate in accordance with the principles of sustainable development, and we carry our responsibility for a comfortable and safe living environment and future residents of Turku. We make decisions based on the best available information. Our decision-making is consistent and transparent. We promote communality and equality." (p. 16)</p>	<p>Budget 2023</p> <p>Mayor's Review (pp. 1–2) has a section "Sustainable Turku," which starts with "Turku of the future will be built on socially, economically and ecologically sustainable grounds" and elaborates this for one paragraph. Then, one paragraph considers the carbon neutrality aim of 2029 and its financial management (p. 2).</p> <p>"Introduction" presents the City's strategic goals for 2022–2025 and states that the Mayor's program guides the city for four years (the usual role of the City Strategy) (p. 3). All five of the Mayor's program spearhead projects mention sustainability (Appendix 2, pp. 1–22). The strategic goals of the Mayor's program are framed and oriented to sustainability (pp. 21–24). There is a section devoted to climate goals for 2023–2026 (pp. 25–28). All four administrative branches consider sustainability and have sustainability-oriented goals, and one of the branches mentions the UN SDGs (pp. 41–77). All of the City subsidiaries have at least one sustainability-oriented goal (pp. 85–140)</p>	<p>The annual report considers sustainability in the steering of the city's finances to a sustainable path (pp. 1–17), collaborative work toward the 1.5-degree goal (p. 12), sustainable development budgeting (pp. 13–14), and a policy program focusing on the prevention of segregation (p. 15). While there is no explicit mention of SDGs, the report states that "cooperation with the City of Turku's Sustainable Development Assessment (VLR) work continued." (p. 15)</p> <p>Strategic operational goals are presented by administrative branches. The goals are mostly operation- and task-focused with finance and productivity indicators. Sustainability is considered by two of the six administrative branches. Only four of the 23 companies considered sustainability from other than a financial perspective: a waste management company (p. 100); a company connecting science and business (p. 107); a wastewater treatment plant (SDGs: p. 120); and two water utilities (pp. 122, 126)</p>	<p>The annual report considers sustainability in terms of long-term financial sustainability (p. 4–22), carbon neutrality (p. 5), sustainable growth for the whole city (p. 5), the application of the EU taxonomy on the city's climate budget (p. 19) and sustainable traffic forms (p. 19).</p> <p>The progression of strategic operational goals is presented by administrative branches with information on the sector of the goals council, board, or Mayor's program. All five administrative branches can be seen to consider sustainability issues in their goals, while four of them mention sustainability (pp. 59–123). Only two companies considered sustainability from other than a financial perspective, a waste management company (p. 130) and a wastewater treatment plant (SDGs: p. 145) and only the latter specifically mentions sustainability</p>	<p>Published in 2020 (89 pages) and in 2022 (89 pages).</p> <p>Structure, VLR 2020, Section 1 "Opening statement by the Mayor" (pp. 2–3); Section 2 "Summary" (p. 4); Section 3 "Introduction" (p. 5); Section 4 "The City's Enabling Environment" (pp. 6–7); Section 5 "Implementation of the 2030 Agenda in Turku" (pp. 8–10); Section 6 "Progress on Goals and Targets" (pp. 11–79); Section 7 "Conclusions and next steps" (pp. 80–81); Section 8 "Terms and Abbreviations" (pp. 82–83); Section 9 "Annexes" (pp. 84–89).</p> <p>Structure, VLR 2022. Similar sections 1–5 as in VLR 2020 (pp. 2–23); Section 6 "Cross-cutting goals" (pp. 24–37); Section 7 "Ecological sustainability" (pp. 38–49); Section 8 "Social sustainability" (pp. 50–67); Section 9 "Economic sustainability" (pp. 68–81); Section 10 "Conclusions and further measures" (pp. 82–83); Section 11 "Terminology" (p. 84); Section 12 "Abbreviations" (p. 85); Section 13 "Appendix 1 Turku VLR indicators" (pp. 86–89)</p>

(continued)

City	Document Strategy 2022-2025	Budget 2023	Financial statements 2021 (FS, 2021); consider earlier strategy period	Financial statements 2022 (FS, 2022); consider strategy 2022-2025	Voluntary local review (VLR)
Vantaa	<p>"Vantaa of Innovations" presented by the City Council on January 31, 2022, 48 pages.</p> <p>The vision of the City states that "Brave, easy-going, and cozy Vantaa is a forerunner of sustainability," and one of the four presented core values is "responsibility," which "means securing a good life for present and future generations. The preparation and decision-making process takes into account ecological, social, economic, and cultural perspectives." (p. 7)</p> <p>There are six strategic goals (p. 8) and five of them mention sustainability or responsibility in their qualitative elaboration (pp. 8-39). The indicators are also presented, and many of them measure and/or steer sustainability issues, e.g. social segregation (socio-economic index, p. 29) and carbon neutrality (demand roadmap to carbon neutrality from large subsidiaries in accordance with the city's roadmap, p. 30). The publication of VLR in 2021 is mentioned, and it will be updated every other year (p. 27).</p> <p>In addition, the city presents five "strategy themes" that are "partly overlapping with strategic goals" but "encompass multiple strategy periods," and that each strategy theme progresses with its own "strategic programs." (p. 40) It is mentioned that the city takes UN SDGs into account in its activities (p. 40). It is presented which SDGs each strategic theme considers (pp. 40-41).</p> <p>Connections of the City Strategy and other strategic documents and commitments are presented (p. 44). Strategic documents include sustainability-oriented policy programs, e.g. "Socially sustainable Vantaa" and "Resource wise roadmap." Commitments include, e.g. the council decision to publish VLR, Vantaa VLR 2021, and the signing of the New York VLR declaration in 2021.</p>	<p>No mention of SDGs.</p> <p>Sustainability is mentioned in connection with a general public-sector economic perspective (p. 16), the city's strategic goals and indicators (pp. 26-41), a city policy program (p. 65), in the general wording of some units' and administrative branches' goals (pp. 89-164), and in the strategic goals and indicators of the city's subsidiaries (pp. 193-205).</p> <p>Six out of seven administrative branches mention sustainability (pp. 55-164). Goals and indicators of the city's subsidiaries consider sustainability only from the financial perspective (pp. 193-205)</p>	<p>No mention of SDGs.</p> <p>In the annual report, it is stated that the city has adopted the national code of conduct concerning social responsibility and human rights in procurement (p. 29).</p> <p>The progression of sustainable traffic forms is considered concerning the Council-set binding goals – i.e. strategic goals (pp. 77; 79). These goals consider the earlier strategy period.</p> <p>Sustainability-themed policy programs and their progression are mentioned: sustainable ability to work (p. 95), sustainable energy and climate plan (p. 152).</p> <p>Two of the seven administrative branches mention sustainability. All the presented subsidiaries have a climate responsibility-themed goal (pp. 54-66)</p>	<p>No mention of SDGs.</p> <p>In the annual report, it is emphasized that the coming into force of the city's new general plan for urban planning paves the way for the city's sustainable growth for future decades (pp. 2; 24). Sustainability-themed policy programs and their progression are mentioned: sustainable ability to work (p. 27), socially sustainable Vantaa (p. 140).</p> <p>The progression of the Council set binding goals, i.e. strategic goals for the city are considered (p. 79-91). The goals are very similar to earlier period's goals. They do include, e.g. carbon neutrality by 2030 (p. 87), growth of sustainable traffic forms (p. 87), and as a new addition, the fostering of the circular economy (p. 88).</p> <p>Three of the five administrative branches mention sustainability (pp. 98-170). All the presented subsidiaries have a climate responsibility-themed goal (pp. 56-68)</p>	<p>Published in 2021, 50 pages.</p> <p>Structure: "City Manager's greetings" (p. 2); "Summary" (p. 4); "Introduction" (p. 5); "Vantaa as a city" (pp. 6-7); "How the report was done" (pp. 8-10); "The progress on SDGs in the city from SDG 1 to 17" (pp. 11-48); "Conclusions" (pp. 48-50).</p> <p>The story is told through SDGs 1-17, with approximately two pages per SDG with text and indicators (with measurements and information in them). The process of VLR reporting is considered and the implementation connections of the City Strategy and strategic programs to SDGs are discussed briefly (pp. 8-9)</p>

Source(s): Authors' own work

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