



UNION OF MUNICIPALITIES OF TÜRKİYE
Department of Foreign Relations
Türkiye Belediyeler Birliđi

SUSTAINABLE DEVELOPMENT GOALS

VSR TÜRKİYE 2026

Voluntary Subnational Review — VSR / 2026
Union of Municipalities of Türkiye

● Türkiye's First Official VSR Report

17 Pilot Municipalities

Document-Based Scoring

SDG Index

 **SUSTAINABLE
DEVELOPMENT GOALS**



UNITED NATIONS · 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

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CHAPTER 1

Forewords

Prefaces and Forewords

Vahap SEÇER

PRESIDENT OF THE UNION OF MUNICIPALITIES OF TÜRKİYE

Sustainable development is not merely a set of goals defined at the global scale. The principal arena in which these goals are reflected in people's daily lives and turned into concrete services and lasting solutions is our cities. From social services to environmental protection, from combating climate change to transport and infrastructure, and from equality to participatory governance, our municipalities assume a fundamental responsibility in realising the Sustainable Development Goals across a broad field.

The Sustainable Development Goals Voluntary Subnational Review prepared by the Union of Municipalities of Türkiye makes the contributions of our municipalities in this area visible through a holistic and comparative approach. As Türkiye's first VSR study, this report contributes to establishing a strong link between national development objectives and local practice, to sharing the experience of our municipalities, and to strengthening the role of local governments in the international sustainability agenda.

The report addresses not only the work carried out by our municipalities, but also the extent to which this work is integrated into strategic planning, performance management, monitoring and reporting processes. In this way it aims both to identify strong practices and areas open to improvement, and to establish a shared institutional framework that will guide our municipalities' future work.

I believe this study will strengthen the sharing of knowledge and experience among our municipalities and contribute to creating more inclusive, resilient, environmentally sensitive and liveable cities.

I thank our pilot municipalities who contributed to the preparation of the report, the managers and staff of our Union, the experts and all our stakeholders who worked throughout the process, and I hope the report will be of benefit to our local governments and our country.

Suat YILDIZ

SECRETARY GENERAL OF THE UNION OF MUNICIPALITIES OF TÜRKİYE

The 2030 Agenda for Sustainable Development, adopted by the United Nations in 2015, offers a comprehensive framework for transformation that envisages economic, social and environmental development being addressed holistically. The success of this transformation depends on the Sustainable Development Goals being incorporated not only into national policy but also into local planning, budgeting, implementation and monitoring processes.

Municipalities assume direct responsibilities in many areas, such as ensuring citizens' access to basic services, reducing inequalities, protecting environmental resources, combating climate change and making cities resilient to disasters. For this reason, in terms of realising the SDGs, local governments are not merely implementing institutions but also key actors that develop policy, allocate resources, produce data and foster cooperation among local stakeholders.

The Sustainable Development Goals Voluntary Subnational Review prepared by the Union of Municipalities of Türkiye evaluates the work of our municipalities in the field of sustainable development within the institutional planning and management cycle. As the first study of its kind prepared in Türkiye, the report forms a complementary layer between our country's Voluntary National Reviews and the Voluntary Local Reviews prepared by municipalities.

The study was conducted through an expanded pilot pool of 17 municipalities representing different geographical regions, municipal scales and levels of institutional capacity. By evaluating metropolitan, provincial and district municipalities together, it became possible to examine comparatively the different institutional approaches and implementation models for localising the SDGs.

The report's basic approach rests on the idea that municipalities' contributions to the SDGs cannot be evaluated solely through references to the goals or examples of good practice. The institutionalisation of the sustainable development approach depends on the objectives and targets in strategic plans being translated into performance indicators, associated with annual activities and resource needs, regularly monitoring activity results, and supported by complementary policy documents.

In this regard, our municipalities' strategic plans, performance programmes, activity reports, budget and resource-requirement tables, and their complementary documents in the fields of climate, energy, equality, environment, health and social policy were examined holistically. The assessments show that a significant proportion of our municipalities carry out numerous services and activities related to the SDGs; however, they have differing levels of institutionalisation in terms of linking these activities to SDG codes, indicators, budget connections and results measurement.

The point that must be emphasised here is that the report is not a study that ranks municipalities according to absolute service achievements. The assessments produced within the scope of the report reveal the extent to which the SDGs have been made visible, measurable, traceable and reportable within municipalities' institutional document and management architecture. In this respect, beyond identifying the current situation, the study serves as a reference for developing our municipalities' strategic planning, performance management, data production and reporting capacities.

As the Union of Municipalities of Türkiye, in the coming period we will continue our work to help our municipalities incorporate the SDGs more strongly into local policy and service processes, develop shared indicators, produce reliable data and regularly monitor progress at the local level.

I thank our pilot municipalities who contributed to the preparation of the report, the relevant units of our Union, our experts and all our stakeholders who supported the process, and I hope this work will serve as a guide for our local governments.

Dr. Şengül ALTAN ARSLAN

DEPUTY SECRETARY GENERAL OF THE UNION OF MUNICIPALITIES OF TÜRKİYE

The localisation of the Sustainable Development Goals does not mean merely mentioning globally defined targets in local policy texts. A genuine localisation process requires the goals to be adapted to municipalities' strategic priorities, translated into measurable targets, linked to annual activities and budget resources, with implementation results monitored and regularly reported to the public.

The Sustainable Development Goals Voluntary Subnational Review prepared by the Union of Municipalities of Türkiye was prepared to examine this institutional process across different municipal scales and to offer a comparative picture of the SDG localisation capacity of local governments in Türkiye.

In the first stage of the study, the report's scope, principal research questions and assessment approach were determined. It was adopted that municipalities' contributions to the SDGs would be evaluated not only through project and activity examples, but across the whole cycle of planning, programming, budgeting, implementation and reporting. The aim was thus to analyse municipalities' institutional capacities regarding the sustainable development agenda in a more objective and systematic manner.

In the second stage, an expanded pilot pool was created to reflect, as far as possible, the different local government structures in Türkiye. To the 14 pilot municipalities initially identified, 3 complementary municipalities were added in order to preserve the representativeness of the reporting process and the integrity of the analysis; the study was conducted across 17 municipalities. In selecting the pilots, geographical distribution, metropolitan, provincial and district municipality status, different population and institutional capacity scales, and accessibility of institutional documents were considered together.

In the third stage, an inventory of municipalities' institutional documents was compiled. This included strategic plans for the 2020–2024 and 2025–2029 periods, 2022–2025 performance programmes, 2022–2024 activity reports, budget and resource-requirement tables, and publicly available complementary policy documents. VLR reports, Sustainable Energy and Climate Action Plans, greenhouse gas inventories, climate action plans, green city action plans, zero waste plans, local equality action plans and similar documents were also included in the assessment.

A common coding and assessment architecture was used in the document review process. A 100-point scoring system revealing municipalities' overall level of SDG localisation and internalisation was applied together with 17 SDG matrices that examine separately the visibility of each SDG in municipal documents. In this way, both the overall institutional capacity of municipalities and the planning and reporting depth for each goal could be evaluated.

In the next stage of the study, the findings were compared in terms of municipal scales, institutional documents and thematic areas. In metropolitan municipalities, climate, transport, infrastructure, social inclusion and governance issues were addressed through more multi-layered document structures; in provincial and district municipalities, areas such as the environment, energy efficiency, social support, gender equality, waste management, cultural heritage and local participation came to the fore at different intensities.

The analysis results show that SDG-related services and activities exist in a significant proportion of our municipalities. However, it became clear that the real difference emerges at the level of how far this work is reflected in institutional documents and made traceable. While some municipalities establish a strong continuity among the strategic plan, performance programme, activity report and complementary policy documents, others need their activities to be supported by clear SDG codes, performance indicators, budget connections and outcome or impact measurement.

For this reason, one of the most important outputs of the report is that it reveals that the next stage of SDG localisation in municipalities must go beyond awareness-raising. Developing common, standardised indicators, producing regular and reliable data, strengthening the plan–budget relationship, results- and impact-oriented reporting, and establishing institutional monitoring and evaluation mechanisms constitute the principal areas of work for the coming period.

It is important that the report be regarded not merely as an assessment text showing the current situation, but as a dynamic learning and policy-development tool that will help our municipalities develop their institutional capacities. We believe that the experience and methodological accumulation that emerged within the scope of the study will form a basis for future assessments covering more municipalities, common indicator sets and regular monitoring work.

I thank our pilot municipalities who contributed at every stage of the study, the municipal representatives who took part in the technical assessment and feedback processes, the relevant units of our Union, and our colleagues who worked on preparing the report.

Assoc. Professor Yahya Can DURA

DIRECTOR OF EXTERNAL RELATIONS, UNION OF MUNICIPALITIES OF TÜRKİYE · (AUTHOR OF THE VSR)

At the global level, the main objective of localising the SDGs expresses a more comprehensive institutional transformation, rather than the symbolic visibility of global goals in local policy documents. For localisation to be analytically assessable, it is necessary to examine jointly the extent to which the SDGs find a place within municipalities' strategic planning, performance programming, budgeting, implementation, monitoring and accountability processes.

The principal research problem of the Sustainable Development Goals Voluntary Subnational Review prepared by the Union of Municipalities of Türkiye is built on this necessity. In the study, municipalities' relationship with the SDGs was addressed not only through direct references to the goals, project lists or examples of good practice; rather, the extent to which this relationship is systematic, measurable, budgetable, traceable and reportable within municipalities' institutional document and management architecture was investigated.

Within this framework, the report constitutes a complementary level of analysis between the Voluntary National Reviews prepared by Türkiye at the national level and the Voluntary Local Reviews prepared by municipalities. The subnational character of the study rests not on an in-depth examination of a single municipality's performance, but on comparing municipalities of different types and scales under a common methodological framework.

The scope of the research consists of an expanded pilot pool of 17 municipalities created to reflect different geographical regions, municipal statuses and levels of institutional capacity. To the 14 municipalities initially identified, 3 complementary municipalities were added to preserve representativeness, schedule management and the integrity of the analysis. The presence of metropolitan, provincial and district municipalities together in the pilot pool was preferred not in order to make a direct service-performance comparison among different fields of responsibility and institutional scales, but to examine how the SDGs are institutionalised in different local government structures.

The report's main unit of analysis is municipalities' publicly available institutional documents. This included the 2020–2024 and 2025–2029 strategic plans, 2022–2025 performance programmes, 2022–2024 activity reports, budget and resource-requirement tables, and accessible complementary policy and monitoring documents. Documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, green city action plan, energy management system, zero waste plan, local equality action plan, social policy document and city health profile were assessed as indicators of institutional capacity developing beyond mandatory planning documents.

The methodological framework consists of two main analytical tools. The first tool is the 100-point scoring system that assesses municipalities' overall level of SDG localisation and internalisation. In this system:

The level of SDG internalisation in strategic plans is assessed out of 30 points,

The level of SDG localisation in the performance programme and budget out of 20 points,

The level of SDG implementation and accountability in activity reports out of 25 points,

The level of SDG coverage, balance and adaptation to local priorities out of 15 points,

Complementary policy documents and monitoring capacity out of 10 points.

Five sub-criteria were defined under each main criterion; the observed institutional situations were coded as 0, 1 and 2 points. The raw scores obtained from the sub-criteria were normalised according to the total weight of the relevant main criterion to form municipalities' overall assessment scores out of 100. This structure ensured that assessments rested not only on direct SDG statements but also on elements such as policy integrity, indicator use, budget connection, evidence of implementation, monitoring capacity and institutional document continuity.

The second analytical tool is the 17-SDG matrix created separately for each municipality. The rows of the matrix contain the 17 Sustainable Development Goals; the columns contain the strategic plan, performance programme, activity reports and the VLR or complementary policy documents. Each cell was coded at level 0, 1 or 2.

Taking into account the functional differences of document types within the management cycle, a weight of 1.25 was assigned to the strategic plan and performance programme columns, 1.50 to the activity reports column, and 1.25 to the VLR and complementary policy document column. The higher weight given to activity reports relates to the fact that these documents show not only the level of intention and planning but also the activities carried out and implementation results. In this way, the institutional visibility of each SDG within the municipality's planning, implementation and reporting cycle was analysed separately.

The joint use of the two analytical tools is methodologically important. While the overall scoring system offers an assessment of the entirety of a municipality's institutional SDG architecture, the 17-SDG matrix makes thematic differentiations visible. A municipality's high overall score does not mean that there is the same level of institutionalisation across all SDGs. Similarly, a municipality with strong policies and practices in certain SDGs may remain at a more limited level in its overall institutionalisation score when it cannot extend this capacity across the whole management cycle.

The research findings show that a significant proportion of municipalities carry out numerous services related directly or indirectly to the SDGs. However, the basic differentiation among municipalities emerges not so much from the existence of activities but from the extent to which these activities are defined within an SDG-sub-target-indicator relationship, associated with budgets and resources, their realisation monitored, and reported at the level of outcomes or impact.

In particular, it was found that SDG 11 – Sustainable Cities and Communities, SDG 13 – Climate Action, SDG 12 – Responsible Production and Consumption, SDG 16 – Peace, Justice and Strong Institutions, and goals related to social inclusion are more visible in municipal documents. Nevertheless, the distribution of the goals across institutional documents varies according to the municipality's scale, field of responsibility, local needs and the complementary policy documents it has developed.

One of the important findings revealed by the study is that complementary policy documents serve as an institutional lever in SDG localisation. Documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, equality action plan or zero waste plan carry the SDG connection beyond mandatory planning texts, creating a stronger institutional foundation in terms of policy continuity, data production, monitoring and reporting.

When evaluating the report's findings, methodological limitations must also be taken into account. Since the research rests on publicly available institutional documents, it is possible that activities municipalities carry out but do not sufficiently reflect in their documents have limited visibility in the analysis. Differences among municipalities in document-preparation standards, data quality, indicator design and outcome measurement may also affect comparability.

For this reason, the scores presented in the report do not measure municipalities' absolute service achievement, institutional adequacy or the overall sustainability level of cities. The scores are analytical indicators of the extent to which the SDGs have been made visible, consistent, measurable, traceable and reportable within municipalities' institutional document architecture. This distinction is of fundamental importance for correctly interpreting the report's findings.

The study is considered to be one of the first comparative steps towards developing SDG reporting at the local level in Türkiye. The methodology used is of a nature that can be adapted to studies to be carried out with larger municipal samples in the future, to the development of common indicator and data standards, to periodic monitoring reports, and to capacity-development programmes differentiated by municipal scale.

I thank our pilot municipalities who shared their institutional documents with the public and contributed to the assessment processes during the preparation of the report, the municipal representatives who provided technical feedback, the relevant units of our Union, and our colleagues. I hope this work will contribute to making the contributions of local governments in the field of sustainable development more systematic, evidence-based and comparable.

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CHAPTER 2

Executive Summary

The Report's Key Findings and Framework

The SDG-VSR report prepared by TBB is the first study to evaluate municipalities' contributions to the SDGs in Türkiye at the subnational level through a comparative, document-based approach. In this respect, the report builds a complementary bridge between Türkiye's Voluntary National Reviews submitted in 2016 and 2019 and the Voluntary Local Reviews prepared by municipalities; it aims to make visible, holistically, the institutional accumulation, implementation capacity and areas for development of local governments regarding the SDG agenda.

The basic starting point of this report is that municipalities' contributions to the SDGs cannot be evaluated only through general declarations, project examples or references to the goals. The genuine internalisation of the SDGs at the local level depends on their being included at target and indicator level in strategic plans, associated with annual activities and resource needs in performance programmes, monitored at the level of implementation and outcomes in activity reports, and supported by complementary policy documents where these exist. For this reason, the report examined the visibility of each SDG within municipalities' institutional document set, service areas, performance indicators, activity results and monitoring/reporting documents.

The study was conducted through the expanded pilot pool of 17 municipalities identified within TBB's SDG-VSR preparation process. This pool consists of the 14 pilot municipalities initially identified and 3 complementary municipalities included in the process as a precaution to preserve the representativeness, schedule and analytical integrity of the reporting process. The pilot pool was designed to reflect together different geographical regions, the metropolitan municipality, provincial municipality and district municipality scales, and different levels of institutional capacity. In this way, rather than a limited assessment based only on certain metropolitan examples, the report offers a broader and comparative picture of the SDG localisation capacity of local governments in Türkiye.

The "Analysis of the Relationship between Institutional Plan-Programme Documents and the SDGs" section, which forms the main body of the report, was conducted on the basis of municipalities' publicly available institutional documents, without the need for direct data entry. This included municipalities' 2020–2024 and 2025–2029 strategic plans, performance programmes for the 2022–2025 period, 2022–2024 activity reports, budget/resource-requirement tables and, where available, complementary policy documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, zero waste plan, local equality action plan, social policy document and city health profile.

Methodologically, the report is built on two main tools. The first tool is the 100-point scoring system that measures municipalities' overall level of SDG localisation and internalisation. In this system, the level of SDG internalisation in strategic plans was assessed out of 30 points, SDG localisation in the performance programme and budget out of 20 points, SDG implementation and accountability in activity reports out of 25 points, SDG coverage, balance and adaptation to local priorities out of 15 points, and complementary policy documents and monitoring capacity out of 10 points. Five sub-criteria were used under each main criterion; the sub-criteria were coded as 0, 1 and 2 points and normalised according to the relevant main criterion's weight.

The second tool is the 17-SDG matrix created for each municipality. In this matrix the rows contain the 17 SDGs and the columns the strategic plan, performance programme, activity reports and VLR/policy document. Each cell was coded as 0, 1 and 2 points; a weight of 1.25 was given to the strategic plan and performance programme columns, 1.50 to the activity reports column, and 1.25 to the VLR/policy document column. Thanks to this structure, the extent to which each SDG is visible within the municipality's institutional document and management cycle was assessed separately.

The report's findings show that municipalities in Türkiye engage with the SDG agenda at different levels; but that the real differentiation now emerges not from whether the SDGs are mentioned, but from the extent to which the SDGs have been made measurable, traceable, budgetable and reportable. Although a certain alignment has been established between strategic plans and activity reports in many municipalities, a fully standardised reporting structure with an SDG–sub-target–indicator logic has not developed to the same degree in all municipalities. For this reason, the principal element determining high scores in the report is not merely the use of sustainability language, but the presence of institutional tools accompanying this language, such as VLR, SECAP, greenhouse gas inventory, climate action plan, green city action plan, performance programme and budget connection.

The analysis shows that, in SDG localisation, SDG 11 – Sustainable Cities and Communities, SDG 13 – Climate Action, SDG 12 – Responsible Production and Consumption, SDG 16 – Peace, Justice and Strong Institutions and SDG headings related to social inclusion stand out markedly in many municipalities. However, thematic priorities differ among municipalities. While in metropolitan municipalities the headings of climate, transport, infrastructure, social inclusion and governance become visible through more multi-layered document structures, in provincial and district municipalities areas such as the environment, zero waste, social support, women's policies, energy efficiency, urban services and local participation come to the fore at different intensities.

Some municipalities within the scope of the study display a more holistic localisation profile, addressing the SDGs not only at the strategic plan level but also supporting them with complementary policy documents. For example, Avcılar Municipality was assessed in the very high SDG localisation and internalisation band with a score of 92.5/100; in this result, the inclusion of VLR, climate/energy, green city, resilience and equality documents in the local policy architecture was decisive. Bodrum Municipality, with a score of 89.5/100, is in the high SDG localisation band; despite strong visibility in the strategic plan, performance programme and fields of activity, it cannot move into the very high band because there is no direct SDG assessment report similar to a VLR/VSR and because outcome/impact analysis is not standardised to the same level for each SDG.

For metropolitan municipalities specifically, the analysis shows that institutional document diversity, climate and energy documents, strategic plan–activity report continuity and social inclusion headings are strong areas. In the examples of Ankara Metropolitan Municipality and Mersin Metropolitan Municipality, when the strategic plans, performance programmes, activity reports and complementary documents such as climate/green city or SECAP are read together, the plan–implementation–monitoring chain is seen to have become institutionalised to a certain extent. Nevertheless, the absence of holistic SDG reports similar to a VLR and the lack of standardisation of all goals with an SDG–sub-target–indicator logic in activity reports are among the elements keeping these municipalities in the high band rather than the very high band.

For provincial municipalities, the examples of Niğde and Amasya show that the sustainability approach is concentrated more around the liveable city, environment, energy, zero waste, climate adaptation and basic urban services. Niğde Municipality stands out among provincial municipalities because it uses the SDGs more explicitly in its strategic plan and performance programme and displays institutional capacity in the energy management system and environmental targets. Amasya Municipality offers a strong profile in terms of strategic orientation, activity visibility and climate adaptation capacity. Nevertheless, in provincial municipalities the sustainability agenda has often not yet reached the multi-layered institutional depth and document diversity seen in metropolitan municipalities.

District municipalities show a notable diversity in the report, particularly in terms of thematic depth and local implementation capacity. In examples such as Avcılar, Bodrum, Nilüfer, Buca, Gazimir, Karatay, Tarsus and Safranbolu, there are strong document-based traces in headings such as social inclusion, gender equality, climate, waste management, green space, cultural heritage, participation and local partnerships. This shows that SDG localisation is not specific to the metropolitan scale alone; it can also develop strongly in district municipalities that have institutional document production, thematic policy development and monitoring capacity.

One of the most important institutional lessons revealed by the report is that municipalities' contributions to the SDGs are most often affected not by a lack of activity but by differences in reporting these activities in SDG language, with an indicator logic, budget connection and at the outcome/impact level. In other words, many municipalities carry out SDG-related services; but the degree to which they present these services in a holistic, traceable and comparable structure across the strategic plan, performance programme, activity report and complementary policy documents varies. For this reason, the report reveals that the next stage of SDG localisation in municipalities is not merely awareness, but the capacity for standard indicator sets, data production, monitoring and evaluation, budget connection and accountability.

The report also shows that complementary policy documents serve as a critical lever in SDG localisation. Documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, green city action plan, energy management system, local equality action plan, zero waste plan and similar carry municipalities' SDG connection beyond mandatory planning documents, producing a stronger institutional foundation in terms of monitoring, reporting and policy continuity. The presence of such documents shows that municipalities not only engage with the SDGs but also support the relevant goals with more systematic and measurable policy tools.

At the same time, the report also clearly reveals certain limitations. Because the review was conducted through publicly available institutional documents, some practices of municipalities that are not reflected in documents may have limited visibility in the analysis. There are also differences among municipalities in document-preparation quality, performance-indicator standards, budget-SDG matching, outcome/impact measurement and direct SDG coding. For this reason, the scores produced in the report do not show municipalities' absolute service achievement, but the extent to which the SDGs have become visible, measurable, traceable and reportable within municipal institutional document architecture.

In general, TBB's SDG-VSR study reveals that municipalities in Türkiye engage significantly with the sustainable development agenda, but that the level of institutionalisation of this engagement varies from one municipality to another. In high-performing municipalities, the SDG relationship becomes visible within a multi-layered document chain extending from strategic plans to performance programmes, and from activity reports to complementary policy documents. In municipalities open to development, what most often comes to the fore is not the existence of activities but the need to support these activities with clear SDG coding, performance indicators, budget connection, outcome/impact analysis and monitoring reporting.

In this respect, the report is not merely a technical analysis document evaluating the current situation; it is an important starting point for local governments in Türkiye to achieve a more standard, comparable, evidence-based and institutionalised SDG reporting structure. As Türkiye's first VSR, TBB's study makes the contributions of municipalities in the field of sustainable development more visible at the national and international level; at the same time it offers a comprehensive reference framework for future work that will strengthen local governments' capacity for strategic planning, performance management, data production, monitoring and evaluation, and accountability.

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CHAPTER 3

Abbreviations and Key Concepts

Terms and Conceptual Framework

This section presents the principal abbreviations used in the report and the concepts that come to the fore within the scope of the Sustainable Development Goals Voluntary Subnational Review. Throughout the report, in Turkish usage the expression "Sürdürülebilir Kalkınma Amaçları" was taken as the basis, with the abbreviation "SKA" preferred after first use. The expression "SDG", used in the international literature and in the existing main report body, is used in the sense of its English equivalent, "Sustainable Development Goals".

Abbreviation	Expansion
TBB	Union of Municipalities of Türkiye
SKA	Sustainable Development Goals (Turkish: Sürdürülebilir Kalkınma Amaçları)
SDG	Sustainable Development Goals
SDG-VSR	Sustainable Development Goals Voluntary Subnational Review
VSR	Voluntary Subnational Review
VLR	Voluntary Local Review
VNR	Voluntary National Review
HLPF	High-Level Political Forum
UN	United Nations
UN-Habitat	United Nations Human Settlements Programme
UNFCCC	United Nations Framework Convention on Climate Change
COP	Conference of the Parties
MDG	Millennium Development Goals
MBB	Union of Marmara Municipalities
UCLG	United Cities and Local Governments
SECAP	Sustainable Energy and Climate Action Plan
IGES	Institute for Global Environmental Strategies
İBB	Istanbul Metropolitan Municipality
ABB	Ankara Metropolitan Municipality
TÜİK	Turkish Statistical Institute
ADNKS	Address-Based Population Registration System

Concept	Explanation
Sustainable Development	A development approach that meets today's needs without weakening the capacity of future generations to meet their own needs, addressing economic development, social inclusion and environmental protection together.
Sustainable Development Goals	The 17 global goals included within the 2030 Agenda adopted in 2015. This report examines the extent to which municipalities have institutionalised these goals at the local level.
Localisation of the SDGs	The process of associating the global SDG framework with municipalities' duties, powers, service areas, strategic plans, performance programmes, budgets, activity reports and monitoring documents.
Voluntary Subnational Review	A report prepared by local government associations or subnational organisations that holistically evaluates local governments' contributions to the SDGs, their capacity, strong areas and development needs.
Voluntary Local Review	A report prepared by a municipality or local government that evaluates that local government's SDG practices, strategic targets, activities and indicators.
Voluntary National Review	A report prepared by national governments that evaluates a country's SDG progress at the level of national policy, strategy, implementation and indicators.
Institutional Document Set	Within the scope of this report, the body of documents consisting of municipalities' strategic plans, performance programmes, activity reports, budget/resource-requirement tables and, where available, complementary policy documents.
Strategic Plan	The basic institutional planning document setting out the municipality's medium-term objectives, targets, indicators and priorities.
Performance Programme	The programme document in which the objectives and targets in the strategic plan are translated into annual activities, performance indicators, target values and resource needs.
Activity Report	The reporting document containing the activities carried out by the municipality during the relevant year, performance realisations, outputs, service results and accountability information.
Budget / Resource-Requirement Tables	Tables showing whether SDG-linked activities are reflected not only as targets or activities but also at the level of resource allocation and costing.
Complementary Policy Documents	Thematic documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, zero waste plan, local equality action plan, social policy document, city health profile, green city action plan and similar.
Planning Trace	Expresses whether an SDG is visible in the strategic plan at the level of objective, target, strategy, indicator or definition of a local problem.
Programming / Budgeting Trace	Expresses whether an SDG finds a place in performance programmes at the level of activity, project, performance indicator, target value or resource need.
Implementation and Reporting Trace	Expresses whether practices carried out in an SDG area appear in activity reports with output, beneficiary, realisation, outcome or accountability information.
Complementary Policy / Monitoring Trace	Expresses whether an SDG is supported by VLR, SECAP, climate action plan, local equality action plan, zero waste plan or similar complementary policy and monitoring documents.

Concept	Explanation
Document-Based Analysis	An analytical approach that evaluates municipalities' SDG contribution not on the basis of direct declarations or individual project narratives, but on evidence found in official institutional documents.
Evidence-Based Assessment	The grounding of a finding, interpretation or score on explicit, indirect or limited evidence found in the municipality's official document set.
Direct Evidence	The situation in which an SDG is explicitly associated with a strategic target, performance indicator, activity, budget, outcome or policy document.
Indirect Evidence	The situation in which there is no direct reference to the SDG, but the municipality's activity or service area can be meaningfully associated with the relevant SDG.
Limited Evidence	The situation in which there is general, fragmented or weak engagement with the relevant SDG, but insufficient continuity or measurability within the document chain.
100-Point Scoring System	The scoring system used to assess municipalities' overall level of SDG localisation and internalisation, consisting of the strategic plan, performance programme/budget, activity report, coverage-balance-local adaptation, and complementary documents.
0/1/2 Coding System	The system used in assessing the sub-criteria. A score of 2 expresses strong and direct evidence; 1 partial or indirect evidence; 0 the absence of sufficient evidence.
SDG Matrix	The analysis table showing, for each municipality, the extent to which the 17 SDGs are visible within the strategic plan, performance programme, activity reports and VLR/policy documents.
Matrix Weights	Expresses the weights given to document types in the SDG matrix. In the main report methodology, the strategic plan and performance programme were assessed with a weight of 1.25; activity reports 1.50; VLR/policy documents 1.25.
Localisation Level	The assessment level showing the extent to which an SDG is included in the municipality's document set in a strong, direct, measurable, applicable and reportable manner.
Institutional Internalisation	The inclusion of the SDGs not only in discourse but in strategic targets, activities, indicators, the budget, reporting and monitoring mechanisms.
Comparative Analysis	The joint evaluation of municipalities through the same method, the same criteria, the same scoring logic and the same matrix approach.
Expanded Pilot Pool of 17 Municipalities	The analysis cluster consisting of the 14 pilot municipalities initially identified and 3 complementary municipalities included as a precaution to preserve the representativeness, schedule and analytical integrity of the reporting process.
Multi-Level Governance	Expresses the addressing of sustainable development and climate goals not only by central governments, but in cooperation among national, regional and local governments and civil society, academia, the private sector and citizens.
Local Agenda 21	The approach, following the 1992 Rio process, that envisages local governments developing sustainable development action plans and establishing participatory local governance mechanisms.
New Urban Agenda	The agenda adopted with the 2016 Habitat III process, offering a global framework for sustainable urbanisation, inclusive cities, resilience and local governance.
Paris Agreement	The global climate framework covering the areas of mitigation, adaptation, finance, transparency and capacity development in combating climate change.

Concept	Explanation
Millennium Development Goals	The global development goals framework implemented in the 2000–2015 period and the precursor to the SDGs.

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CHAPTER 4

Conceptual and Historical Background

From Sustainable Development to Türkiye's First VSR Process

1. The Emergence of the Concept of Sustainability

The concept of sustainability arose from the need to establish a long-term and balanced relationship among economic development, environmental protection and social welfare. At the heart of the concept lies the understanding that, while today's needs are being met, natural resources, ecosystems, social structures and economic production capacity should not be consumed to the detriment of future generations' life opportunities. In this respect, sustainability is not a narrow concept belonging only to the field of environmental protection; it is a multidimensional approach that addresses together the quality of development, the manner of resource use, production and consumption models, social justice, institutional capacity and intergenerational responsibility. The United Nations also addresses sustainability, within the framework of the 1987 Brundtland Commission definition, as an approach that meets today's needs without compromising the capacity of future generations to meet their own needs (Brundtland Commission and Report, 2016).

The accelerating industrialisation, urbanisation, population growth, energy consumption and pressure on natural resources in the second half of the 20th century were decisive in the emergence of sustainability thinking. After the Second World War, development policies were for a long time evaluated through economic growth, industrial production, infrastructure investment and income growth. However, from the 1960s onwards, problems such as air and water pollution, deforestation, loss of biodiversity, unplanned urbanisation and the rapid consumption of natural resources revealed that development could not be measured solely by quantitative growth indicators. In this period, the environmental issue began, for the first time, to be discussed together with the sustainability of economic development models.

The "Limits to Growth" report published in 1972 by the Club of Rome constituted an important threshold in making this debate visible at the global scale. The study, prepared by Meadows, Meadows, Randers and Behrens, addressed the mutual relationship among population growth, industrialisation, agricultural production, natural resource use and environmental pollution with a system dynamics approach; it emphasised that the assumption of unlimited economic growth is incompatible with the limited resources of the planet (Meadows, Dennis L. Meadows, Jorgen Randers, & William W. Behrens III, 1972). The report's principal contribution is that it presented environmental problems not as isolated pollution events but as a structural issue linked to production–consumption models and the growth paradigm. For this reason, "Limits to Growth" is regarded as one of the early theoretical and political foundations of sustainability thinking (Meadows, Dennis L. Meadows, Jorgen Randers, & William W. Behrens III, 1972).

The United Nations Conference on the Human Environment, held the same year, made the environment, for the first time, a major intergovernmental policy agenda at the global scale. The 1972 Stockholm Conference revealed that the environment should be addressed not as a technical field independent of development, but together with human welfare, economic development and international cooperation. The United Nations defines the Stockholm Conference as the first world conference to make the environment a fundamental issue at the global scale (Conferences | Environment and sustainable development, 1972). One of the most important results of the Stockholm Conference is that it carried environmental problems onto the global governance agenda and created an international basis for the institutionalisation of environmental policy. This conference was one of the starting points of the sustainable development line extending later to processes such as Rio, Johannesburg, Rio+20 and the 2030 Agenda.

Throughout the 1970s, sustainability debates developed mostly around environmental protection, pollution control and natural resource management. However, by the 1980s, it began to be more strongly accepted that environmental problems were directly related to poverty, income inequality, the right to development, food security, energy use and the global economic order. In this period, the basic question became how a balance could be established between protecting the environment and sustaining development. Thus the relationship between environment and development began to be addressed not as two conflicting fields, but as an integrated policy issue that must be managed together.

This integrated approach was strengthened institutionally and conceptually by the "Our Common Future" report published in 1987 by the World Commission on Environment and Development. This study, also known as the Brundtland Report, defined sustainable development as development that meets today's needs without endangering the ability of future generations to meet their own needs (DEVELOPMENT AND INTERNATIONAL ECONOMIC CO-OPERATION: ENVIRONMENT, 1987). This definition revealed that sustainable development is not limited to environmental policy; it includes together the dimensions of economic growth, social justice, the fight against poverty, participation, institutional capacity and intergenerational responsibility. United Nations sources also state that the definition of sustainability became institutionalised within the Brundtland Commission framework (Brundtland Commission and Report, 2016).

After the Brundtland Report, sustainable development became one of the central concepts of the international development agenda. In this period the three basic dimensions of sustainable development gradually became distinct: economic sustainability, environmental sustainability and social sustainability. Economic sustainability expresses sustaining growth on the basis of resource efficiency and long-term productivity; environmental sustainability the protection of the carrying capacity of natural resources and ecosystems; and social sustainability the development of inclusive policies in areas such as poverty, inequality, social exclusion and quality of life. These three dimensions also formed the basis of the Sustainable Development Goals architecture in later years.

This historical process shows that the concept of sustainability emerged not merely as an environmental sensitivity or resource-protection approach, but as a comprehensive paradigm shift redefining the direction, method and form of measurement of development. Therefore sustainability, as in today's SDG agenda, is a holistic development approach that focuses not only on the question of "how much growth has been achieved", but on whom this growth covers, with which resources it is achieved, what environmental costs it incurs, which social groups it empowers, and what kind of foundation for life it leaves to future generations.

2. The Rio Process, Local Agenda 21 and the Role of Local Governments

The United Nations Conference on Environment and Development, held in Rio de Janeiro in 1992, is one of the most important turning points in the global institutionalisation of the sustainable development agenda. While the Stockholm Conference had carried the environmental issue onto the international policy agenda, the Rio Summit transformed the relationship between environment and development into a holistic action framework. With the Rio process, sustainable development ceased to be merely a conceptual principle and became a multi-actor policy agenda to be implemented by states, international organisations, local governments, civil society, the private sector and citizens.

Among the basic documents adopted as a result of the Rio Summit were the Rio Declaration, Agenda 21, the Convention on Biological Diversity, the United Nations Framework Convention on Climate Change and the forest principles. These documents revealed that sustainable development should be addressed not only along the axis of environmental protection but also in areas such as the joint inclusion of environmental and development dimensions in decision-making processes, resource management, biodiversity, climate change, participation, access to information and institutional capacity. One of Rio's most important contributions is that it defined sustainable development as an area of shared responsibility among levels of governance.

Within this framework, Agenda 21 is a comprehensive action plan for implementing sustainable development. Agenda 21 offered a broad set of policies under headings such as social and economic dimensions, the conservation and management of natural resources, strengthening the role of major groups and means of implementation. This approach showed that development policies could be realised not only through macro targets set by central governments, but through the implementation capacity of different actors and levels of governance. Chapter 28 of Agenda 21, on local governments, is of particular importance in this regard (United Nations Conference on Environment & Development, 1992).

Chapter 28 of Agenda 21 clearly defined the role of local governments in sustainable development. This chapter emphasised that local governments are the institutions that construct, operate and maintain economic, social and environmental infrastructure; that they conduct planning processes at the local level; and that, as the level of governance closest to the people, they play a decisive role in implementing national and international environmental policies. It also envisaged that each local government would develop its own "Local Agenda 21" process by establishing dialogue with citizens, local organisations and the private sector (United Nations Conference on Environment & Development, 1992). This approach positioned local governments as not merely the implementers of the sustainable development agenda, but also the founding actors of participatory planning and local partnership processes.

Local Agenda 21 processes contributed in the 1990s, in many countries of the world, to the development of local sustainability action plans, city councils, stakeholder meetings, environmental action programmes and participatory local governance mechanisms. The basic aim in these processes is to translate global sustainable development principles into concrete targets, programmes and practices at the local level. The Local Agenda 21 approach showed that municipalities are not merely technical institutions providing infrastructure and services; they are also strategic actors in the fields of local development, environmental management, social inclusion and democratic participation.

This period can be regarded as the institutional precursor of today's SDG localisation approach. For Local Agenda 21 strengthened the idea of adapting a global agenda to the local level, prioritising it together with local stakeholders, reflecting it in municipal plans and practices, and monitoring it in a participatory manner. The process expressed today as the localisation of the SDGs rests on a similar logic: the translation of global goals into local service areas, local needs, municipal plans, budgets and performance indicators.

After Rio, throughout the 1990s, the headings of sustainable urbanisation, participatory local governance and environmental management were strengthened. With the 1996 Habitat II Conference, urbanisation and settlement policies were more closely associated with the global sustainability agenda. The 2002 Johannesburg World Summit on Sustainable Development evaluated post-Rio implementation capacity and the shortcomings in realising sustainable development. The 2012 Rio+20 Conference was a critical stage for renewing the sustainable development agenda and preparing the post-2015 development framework. The "The Future We Want" document adopted at the end of Rio+20 reaffirmed that the economic, social and environmental dimensions should be addressed in an integrated manner and laid the groundwork for the process of developing the SDGs (The Future We Want, 2012).

These developments gradually strengthened local governments' position in the global sustainable development agenda. While in the 1992 Rio process local governments came to the fore primarily as participatory local planning actors in the context of Local Agenda 21, after 2015 they acquired a more technical and measurable role through the localisation of the SDGs, climate action, resilient cities, local data production and voluntary local/subnational reporting processes. For this reason, the Rio process should be evaluated as one of the historical starting points of local governments' place in today's SDG reporting ecosystem.

3. From the Millennium Development Goals to the Sustainable Development Goals

The Millennium Development Goals, adopted in 2000, are an important turning point in terms of monitoring the global development agenda through measurable targets and indicators. This framework, which took shape after the United Nations Millennium Declaration, brought together international development efforts around eight basic goals to be achieved by 2015. Reducing extreme poverty and hunger, universal primary education, gender equality, reducing child mortality, improving maternal health, combating HIV/AIDS, malaria and other diseases, environmental sustainability and a global partnership for development constituted the principal headings of these goals. The United Nations' 2015 Millennium Development Goals Report also states that these eight goals were the main backbone of the global development framework for 15 years (Nations, 2015).

The Millennium Development Goals contributed to strengthening the results-oriented approach in development policy. Thanks to this framework, countries' progress around specific targets was monitored; globally comparable data were produced in areas such as poverty, education, health and gender equality. The MDG process showed that the international community could mobilise around common goals and that the target-indicator architecture could be a powerful tool in monitoring development policy. However, this framework also carried certain limitations.

One of the most important limitations of the Millennium Development Goals is that they focused predominantly on developing countries and basic human development indicators. In this framework, areas such as urbanisation, local governance, climate change, the multidimensional nature of inequalities, sustainable production and consumption, institutional capacity and local data systems had more limited visibility compared with today's SDG scope. Moreover, in the MDG process the role of local governments was not strongly defined as an explicit and systematic heading. For this reason, the Millennium Development Goals made the development agenda measurable; but they did not integrate the environmental, economic, social and governance dimensions of sustainable development with today's scope.

After the 2012 Rio+20 Conference, the need to give the post-2015 development agenda a more universal, integrated, inclusive and multi-actor structure was strengthened. "The Future We Want", the Rio+20 outcome document, addressed the eradication of poverty as the most fundamental condition of sustainable development; it emphasised that the economic, social and environmental dimensions should be evaluated in an integrated manner (The Future We Want, 2012). This process, drawing on the experience of the Millennium Development Goals, laid the groundwork for preparing the more comprehensive Sustainable Development Goals.

The year 2015 was a critical year for the global sustainable development architecture. In the same year, three important international processes complemented one another: in July 2015 the Addis Ababa Action Agenda was adopted, strengthening the development financing framework; in September 2015 the 2030 Agenda for Sustainable Development was adopted; and in December 2015 a new global framework for combating climate change was established with the Paris Agreement (Financing for Development, 2025); (Sustainable Development, 2015); (United Nations Framework Convention on Climate Change (UNFCCC), 2015). These three processes showed that the goals, financing and climate action dimensions of sustainable development should be addressed together. The Addis Ababa Action Agenda offered a global framework on financing and means of implementation for realising the post-2015 development agenda.

"Transforming Our World: The 2030 Agenda for Sustainable Development", adopted by the United Nations General Assembly on 25 September 2015, set out a more comprehensive and universal development framework with 17 Sustainable Development Goals and 169 targets. Unlike the Millennium Development Goals, the 2030 Agenda has a universal character addressing not only certain country groups, but all countries and all levels of governance. United Nations documents emphasise that the 17 SDGs and 169 targets are integrated and indivisible (Sustainable Development, 2015).

Another aspect that differentiates the SDGs from the Millennium Development Goals is that they address the economic, social, environmental and institutional dimensions of development together. The SDGs cover not only classic development headings such as poverty, education and health, but a broader policy area including climate action, sustainable cities, responsible production and consumption, reducing inequalities, peace and strong institutions, clean energy, industry and infrastructure, marine and terrestrial ecosystems, and partnerships. This breadth of scope has also increased the importance of local governments within the SDG agenda. For a large part of the SDGs is directly related to service, planning and implementation capacity at the local level.

This transformation shows that the global development agenda has evolved from an approach centred on "aid and basic human development" to one centred on "transformation, resilience, sustainability and multi-level governance". The SDGs offer a common framework that each country can adapt to its own national and local conditions; but the success of this framework depends on the extent to which the goals are embedded in national policy documents, local strategic plans, budgets, indicators and reporting systems. For this reason, the 2030 Agenda is not merely a global list of goals; it is at the same time a transformation agenda that strengthens governance capacity, data production, monitoring systems and accountability.

4. Local Governments and the Localisation of the SDGs

The localisation of the SDGs is the process of adapting global goals to local-level needs, institutional capacities, service areas and spatial priorities. This process does not mean that the SDGs merely appear as a general reference in municipal documents. Localisation requires the goals to be reflected in municipalities' strategic plans, performance programmes, budgets, activity reports, indicators, service design, data production systems and stakeholder participation mechanisms. For this reason, SDG localisation is, for municipalities, both a policy alignment process and a technical process that strengthens institutional management capacity.

The role of local governments in the SDG agenda derives primarily from the direct nature of their service areas. Municipalities operate across a very broad field, such as social assistance, food support, drinking water and sanitation, waste management, transport, zoning, green space, cultural heritage, disaster preparedness, climate adaptation, energy efficiency, services for women and disadvantaged groups, local economic development, vocational training, participatory governance and institutional transparency. Each of these service areas can be directly associated with one or more SDGs. Therefore municipalities are among the main institutional actors determining the field implementation capacity of the SDGs.

The fact that SDG 11, under the heading "Sustainable Cities and Communities", directly places cities and settlements at the centre has clearly made visible local governments' position within the 2030 Agenda. However, the role of municipalities in the SDG agenda is not limited to SDG 11. Municipalities have direct or indirect areas of contribution in terms of SDG 1 combating poverty, SDG 2 food security and local agriculture, SDG 3 health and quality of life, SDG 4 lifelong learning, SDG 5 gender equality, SDG 6 water and sanitation, SDG 7 clean energy, SDG 10 reducing inequalities, SDG 12 responsible consumption and waste management, SDG 13 climate action, SDG 15 ecosystem and green space management, SDG 16 transparent and accountable institutions, and SDG 17 partnerships.

The localisation process also requires the adaptation of the SDGs to local realities. Each municipality's population size, geographical location, economic structure, social needs, environmental risks, institutional capacity and service priorities are different. For this reason, the localisation of the SDGs does not mean that all municipalities address the same goals at the same intensity. For example, while in coastal municipalities SDG 14 life below water may be a more visible local priority, in industry-intensive regions SDG 9, SDG 12 and SDG 13; in cities receiving rapid migration SDG 10 and SDG 11; and in districts with a strong rural character SDG 2 and SDG 15 may become more prominent. For this reason, localisation is the process of translating global goals into local problems and local service areas.

Strategic plans are a critical starting point for embedding the SDGs in the municipal management cycle. The strategic plan is the basic policy document in which the municipality sets out its medium-term objectives, targets, performance indicators and priority areas. However, SDG localisation is not completed merely by referring to the goals in the strategic plan. The targets in the strategic plan must be carried over into annual performance programmes, the resource needs for these targets determined, activities budgeted, realisations explained at year-end with activity reports, and indicators monitored. Where this chain is not established, even if the SDGs are visible within a document, they cannot be considered fully embedded in the institutional management cycle.

For this reason, the technical dimension of SDG localisation is the establishment of the planning-programming-budgeting-implementation-reporting chain. For municipalities to perform strongly with respect to the SDGs, the relevant goals must be matched with strategic targets, measured with performance indicators, made concrete through activities and projects, associated with budget or resource-requirement tables, and monitored with outcome/output information in activity reports. This structure also strengthens accountability and comparability.

Another important function of local governments in SDG localisation is data production. At the national level, SDG indicators are often monitored through macro statistics. However, the real impact of many targets emerges at the level of the neighbourhood, district, city and service area. Data such as the number of households receiving social assistance, the number of people benefiting from services for women, the amount of waste recycled, the amount of green space, energy efficiency applications, public transport access, disaster preparedness capacity, accessibility for people with disabilities, citizen applications and participatory mechanisms are produced at the municipal level. For this reason, the localisation of the SDGs also means the development of local data capacity.

The methodological approach of this report also rests on this framework. In the report, the level at which municipalities localise the SDGs was evaluated not merely through general references to the goals, but through the visibility of each SDG within the municipality's institutional document set, service areas, performance indicators, activity results, budget/resource-requirement tables and, where available, complementary policy documents. This approach takes SDG localisation out of being an abstract level of awareness and addresses it as an area of institutional capacity that can be monitored within the municipal management cycle. In TBB's SDG-VSR study, too, strategic plans, performance programmes, activity reports, budget/resource-requirement tables and complementary documents such as VLR, SECAP, climate action plan, zero waste plan, local equality action plan and similar were evaluated together.

5. The Climate Process, the COP Agenda and Multi-Level Governance

The sustainable development agenda and the climate change agenda have, particularly since the 1990s, become two basic global policy areas complementing each other. The United Nations Framework Convention on Climate Change, adopted at the 1992 Rio Summit, formed the basis of the intergovernmental process in combating climate change. The Conference of the Parties meetings held within the scope of this convention, that is, the COP processes, became the main negotiation platform of global climate governance. In the COP processes, headings such as emission reduction, adaptation to climate change, finance, technology transfer, capacity development and transparency mechanisms are addressed.

The Kyoto Protocol, adopted in 1997, was an important stage in that it introduced greenhouse gas emission-reduction obligations for industrialised countries. Nevertheless, the Kyoto system remained limited in terms of the differentiation of obligations among countries and the scope of implementation. In the 2000s, the increasing visibility of the effects of climate change — heatwaves, drought, floods, sea-level rise, forest fires and the increase in disaster risks — made it necessary to address the climate agenda not only as environmental policy but as an issue of development, infrastructure, urbanisation, social justice and economic resilience.

The Paris Agreement, adopted at COP21 held in Paris in 2015, established the new global framework in combating climate change. The agreement was adopted on 12 December 2015 and entered into force on 4 November 2016. The basic aim of the Paris Agreement is to keep the increase in global average temperature well below 2°C compared with pre-industrial levels and to pursue efforts to limit it to 1.5°C. This framework addresses together headings such as mitigation, adaptation, finance, capacity development and transparency in combating climate change (United Nations Framework Convention on Climate Change (UNFCCC), 2015).

The importance of the Paris Agreement for the sustainable development agenda is that it places climate action at the centre of development policy. Climate change is now evaluated not as a problem limited to environmental management, but as a holistic risk area related to energy policy, transport, food security, water management, disaster resilience, urban planning, social inequalities and economic development. For this reason, SDG 13 Climate Action is, within the 2030 Agenda, both an independent goal and a horizontal policy area affecting the success of many other goals.

The importance of the climate process for local governments becomes particularly evident in the context of urbanisation. A significant proportion of the global population lives in cities; energy consumption, transport, building stock, waste production, infrastructure systems and land use are concentrated in cities. At the same time, the effects of climate change are also most often felt at the local level. Extreme precipitation, floods, drought, heatwaves, coastal erosion, water stress, disaster risk and public health problems touch municipalities' direct areas of intervention. For this reason, local governments are critical actors in both the mitigation and adaptation dimensions of climate action.

This situation has strengthened the multi-level governance approach. Multi-level governance expresses the realisation of climate and sustainable development goals not only by central governments but in cooperation among national, regional and local governments and the private sector, civil society, academia and citizens. In the post-Paris period, cities and local governments have become more visible as actors that support the implementation of nationally determined contributions, develop local climate action plans, scale up energy efficiency and renewable energy applications, strengthen urban resilience and produce local data.

The New Urban Agenda, adopted in Quito in 2016, strengthened the relationship of sustainable urbanisation with the 2030 Agenda and climate action. The New Urban Agenda, adopted at the Habitat III Conference, emphasised that the ways in which cities are planned, built, financed, managed and monitored are decisive for sustainable development. UN-Habitat sources state that the New Urban Agenda was adopted in Quito on 20 October 2016 and endorsed by the United Nations General Assembly on 23 December 2016 (New Urban Agenda, 2017).

The New Urban Agenda strengthened the role of local governments in the fields of urban planning, housing, public space, transport, infrastructure, environmental management, climate resilience, social inclusion and local governance. This agenda is directly linked to SDG 11, but is also related to many goals such as SDG 6, SDG 7, SDG 10, SDG 12, SDG 13, SDG 15, SDG 16 and SDG 17. For this reason, urbanisation is not merely a sectoral heading of sustainable development, but one of the basic implementation areas in which different goals are realised together.

The climate action plans, SECAP documents, greenhouse gas inventories, energy management systems, green city action plans, zero waste plans, resilience strategies and local equality action plans prepared by local governments gain importance in this context. These documents make municipalities' contributions to the SDGs visible not only at the strategic plan level but also at the level of thematic and technical policy documents. Particularly with respect to SDG 7, SDG 11, SDG 12, SDG 13 and SDG 15, such documents constitute strong evidence.

For this reason, the climate process, the COP agenda and the multi-level governance approach are directly important for SDG-VSR reporting. The documents municipalities produce in the fields of climate, energy, environment, waste, resilience and green space also constitute the institutional traces of SDG localisation. The inclusion of complementary policy documents in the assessment in this report rests on the understanding that the climate and sustainable development agendas should now be addressed at the local level not separately but in an integrated manner.

6. Types of SDG Reporting: VNR, VLR and VSR

The 2030 Agenda encourages countries and local governments to monitor SDG progress regularly, transparently and on an evidence-based basis. In this scope, three basic types of reporting come to the fore: the Voluntary National Review, the Voluntary Local Review and the Voluntary Subnational Review.

While VNR reports set out countries' SDG practices and progress at the national level, VLR reports enable municipalities to make their own local practices visible within the SDG framework. The United Nations addresses the VNR process as a voluntary follow-up and review mechanism that enables countries to share their experiences, achievements, difficulties and learning processes regarding SDG implementation (Voluntary National Reviews, 2025).

VLR reports, in turn, enable local and regional governments to monitor and make visible their SDG practices at their own scale. UN-Habitat evaluates VLRs as powerful tools that accelerate the localisation of the SDGs (Voluntary Local Reviews, 2024).

VSR reports, going beyond individual municipal examples, evaluate more holistically the general situation of the local government system, the capacity differences among different types of municipality, and the total contribution of local governments to the SDGs. UCLG sources define VSRs as tools that enable local and regional government associations to report progress, difficulties, opportunities and needs regarding the SDGs at the subnational level in a particular country (Voluntary Subnational Reviews, 2026). In this respect, VNR, VLR and VSR reports are not mutually exclusive but mutually complementary tools.

While national reports set out the policy framework at the country level, local and subnational reports make visible the field counterpart of these policies, the implementation capacity of municipalities and the level of institutionalisation at the local level.

Report Type	Preparing Actor	Scale	Basic Function
VNR – Voluntary National Review	National government	Country level	To evaluate SDG progress through national policy, strategy, targets and indicators
VLR – Voluntary Local Review	Municipality / local government	City or municipality level	To set out the relationship of local services, strategic plans, indicators and practices with the SDGs
VSR – Voluntary Subnational Review	Local government association / regional or national local government organisation	Subnational / local government system	To evaluate comparatively the joint contribution, institutional capacity, strong areas and development needs of local governments

7. SDG Reporting in Türkiye: From the VNR to the VLR and VSR Process

SDG reporting in Türkiye began primarily with the Voluntary National Reviews prepared at the national level; it was then carried to the local level with the Voluntary Local Reviews prepared by municipalities; and with this study prepared by TBB it has reached a new and holistic stage at the subnational level.

Türkiye submitted its first Voluntary National Review within the scope of the 2030 Agenda in 2016, and its second Voluntary National Review in 2019, to the United Nations High-Level Political Forum. While the 2016 report set out Türkiye's first national framework for the SDG alignment process, the 2019 report evaluated more comprehensively the relationship of the SDGs with national policy documents, development plans and institutional implementation areas (Turkey's Sustainable Development Goals 2nd VNR, 2019).

TBB assumed an important role in compiling local governments' contributions in Türkiye's 2019 VNR process. In this process, contact was established with a total of 37 different municipalities by official letter and e-mail, 102 people were interviewed throughout the process, and a total of 100 projects from 22 municipalities were transmitted to TBB. This work constituted an important experience in associating local government practices with the SDG agenda and reflecting the local contribution in the national reporting process.

After the national reporting process, some municipalities in Türkiye prepared Voluntary Local Reviews in order to monitor and report the SDGs at the local level. The principal examples that have gained visibility on international platforms as VLRs or regional reviews in Türkiye to date are summarised chronologically below (Voluntary Local Reviews, 2024).

These examples show that SDG reporting in Türkiye has not remained only at the national level; it has also begun to develop at the level of metropolitan municipalities, district municipalities and regional local government associations. VLR reports have enabled municipalities to make visible, in the language of international reporting, their local practices, strategic plans, activities, indicators and institutional priorities regarding the SDGs. At the same time, these reports have also served as an important tool for municipalities to develop their own institutional data infrastructures, monitoring and evaluation capacities and stakeholder participation mechanisms.

Nevertheless, VLR reports are by their nature prepared at the scale of a single municipality and place each municipality's own local priorities, practices and indicators at the centre. For this reason, there is a need for a subnational reporting approach that will evaluate local governments' contributions to the SDGs in Türkiye within a broader framework, comparatively across different types of municipality and regions. This VSR study prepared by TBB corresponds precisely to this need.

Year	Municipality / Organisation	Report Type / Scale
2021	İzmir Metropolitan Municipality	Voluntary Local Review
2021	Sultanbeyli Municipality	Voluntary Local Review
2021	Karatay Municipality	Voluntary Local Review
2022	Istanbul Metropolitan Municipality	Voluntary Local Review
2022	Avclar Municipality	Voluntary Local Review
2022	Union of Marmara Municipalities / Marmara Region	Voluntary Regional Review
2023	Karatay Municipality	Voluntary Local Review
2023	Fatih Municipality	Voluntary Local Review

8. The Position and Contribution of TBB's SDG-VSR Study

This study prepared by TBB is the first Voluntary Subnational Review evaluating local governments' contributions to the Sustainable Development Goals in Türkiye at the subnational level. In this respect, the report represents a new institutional stage that complements Türkiye's VNR and VLR examples in the SDG reporting process, but differs from them in terms of scale, method and comparative analysis approach.

The VNR reports submitted by Türkiye in 2016 and 2019 set out the policy and implementation framework at the national level. The VLR reports prepared by municipalities showed how the SDGs are addressed at the local level in certain cities and districts. TBB's VSR study, in turn, builds a complementary bridge between these two levels; it analyses municipalities' SDG localisation performance in Türkiye through a comparative and document-based approach at the subnational scale, carrying it beyond individual municipal examples.

The basic difference of this report is that it is not limited to compiling municipalities' general declarations or individual good practices regarding the SDGs. The study examines the extent to which the SDGs are reflected, in each municipality, in strategic plans, performance programmes, budget and resource-requirement tables, activity reports, performance indicators and, where available, complementary policy documents. In this way, the extent to which the SDGs are visible within the municipal management cycle at the stages of planning, programming, budgeting, implementation, reporting and monitoring can be evaluated. This approach was clearly adopted in TBB's report methodology; municipalities' SDG localisation level was analysed not only through general references but through the institutional document set, service areas, indicators, activity results and complementary policy documents.

TBB's VSR study aims to represent the diversity of local government in Türkiye through 17 pilot municipalities. The study addresses metropolitan municipalities, provincial municipalities and district municipalities together; by covering municipalities from different geographical regions, it enables the SDG localisation capacity in Türkiye to be read not only through certain metropolitan examples but through municipalities of different scales and institutional structures.

In this respect, the report expresses a new stage of SDG reporting in Türkiye. In the first stage, SDG progress at the national level was set out with VNR reports; in the second stage, some municipalities made their own local contributions visible with VLR reports. This study, as the third stage, offers a VSR framework that evaluates together the general situation of the local government system, the capacity differences among municipalities, the strong areas and the headings open to development.

The fact that the report is Türkiye's first VSR gives the study strategic importance at both the national and international level. At the national level, the report makes municipalities' contributions to the SDGs more visible, measurable and evidence-based. At the local level, it offers municipalities the opportunity to see their own planning, implementation, monitoring and reporting capacities comparatively. At the international level, it has the character of a reference document that can carry the institutional accumulation, implementation capacity and development areas of local governments in Türkiye regarding the SDG agenda into the global SDG reporting ecosystem.

This report is at the same time a capacity-development tool. It sets out the SDG areas in which municipalities are strong, the goals that have limited visibility, the missing connections within the document set, the differences in monitoring-reporting capacity and the role of complementary policy documents. In this way, it produces a concrete basis for determining in which areas training, technical support, data standardisation, guidance and monitoring-evaluation work for municipalities should be concentrated in the coming period.

In general, this study shows that municipalities in Türkiye engage significantly with the SDG agenda; but that the real difference among municipalities now emerges not so much from whether they mention the SDGs, but from the extent to which they have made the SDGs measurable, traceable, budgetable and reportable. For this reason, TBB's SDG-VSR study is, in terms of the localisation of sustainable development in Türkiye, not merely a report evaluating the current situation; it is at the same time an important starting point for the transition to a more standard, comparable, evidence-based and institutionalised local SDG reporting capacity.

9. The Importance of the Reporting Approach

The basic importance of SDG reporting is not limited to making local governments' contributions visible. The reporting process also serves, for municipalities, the function of institutional learning, improving data quality, strengthening coordination among units, clarifying the link between strategic plans and annual performance programmes, and making activity reports results-oriented.

Within this framework, VLR and VSR type reports should not be evaluated merely as promotional documents presented to external stakeholders. These reports are institutional tools that contribute to municipalities improving their own management cycles. A municipality's ability to demonstrate its contribution to the SDGs depends on its ability to monitor together its strategic targets, activities, budget connections, performance indicators, outcomes and learning capacity.

TBB's SDG-VSR report produces a contribution at three levels in this respect. First, it makes municipalities' contributions to the SDGs in Türkiye more visible, comparable and evidence-based. Second, by analysing the relationship among municipalities' strategic plan, performance programme, activity report, budget connection and complementary policy documents, it reveals institutional development areas. Third, it creates a framework that can holistically represent, on national and international platforms, the experience and capacity of local governments in Türkiye regarding the SDG agenda.

For this reason, TBB's study is, besides being an evidence set evaluating the SDG localisation capacity of municipalities in Türkiye, also an important reference for local sustainable development reporting to acquire a more standard, comparable and institutionalised structure in the coming period.

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CHAPTER 5

The VSR Preparation Process at TBB

Process · Pilot Municipalities · Methodology

The preparation process of the Sustainable Development Goals Voluntary Subnational Review (SDG-VSR) conducted by the Union of Municipalities of Türkiye (TBB) is a multi-stage study that aims to make municipalities' contributions to the SDGs visible on a data-based basis, to strengthen the culture of monitoring-evaluation-reporting at the local level, and to systematise the sharing of good practices among municipalities.

The process was launched with the first working group meeting held on 18 March 2025; with the "Sustainable Development Goals Voluntary Subnational Review Process Pilot Municipality Survey" implemented in July 2025, a first data set was created on municipalities' SDG awareness, level of institutional readiness, data-production capacity and willingness to participate in the pilot process.

In identifying the pilot municipalities, mere declarations of voluntariness were not taken as the basis; institutional ownership, the existence of a unit or staff responsible for the SDGs, a monitoring-reporting mechanism, an SDG-focused strategic plan or action plan, level of knowledge, localisation awareness, regional balance, municipality-type diversity and complementary indicators were evaluated together.

Initially, a main pilot group of 14 municipalities was identified; in order not to interrupt the reporting schedule and to preserve regional/institutional representativeness, 3 further municipalities were included in the process in a complementary capacity, and the study was conducted through an expanded pilot pool of 17 municipalities. With the Technical Validation and Feedback Workshop held in Ankara on 20 May 2026, the data, analysis, scoring and municipality-based preliminary assessments in the draft VSR report were addressed together with municipal representatives; feedback on data-production processes, strategic planning approaches, indicator sets and institutional reporting capacity was recorded so as to form input for the final report preparation process.

The Sustainable Development Goals offer a multidimensional development agenda that intersects directly with local governments' service areas. Many headings, from social services to climate action, and from clean water and sanitation to sustainable cities and communities, are closely related to municipalities' strategic planning, investment, service delivery and monitoring-reporting processes.

Within this framework, the SDG-VSR study prepared by TBB aims to set out municipalities' contributions to the localisation of the SDGs not only at the narrative level, but through institutional documents, indicators, data entries and municipality-based technical assessments. The process was designed not as a central desk study, but as a participatory reporting process advancing with the direct contribution of municipalities and including technical validation and feedback cycles.

TBB's rationale for entering the SDG-VSR process is, beyond making municipalities' current situation regarding the SDGs visible, to contribute to local governments embedding the sustainable development agenda more strongly into institutional planning and performance management processes.

In this scope, the basic aims of the process can be summarised as follows:

Objective Area	Explanation
Visibility	To make visible municipalities' projects, activities and practices contributing to the SDGs in the 2023–2025 period.
Data-based assessment	To evaluate municipalities' contributions through indicators, evidence documents and institutional documents.
Institutional internalisation	To analyse the extent to which the SDGs are reflected in the strategic plan, performance programme, activity report and service-production processes.
Capacity development	To identify municipalities' development needs in the areas of data production, monitoring-reporting and SDG localisation.
Learning and dissemination	To support the sharing of good practices and comparative learning among municipalities of different scales and types.

The table below summarises the basic steps carried out in the SDG-VSR preparation process from 18 March 2025 to the technical validation and feedback workshop held on 20 May 2026, and the current situation reflected in the reporting process after the workshop.

Date / Period	Activity	Brief Explanation
18 March 2025	First Working Group Meeting	The SDG-VSR preparation process was launched under TBB coordination; municipalities' SDG capacity, difficulties encountered, indicators, measurement methodology, data sources and the need for survey-based data collection were addressed.
July 2025	Implementation of the Pilot Municipality Survey	To form a basis for identifying the pilot municipalities, the "Sustainable Development Goals Voluntary Subnational Review Process Pilot Municipality Survey" was implemented; the survey provided initial data on municipalities' level of institutional readiness, data-production capacity and voluntariness.
2 September 2025	Second Working Group Meeting	The survey results and pilot municipality requests were evaluated; it was addressed that pilot selection should not rest only on voluntariness but be supported by criteria such as regional representation, municipality type, strategic plan integration and institutional capacity.
September 2025	Requesting Academic Opinion and Contributions	Opinions and contributions were requested from working group members and especially academics, aiming to strengthen the methodology, indicator structure and capacity-development dimensions.
21 January 2026	Third Working Group Meeting	The core data set, the clarified pilot municipalities, the selected SDGs, the methodology, the score-calculation architecture and the macro-supported data-entry file were evaluated technically.
20 February 2026	Sending the Official Letter and Annexes to Pilot Municipalities	The information of the representative who would coordinate the process and the SDG-VSR Preliminary Indicator Assessment Form were requested from the pilot municipalities; the systematic collection of projects, activities, practices, data and evidence for the 2023–2025 period was launched.
April–May 2026	Strengthening the Pilot Pool as a Precaution	Taking into account the possibility that the data-entry file and forms might not be received on time from some municipalities, 3 complementary municipalities were included alongside the main pilot group of 14 municipalities; thus the expanded pilot pool reached 17 municipalities.
20 May 2026	Holding the Technical Validation and Feedback Workshop	The data, analysis, scores and municipality-based preliminary assessments in the draft VSR report were shared with municipal representatives; feedback was received on strategic planning, indicator sets, data production, common methodology, institutional reporting capacity, and correction and additional-document needs.

The VSR-SDG Technical Validation and Feedback Workshop, held in Ankara on 20 May 2026 hosted by the Union of Municipalities of Türkiye, was conducted as a technical validation and joint assessment study rather than a classic presentation-heavy meeting. Within the scope of the workshop, representatives of metropolitan, provincial and district municipalities came together; the preliminary assessment results for the municipalities within the scope of the prepared draft VSR report were shared.

During the workshop, the analyses made through municipalities' strategic plans, performance programmes, activity reports, local equality action plans, SECAP documents, Voluntary Local Reviews (VLR) and similar complementary documents were addressed. It was emphasised that, in the assessment processes, not only municipalities' current performance but also their data-production capacity, level of institutional coordination, document accessibility, local priorities and areas of duty-power were taken into account. No direct success-failure comparison was made among municipalities; the results were addressed as a technical assessment framework aimed at making institutional development areas visible.

Session	Realised Content
Joint Information Session	The purpose of the VSR report, the rationale for selecting the pilot municipalities, the data-collection process, the indicator set within the scope of 7 SDGs, the plan-programme-activity report review method, the scoring approach and the approach to including municipalities in the final report were shared.
Municipality-Based Assessment Sessions	For each municipality, the data summary, SDG-based score, strong areas, plan-programme-activity report findings and correction/additional-document needs were systematically assessed.
Joint Assessment and Conclusion	The difficulties experienced in data collection, the integration of SDG indicators into municipal systems, TBB's areas of technical support, the final report language/scope and the subsequent schedule were addressed.

WORKSHOP PROGRAMME

Time	Programme
09.45 – 10.00	Opening Speech / Dr. Şengül ALTAN ARSLAN – Deputy Secretary General (TBB)
10.00 – 10.40	Joint Information Session: General Introduction to the VSR Report / Assoc. Prof. Dr. Yahya Can DURA and Murat KODAZ
11.00 – 11.15	Information on the conduct of the workshop / Funda AKSU
11.15 – 13.30	Municipality-Based Assessment Session: technical sessions for Metropolitan/Provincial Municipalities and District Municipalities
14.00 – 16.00	Parallel Sessions continue
16.30 – 17.15	Joint Assessment Session – Questions and Answers / Prof. Dr. Savaş Zafer ŞAHİN
17.15 – 17.30	Closing Speech / Dr. Şengül ALTAN ARSLAN

The feedback obtained at the end of the workshop made visible the technical correction and improvement areas to be used in finalising the VSR report. The prominent general assessment headings are summarised below.

Assessment Area	Prominent Findings / Feedback at the Workshop
Institutional planning and SDG integration	It was assessed that the SDGs are increasingly integrated into municipalities' institutional planning processes; but that there is a need to associate them more systematically with strategic plans, performance programmes, budgets and activity reports. It was emphasised that tools such as SECAP, local equality action plan, resilience action plan and VLR/VSR should be more strongly linked to the SDG monitoring architecture.
Data production and institutional coordination	It was stated that municipalities receive intensive data requests from different institutions; that repeated data-production processes can place a burden on institutional capacity. It was noted that data production is not merely a technical activity but a transformation area encompassing internal coordination, data standardisation and institutional learning processes.
Common methodology and indicator definitions	The need for common definitions and standards came to the fore in headings such as active green space, access to public transport, service accessibility, air quality, social assistance indicators, LED lighting, hot meal services, PM2.5/PM10 data, institutional greenhouse gas emissions and climate adaptation investments.
GIS and spatial analysis capacity	It was emphasised that strengthening geographic information systems and spatial analysis capacity is important for some indicators to be assessed soundly.
Social assistance indicators	It was stated that taking as the basis not only the number of applications but the number of people who meet the assistance criteria and actually benefit from the service would produce sounder results; and that the socioeconomic and demographic structure and the budget share allocated to social assistance could also be taken into account.
Use of assessment results	It was stated that SDG assessments should not be seen by municipalities merely as scoring; they should be used as a tool that makes strong aspects and areas open to development visible and contributes to strategic planning, data management and institutional capacity-development processes.
Next steps	It was assessed that the index and indicator sets could be developed with feedback from municipalities; and that local context, geographical conditions, socioeconomic differences and municipalities' areas of duty would be taken into account more in future work.

THE PROCESS OF IDENTIFYING PILOT MUNICIPALITIES

The identification of pilot municipalities was carried out in stages with the aim of creating a manageable working group that reflects the diversity of local government in Türkiye, that can bear the data-production and reporting process, and that at the same time establishes a balance of regional and institutional representation. For this reason, the pilot list was designed not as a list of "the most successful municipalities", but as a pilot application group suited to the methodological and operational requirements of the VSR study.

The "Sustainable Development Goals Voluntary Subnational Review Process Pilot Municipality Survey", implemented in July 2025, formed the initial data set of the pilot selection process. The data set underlying the analysis consists of 274 municipal records. Of these records, 18 are metropolitan municipalities, 158 metropolitan district municipalities, 16 provincial municipalities and 82 district municipalities.

Municipality Type	Number	Share of Total
Metropolitan Municipality	18	6.6%
Metropolitan District Municipality	158	57.7%
Provincial Municipality	16	5.8%
District Municipality	82	29.9%
Total	274	100%

Geographical Region	Number	Share of Total
Marmara	50	18.2%
Aegean	50	18.2%
Black Sea	46	16.8%
Central Anatolia	36	13.1%
Mediterranean	34	12.4%
Eastern Anatolia	31	11.3%
Southeastern Anatolia	27	9.9%
Total	274	100%

In the pilot selection, the first threshold was the municipality's will to participate voluntarily in the process. However, since the VSR process is not merely a declaration exercise but requires a reporting discipline that includes data entries, evidence-document sharing, technical feedback, correction and validation cycles, voluntariness alone was not considered sufficient.

Stage	Filter	Criterion Taken as Basis	Number	Assessment Logic
1	Declaration of voluntariness	Municipalities wishing to take part as pilot municipalities in the Türkiye VSR Report process	107	The will for active participation in the process was measured.
2	Institutional ownership	The existence of a unit, desk or assigned staff responsible for the SDGs: "Yes" or "Partly"	53	The interlocutor and coordination capacity to conduct the process within the municipality were assessed.
3	Monitoring-reporting capacity	A mechanism for monitoring-evaluating SDG performance: "Yes" or "In preparation"	34	Readiness in terms of data production, evidence presentation and measurable performance tracking was examined.
4	Planning integration	An SDG-focused strategic plan or action plan for the 2024–2025 period: "Yes" or "Being prepared"	30	Whether the SDGs have entered the institutional planning cycle at the strategic target, activity and indicator level was assessed.
5	Level of knowledge and localisation awareness	SDG knowledge level and localisation knowledge	26	Candidates with a knowledge level of 3 or above, suitable in terms of localisation awareness and regional balance, were retained.
6	Complementary assessment	International networks, global commitments, VLR/reporting experience, sister-city relationships, regional and type balance	14 + 3	The main pilot group was determined as 14 municipalities; 3 complementary municipalities were included in the process due to schedule and data-supply risk.

Gradual Narrowing of the Pilot Municipality Pool

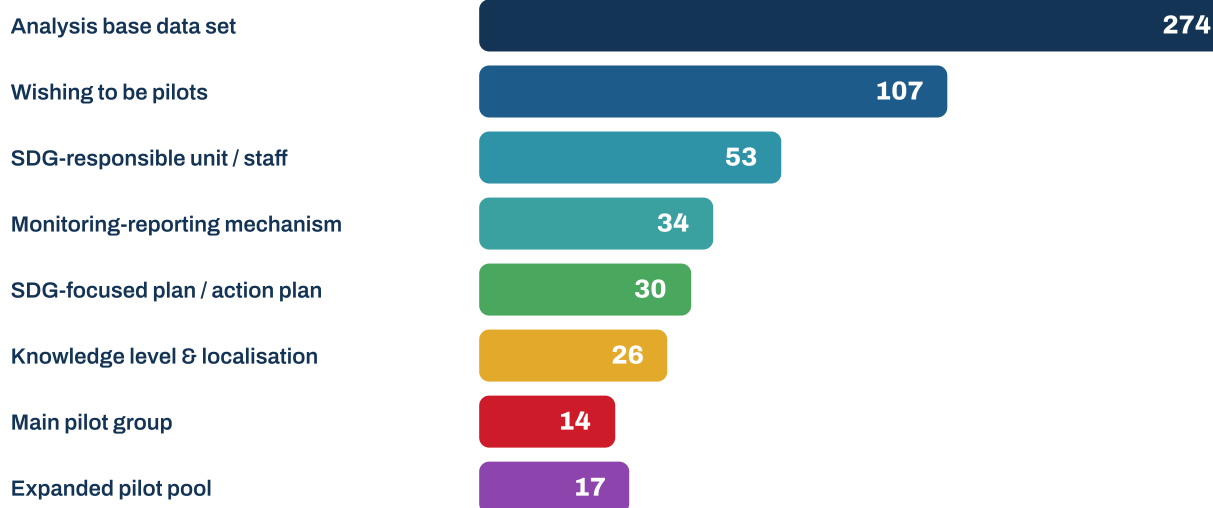


FIGURE · GRADUAL NARROWING OF THE PILOT MUNICIPALITY POOL

In making the final selection among the municipalities that passed the survey stages, a second assessment layer complementing the survey results was used. This layer aimed to ensure that the pilot study has a balanced structure not only in terms of data supply but also in terms of representativeness and learning contribution.

Complementary Criterion	Assessment Rationale
International network memberships	Membership of networks such as UCLG-MEWA, Metropolis, EUROCITIES, the World Water Council and UITP shows the municipality's engagement with the global sustainability, climate, transport, water management and local governance agendas.
Global commitments	Commitments such as the CEMR European Charter for Equality of Women and Men in Local Life and the GCoM show that the municipality establishes a relationship with international frameworks in the fields of equality, climate and sustainability.
Reporting experience	VLR or similar reporting experience is an indicator supporting the municipality's capacity for SDG-based monitoring and narrative production.
Sister-city relationships	The number and quality of sister-city relationships were addressed as a supporting indicator in terms of the municipality's international cooperation experience and external relations capacity.
Regional balance	The aim was to produce a visible picture of Türkiye from all seven geographical regions and to avoid concentration in certain regions.
Municipality type balance	The different service scales and institutional capacities of metropolitan, metropolitan district, provincial and district municipalities were taken into account.

The main pilot group of 14 municipalities initially determined was created to ensure the manageability of the VSR study. Nevertheless, taking into account the possibility that forms and data-entry files might not be supplied within the foreseen schedule from some municipalities, 3 more municipalities were included in the process in a complementary capacity, in order that the process not be interrupted and the reporting schedule preserved.

This approach did not eliminate the main pilot structure of 14 municipalities; on the contrary, it served as a precautionary expansion that ensured the continuation, as far as possible, of regional representation, diversity among municipality types and complementary indicators supporting data-reporting capacity. Thus the process was conducted through an expanded pilot pool of 17 municipalities, consisting of the main pilot group of 14 municipalities and the 3 complementary municipalities added to this group.

No.	Geographical Region	Province	Municipality	Municipality Type
1	Marmara	Istanbul	Istanbul MM	Metropolitan Municipality
2	Marmara	Bursa	Nilüfer Municipality	Metropolitan District Municipality
3	Marmara	Istanbul	Avcılar Municipality	Metropolitan District Municipality
4	Aegean	Muğla	Bodrum Municipality	Metropolitan District Municipality
5	Aegean	İzmir	Buca Municipality	Metropolitan District Municipality
6	Aegean	İzmir	Gaziemir Municipality	Metropolitan District Municipality
7	Mediterranean	Mersin	Mersin MM	Metropolitan Municipality
8	Mediterranean	Mersin	Tarsus Municipality	Metropolitan District Municipality
9	Central Anatolia	Konya	Karatay Municipality	Metropolitan District Municipality
10	Black Sea	Amasya	Amasya Municipality	Provincial Municipality
11	Black Sea	Karabük	Safranbolu Municipality	District Municipality
12	Southeastern Anatolia	Şanlıurfa	Şanlıurfa MM	Metropolitan Municipality
13	Southeastern Anatolia	Mardin	Mardin MM	Metropolitan Municipality
14	Eastern Anatolia	Malatya	Battalgazi Municipality	Metropolitan District Municipality

No.	Geographical Region	Province	Municipality	Municipality Type	Prominent Points
1	Southeastern Anatolia	Adıyaman	Kahta Municipality	District Municipality	UCLG-MEWA membership and 2 sister-city relationships; a suitable complementary candidate in terms of diversity and regional representation at the district municipality scale.
2	Central Anatolia	Niğde	Niğde Municipality	Provincial Municipality	UCLG-MEWA membership, GCoM signatory and 1 sister-city relationship; a balancing candidate with the non-metropolitan provincial municipality scale.
3	Central Anatolia	Ankara	Ankara Metropolitan Municipality	Metropolitan Municipality	UCLG-MEWA membership, GCoM signatory and 55 sister-city relationships; high institutional data-reporting capacity due to the metropolitan scale.

The expanded pilot pool of 17 municipalities was designed to cover all seven geographical regions. Metropolitan municipalities, metropolitan district municipalities, provincial municipalities and district municipalities are included together; thus different service scales and institutional capacity levels are included in the report's assessment framework.

THE TWO ANALYSIS LEVELS OF THE VSR

In the SDG-VSR report, the way municipalities are addressed is designed through two separate levels of analysis. This distinction clarifies the methodological difference between the review of publicly available institutional documents and the data-entry files supplied directly by municipalities.

Analysis Level	Method and Scope
Analysis of the Relationship between Institutional Plan-Programme Documents and the SDGs	In this section, the strategic plans, performance programmes, activity reports and, where available, complementary policy documents of the expanded pilot pool of 17 municipalities are examined through publicly available institutional sources. This analysis rests on an institutional document scan that can be conducted without the need for direct data entry by municipalities.
Indicator Analysis through the SDG-VSR Report Data-Entry File	In this section, the declarations, indicators, explanations and, where available, evidence documents of the municipalities that filled in the SDG-VSR Report Data-Entry File sent by TBB are taken as the basis. For this reason, in the second, indicator-based analysis, the municipalities that submitted the data-entry file are assessed, independently of whether they were initially on the pilot list.

Thanks to this approach, on the one hand the level at which the expanded pilot pool of 17 municipalities reflects the SDGs in institutional documents was assessed; on the other hand, a second, more detailed, indicator-based and declaration-based analysis was conducted through the data-entry files supplied directly by municipalities. The feedback received at the 20 May workshop contributed to clearly sharing the methodological difference between these two analysis levels with municipalities and to strengthening methodological consistency in the final report.

GENERAL ASSESSMENT

TBB's SDG-VSR preparation process advanced as a multi-stage preparation chain extending from the working group process that began on 18 March 2025 to the technical validation and feedback workshop held on 20 May 2026, and to the transfer of the workshop's general assessment outputs into the reporting process. In this process, the survey, working group meetings, the receipt of academic contributions, the identification of pilot municipalities, official correspondence, data-entry files, institutional document analyses and workshop feedback were designed as complementary stages.

The basic approach in pilot municipality selection is not to make municipalities compete or to create a success ranking. The aim is to create a manageable working group that reflects the diversity of local government in Türkiye, covers different geographical regions and municipality types, and can at the same time bear the data-production, validation and reporting processes.

The 20 May 2026 workshop was completed as a critical validation and learning stage of this preparation process. As a result of the workshop, municipalities' feedback on the data, analysis, score and institutional document assessments was received; the needs for missing data, correction, additional documents, indicator definition and common methodology were recorded. Thus the final VSR report ceases to be merely an assessment text prepared by TBB; it acquires the character of a data-based and institutionally validated subnational review strengthened by the direct contribution of the pilot municipalities.

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CHAPTER 6

Analysis of Institutional Plan–Programme Documents / SDGs

Selected 17 Municipalities · Document-Based Scoring

DETAILED ASSESSMENT BY SUSTAINABLE DEVELOPMENT GOALS (SDG) & ANALYSIS/SCORING METHODOLOGY

In this analysis, in the detailed assessment by SDG, the level at which municipalities localise the sustainable development goals was assessed not merely through general references to the goals, but through the visibility of each SDG within the municipality's institutional document set, service areas, performance indicators, activity results and, where available, complementary policy documents. In this context, a separate sub-analysis was carried out for each SDG; the strategic plan, performance programme, activity report, budget/activity costs and thematic policy documents were examined together but with different weights.

The basic aim in the assessment is to set out not what the municipality says about each SDG, but the extent to which it transforms that goal into a strategic target, an annual activity, a budgeted practice, a performance indicator and a reported outcome. For this reason, the analysis was conducted with a document-based and evidence-based approach.

- The 2020–2024 Strategic Plan, for the previous-period strategic orientation, objective-target structure and the initial level of SDG themes; the 2025–2029 Strategic Plan, for the current strategic orientation, SDG ownership, objective-target-indicator structure;
- The 2022, 2023 and 2024 Performance Programmes, for whether strategic targets are carried to the level of annual activity, indicator and resource need; the 2025 Performance Programme, for the first annual implementation design of the new strategic period;
- The 2022, 2023 and 2024 Activity Reports, for the realisation status of the targeted activities, output information, beneficiaries and accountability capacity;
- Budget / resource-requirement tables, for whether SDG-linked activities are costed;
- Complementary policy documents were examined in the context of the functions of VLR, SECAP, climate action plan, zero waste plan, local equality action plan, social policy document, city health profile and similar.

Through these documents, four basic institutional traces were sought for each SDG. These are: the planning trace, the programming/budgeting trace, the implementation and reporting trace, and the complementary policy/monitoring trace.

■ IN ASSESSING EACH SDG, THE FOLLOWING QUESTIONS WERE TAKEN AS THE BASIS

- Is the relevant SDG included explicitly or indirectly in the strategic plan?
- Is there a strategic objective, target, performance indicator or target value corresponding to the SDG?
- Has an annual activity, project or service serving this SDG been defined in the performance programme?
- Has the budget or resource need for these activities been shown?
- Has information on the implementation, output or beneficiaries realised in the relevant SDG area been presented in the activity reports?
- Has an outcome, impact, deviation or learning assessment been made regarding the relevant SDG?
- Is there also a VLR, action plan, thematic policy document or monitoring report supporting this SDG?
- Is the SDG connection truly compatible with the municipality's duty, power and local service area?

- Has the relevant SDG been adapted to local priorities and the city's specific problems?
- Does the evidence appear direct, indirect or limited?

For the detailed assessment of the SDGs, certain basic elements were examined in the documents expressed above. The scans in the relevant documents were carried out within the framework of the keywords and concepts / headings summarised below.

- **SDG 1 – No Poverty** — Social assistance, in-kind/cash support, social investigation, household support, inventory of those in need, low-income groups, elderly/disabled/poor households, social assistance applications, the scope of assistance and beneficiary information
- **SDG 2 – Zero Hunger** — Food aid, soup kitchen/city restaurant, nutrition support, food security, local agriculture, rural development, seedling/seed support, cooperatives, access to healthy food
- **SDG 3 – Health and Quality Life** — Preventive health, home care, patient transport, elderly/disabled health services, psychosocial support, sports activities, public health training, disaster safety, healthy living centres
- **SDG 4 – Quality Education** — Vocational training courses, lifelong learning, child/youth education, culture-art education, environment and climate education, library, study centre, science-technology activities
- **SDG 5 – Gender Equality** — Women's counselling centre, women's shelter/guest house, women's employment, women's entrepreneurship, local equality action plan, combating violence, care services, women's participation in decision-making processes
- **SDG 6 – Clean Water and Sanitation** — Drinking water, sewerage, wastewater, treatment, water quality, loss-leakage, rainwater management, hygiene, sanitation, water saving, water efficiency
- **SDG 7 – Affordable and Clean Energy** — Renewable energy, solar energy, energy efficiency, energy management in municipal buildings, clean energy investments, energy saving, emission reduction, SECAP connection
- **SDG 8 – Decent Work and Economic Growth** — Employment, vocational training, entrepreneurship, women's/youth employment, local economy, tradespeople support, tourism, cultural economy, rural production and income-generating activities
- **SDG 9 – Industry, Innovation and Infrastructure** — Infrastructure, zoning, roads, pavements, technical services, digital municipalism, e-permit, e-zoning, urban information system, smart city applications, innovative service delivery
- **SDG 10 – Reducing Inequalities** — Disadvantaged groups, people with disabilities, the elderly, children, women, poor households, accessibility, social inclusion, neighbourhood-based inequality, equal access to services
- **SDG 11 – Sustainable Cities and Communities** — Planned urbanisation, urban resilience, disaster preparedness, green space, parks, transport, zoning, cultural heritage, public space, neighbourhood services, a safe and liveable city
- **SDG 12 – Responsible Production and Consumption** — Zero waste, recycling, waste separation, waste collection, environmental education, resource efficiency, sustainable consumption, institutional structure of waste management
- **SDG 13 – Climate Action** — Climate change directorate, SECAP, climate action plan, greenhouse gas inventory, emission reduction, climate adaptation, disaster/climate risk, energy efficiency, climate awareness
- **SDG 14 – Life Below Water** — Sea, coast, lake, river, aquatic ecosystem, coastal protection, marine pollution, protection of aquatic habitats, blue economy, coast and beach management

- **SDG 15 – Life on Land** — Green space, afforestation, parks, biodiversity, habitat protection, ecological inventory, agriculture-livestock, street animals, nature-based solutions
- **SDG 16 – Peace, Justice and Strong Institutions** — Strategic plan, performance programme, activity report, transparency, accountability, participation, e-municipality, request-complaint system, internal control, public service standards
- **SDG 17 – Partnerships for the Goals** — Stakeholder participation, neighbourhood meetings, citizen surveys, inter-institutional cooperation, university/NGO cooperation, national/international networks, VLR process, project partnerships

The scoring and matrix architecture used in the analysis was developed to measure the extent to which municipalities internalise and localise the sustainable development goals. The basic starting point of the assessment is to trace the SDGs within municipalities' institutional management cycle. For this reason, the analysis looked not only at whether municipalities make discursive reference to the SDGs, but at the extent to which the SDGs are reflected in strategic plans, performance programmes, budget/investment priorities, activity reports and complementary policy documents.

The scoring system was built on a total of 100 points. The assessment consists of five main criteria:

- Level of SDG Internalisation in Strategic Plans 30 points,
- Level of SDG Localisation in the Performance Programme and Budget 20 points,
- Level of SDG Implementation and Accountability in Activity Reports 25 points,
- SDG Coverage, Balance and Adaptation to Local Priorities 15 points,
- Complementary Policy Documents and Monitoring Capacity 10 points.

The weighting for this categorical scoring rests on the assumption that SDG localisation should first be owned at the strategic planning level, then transferred to the annual programme and budget, monitored at the implementation level with activity reports, and supported by complementary policy documents.

Five sub-criteria were used under each main criterion. The sub-criteria were created to prevent the main criteria from remaining abstract and open to interpretation; to make the assessment more concrete, comparable and document-based. Thus each municipality was scored not according to a general impression but on the same standard sub-headings. The sub-criteria were coded as 0, 1 and 2 points. A score of 2 expresses that the relevant element is included in the municipality's official document set in an explicit, strong and direct manner; 1 that the relevant element is present at a partial, indirect or limited level; and 0 that there is no sufficient document-based evidence.

The first main criterion, the Level of SDG Internalisation in Strategic Plans, measures how far the SDGs have entered the municipality's medium-term strategic orientation. Under this criterion, an explicit reference to the SDGs or the ownership of sustainable development in the strategic plan, the compatibility of strategic objectives and targets with SDG themes, objective-target-SDG matching, the redefinition of local problems with an SDG perspective and the suitability of strategic indicators for SDG monitoring were assessed. These sub-criteria reveal whether the municipality uses the SDGs only as a general vision statement, or whether it has truly embedded them in the strategic planning logic.

The second main criterion, the Level of SDG Localisation in the Performance Programme and Budget, measures whether the SDG orientation seen in the strategic plan descends to the level of annual implementation and resource allocation. In this scope, the existence of SDG-linked activities in the performance programme, the relationship of performance indicators with SDG targets, the costing of SDG-linked activities, strategic plan–performance programme continuity, and the visibility of SDG themes in budget/investment priorities were examined. These sub-criteria show whether the SDGs move beyond the level of intention and become concrete at the level of annual activity, project and budget.

The third main criterion, the Level of SDG Implementation and Accountability in Activity Reports, assesses the extent to which SDG-linked targets find a counterpart in implementation and how they are reported to the public. Under this criterion, the visibility of SDG-linked practices in activity reports, the strategic target–activity realisation connection, the reporting of performance realisations, outcome and beneficiary information, and accountability and learning capacity were taken into account. These sub-criteria are aimed at measuring not only "what the municipality planned" but "what it did", "whom it reached", "what outcome it produced" and "how accountably it presented this".

The fourth main criterion, SDG Coverage, Balance and Adaptation to Local Priorities, assesses whether the municipality approaches the SDGs in a narrow, selective or superficial manner, or whether it establishes a balanced framework adapted to local needs. In this scope, the breadth of SDG coverage, the compatibility of SDG relationships with the municipality's areas of duty and power, the balance among the social–environmental–governance dimensions, adaptation to local priorities, and sensitivity to vulnerable groups and spatial inequalities were examined. These sub-criteria show whether the municipality localises the SDGs not merely to touch on numerous goals, but in a way that responds to its own city's specific problems.

The fifth main criterion, Complementary Policy Documents and Monitoring Capacity, measures whether SDG localisation goes beyond the mandatory plan and report documents. Under this criterion, the existence of a VLR or direct SDG report, climate–energy–environment–resilience documents, thematic social policy documents, a monitoring and evaluation mechanism, and partnership and multi-stakeholder governance elements were assessed. These sub-criteria reveal whether the municipality supports the SDGs with more advanced policy tools and how far it institutionalises its monitoring capacity.

The documents taken as the basis in scoring are municipalities' strategic plans, performance programmes, activity reports, budget and investment documents, and, where available, complementary policy documents such as VLR, SECAP, climate action plan, greenhouse gas inventory, energy management, green city action plan or thematic social policy documents. Thus the analysis measures not merely whether the SDGs appear in a single document, but how traceable the municipality has become within the planning–programming–budgeting–implementation–reporting chain.

In each main criterion, the raw score obtained from the sub-criteria was normalised according to the weight of the relevant main criterion. Since there are five sub-criteria under each main criterion, the maximum raw score for the relevant main criterion is 10. For example, if a municipality scored 8/10 raw points in a main criterion and the weight of that criterion is 20, the final score was calculated as $8 / 10 \times 20 = 16$. The final total score was obtained by summing the scores of the five main criteria.

The SDG matrix was created to show the relationship between each SDG and institutional documents for the municipality. In the matrix, the rows contain the 17 SDGs and the columns the Strategic Plan, Performance Programme, Activity Reports and VLR / Policy Document. Each cell was again coded as 0, 1 and 2 points. Accordingly,  shows a strong and direct relationship,  a medium or indirect relationship, and  limited visibility.

The overall level result of the matrix was also determined not by qualitative judgement but by weighted calculation. In this scope, a weight of 1.25 was given to the Strategic Plan and Performance Programme columns, 1.50 to the Activity Reports column, and 1.25 to the VLR / Policy Document column. The reason for giving a higher weight to activity reports is that these documents show not only whether SDG-linked targets are planned but the extent to which they find a counterpart in implementation. In each SDG row, the cell scores were multiplied by the relevant column weight and summed, and thus the weighted score was obtained.

The maximum weighted score that an SDG row can receive is 10.5. The overall level colour was determined according to the following thresholds: 9.0–10.5  very strong localisation, 7.0–8.9  - strong localisation, 5.0–6.9  medium-level localisation, 3.0–4.9  - limited/medium-level localisation, and 0–2.9  limited visibility.

The score produced by this method shows the municipality's overall SDG localisation and internalisation capacity; and the matrix shows the visibility of each SDG within the municipality's institutional document and management cycle. The sub-criteria are the basic building blocks ensuring the auditability of this system. In this way, it becomes traceable which document type, which management stage and which localisation level each score derives from. Thus the analysis both allows comparison among municipalities and systematically sets out in which SDGs each municipality is strong and in which SDGs it is open to development.

GENERAL RESULTS OF THE INSTITUTIONAL PLAN-PROGRAMME DOCUMENTS / SDG RELATIONSHIP ANALYSIS

This assessment, conducted through the municipalities selected as pilots, shows that the performance of municipalities in Türkiye in localising and internalising the Sustainable Development Goals has now moved beyond the level of general discourse and become visible within institutional document architecture. In a significant proportion of the municipalities examined, the SDGs have entered the municipal management cycle through the strategic plan, performance programme, activity report and, in some cases, complementary policy documents such as VLR, SECAP, climate/energy, equality, resilience or similar. This reveals that the SDGs are no longer merely a framework mentioned in high-level policy texts; they are beginning to become a governance area associated with planning, programming, implementation and reporting processes.

The general score distribution shows that there is a differentiation among municipalities linked to the depth of institutionalisation rather than an absolute rupture. In the pilot group, total scores range between 64.5 and 92.5; the majority of municipalities are concentrated in the upper-middle and high performance bands. This picture shows that municipalities in Türkiye have crossed an important threshold in establishing a relationship with the SDGs; but that some municipalities have carried this relationship to a more advanced institutional level through multi-layered document sets, monitoring tools and clear indicator structures. In other words, the difference now emerges not at the level of "whether the SDGs are mentioned" but at the level of "the extent to which the SDGs are made measurable, traceable and reportable".

In terms of municipality types, the most striking finding is that district municipalities display the strongest performance on average within the pilot set. District municipalities such as Avcılar, Nilüfer, Bodrum, Karatay and Gaziemir support the SDGs not only at the strategic plan and activity report level but also with VLR, VLR progress report, SECAP, city health, green city, equality or resilience documents. In these municipalities, SDG localisation has a more visible, more thematic and more document-diverse structure. Therefore district municipalities, within this pilot group, produce a higher institutional visibility particularly thanks to complementary policy documents and subject-specific monitoring tools.

Metropolitan municipalities, in turn, generally display a strong and balanced performance. The core areas that come to the fore in common in Istanbul Metropolitan Municipality (İBB), Ankara Metropolitan Municipality (ABB), Mersin Metropolitan Municipality and Şanlıurfa Metropolitan Municipality are SDG 10, SDG 11, SDG 13 and SDG 16. This shows that the headings of social inclusion, sustainable urbanism, climate action and institutional governance have become the main backbone in metropolitan municipalities. İBB stands out in this cluster as the example that most visibly institutionalises the plan-implementation-monitoring chain, thanks to the presence of a VLR. In ABB and Mersin, climate, green city, SECAP and equivalent document sets serve a similar function. By contrast, the example of Mardin Metropolitan Municipality shows that metropolitan status alone does not mean high institutionalisation; where document diversity, clear SDG matching and monitoring capacity remain limited, performance is also lower.

On the provincial municipality side, a narrower but more selective profile is notable. Although Niğde and Amasya Municipalities do not have as multi-layered a document set as the metropolitan and prominent district municipalities, they produce a strong institutional visibility in the headings of environment, climate, energy and the liveable city. In Niğde in particular, the energy management system and environment/climate-focused institutional content; and in Amasya, the climate change adaptation action plan, come to the fore as the basic elements supporting this visibility. Nevertheless, in provincial municipalities there are more marked development areas in terms of direct SDG coding, independent monitoring reports and the standardisation of the budget-performance-SDG relationship.

At the thematic level, it is clearly seen that the most widespread and strongest areas in the pilot group are SDG 11 and SDG 13. Sustainable cities/communities and climate action have become the basic institutional axis in almost all examples, independently of municipality type. These are frequently accompanied by SDG 10 and SDG 16; thus social inclusion, governance, urban quality of life and climate sensitivity emerge as the common strong headings of municipal practice. In district municipalities, SDG 5 and SDG 12 additionally become more visible; particularly in the areas of gender equality, zero waste, resource efficiency and responsible consumption, a more marked thematic concentration forms. By contrast, SDG 14 continues to be one of the areas with limited visibility in almost all municipality types.

Within this framework, the most important result the study reveals is that the capacity of municipalities in Türkiye to establish a relationship with the SDGs has formed; but that this capacity has not been institutionalised to the same depth among municipalities. High-scoring municipalities are not those that use the SDGs only within strategic plan language; they are those that support them with the performance programme, activity report, budget logic and complementary policy documents. In lower-scoring municipalities, what is decisive in most cases is not a lack of services and themes; it is the limitation of clear SDG coding, standard indicator structure, outcome-impact measurement and independent monitoring/reporting tools. For this reason, the basic element that will carry the SDG localisation performance of municipalities in Türkiye to a higher stage is, rather than adding new themes, integrating existing practices within a standardised, measurable and traceable document chain.

In conclusion, the results obtained through the pilot municipalities show that local governments in Türkiye have engaged strongly with the SDG agenda; but that the real difference among municipalities will henceforth be determined not by the existence of documents, but by document integrity, monitoring capacity and the level of outcome-impact-oriented institutionalisation. This finding also points to the direction of the support, training, guidance and monitoring tools to be developed for municipalities in the future: the basic need is no longer merely to increase SDG awareness; it is to embed this awareness in the municipal management cycle in a systematic, comparable and auditable manner.



METROPOLITAN & PROVINCIAL MUNICIPALITIES

All the metropolitan and provincial municipalities addressed in the report have an institutional framework that now establishes their relationship with the Sustainable Development Goals not merely at the level of a thematic declaration of intent, but through the strategic plan, activity report, performance programme and, in some cases, complementary documents of the climate/SECAP/VLR type. For this reason, most of the municipalities are in the "strong/high or medium/high performance" band; the difference emerges essentially at the point of "the extent to which they spread the SDGs across documents", "the extent to which they make implementation visible" and "the extent to which they institutionalise the monitoring-reporting architecture". The scoring architecture was formed holistically not through a simple average, but through the visibility, continuity, concreteness and degree of institutionalisation of the relevant SDG within the document set.

Looking at the general ranking in terms of metropolitan and provincial municipalities, the highest score belongs to İBB (88.0). İBB is followed by Mersin Metropolitan Municipality with 80.5 points, while ABB and Şanlıurfa Metropolitan Municipality stand at the same level with 80.0 points. These four metropolitan municipalities are positioned in the "High" assessment band. Among the provincial municipalities, Niğde stands out in the "Medium-High" band with 73.0 points, while Amasya is assessed in the "Medium" band with 69.0 points. Mardin Metropolitan Municipality, with 64.5 points, received the lowest score within this group and is placed in the "Medium" band.

For metropolitan municipalities, the most marked common pattern is that the core strong areas are largely concentrated around SDG 10, SDG 11, SDG 13 and SDG 16. In other words, social inclusion and reducing inequalities, sustainable urbanism, climate action and institutional governance constitute the main backbone in almost all metropolises. This shows that, thanks to their scale, service diversity and investment capacity, metropolises can produce a broader institutional visibility along both the social policy and the infrastructure-climate line. In particular, the presence of a VLR in İBB carries this structure one step further in terms of monitoring and reporting; while in ABB, Mersin, Şanlıurfa and Mardin, instead of a VLR, climate plans, green city documents, SECAP and similar equivalent document sets come to the fore.

Within this framework, İBB stands out not merely as a municipality with a high score; it is also the example that most distinctly institutionalises the plan-implementation-monitoring chain. In the file, İBB's strong point is described as the direct link established among the strategic plans, the three-year series of activity reports and the VLR. For this reason, the SDG relationship in İBB has become visible not only within activity language but also within the institutional monitoring architecture. Şanlıurfa, in turn, displays strong monitoring capacity in the field of climate and energy; and Mersin gives a very strong metropolitan profile with its energy-climate documents and SECAP/greenhouse gas inventory. ABB's performance is also quite strong; but here the absence of a holistic SDG report similar to a VLR has kept the municipality in the "high band" rather than the "very high band".

On the provincial municipality side, the picture is somewhat different. The examples of Niğde and Amasya show that in provincial municipalities the sustainability approach is concentrated more along the SDG 11 axis, that is, the line of the liveable city, environment, energy, zero waste, climate adaptation and basic urban services. Niğde stands out particularly among provincial municipalities because it uses the SDGs more explicitly in its strategic plan and performance programme and displays institutional capacity in the energy management system and environmental targets. Amasya also has a strong profile; but this strength is built more through strategic orientation, activity visibility and climate adaptation capacity. That is, there is success in provincial municipalities, but this success has often not yet reached the multi-layered institutional depth and high document diversity seen in metropolises.

One of the most important findings is this: the basic difference among municipalities is not "whether they mention the SDGs", but "the extent to which they can make the SDGs measurable and traceable". In almost all examples, a certain alignment has been established between the strategic plan and activity reports; but a significant proportion of the municipalities subject to analysis still do not have a fully standardised reporting structure with an SDG-sub-target-indicator logic. For this reason, the main element that raises the score is not merely well-intentioned sustainability language; it is the accompanying VLR, SECAP, greenhouse gas inventory, climate action plan, green city action plan, performance programme and budget connection. In the file, the VLR for İBB; climate and green city documents for ABB; SECAP and energy-climate documents for Mersin and Şanlıurfa; and the performance programme and environment/climate-oriented institutional content for Niğde and Amasya serve this function in particular.

In conclusion, this study points to a differentiation in the level of institutionalisation rather than an absolute rupture among municipality types. Metropolitan municipalities more widely establish a strong, multi-document and more visible sustainability architecture along the axes of social inclusion, urbanism, climate and governance. Provincial municipalities, although on a narrower scale, can display strong performance particularly in the headings of environment, energy, climate adaptation and the liveable city.

In conclusion, all the municipalities have approached SDG alignment; but the element that will determine the transition to a higher stage will henceforth be not the "existence of documents", but the "standardised, indicator-based, holistic monitoring and reporting capacity across documents".

CHAPTER 6 · GENERAL RESULTS

GENERAL RESULTS OF THE METROPOLITAN AND PROVINCIAL MUNICIPALITIES (7 MUNICIPALITIES)

Metropolitan and Provincial Municipalities · Comparative
Assessment



METROPOLITAN MUNICIPALITY

Istanbul Metropolitan Municipality

88.0 / 100 **HIGH**

This analysis and assessment were prepared on the basis of Istanbul Metropolitan Municipality (İBB)'s 2020-2024 and 2025-2029 strategic plans, performance programmes, 2022, 2023 and 2024 activity reports, and Voluntary Local Review (VLR).

The assessment conducted through İBB was carried out around the following three basic questions:

- To what extent does the municipality explicitly and strongly own the SDGs in its strategic plans?
- To what extent does the municipality reflect SDG-linked objectives and targets in its activities and practices?
- To what extent has the municipality institutionalised this area in terms of monitoring and reporting?

The fact that İBB's VLR has been officially published and is defined by the Institute for Global Environmental Strategies (IGES) as one of the first institutional initiatives aimed at systematically monitoring Istanbul's contribution to the 17 SDGs constitutes an important supporting element for the third heading (To what extent has the municipality institutionalised this area in terms of monitoring and reporting?).

Moreover, the ability to evaluate the 2022, 2023 and 2024 activity reports together makes it possible to read the implementation side over a longer time span rather than confined to a single year.

■ ANALYSIS SUMMARY

When Istanbul Metropolitan Municipality's document set is evaluated together, it is seen that the municipality has adopted a municipal approach that is highly aligned with the UN Sustainable Development Goals and that seeks to institutionalise this alignment through more than one document type.

This alignment emerges most distinctly in the headings of SDG 10 (Reducing Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions).

The strategic plans and activity reports published on İBB's official pages display a notable continuity in the areas of sustainable urbanism, social inclusion, climate and environmental orientation, and institutional governance.

İBB's 2025–2029 Strategic Plan stands out particularly in terms of SDG integration. With the plan, the İBB Voluntary Local Review was prepared and an institutional relationship analysis with the sustainable development goals was established. This shows that the relationship established with the SDGs is not merely a thematic affinity but also a conscious institutional governance choice.

The prominence in the same plan period of waste management, energy efficiency, renewable energy, green spaces, biodiversity and the carbon-neutral/resilient city approach also points to an institutional deepening in terms of SDG 7, 12, 13 and 15.

In terms of activity reports, İBB's strongest aspect is that the orientation set out in the plan documents finds a counterpart in the implementation area.

The 2022 activity report was published under the title "Developing, Strengthening, Modern Istanbul". While the summary of the 2023 activity report highlights social policy dimensions such as university scholarships and public transport support for mothers, the summary of the 2024 activity report emphasises major investments, a social and populist municipal approach, protecting the city's values and strengthening institutional capacity. This picture shows that İBB has preserved its social, infrastructural and managerial priorities over the years.

İBB's VLR is an important institutional foundation that strengthens the findings emerging from the previous documents. Both Turkish and English VLR links are available on İBB's official page. IGES defines the Istanbul VLR as the first institutional effort aimed at systematically monitoring the city's contribution to the 17 SDGs; it emphasises that the report clearly has the character of a monitoring tool rather than a planning tool. Again according to IGES, the VLR focuses on the areas in which Istanbul can intervene directly; it associates strategic documents, actions and good practices with the relevant SDG targets and indicators. This shows that İBB has begun to address its SDG approach not only within the language of vision and activity, but also within the institutional monitoring architecture.

Within this framework, İBB displays the profile of a municipality that not only plans and implements the UN Sustainable Development Goals at the local scale, but also monitors and institutionally reports them through multi-year activity reports and the VLR.

İBB has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals; this alignment becomes visible at the theme and target level in strategic plans, at the implementation level in activity reports, and at the monitoring and institutional framework level in the VLR. On İBB's official "Budget and Investments" page, the 2020–2024 and 2025–2029 strategic plans and annual budget documents; on the official "Activity Reports" page, the 2022, 2023 and 2024 activity reports; and on the official VLR page, the Turkish and English VLR are published. This triple structure shows that the plan–implementation–monitoring chain has become institutionalised to a certain extent within the municipality.

İBB's 2025 performance programme and performance-based investment-service programme also complete this official document set. The 2025 performance programme establishes a direct link between Istanbul Vision 2050 and the strategic plan; it states that completed and ongoing investments are advancing along this route. The same text sets out that the plans are associated with budget and investment programmes by listing practices such as the opening of 6 metro lines, the continuation of 8 lines, the acquisition of more than 10 million square metres of green space, 65 billion TL of infrastructure investment, 2,100 kilometres of natural gas line and 11 new sea lines. For this reason, in İBB's SDG assessment, not only intention but also the approach to investment and resource allocation should be taken into account.

SCORING & MATRIX

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	9 / 10	$9 / 10 \times 30$	27.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	$8 / 10 \times 20$	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	9 / 10	$9 / 10 \times 25$	22.5 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	9 / 10	$9 / 10 \times 10$	9.0 / 10
Total			88.0 / 100

İBB is in the high SDG localisation band with 88.0 / 100 points. İBB's strongest aspect is that it addresses the SDGs within a multi-layered institutional document architecture through the strategic plan, performance programme, activity reports, VLR and climate documents. Nevertheless, the fact that all strategic targets and budget/programme items are not matched in a standard way with direct SDG codes, and that outcome/impact indicators in activity reports are not at the same maturity in every area, limits the score. İBB's 2025–2029 Strategic Plan, 2024 Activity Report, 2025 Performance Programme and VLR page are publicly available.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	7.75	Strong
SDG 2	■	■	■	■	5.25	Medium
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	6.50	Medium
SDG 5	■	■	■	■	9.25	Strong
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	9.00	Strong
SDG 8	■	■	■	■	6.50	Medium
SDG 9	■	■	■	■	5.25	Medium
SDG 10	■	■	■	■	10.50	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	9.25	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	7.75	Strong
SDG 16	■	■	■	■	10.50	Strong
SDG 17	■	■	■	■	6.50	Medium

In İBB, the backbone of SDG localisation forms around SDG 10, SDG 11, SDG 13 and SDG 16. In these areas the SDGs are monitored strongly not only at the strategic level but also through activity reports and VLR/policy documents. SDG 5, SDG 7, SDG 12 and SDG 15 form the second strong cluster. SDG 1 is also close to the strong level due to social support and poverty-reduction practices. SDG 14, on the other hand, is the most limited area in terms of document-based visibility. In general, İBB has embedded the SDGs strongly in the management cycle; it displays the profile of an advanced-level municipality with a development area in terms of SDG-coded budget/programme matching and the standardisation of outcome-impact indicators.



METROPOLITAN MUNICIPALITY

Ankara Metropolitan Municipality

80.0 / 100 **HIGH**

This analysis and assessment were prepared on the basis of Ankara Metropolitan Municipality's 2020-2024 and 2025-2029 Strategic Plans, performance programmes, 2022, 2023 and 2024 activity reports and the complementary official document set directly related to the SDGs, with the aim of measuring the relationship of the institution's activities and management approaches with the UN Sustainable Development Goals and its performance in realising the SDGs.

The review was conducted through the strategic plans, activity reports, performance programmes and budget documents on ABB's official site / Plans and Reports page, and the Ankara Green City Action Plan and the Ankara Provincial Local Climate Change Action Plan published on the official Reports page.

The presence of the 2022, 2023 and 2024 activity reports together on ABB's activity reports page gives the assessment a three-year implementation chain. The regular presentation of strategic plans, activity reports, performance programmes and budget documents in the same official institutional archive also makes it possible to monitor plan-implementation continuity. Although no direct VLR appears on the official document pages, the publication of climate and green city plans shows that ABB has established a measurement and policy framework particularly in the field of environment and climate.

The 2022 activity report clearly states that the 2020-2024 Strategic Plan was prepared in alignment with the UN Sustainable Development Goals. The 2025-2029 Strategic Plan and ABB's summary of general activities for 2025 also state that the municipality prepares its strategic plan, action plans and activity reports in alignment with the UN Sustainable Development Goals. For this reason, the SDG relationship in ABB is not merely an indirect conclusion drawn analytically, but an institutional approach that can be seen to be adopted at the official document level.

■ ANALYSIS SUMMARY

When Ankara Metropolitan Municipality's document set is evaluated together, it is seen that the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals and that seeks to institutionalise this through more than one document type. This alignment emerges most strongly along the axes of SDG 10 (Reducing Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions). The strategic plans and activity reports published on ABB's official pages show a marked continuity in the areas of social justice, inclusiveness, sustainable urbanism, climate/environmental orientation and institutional governance. The 2024 activity report clearly emphasises that the municipality carries out its activities with a "sustainable value creation objective" and an "accountable, transparent, participatory and inclusive" understanding.

ABB's 2025–2029 Strategic Plan is particularly notable in terms of SDG integration. The official PDF summary states that the aim of the plan is to raise the quality of life of the people of Ankara, increase the effectiveness of social services and make the city more liveable. The same official document set shows that the Green City Action Plan and the Ankara Provincial Local Climate Change Action Plan have been prepared and that mitigation and adaptation actions are being sustained. This shows that the SDG relationship in ABB is not merely a thematic similarity but a strategically and institutionally constructed governance choice.

In terms of activity reports, ABB's strongest aspect is that the orientation established in the plan documents gains visibility in the implementation area. While the 2022 activity report clearly contains the emphasis on alignment with the UN Sustainable Development Goals, the same report highlights services for the low-income, unemployed, tradespeople, students and people with disabilities within the scope of new-generation social municipal practices. While the summary of the 2023 activity report makes economic development, vocational training and rural development support visible, the 2024 activity report emphasises practices such as the empowerment of women in economic and social life, new parks and green spaces. This three-year line shows that ABB sustains its social, environmental and managerial priorities with continuity.

Although there is no direct VLR in ABB's document set, there is a strong climate and green city document set that partly compensates for this gap. The Ankara Provincial Local Climate Change Action Plan sets out the city's greenhouse gas emission inventory and offers a framework for becoming more resilient to future natural events and for greenhouse gas reduction. The same document states that ABB aims to protect ecological balance with the understanding of "a capital in harmony with nature". The Ankara Green City Action Plan also appears clearly in the summary of the 2023 activity report and on the official report page. This shows that ABB has created a serious monitoring and policy-development capacity, particularly in SDG 13 and related environmental targets.

Within this framework, ABB displays the profile of a municipality that not only plans and implements the UN Sustainable Development Goals at the local scale, but also creates monitoring capacity particularly in the climate and green city fields. Nevertheless, the absence of an official VLR and the fact that not all goals are presented in a standardised manner with a direct SDG–sub-target–indicator logic in activity reports keep ABB's score in the high band rather than the very high band.

When ABB's accessible official document set is read together, the general conclusion that emerges is this: the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals; this alignment becomes visible particularly at the theme and target level in strategic plans, at the implementation level in activity reports, and at the monitoring and policy framework level in climate and green city documents. On ABB's official Plans and Reports page are the 2020–2024 and 2025–2029 strategic plans and annual budget, performance programme and activity report documents; and on the official Reports page, the climate and green city plans. This multiple document structure shows that the plan–implementation–monitoring chain has become institutionalised to a certain extent in the municipality.

ABB's performance programmes also complete this official document set. The 2023 performance programme clearly sets out that, within the framework of Law No. 5018, preparing a performance programme in alignment with the strategic plan and using it as the basis for preparing the budget is mandatory. The 2024 performance programme defines the realisation of the "Smart Cities" vision for sustainable urban life as one of the strategic targets. For this reason, in ABB's SDG assessment, not only the level of intention but also the budget, performance and investment logic should be taken into account.

SCORING & MATRIX

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	8 / 10	$8 / 10 \times 30$	24.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	$8 / 10 \times 20$	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	8 / 10	$8 / 10 \times 15$	12.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	8 / 10	$8 / 10 \times 10$	8.0 / 10
Total			80.0 / 100

ABB is in the high SDG localisation band with 80.0 / 100 points. The strategic plan, activity report and performance programme architecture is strong; the Green City Action Plan and Local Climate Change Action Plan particularly strengthen the SDG 11 and SDG 13 axis. However, the absence of a direct SDG report similar to a VLR and the fact that the SDG–target–budget matching is not fully standardised limit the score.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	6.75	Medium
SDG 2	■	■	■	■	1.50	Limited
SDG 3	■	■	■	■	6.75	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	8.00	Strong
SDG 6	■	■	■	■	6.50	Medium
SDG 7	■	■	■	■	7.75	Strong
SDG 8	■	■	■	■	4.00	Medium
SDG 9	■	■	■	■	6.75	Medium
SDG 10	■	■	■	■	9.25	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	6.50	Medium
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	6.50	Medium
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	6.50	Medium

In ABB, the backbone of SDG localisation forms around SDG 10, SDG 11, SDG 13 and SDG 16. The SDGs have entered the strategic plan, performance programme and activity report cycle to a significant extent; but there is a development need in terms of direct SDG coding and VLR-type reporting.



METROPOLITAN MUNICIPALITY

**Mersin Metropolitan
Municipality**
80.5 / 100 **HIGH**

This analysis and assessment were prepared on the basis of Mersin Metropolitan Municipality's 2020-2024 and 2025-2029 Strategic Plans, 2022, 2023 and 2024 activity reports and the complementary official document set directly related to the SDGs, with the aim of measuring its relationship with the UN Sustainable Development Goals and its performance in realising the SDGs.

The review was conducted through the strategic plans, activity reports, performance programmes and documents relating to the budget process in Mersin Metropolitan Municipality's official documents, and the officially published greenhouse gas inventory and the sustainable energy and climate action plan monitoring-evaluation report.

■ THE ASSESSMENT RESTS ON THE FOLLOWING DOCUMENT SET

- 2020–2024 Strategic Plan
- 2025–2029 Strategic Plan
- 2022 Activity Report
- 2023 Activity Report
- 2024 Activity Report
- Mersin Greenhouse Gas Emission Inventory

Mersin Sustainable Energy and Climate Action Plan (SECAP) Monitoring and Evaluation Report

In Mersin Metropolitan Municipality's official document set, the 2022 and 2024 activity reports are directly accessible; the preparatory circular of the 2025–2029 strategic plan and the municipal council committee reports show that the plan was prepared in accordance with the guide. The 2025 fiscal year budget being prepared taking into account the 2025–2029 strategic plan and the 2025 performance programme is also clearly stated in the official council committee text. The SECAP monitoring report and the greenhouse gas inventory come to the fore as strong equivalent documents supporting SDG monitoring capacity in Mersin particularly along the climate and energy axis.

In the 2020–2024 Strategic Plan, it is clearly stated that the UN Sustainable Development Goals, together with the 11th Development Plan, were taken into account in setting objectives and targets. In the 2022 activity report, it is stated that joint work is being carried out with national and international institutions in areas such as water, sea, air, agriculture, energy, waste and green buildings in accordance with the sustainable development goals. The 2026 performance programme also contains the emphasis on implementing and monitoring the SDGs at the local level. For this reason, the SDG relationship in Mersin is not merely an indirect inference but a clear institutional orientation that can be seen in official documents.

■ ANALYSIS SUMMARY

When Mersin Metropolitan Municipality's document set is evaluated together, it is seen that the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals and that seeks to institutionalise this through more than one document type. This alignment emerges most strongly along the axes of SDG 10 (Reducing Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions). While the 2020–2024 Strategic Plan clearly states that the targets are directly associated with the SDGs, the 2024 activity report and the 2026 performance programme also make the SDG headings visible.

Mersin Metropolitan Municipality's 2025–2029 Strategic Plan is particularly notable in terms of SDG integration. The council committee report states that the 2025–2029 strategic plan was prepared in accordance with Law No. 5018, Laws No. 5393 and 5216 and the Strategic Plan Guide for Municipalities. The same official document set states that the 2025 budget was also arranged on the basis of the objectives and targets in the strategic plan and performance programme. This shows that there is an approach in Mersin that institutionalises the SDG relationship not only at the theme level but also at the plan and financial framework level.

In terms of activity reports, Mersin's strongest aspect is that the orientation established in the plan documents gains visibility in the implementation area. While the 2022 activity report speaks of collaborations in areas in accordance with the sustainable development goals, the 2024 activity report states that the end-of-period targets and realisations of the 2020–2024 strategic plan's practices are explained in detail. This line shows that the municipality sustains its social, environmental and managerial priorities with continuity. The official council committee text on the budget proposal prepared taking into account the 2025–2029 plan and the 2025 performance programme also strengthens the institutional link among activity, performance and financial planning.

Although no direct VLR was found in Mersin, there is a strong climate and energy document set that partly compensates for this gap. The Mersin Greenhouse Gas Emission Inventory shows that the municipality has quantified emissions in accordance with international standards together with TÜBİTAK MAM. The 2023–2025 SECAP monitoring and evaluation report sets out that the municipality is advancing towards its targets of reducing its carbon footprint and increasing climate resilience in alignment with the European Green Deal and national climate policies. The official municipal news item dated February 2026 also shows that a more advanced climate governance capacity has formed through the Green Transformation Office, advisory board, participation of academia–professional chambers–NGOs, and the "green label" approach.

Within this framework, Mersin Metropolitan Municipality displays the profile of a municipality that not only plans and implements the UN Sustainable Development Goals at the local scale, but also creates monitoring capacity particularly in the fields of energy, climate and green transformation. Nevertheless, the absence of an official VLR and the fact that not all goals are presented in a standardised manner with a direct SDG–sub-target–indicator logic in activity reports keep Mersin's score in the high band rather than the very high band.

When Mersin Metropolitan Municipality's accessible official document set is read together, the general conclusion that emerges is this: the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals; this alignment becomes visible particularly at the theme and target level in strategic plans, at the implementation level in activity reports, and at the monitoring and policy framework level in the SECAP and greenhouse gas inventory documents. Mersin's official document set shows that the plan–implementation–monitoring chain has become institutionalised to a certain extent.

Mersin Metropolitan Municipality's performance programmes also complete this official document set. The 2026 performance programme clearly states that it was prepared in alignment with the 2025–2029 Strategic Plan and aims to support the implementation and monitoring of the SDGs at the local level. The council committee report on the 2025 budget also states that the expenditure proposals were arranged taking into account the objectives and targets in the strategic plan and performance programme. For this reason, in Mersin's SDG assessment, not only the level of intention but also the budget, performance and investment logic should be taken into account.

■ SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	8 / 10	$8 / 10 \times 30$	24.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	$8 / 10 \times 20$	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	7 / 10	$7 / 10 \times 10$	7.0 / 10
Total			80.5 / 100

Mersin MM is in the high SDG localisation band with 80.5 / 100 points. Although there is no VLR, the SECAP and greenhouse gas inventory strengthen the SDG 7, 11, 12, 13 and 17 areas.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	6.75	Medium
SDG 2	■	■	■	■	5.25	Medium
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	5.25	Medium
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	7.75	Strong
SDG 8	■	■	■	■	5.25	Medium
SDG 9	■	■	■	■	5.25	Medium
SDG 10	■	■	■	■	9.25	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	6.50	Medium
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	2.75	Limited
SDG 15	■	■	■	■	6.50	Medium
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	6.50	Medium

In Mersin, SDG localisation is very strong particularly along the SDG 11 and SDG 13 axis. The climate and energy documents strengthen the municipality. However, the absence of a VLR and the limited SDG-coded budget/performance matching pull down the total score.



METROPOLITAN MUNICIPALITY

**Mardin Metropolitan
Municipality**
64.5 / 100 **MEDIUM / DEVELOPING**

This analysis and assessment were prepared on the basis of Mardin Metropolitan Municipality's 2020-2024 and 2025-2029 Strategic Plans, 2022, 2023 and 2024 activity reports, 2024 and 2026 performance programmes, and supporting official climate, zero waste and sustainable energy content.

The main sources are institutional documents; in the headings that remained incomplete, only the institutional announcements and information on the municipality's official website were used in a complementary manner. On Mardin Metropolitan Municipality's official site, the headings of strategic plan, activity report and performance programme are listed separately; the strategic plans are also seen to be in the public strategic plan archive.

■ THE ASSESSMENT RESTS ON THE FOLLOWING DOCUMENT SET

- 2020–2024 Strategic Plan
- 2025–2029 Strategic Plan
- 2022 Activity Report
- 2023 Activity Report
- 2024 Activity Report
- 2024 and 2026 Performance Programmes

Official content relating to the Sustainable Energy and Local Climate Change Action Plan workshop

Official institutional content along the zero waste and climate change axis.

In the Mardin example, the assessment was made according to the following three basic questions: To what extent does the municipality explicitly own the SDGs in its strategic plans; to what extent does the municipality reflect these targets in activities and practices; to what extent has the municipality institutionalised this area in terms of monitoring and reporting? Within this framework, the strategic plan and activity report backbone was taken as the basis; performance programmes and official institutional content were used to complete this backbone.

■ ANALYSIS SUMMARY

When Mardin Metropolitan Municipality's document set is evaluated together, it is seen that the institution has developed a municipal approach that is aligned at a medium-high to high level with the UN Sustainable Development Goals.

This alignment becomes most distinct along the axes of SDG 10 (Reducing Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions).

Mardin's strong side is that the strategic plans and annual reporting documents are accessible and that the headings of sustainability, climate, social service and institutional capacity have become visible in the municipality's language. Its weaker side is that a holistic VLR document of the kind in İBB cannot be accessed and that the SDG-sub-target-indicator logic does not appear in a standard manner across the whole document set.

The official publication of the 2020–2024 and 2025–2029 strategic plans shows that planning continuity is preserved in the municipality. In addition, the presence of the activity reports for 2022, 2023 and 2024 in the institutional archive makes it possible to monitor the implementation side across the years. The presentation of the performance programmes within the same institutional structure also makes the plan–implementation–budget relationship visible at the document level. This structure does not produce a high score on its own; but it shows that the municipality's institutional architecture is not scattered but has a certain reporting discipline.

Although there is no direct VLR in Mardin, the sustainable energy and local climate change action plan workshop and the zero waste-axis institutional content show that the municipality is trying to establish a new monitoring and policy framework particularly in the headings of climate, energy, waste and institutional coordination. In the workshop announcement, it is seen that themes such as renewable energy, energy poverty, water resources management, waste and wastewater management, natural disaster risk management and health-civil defence are addressed together. This indicates that the municipality is in an effort to develop institutional capacity in areas linked to SDG 7, 12, 13 and 15.

Within this framework, Mardin Metropolitan Municipality displays the profile of a municipality that not only plans and implements the UN Sustainable Development Goals at the local scale, but also is beginning to create institutional capacity particularly in the climate and zero waste fields. The current picture shows a strong start and institutional orientation; but as monitoring standards develop and SDG indicators are reflected more systematically in activity reports, this performance can be carried to a higher band. As a result of this assessment, Mardin Metropolitan Municipality's overall SDG performance was calculated as 64.5 / 100.

■ SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	7 / 10	$7 / 10 \times 30$	21.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	6 / 10	$6 / 10 \times 20$	12.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	7 / 10	$7 / 10 \times 25$	17.5 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	6 / 10	$6 / 10 \times 15$	9.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	5 / 10	$5 / 10 \times 10$	5.0 / 10
Total			64.5 / 100

Mardin MM is in the limited-institutionalised / open-to-development SDG localisation band with 64.5 / 100 points. This result does not mean that the municipality has done no work in the field of sustainability; the main issue is that the SDGs are not sufficiently visible in an explicit, coded, traceable and integrated manner in the strategic plan, performance programme, activity report and complementary documents.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	4.00	Medium
SDG 2	■	■	■	■	4.00	Medium
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	4.00	Medium
SDG 6	■	■	■	■	4.00	Medium
SDG 7	■	■	■	■	5.25	Medium
SDG 8	■	■	■	■	4.00	Medium
SDG 9	■	■	■	■	4.00	Medium
SDG 10	■	■	■	■	5.25	Medium
SDG 11	■	■	■	■	8.00	Strong
SDG 12	■	■	■	■	5.25	Medium
SDG 13	■	■	■	■	5.25	Medium
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	5.25	Medium
SDG 16	■	■	■	■	5.25	Medium
SDG 17	■	■	■	■	5.25	Medium

In Mardin there are SDG themes; but SDG localisation is mostly indirect. The strongest area is SDG 11. Clearer coding of the SDGs in the strategic plan, performance programme and activity reports, and the development of monitoring documents similar to a VLR/SECAP, will significantly increase the score.



METROPOLITAN MUNICIPALITY

Şanlıurfa Metropolitan Municipality

80.0 / 100 HIGH

This analysis and assessment were prepared on the basis of Şanlıurfa Metropolitan Municipality's 2020-2024 and 2025-2029 Strategic Plans, 2022, 2023 and 2024 activity reports, 2024 and 2026 performance programmes, and the supporting climate change mitigation and adaptation action plan / greenhouse gas inventory / SECAP documents.

The main backbone is institutional documents; at the incomplete points, only the institutional content on the municipality's official website was used in a complementary manner. On Şanlıurfa Metropolitan Municipality's official site, the strategic plans, activity reports and performance programmes are listed under separate headings; the 2020-2024 and 2025-2029 strategic plans are also in the public strategic plan archive.

■ THE ASSESSMENT RESTS ON THE FOLLOWING DOCUMENT SET

- 2020-2024 Strategic Plan
- 2025-2029 Strategic Plan
- 2022 Activity Report
- 2023 Activity Report
- 2024 Activity Report
- 2024, 2025 and 2026 Performance Programmes
- Climate Change Mitigation and Adaptation Action Plan
- Greenhouse Gas Inventory / SECAP content

Official institutional content along the climate resilience and carbon neutrality axis.

In the Şanlıurfa example, the assessment was made according to the following three basic questions: To what extent does the municipality explicitly and strongly own the SDGs in its strategic plans; to what extent does the municipality reflect these targets in activities and practices; to what extent has the municipality institutionalised this area in terms of monitoring and reporting? While the 2022 activity report states that it was arranged within the framework of financial transparency and accountability based on Law No. 5018, headings such as "social municipalism", "sustainability" and "relationship management" appear in the summary of the same report. The climate change mitigation and adaptation action plan and SECAP documents also show that the municipality has begun to establish a more systematic monitoring logic in the SDG 7, 11, 12, 13 and 15 areas.

■ ANALYSIS SUMMARY

When Şanlıurfa Metropolitan Municipality's document set is evaluated together, it is seen that the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals. This alignment emerges most strongly along the axes of SDG 10 (Reducing Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions). The strong side is that the SDG-related areas are visible both in strategic plans and in activity reports and climate/SECAP documents. The weaker side is the absence of a VLR and the fact that the SDG-sub-target-indicator logic does not appear fully standardised in all activity reports.

Şanlıurfa's 2025–2029 strategic plan and 2025–2026 performance programme line shows that the sustainability agenda is not merely a general vision heading in the municipality but an area linked to investment and programme targets. In the municipality's official climate resilience report, it is clearly stated that the targets defined under the heading "Objective 2.3 – Sustainable Agriculture and Food Security from Field to Table" and the investment programmes for these have been integrated into the 2025–2029 strategic plan. The same report also states that the budget process is bound to the strategic plan whose current cycle is 2025–2029. This shows that the sustainability targets in Şanlıurfa are associated with the budget and investment logic.

In terms of activity reports, Şanlıurfa's strongest aspect is that implementation visibility can be monitored over a three-year line. The 2022, 2023 and 2024 reports are together on the official activity reports page. While the summary of the 2022 activity report shows an emphasis on social municipalism and sustainability, the municipality's official news content shows that in the 2023–2024 period practices such as social housing, social markets, public bread, youth centres, infrastructure-superstructure investments and rural/agricultural support came to the fore. This content also complements the general orientation seen in the activity report set with field practices.

No direct VLR was found in Şanlıurfa; but there is a strong climate and energy document set that partly compensates for this gap. The Climate Change Mitigation and Adaptation Action Plan states that the municipality has prepared a greenhouse gas inventory in accordance with international standards and protocols and has adopted an approach of annual inventory reporting and up-to-date calculation of residual emissions towards the net-zero emission target by 2053. In the summary of the 2021–2023 greenhouse gas inventory relating to SECAP, it is stated that the SECAP process was completed in 2022, prepared with the contribution of all units, and includes risk-vulnerability analyses, scenarios and action programmes. These documents show that a strong institutional monitoring framework has formed in Şanlıurfa in the fields of climate, energy and resilience, particularly SDG 13.

Within this framework, Şanlıurfa Metropolitan Municipality displays the profile of a municipality that not only plans and implements the UN Sustainable Development Goals at the local scale, but has also begun to create institutional monitoring capacity particularly in the fields of climate, energy and resilience. The current picture shows a strong institutional orientation and a marked policy depth. Nevertheless, if there were a holistic SDG report similar to a VLR and clearer SDG indicatorisation in activity reports, it seems possible for the municipality's score to rise further. As a result of this assessment, Şanlıurfa Metropolitan Municipality's overall SDG performance was calculated as 80.0 / 100.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	8 / 10	$8 / 10 \times 30$	24.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	$8 / 10 \times 20$	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	8 / 10	$8 / 10 \times 15$	12.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	8 / 10	$8 / 10 \times 10$	8.0 / 10
Total			80.0 / 100

Şanlıurfa MM is in the high SDG localisation band with 80.0 / 100 points. Social municipalism, agriculture-food security, the climate change action plan and climate resilience documents are strong aspects.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	6.75	Medium
SDG 2	■	■	■	■	6.50	Medium
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	4.00	Medium
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	7.75	Strong
SDG 8	■	■	■	■	5.25	Medium
SDG 9	■	■	■	■	5.25	Medium
SDG 10	■	■	■	■	9.25	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	6.50	Medium
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	6.50	Medium
SDG 16	■	■	■	■	8.00	Strong
SDG 17	■	■	■	■	6.50	Medium

In Şanlıurfa, SDG localisation strengthens along the social municipalism and climate/resilience line. The strongest areas are SDG 10, SDG 11 and SDG 13. Due to agriculture-food security, SDG 2 is also more visible than in some other municipalities.



PROVINCIAL MUNICIPALITY
Niğde Municipality

73.0 / 100 **MEDIUM-HIGH**

This analysis and assessment were prepared on the basis of Niğde Municipality's accessible 2020–2024 and 2025–2029 strategic plans, 2022, 2023 and 2024 activity reports, 2024 and 2026 performance programmes, energy management policy and the relevant institutional content on the official site.

Niğde Municipality publishes the strategic plan, activity reports, performance programme, energy management policy and internal control documents together in the "Plans and Reports" menu.

In Niğde, the text of the 2025–2029 Strategic Plan and the 2026 Performance Programme show that the municipality uses the SDGs more explicitly and directly. The heading "United Nations Sustainable Development Goals" appears directly in the table of contents of the 2026 Performance Programme; the text states that the performance programme is built on measurable targets and concrete performance indicators aligned with the strategic plan. The same document clearly defines the objective of "a more liveable Niğde that prioritises a sustainable environment, is compatible with climate and zero waste, and has extensive green spaces", and writes the target of "scaling up the zero waste project for a clean city". This shows that SDG integration in Niğde has become quite visible at the institutional planning level, not merely implicit.

■ ANALYSIS SUMMARY

When Niğde Municipality's document set is evaluated together, it is seen that the institution has developed a municipal approach that is highly aligned with the UN Sustainable Development Goals.

The 2025–2029 Strategic Plan and the 2026 Performance Programme in particular clearly define axes such as a sustainable environment, climate, zero waste, disaster resilience, the greater participation of women in social and working life, an aesthetic and resilient city, and citizen-focused participatory management. For this reason, in Niğde the strong cluster is formed by SDG 11, 13 and 16; and the accompanying second cluster by SDG 6, 7, 12 and 5.

What makes Niğde strong is that document visibility is clear and the SDG heading explicitly appears within the performance programme. The 2022 activity report emphasises a "human-centred", "participatory, transparent and accountable" municipal understanding; in the same report, concrete targets such as sustainable drinking water service and a solid waste management culture appear within the performance results table. On the other hand, the energy management system page states that the municipality has established and maintains an energy management system compliant with the TS EN ISO 50001:2018 standard. This is a notable institutional capacity indicator among small and medium-sized municipalities.

Nevertheless, a much more advanced document set at the municipal scale, such as a direct VLR, a comprehensive climate action plan or a greenhouse gas inventory, does not appear in Niğde. For this reason, the municipality owns the SDGs strongly in its plan, activity and performance documents; but it does not appear as advanced as İBB or Şanlıurfa in terms of monitoring and internationalised reporting capacity. Even so, with its current document set, Niğde Municipality displays a strong and balanced local sustainability profile.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	8 / 10	$8 / 10 \times 30$	24.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	7 / 10	$7 / 10 \times 20$	14.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	7 / 10	$7 / 10 \times 25$	17.5 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	7 / 10	$7 / 10 \times 15$	10.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	7 / 10	$7 / 10 \times 10$	7.0 / 10
Total			73.0 / 100

Niğde Municipality is in the medium-high SDG localisation band with 73.0 / 100 points. Within the 2025–2029 Strategic Plan and the 2026 Performance Programme, the headings of sustainable environment, climate, zero waste, women's participation in social and working life, and energy management are visible. The energy management system also offers important complementary evidence for SDG 7 and SDG 13.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	4.00	Medium
SDG 2	■	■	■	■	0.00	Limited
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	2.50	Limited
SDG 5	■	■	■	■	5.25	Medium
SDG 6	■	■	■	■	5.50	Medium
SDG 7	■	■	■	■	7.75	Strong
SDG 8	■	■	■	■	4.00	Medium
SDG 9	■	■	■	■	5.25	Medium
SDG 10	■	■	■	■	4.00	Medium
SDG 11	■	■	■	■	9.25	Strong
SDG 12	■	■	■	■	8.00	Strong
SDG 13	■	■	■	■	9.00	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	4.00	Medium
SDG 16	■	■	■	■	8.00	Strong
SDG 17	■	■	■	■	0.00	Limited

In Niğde, SDG localisation strengthens particularly around SDG 11, SDG 12, SDG 13 and partly SDG 7. The energy management system is an important advantage. By contrast, the VLR/SDG report, social policy documents and direct SDG-coded performance-budget matching are limited.



PROVINCIAL MUNICIPALITY

Amasya Municipality**69.0** / 100 **MEDIUM / DEVELOPING**

This analysis and assessment were prepared on the basis of Amasya Municipality's accessible 2020–2024 and 2025–2029 strategic plans, 2022, 2023 and 2024 activity reports, 2024, 2025 and 2026 performance programmes, and the official content linked to the supporting Climate Change Adaptation Action Plan.

On Amasya Municipality's official "Strategic Management" page, the strategic plans, activity reports and performance programmes are published together. The listing of the 2024, 2025 and 2026 performance programmes and the 2022, 2023 and 2024 activity reports within the same institutional structure shows that plan–implementation–reporting continuity is monitored institutionally in the municipality.

The 2025 performance programme clearly shows training work on climate change and natural disasters, and the preparation of the climate change adaptation action plan, as a performance target and activity cost. The 2024 activity report clearly lists, in the municipality's mission and vision, a municipal understanding that is "resilient to natural disasters in urbanisation", "resilient to climate change", "sensitive to nature and the environment", "participatory, transparent" and "inclusive". In addition, the official climate adaptation action plan document states that Amasya accepts sustainability as a basic principle in its understanding of urbanism.

■ ANALYSIS SUMMARY

When Amasya Municipality's document set is evaluated together, it is seen that the institution displays a profile that is highly aligned with the UN Sustainable Development Goals, but that builds this alignment at the municipal scale more through strategic orientation, activity visibility and climate adaptation capacity.

The strongest cluster is formed by SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 16 (Strong Institutions); to these, in the second ring, are added SDG 6, 12 and 15. The coming together within the same text, in the 2024 activity report, of the line of "liveable and sustainable city", "environmentally friendly practices", "waste management", "water saving", "social municipalism", "participation" and "financial transparency" supports this result.

What makes Amasya strong is that its institutional document architecture is orderly and that, particularly in the recent period, the headings of climate change, zero waste and disaster resilience have been explicitly carried into the performance programme. The direct allocation of funds for preparing the climate change adaptation action plan in the 2025 performance programme shows that this area is defined not only at the discourse level but also at the budget and activity level.

Nevertheless, a VLR of the kind in İBB or a climate-SECAP document set as deep as in ABB/Mersin/Şanlıurfa does not appear. For this reason, Amasya's SDG performance is strong; but its monitoring and reporting architecture still carries development potential.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	7 / 10	$7 / 10 \times 30$	21.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	7 / 10	$7 / 10 \times 20$	14.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	7 / 10	$7 / 10 \times 25$	17.5 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	7 / 10	$7 / 10 \times 15$	10.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	6 / 10	$6 / 10 \times 10$	6.0 / 10
Total			69.0 / 100

Amasya Municipality is in the limited-institutionalised / medium-level SDG localisation band with 69.0 / 100 points. The Climate Change Adaptation Action Plan and regular strategic management documents are strong aspects; but direct SDG coding and the SDG-based implementation-monitoring standard in activity reports are limited.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	4.00	Medium
SDG 2	■	■	■	■	2.75	Limited
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	2.75	Limited
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	5.25	Medium
SDG 8	■	■	■	■	4.00	Medium
SDG 9	■	■	■	■	4.00	Medium
SDG 10	■	■	■	■	4.00	Medium
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	7.75	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	6.50	Medium
SDG 16	■	■	■	■	8.00	Strong
SDG 17	■	■	■	■	2.50	Limited

In Amasya, SDG localisation is strongest along the SDG 11 and SDG 13 axis. The climate adaptation action plan is an important advantage. But since the direct coding of the SDGs into the strategic plan–performance–activity cycle is limited, the total score is at a medium level.



SUSTAINABLE DEVELOPMENT GOALS



UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



METROPOLITAN DISTRICT MUNICIPALITIES & DISTRICT MUNICIPALITIES

The score ranking results show that there is a marked differentiation among district municipalities. Avcılar is in first place with 92.5 points. It is followed by Nilüfer and Bodrum with 89.5, Karatay with 87.5, and Gaziemir with 87.0. In the second cluster are Safranbolu with 80.5, Buca with 80.0, and Tarsus with 78.5. In the lower group are Kahta with 72.0 and Battalgazi with 69.5. This distribution shows that the scores in district municipalities spread across roughly the 69.5–92.5 band and that the difference among them is more marked than in the metropolitan-provincial municipality examples.

The municipalities in the upper group stand out not as municipalities that merely touch on SDG themes, but as those that embed these themes more deeply into institutional document architecture. Avcılar's difference is that it has established a multi-layered system going beyond the strategic plan and activity reports, with the VLR, VLR progress report, climate-energy, green city, resilience and local equality documents. Nilüfer likewise appears very strong because it establishes the SDG relationship through clear tables within the strategic plan and embeds the performance and monitoring logic in the institutional structure. Bodrum produces a broad SDG coverage along the axes of coast, tourism, social inclusion, environment, climate and governance. The basic element that carries Karatay upward is that it has complementary tools such as the VLR, VLR progress report, SECAP, City Health Profile and quality management documents. Gaziemir also displays a strong localisation capacity through social assistance, women-focused services and the SECAP/energy-climate axis. In other words, the main element raising the score in the upper group is not merely a "good strategic plan" but the support of the plan-programme-implementation-monitoring chain with document diversity.

The municipalities in the middle group, in turn, are distinguished as municipalities that, despite producing strong content, cannot fully transform it into a coded, standardised and independent SDG monitoring architecture. In Safranbolu, cultural heritage, sustainable tourism, social inclusion, water-sewerage infrastructure, waste management and participatory governance are strong; the launch of the VLR process and the multi-stakeholder structure within the SUDA framework are also an important advantage. However, the absence of a final VLR/VSR report and the more limited climate/energy documents keep the score down. In Buca, the explicit carrying of the SDG concept into performance programmes, the establishment of an institutional directorate for climate change and zero waste, and institutional steps in the field of equality are notable; but an independent VLR/VSR, stronger outcome-impact measurement and deeper document standardisation are lacking. In Tarsus, the headings of environment, climate, rural development, women's empowerment, social assistance, historical-cultural heritage and participation are quite rich; by contrast, the content does not yet appear fully institutionalised with clear SDG codes, budget labelling and strong outcome-impact measurement. For this reason, the middle group consists not of "weak" municipalities, but of municipalities with strong thematic richness and partially incomplete institutional standardisation.

Kahta and Battalgazi in the lower group are not completely disconnected from the SDGs; on the contrary, headings such as the sustainable city, infrastructure, social assistance, disaster, digital municipalism, environment and institutional capacity are visible in their document sets. However, the problem is that these themes are not yet supported by clear SDG matching, budget-programme connection, an independent monitoring document and strong outcome-impact indicators. In Kahta, a strong ownership is seen particularly at the strategic plan level; despite this, this ownership has not yet transformed into a fully institutionalised SDG monitoring and reporting architecture. In Battalgazi, too, there are important service areas such as social assistance, e-municipality, digital zoning, disaster assembly areas, zero waste and solar power plants; but since a system in which the SDGs are directly coded and monitored with VLR/VSR-like tools could not be identified, the score remains lower. For this reason, the basic issue for the lower group is not the absence of content, but the limited institutional maturity and monitoring depth.

From a thematic perspective, the most frequently prominent main axis in district municipalities is also SDG 11. The liveable city, urban services, green space, cultural heritage, disaster resilience and urban quality of life form the main backbone in almost all examples. Alongside this, SDG 10, SDG 13 and SDG 16 emerge as the second basic backbone in many municipalities. In municipalities where social assistance, women-focused services and equality policies are strong, SDG 1 and SDG 5 also pull the score up; in examples where waste, zero waste and environmental management are institutional, SDG 12 is notable. By contrast, SDG 14 is one of the weakest areas in almost all district municipalities. Moreover, even in examples with a coastal or near-coastal character such as Bodrum and Avcılar, it is particularly notable that marine/coastal ecosystems are not monitored with sufficiently strong indicators. In addition, at the district municipality scale, SDG 6 often remains at a limited or medium level, because water and sewerage infrastructure is in most cases related to the jurisdiction of the metropolitan municipality and the water administration.

The general conclusion is this: the biggest difference among the 10 district municipalities is not whether they engage with the SDGs, but the extent to which they can transform the SDGs into a measurable, reportable and multi-document institutional structure. Examples such as Avcılar, Nilüfer, Bodrum, Karatay and Gaziemir obtain a higher score thanks to complementary policy documents, monitoring mechanisms and institutional ownership spread across the management cycle. Safranbolu, Buca and Tarsus produce strong content but remain a notch lower in terms of standardisation. Kahta and Battalgazi, although they have captured the SDGs at the thematic level, appear to be at the stage of transforming this into a more systematic localisation architecture. In short, in the district municipality set too, the determining element is not the number of documents but the integrity across documents, direct SDG coding, the budget-performance link and outcome-impact-oriented monitoring capacity.

CHAPTER 6 · GENERAL RESULTS

GENERAL RESULTS OF THE METROPOLITAN DISTRICT & DISTRICT MUNICIPALITIES (10 MUNICIPALITIES)

Metropolitan District and District Municipalities · Comparative
Assessment



METROPOLITAN DISTRICT MUNICIPALITY

Bodrum Municipality**89.5** / 100 **HIGH**

This analysis and assessment were prepared on the basis of Bodrum Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and complementary policy documents in the field of climate, environment, equality and sustainability. On Bodrum Municipality's institutional "Strategic Management Plans" page, the 2025–2029 Strategic Plan, 2025 and 2024 performance programmes, preparatory programme, 2020–2024 Strategic Plan and previous-period performance programmes are listed; and on the activity reports page, the 2022, 2023 and 2024 activity reports are published separately. In addition, links to the 2022, 2023 and 2024 performance programmes are on Bodrum Municipality's 2020–2024 strategic plan page on sp.gov.tr.

In Bodrum Municipality's document set, the SDGs become strongly visible particularly through the 2025–2029 Strategic Plan. In the plan's analysis of higher-level policy documents, the UN Sustainable Development Goals were clearly taken into account; a relationship was established with SDG 9 and 11 for sustainable transport, SDG 7, 11, 12 and 13 for climate and environment, SDG 1, 2, 4, 5, 8 and 10 for social justice and inclusion, and SDG 16 for institutional capacity.

■ ANALYSIS SUMMARY

Bodrum Municipality's SDG localisation performance is at a high level. The municipality has clearly referenced the SDGs, particularly in its 2025–2029 Strategic Plan; it has addressed the headings of social justice, women and equality, rural development, sustainable tourism, climate action, zero waste, energy efficiency, biodiversity, green spaces, participation and institutional capacity together with strategic objective, target, performance indicator, responsible unit, monitoring frequency and cost estimate. In this respect, Bodrum Municipality displays the profile of a municipality that embeds the SDGs to a large extent in the strategic management cycle, not merely at the discursive level.

Bodrum's strongest SDG areas appear to be SDG 5, SDG 10, SDG 11, SDG 12, SDG 13, SDG 15 and SDG 16. The second strong areas are SDG 1, SDG 2, SDG 4, SDG 6, SDG 7, SDG 9 and SDG 17. The relatively more limited areas were assessed as SDG 3, SDG 8 and SDG 14. Particularly with respect to SDG 14, given Bodrum's identity as a coastal city, monitoring the headings of marine ecosystems, coastal management and the blue economy with stronger indicators will increase the municipality's score.

■ THE BASIC AREAS IN NEED OF DEVELOPMENT ARE

making more visible, table-based matching between SDG targets and strategic targets,
strengthening the SDG-coded activity/cost distinction in the performance programme and budget,
increasing outcome and impact indicators alongside output indicators in activity reports,
preparing a direct SDG local review report similar to a VLR/VSR,

monitoring Bodrum-specific issues such as coast, sea, water, tourism and summer population pressure more holistically within the framework of SDG 6, 8, 11, 12, 13 and 14.

Within this framework, the overall score for Bodrum Municipality was assessed as 89.5 / 100. This score shows that Bodrum localises the SDGs strongly, but could move into the very high institutionalisation band when direct SDG reporting and outcome-impact monitoring capacity are strengthened.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	10 / 10	$10 / 10 \times 30$	30.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	$9 / 10 \times 20$	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	8 / 10	$8 / 10 \times 10$	8.0 / 10
Total			89.5 / 100

According to this methodology, Bodrum Municipality is in the high SDG localisation band with 89.5 / 100 points. The municipality has clearly internalised the SDGs particularly in its 2025–2029 Strategic Plan; in the performance programme it has produced a counterpart at the activity and budget level for the areas of climate, zero waste, energy, social support, women's entrepreneurship, rural development, culture, tourism and urban services. The main element limiting the move into the very high band above 90 is the absence of a direct SDG local review report similar to a VLR/VSR and the fact that outcome/impact analysis in activity reports is not standardised to the same level for each SDG. Bodrum Municipality's 2025–2029 Strategic Plan states that it was prepared through participatory workshops, internal and external stakeholders, neighbourhood headmen, official institutions, the metropolitan municipality, MUSKİ, NGOs, chambers, associations and surveys. This forms a strong participatory planning basis for SDG localisation. The Strategic Plan Preparatory Programme also addresses the strategic management cycle together with the processes of preparation, situation analysis, looking to the future, strategy development, performance programme, monitoring and evaluation.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	9.25	Strong
SDG 2	■	■	■	■	7.75	Strong
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	7.75	Strong
SDG 5	■	■	■	■	10.50	Strong
SDG 6	■	■	■	■	7.75	Strong
SDG 7	■	■	■	■	9.00	Strong
SDG 8	■	■	■	■	5.25	Medium
SDG 9	■	■	■	■	8.00	Strong
SDG 10	■	■	■	■	10.50	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	4.00	Medium
SDG 15	■	■	■	■	9.00	Strong
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	7.75	Strong

Bodrum's strongest SDG areas appear to be SDG 5, SDG 10, SDG 11, SDG 12, SDG 13, SDG 15 and SDG 16. Particularly with respect to SDG 14, given Bodrum's identity as a coastal city, monitoring the headings of marine ecosystems, coastal management and the blue economy with stronger indicators will increase the municipality's score.



METROPOLITAN DISTRICT MUNICIPALITY

Avcılar Municipality**92.5** / 100 **VERY HIGH**

This analysis and assessment were prepared on the basis of Avcılar Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and complementary policy documents such as the VLR/Voluntary Local Review, Green City Action Plan, Resilience Action Plan, Local Equality Action Plan and Sustainable Climate Energy and Action Plan. On Avcılar Municipality's official strategic plan page, the 2025–2029 and 2020–2024 strategic plans are published; on the activity reports page, the 2022, 2023 and 2024 activity reports; and on the performance programmes page, the 2022, 2023, 2024 and 2025 performance programmes are accessible.

Avcılar Municipality constitutes a strong example in terms of SDG localisation among the municipalities examined. The basic reason for this is that the municipality not only produces a strategic plan and performance programme; it has also published documents directly related to SDG localisation, such as the 2022 Voluntary Local Review, the 2022–2023 VLR Progress Report, the Sustainable Climate Energy and Action Plan, the Green City Action Plan, the Resilience Action Plan and the Local Equality Action Plan. On the official VLR page, the 2022–2023 Voluntary Local Review Progress Report, the English VLR Progress Report and the 2022 Voluntary Local Review are clearly listed.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Avcılar Municipality displays the profile of a municipality that has internalised and localised the SDGs at a very high level. In particular, the presence of the VLR/Voluntary Local Review and the 2022–2023 VLR Progress Report distinguishes Avcılar from many municipalities. In addition, the Green City Action Plan, Resilience Action Plan, Sustainable Climate Energy and Action Plan and Local Equality Action Plan support SDG localisation with complementary policy documents, not leaving it merely at the level of the mandatory strategic plan and activity report.

Avcılar's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. SDG 7, SDG 9, SDG 15 and SDG 17 are also at a strong or near-strong level. The relatively more limited areas appear to be SDG 2, SDG 6, SDG 8 and SDG 14. Particularly with respect to SDG 14, given that Avcılar is a coastal district, monitoring marine and coastal ecosystems with stronger indicators will further increase the municipality's quality of SDG localisation.

Within this framework, the overall score for Avcılar Municipality was assessed as 92.5 / 100. This score shows that Avcılar embeds the SDGs strongly in the institutional management cycle through the strategic plan, performance programme, activity reports, VLR and thematic action plans, not merely as general sustainability discourse.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	9 / 10	9 / 10 × 30	27.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	9 / 10 × 20	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	9 / 10	9 / 10 × 25	22.5 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	10 / 10	10 / 10 × 15	15.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	10 / 10	10 / 10 × 10	10.0 / 10
Total			92.5 / 100

Avcılar Municipality is in the very high SDG localisation and internalisation band with 92.5 / 100 points. The municipality's strong point is that it does not address the SDGs only at the strategic plan or activity report level; it has carried them into the local policy architecture with VLR, climate/energy, green city, resilience and equality documents. The basic element limiting the score is that the SDG-coded activity/cost classification in the performance programme and budget structure has not become fully standard in all areas.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	10.50	Strong
SDG 2	■	■	■	■	5.25	Medium
SDG 3	■	■	■	■	7.75	Strong
SDG 4	■	■	■	■	8.00	Strong
SDG 5	■	■	■	■	10.50	Strong
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	9.00	Strong
SDG 8	■	■	■	■	5.25	Medium
SDG 9	■	■	■	■	9.25	Strong
SDG 10	■	■	■	■	10.50	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	4.00	Medium
SDG 15	■	■	■	■	9.00	Strong
SDG 16	■	■	■	■	10.50	Strong
SDG 17	■	■	■	■	8.00	Strong

Avcılar's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. Particularly with respect to SDG 14, given that Avcılar is a coastal district, monitoring marine and coastal ecosystems with stronger indicators will further increase the municipality's quality of SDG localisation.



METROPOLITAN DISTRICT MUNICIPALITY

Nilüfer Municipality**89.5** / 100 **HIGH**

This analysis and assessment were prepared on the basis of Nilüfer Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, the 2022–2024 revised strategic plan document also on the official site, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and complementary policy documents such as the Sustainable Energy and Climate Action Plan, Sustainable Energy Action Plans, Local Equality Action Plan 2022–2024, Nilüfer City Health Profile 2022, Corporate Social Responsibility Reports and the Global Compact. On Nilüfer Municipality's official "Strategic Plans" page, the 2025–2029, 2022–2024 and 2020–2024 strategic plans; on the "Performance Programmes" page, the 2022, 2023, 2024 and 2025 performance programmes; and on the "Activity Reports" page, the 2022, 2023 and 2024 activity reports are accessible. In addition, Nilüfer Municipality's strategic plan archive and 2020–2024 strategic plan page are on sp.gov.tr.

Nilüfer Municipality constitutes a strong example in terms of SDG localisation. In its 2025–2029 Strategic Plan, the relationship between the "Sustainable Development Goals" and the strategic plan appears as a special table; it is stated that, in preparing the strategic plan, staff opinions and proposals were obtained through the SDGs and awareness was created. The 2020–2024 Strategic Plan also addressed the strategic plan-SDG relationship; in addition, the Sustainable Energy and Climate Action Plan established a clear connection with the climate, energy, transport, waste, agriculture, green space and disaster management targets in the 2020–2024 Strategic Plan.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Nilüfer Municipality displays the profile of a municipality that has internalised and localised the SDGs at a high level. The direct inclusion of the SDG relationship in the 2025–2029 Strategic Plan, the definition of a performance indicator for SDG awareness, the establishment of strategic targets with a monitoring and reporting logic, the visibility of the target-activity-resource need relationship in performance programmes, and the publication of activity reports by year are the municipality's strong aspects. The Sustainable Energy and Climate Action Plan, Local Equality Action Plan, City Health Profile and Corporate Social Responsibility Reports carry SDG localisation beyond the mandatory strategic management documents.

Nilüfer's strongest SDG areas come to the fore as SDG 3, SDG 5, SDG 10, SDG 11, SDG 12, SDG 13, SDG 15 and SDG 16. SDG 1, SDG 2, SDG 4, SDG 7, SDG 8, SDG 9 and SDG 17 are also at a strong or near-strong level. The relatively limited areas appear to be SDG 6 and particularly SDG 14. In SDG 6, the sharing of jurisdiction and the limitation of technical water-sanitation indicators; and in SDG 14, the absence of a direct marine/coastal ecosystem axis, were decisive.

Within this framework, the overall score for Nilüfer Municipality was assessed as 89.5 / 100. This score shows that Nilüfer embeds the SDGs strongly in the institutional management cycle through the strategic plan, performance programme, activity report and thematic policy documents, not merely as general sustainability discourse. The basic development areas that would carry the municipality's score into a higher band are: preparing a direct VLR/VSR or SDG local review report, strengthening the SDG-coded activity/cost matching in the performance programme and budget, making outcome and impact indicators in activity reports more systematic, and developing clearer indicator sets for SDG 6 and SDG 14.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	10 / 10	$10 / 10 \times 30$	30.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	$9 / 10 \times 20$	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	8 / 10	$8 / 10 \times 10$	8.0 / 10
Total			89.5 / 100

According to this methodology, Nilüfer Municipality is in the high SDG localisation and internalisation band with 89.5 / 100 points. The municipality's strongest aspect is that it explicitly addresses the SDGs at the strategic plan level; it embeds the strategic target, performance indicator, responsible unit and monitoring/reporting logic in the institutional management system. The main thing limiting the move into the "very high" band above 90 is that an independent SDG local review report of the direct VLR/VSR type could not be identified and that outcome/impact analysis in activity reports is not standardised to the same level for all SDGs.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	9.25	Strong
SDG 2	■	■	■	■	7.75	Strong
SDG 3	■	■	■	■	10.50	Strong
SDG 4	■	■	■	■	7.75	Strong
SDG 5	■	■	■	■	10.50	Strong
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	9.00	Strong
SDG 8	■	■	■	■	7.75	Strong
SDG 9	■	■	■	■	7.75	Strong
SDG 10	■	■	■	■	10.50	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	9.00	Strong
SDG 16	■	■	■	■	10.50	Strong
SDG 17	■	■	■	■	8.00	Strong

Nilüfer's strongest SDG areas come to the fore as SDG 3, SDG 5, SDG 10, SDG 11, SDG 12, SDG 13, SDG 15 and SDG 16. The relatively limited areas appear to be SDG 6 and particularly SDG 14. In SDG 6, the sharing of jurisdiction and the limitation of technical water-sanitation indicators; and in SDG 14, the absence of a direct marine/coastal ecosystem axis, were decisive.



METROPOLITAN DISTRICT MUNICIPALITY

Buca Municipality**80.0** / 100 **HIGH**

This analysis and assessment were prepared on the basis of Buca Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and official institutional content related to climate, zero waste, gender equality, the city council and sustainable development. On Buca Municipality's official "Strategic Plan Report" page, the 2025–2029 Strategic Plan, the 2020–2024 Strategic Plan and its 2023 updated version are listed; on the performance programmes page, the 2022, 2023, 2024 and 2025 performance programmes; and on the activity reports page, the 2022, 2023 and 2024 activity reports are published. In addition, Buca Municipality's 2020–2024 and 2025–2029 strategic plan pages are on sp.gov.tr.

In Buca Municipality's document set, the SDGs become visible particularly through performance programmes and climate/zero waste institutionalisation. The 2022 Performance Programme clearly states that "activities for the 17 goals" will be carried out in line with the sustainable development goals and that, within this scope, training/consultancy services will be procured. The 2023 Performance Programme states that awareness work and campaigns will be carried out within the scope of the 17 Sustainable Development Goals at the sustainability and innovation centre. The 2025 Performance Programme also references the UN Sustainable Development Goals; by contrast, systematic SDG coding for each objective/target/activity in the strategic plan and budget structure does not yet appear to have become fully standard.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Buca Municipality displays the profile of a municipality that has localised the SDGs at a high level but has not yet reached a fully institutionalised SDG monitoring architecture. The municipality's distinguishing strong aspect is that it makes explicit reference to the 17 Sustainable Development Goals in its 2022 and 2023 performance programmes, develops a sustainability and innovation centre approach, establishes a special directorate in the field of climate change and zero waste, and makes SECAP, zero waste, the waste drop-off centre, environmental training and recycling work visible in activity reports.

Buca Municipality's strongest SDG areas come to the fore as SDG 1, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. SDG 9 and SDG 17 are near-strong; SDG 4, SDG 5, SDG 7, SDG 8 and SDG 15 are at a medium level. The relatively most limited areas appear to be SDG 6 and SDG 14. Particularly in SDG 12 and SDG 13, institutional structuring and activity report visibility are strong; by contrast, the absence of a VLR/VSR, the inaccessibility of a final SECAP document, the limited SDG-coded budget classification and the lack of standardisation of outcome/impact indicators across all areas limit the overall score.

Within this framework, the overall score for Buca Municipality was assessed as 80.0 / 100. This score shows that Buca has put the SDGs strongly on its agenda through the performance programme and environment/climate policies; but that the SDGs need to be brought into a clearer, coded and traceable integrity among the strategic plan, budget, activity report and complementary policy documents.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	9 / 10	$9 / 10 \times 30$	27.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	$8 / 10 \times 20$	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	8 / 10	$8 / 10 \times 15$	12.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	5 / 10	$5 / 10 \times 10$	5.0 / 10
Total			80.0 / 100

According to this methodology, Buca Municipality is at the lower limit of the high SDG localisation band with 80.0 / 100 points. The municipality's strong aspect is that it has clearly carried the SDG concept into performance programmes, established an institutional directorate structure in the field of climate change and zero waste, included SECAP and zero waste work in activity reports, and taken institutional steps in the field of gender equality. The main things limiting the score are the absence of a VLR/VSR or a published independent SDG local review report, the inaccessibility of a final and comprehensive SECAP document, the fact that SDG-coded budget/performance classification has not become fully systematic, and the lack of standardisation of outcome/impact indicators to the same level across all SDG areas in activity reports.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	9.25	Strong
SDG 2	■	■	■	■	4.00	Medium
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	6.50	Medium
SDG 5	■	■	■	■	6.50	Medium
SDG 6	■	■	■	■	1.50	Limited
SDG 7	■	■	■	■	5.25	Medium
SDG 8	■	■	■	■	5.25	Medium
SDG 9	■	■	■	■	8.00	Strong
SDG 10	■	■	■	■	9.25	Strong
SDG 11	■	■	■	■	9.25	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	9.25	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	5.25	Medium
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	8.00	Strong

Buca Municipality's strongest SDG areas come to the fore as SDG 1, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. The relatively most limited areas appear to be SDG 6 and SDG 14. Particularly in SDG 12 and SDG 13, institutional structuring and activity report visibility are strong; by contrast, the absence of a VLR/VSR, the inaccessibility of a final SECAP document, the limited SDG-coded budget classification and the lack of standardisation of outcome/impact indicators across all areas limit the overall score.



METROPOLITAN DISTRICT MUNICIPALITY

Gaziemir Municipality**87.0** / 100 **HIGH**

This analysis and assessment were prepared on the basis of Gaziemir Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and official institutional documents related to the Sustainable Energy and Climate Action Plan / SECAP, Local Equality Action Plan, climate change and zero waste work, social assistance, health, employment, disaster management and institutional governance. On Gaziemir Municipality's official website, the 2025–2029 and 2020–2024 strategic plans; the 2022, 2023, 2024 and 2025 performance programmes; and the 2022, 2023 and 2024 activity reports are accessible.

In Gaziemir Municipality's document set, the SDGs are strongly visible particularly through the 2025–2029 Strategic Plan and the 2025 Performance Programme. In the Strategy Development Directorate section of the 2024 Activity Report, it is stated that, in the higher-level policy document analysis of the 2025–2029 Strategic Plan, a relationship was established with documents such as the Sustainable Development Goals, the Twelfth Development Plan, the Regional Plan, the Local Equality Action Plan, the Türkiye Child Rights Strategy Document and Action Plan, and the Sustainable Energy and Climate Action Plan. In the same section, it is seen that the mission is defined "in the light of the sustainable development goals and ethical values", and that the vision includes the goal of being "a sustainable, model city".

■ ANALYSIS SUMMARY

On the basis of the document set examined, Gaziemir Municipality displays the profile of a municipality that has localised the SDGs at a high level and internalised them to a significant extent in the institutional management cycle. The association of objectives and targets with the Sustainable Development Goals in the 2025–2029 Strategic Plan, the explicit reference to sustainable development and ethical values in the mission-vision structure, the creation of target cards and key performance indicators, the presentation of activities together with resource needs in the 2025 Performance Programme, and the regular publication of activity reports support this assessment.

Gaziemir's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 9, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. SDG 17 is near-strong; SDG 3, SDG 7, SDG 8 and SDG 15 are at a medium level. The relatively limited areas appear to be SDG 2, SDG 4, SDG 6 and SDG 14. Particularly in SDG 12 and SDG 13, the Climate Change and Zero Waste Directorate, recycling indicators and the presence of a SECAP offer an important institutional advantage. By contrast, the absence of a VLR/VSR, the limited SDG-coded budget classification, the weak appearance of more indirect areas such as SDG 6 and SDG 14 in terms of jurisdiction/context, and the lack of standardisation of outcome-impact indicators to the same degree across all SDGs are development areas.

Within this framework, the overall score for Gaziemir Municipality was assessed as 87.0 / 100. This score shows that the municipality has adopted the SDGs strongly, localised them to a significant extent at the strategic plan and performance programme level; but that there is potential for more advanced institutionalisation in terms of direct SDG reporting, VLR/VSR, SDG-coded budget monitoring and outcome-impact measurement.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	10 / 10	$10 / 10 \times 30$	30.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	$9 / 10 \times 20$	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	8 / 10	$8 / 10 \times 15$	12.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	7 / 10	$7 / 10 \times 10$	7.0 / 10
Total			87.0 / 100

Gazıemir Municipality is in the high SDG localisation and internalisation band with 87.0 / 100 points. The municipality's strong aspect is that it has embedded the SDGs to a significant extent in the management cycle through the higher-level policy document analysis of the 2025–2029 Strategic Plan, the mission-vision structure, target cards, key performance indicators, the 2025 performance programme and activity reports. The main things limiting the score are the absence of a VLR/VSR or direct SDG local review report, the lack of standardisation of SDG-coded budget/performance classification across all areas, and the limited outcome/impact indicators in some SDGs.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	9.25	Strong
SDG 2	■	■	■	■	4.00	Medium
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	9.25	Strong
SDG 6	■	■	■	■	1.50	Limited
SDG 7	■	■	■	■	5.25	Medium
SDG 8	■	■	■	■	6.50	Medium
SDG 9	■	■	■	■	9.25	Strong
SDG 10	■	■	■	■	9.25	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	9.25	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	6.50	Medium
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	8.00	Strong

Gaziemir's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 9, SDG 10, SDG 11, SDG 12, SDG 13 and SDG 16. Particularly in SDG 12 and SDG 13, the Climate Change and Zero Waste Directorate, recycling indicators and the presence of a SECAP offer an important institutional advantage. By contrast, the absence of a VLR/VSR, the limited SDG-coded budget classification, the weak appearance of more indirect areas such as SDG 6 and SDG 14, and the lack of standardisation of outcome-impact indicators to the same degree across all SDGs are development areas.



DISTRICT MUNICIPALITY

Safranbolu Municipality**80.5** / 100 **HIGH**

This analysis and assessment were prepared on the basis of Safranbolu Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and official institutional content related to climate, environment, sustainability, participatory local governance, cultural heritage, social inclusion and sustainable agriculture. On the municipality's official website, the 2024, 2023 and 2022 activity reports and the 2025, 2024, 2023 and 2022 performance programmes are accessible. In addition, Safranbolu Municipality's 2025–2029 Strategic Plan record is on sp.gov.tr.

Safranbolu Municipality's SDG localisation level becomes visible particularly along three axes: sustainable and resilient city, cultural heritage and sustainable tourism, and participatory and inclusive local governance. In the performance programmes, the municipality's vision is defined as "to be a modern and brand municipality intertwined with its history in culture, tourism, sport and art, adopting a participatory management approach"; and its mission prioritises young people, women and disadvantaged groups. In the programmes, the headings of social municipalism, culture-art, agriculture and production, environmental cleaning, water-sewerage infrastructure, parks-gardens, waste management and participation are included at the level of performance indicator and resource need.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Safranbolu Municipality displays the profile of a municipality that has localised the SDGs at a high level but has not yet fully institutionalised an SDG-coded monitoring and reporting architecture. The municipality produces a strong SDG counterpart particularly in the areas of cultural heritage, sustainable tourism, social inclusion, water-sewerage infrastructure, waste management, organic transformation, agriculture-production, parks-green space and participatory governance.

Safranbolu's strongest SDG areas come to the fore as SDG 11, SDG 12, SDG 16, SDG 1, SDG 10 and SDG 15. SDG 2, SDG 5, SDG 6, SDG 8, SDG 9 and SDG 17 are at a near-strong level. While SDG 3, SDG 4 and SDG 13 appear at a medium level, SDG 7 and SDG 14 stand out as relatively limited areas.

Within this framework, the overall score for Safranbolu Municipality was assessed as 80.5 / 100. This score shows that the municipality is strong in adapting the SDGs to local priorities; but that there are development areas in terms of direct SDG matching, an SDG-coded budget-performance monitoring system, a final VLR/VSR report, a climate/energy action plan and outcome-impact indicators. If Safranbolu transforms its VLR process into a final report, links sustainable cultural tourism and heritage management to SDG indicators, develops stronger indicators in the climate-water-agriculture relationship, and conducts outcome/impact analysis in activity reports, its score could rise markedly.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	8 / 10	8 / 10 × 30	24.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	8 / 10	8 / 10 × 20	16.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	8 / 10 × 25	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	9 / 10 × 15	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	7 / 10	7 / 10 × 10	7.0 / 10
Total			80.5 / 100

Safranbolu Municipality is in the high SDG localisation band with 80.5 / 100 points. The municipality's strong side is that it markedly carries the themes of cultural heritage, sustainable tourism, social inclusion, water-sewerage infrastructure, environmental cleaning, waste management, parks-green space, agriculture-production and participatory governance into the plan-programme-activity chain. The main things limiting the score are that a published final VLR/VSR report cannot yet be accessed, that SDG-coded budget/performance classification has not become fully systematic, that an independent and comprehensive plan similar to a SECAP in the climate/energy field could not be identified, and that outcome/impact indicators in activity reports are not standardised across all SDG areas.

 Strong and direct relationship
  Medium or indirect relationship
  Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1					9.25	Strong
SDG 2					7.75	Strong
SDG 3					4.00	Medium
SDG 4					6.50	Medium
SDG 5					8.00	Strong
SDG 6					8.00	Strong
SDG 7					2.50	Limited
SDG 8					7.75	Strong
SDG 9					8.00	Strong
SDG 10					9.25	Strong
SDG 11					10.50	Strong
SDG 12					10.50	Strong
SDG 13					5.25	Medium
SDG 14					0.00	Limited
SDG 15					9.00	Strong
SDG 16					10.50	Strong
SDG 17					8.00	Strong

Safranbolu's strongest SDG areas come to the fore as SDG 11, SDG 12, SDG 16, SDG 1, SDG 10 and SDG 15. SDG 2, SDG 5, SDG 6, SDG 8, SDG 9 and SDG 17 are at a near-strong level. While SDG 3, SDG 4 and SDG 13 appear at a medium level, SDG 7 and SDG 14 stand out as relatively limited areas.



METROPOLITAN DISTRICT MUNICIPALITY

Karatay Municipality**87.5** / 100 **HIGH**

This analysis and assessment were prepared taking into account Karatay Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and the municipality's Sustainable Energy and Climate Action Plan / SECAP, Karatay Sustainability Report 2021 Voluntary Local Review, Karatay Sustainability Voluntary Local Review Progress Report 2023, City Health Profile, quality management system documents and climate/zero waste institutional structuring. In Karatay Municipality's official file archive, the 2024 activity report, 2025 performance programme, SECAP documents and City Health Profile; and also the 2022, 2023 and 2024 performance programmes and the 2023 activity report are accessible. The 2025–2029 and 2020–2024 strategic plans are in Karatay Municipality's strategic plan archive on sp.gov.tr.

Karatay Municipality is a strong example in terms of SDG localisation. The basic reason for this is that the municipality not only produces a strategic plan and performance programme; it has complementary policy and monitoring tools such as the 2021 VLR, the 2023 VLR progress report, SECAP, the City Health Profile, the ISO 14001 Environmental Management System, and the Climate Change and Zero Waste Directorate. The municipality has also stated in its official announcement that it is among the first municipalities in Türkiye to submit a VLR to the UN.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Karatay Municipality displays the profile of a municipality that has internalised and localised the SDGs at a high level. The municipality's strongest aspect is that it has institutionalised the SDGs not only at the strategic plan and performance programme level but also through VLR reports, the 2023 VLR progress report, SECAP, the City Health Profile, the Climate Change and Zero Waste Directorate, quality management system documents and international sustainability collaborations.

Karatay's strongest SDG areas come to the fore as SDG 1, SDG 9, SDG 10, SDG 11, SDG 12, SDG 13, SDG 16 and SDG 17. SDG 2 and SDG 15 are near-strong; SDG 3, SDG 4, SDG 5, SDG 6, SDG 7 and SDG 8 are at a medium level. The relatively most limited area was SDG 14. This result shows that Karatay is strong particularly in social municipalism, people with disabilities, urbanisation, climate action, zero waste, local production, institutional capacity and international partnerships; by contrast, it has more limited visibility in areas such as gender equality, water/sanitation, the annual budget-programme connection of energy performance, and marine/aquatic life.

Within this framework, the overall score for Karatay Municipality was assessed as 87.5 / 100. This score shows that Karatay carries the SDGs strongly into the local government agenda; but that it could move into a higher band with clear SDG-coded matching for each target in the strategic plan–performance programme–budget–activity report chain, stronger outcome/impact indicators, more detailed monitoring sets for gender equality and vulnerable groups, and the regular preparation of SECAP progress reports.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	9 / 10	$9 / 10 \times 30$	27.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	$9 / 10 \times 20$	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	9 / 10	$9 / 10 \times 10$	9.0 / 10
Total			87.5 / 100

Karatay Municipality is in the high SDG localisation and internalisation band with 87.5 / 100 points. The municipality's strong aspect is that it carries the SDGs to a significant extent into the institutional management cycle through VLR reports, SECAP, climate/zero waste structuring, city health work, social municipalism, zero waste and urban services. The main things limiting the score are that direct SDG-coded standard matching for each objective-target-activity is not fully visible in the strategic plan, performance programme and budget documents, and that outcome/impact analysis in activity reports has not been systematised to the same level across all SDG areas.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	10.50	Strong
SDG 2	■	■	■	■	7.75	Strong
SDG 3	■	■	■	■	6.50	Medium
SDG 4	■	■	■	■	5.25	Medium
SDG 5	■	■	■	■	5.25	Medium
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	6.50	Medium
SDG 8	■	■	■	■	6.50	Medium
SDG 9	■	■	■	■	9.25	Strong
SDG 10	■	■	■	■	10.50	Strong
SDG 11	■	■	■	■	10.50	Strong
SDG 12	■	■	■	■	10.50	Strong
SDG 13	■	■	■	■	10.50	Strong
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	7.75	Strong
SDG 16	■	■	■	■	10.50	Strong
SDG 17	■	■	■	■	8.00	Strong

Karatay's strongest SDG areas come to the fore as SDG 1, SDG 9, SDG 10, SDG 11, SDG 12, SDG 13, SDG 16 and SDG 17. SDG 2 and SDG 15 are near-strong; SDG 3, SDG 4, SDG 5, SDG 6, SDG 7 and SDG 8 are at a medium level. The relatively most limited area was SDG 14. This result shows that Karatay is strong particularly in social municipalism, people with disabilities, urbanisation, climate action, zero waste, local production, institutional capacity and international partnerships; by contrast, it has more limited visibility in areas such as gender equality, water/sanitation, the annual budget-programme connection of energy performance, and marine/aquatic life.



METROPOLITAN DISTRICT MUNICIPALITY

Tarsus Municipality**78.5** / 100 **MEDIUM-HIGH**

This analysis and assessment were prepared on the basis of Tarsus Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and institutional documents and activities related to environment, climate, zero waste, rural development, social support and governance. On Tarsus Municipality's official strategic plan page, the 2025–2029 strategic plan; on the performance programme page, the 2025, 2024, 2023 and 2022 performance programmes; and on the activity reports page, the 2024, 2023 and 2022 activity reports appear accessible. In addition, Tarsus Municipality's 2020–2024 and 2025–2029 strategic plan records are on sp.gov.tr.

In Tarsus Municipality's document set, the SDGs are visible not through a systematic "SDG-coded" matching architecture, but rather through the headings of the sustainable city, environment and climate change, zero waste, rural development, women's empowerment, disadvantaged groups, social assistance, cultural heritage, tourism, institutional capacity and stakeholder participation. In the 2025–2029 Strategic Plan, 7 strategic objectives and 24 targets were defined; areas such as a green-clean-healthy city that combats environment and climate change, a city prepared for natural disasters and with strong infrastructure, rural development, women's empowerment, services for disadvantaged groups, the protection of historical-cultural-natural resources and financial sustainability were carried to a clear target level.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Tarsus Municipality displays the profile of a municipality that localises the SDGs thematically and functionally rather than through a directly coded SDG architecture. The municipality's strategic plan and activity report structure offers strong content in terms of environment, zero waste, climate, rural development, women's empowerment, disadvantaged groups, social assistance, historical-cultural heritage, tourism, green spaces, institutional governance and stakeholder participation. However, this content has not yet transformed into a fully institutionalised SDG monitoring system with clear SDG codes, a VLR/VSR report, SDG budget labelling and outcome-impact indicators.

Tarsus's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 9, SDG 10, SDG 11, SDG 12, SDG 16 and SDG 17. SDG 2, SDG 3, SDG 4, SDG 8 and SDG 15 have medium-level visibility. Although SDG 13 has been put on the agenda, it was assessed at a limited-medium level because the climate action plan realisation rate appears as 0% as of 2024. SDG 6, SDG 7 and SDG 14 are weaker areas in terms of document-based visibility.

Within this framework, the overall score for Tarsus Municipality was assessed as 78.5 / 100. This score shows that Tarsus reflects the SDGs broadly in local service areas; but that there are development areas in terms of a direct SDG matching table, an SDG-coded performance-budget relationship, a VLR/VSR report, climate action plan implementation and outcome/impact indicators.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	7 / 10	$7 / 10 \times 30$	21.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	9 / 10	$9 / 10 \times 20$	18.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	9 / 10	$9 / 10 \times 15$	13.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	6 / 10	$6 / 10 \times 10$	6.0 / 10
Total			78.5 / 100

According to this methodology, Tarsus Municipality is in the medium-high SDG localisation band with 78.5 / 100 points. The municipality's strong side is that it has carried numerous SDG-related themes into the strategic plan, performance programme and activity reports. The main things limiting the score are the absence of clear SDG-coded matching at the objective-target-activity-budget level, the fact that a VLR/VSR or direct SDG local review report could not be identified, the appearance that the climate change action plan made no progress in the 2024 activity report, and the lack of standardisation of outcome/impact indicators to the same level across all SDG areas. The 2024 activity report shows that the climate change action plan realisation rate was 0% and that this is explained by austerity measures and budget/appropriation difficulties.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	7.00	Strong
SDG 2	■	■	■	■	6.75	Medium
SDG 3	■	■	■	■	5.25	Medium
SDG 4	■	■	■	■	5.25	Medium
SDG 5	■	■	■	■	7.00	Strong
SDG 6	■	■	■	■	1.50	Limited
SDG 7	■	■	■	■	2.50	Limited
SDG 8	■	■	■	■	6.75	Medium
SDG 9	■	■	■	■	7.00	Strong
SDG 10	■	■	■	■	7.00	Strong
SDG 11	■	■	■	■	7.00	Strong
SDG 12	■	■	■	■	7.00	Strong
SDG 13	■	■	■	■	4.00	Medium
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	5.25	Medium
SDG 16	■	■	■	■	8.25	Strong
SDG 17	■	■	■	■	8.00	Strong

Tarsus's strongest SDG areas come to the fore as SDG 1, SDG 5, SDG 9, SDG 10, SDG 11, SDG 12, SDG 16 and SDG 17. SDG 2, SDG 3, SDG 4, SDG 8 and SDG 15 have medium-level visibility. Although SDG 13 has been put on the agenda, it was assessed at a limited-medium level because the climate action plan realisation rate appears as 0% as of 2024. SDG 6, SDG 7 and SDG 14 are weaker areas in terms of document-based visibility.

METROPOLITAN DISTRICT
MUNICIPALITY**Battalgazi
Municipality****69.5** / 100 **MEDIUM / DEVELOPING**

This analysis and assessment were prepared on the basis of Battalgazi Municipality's 2025–2029 Strategic Plan, 2020–2024 Strategic Plan, 2022, 2023 and 2024 activity reports, 2022, 2023, 2024 and 2025 performance programmes, and the municipality's official institutional content in the field of climate, zero waste, energy, disaster management, social assistance, green space, infrastructure and governance. On Battalgazi Municipality's official "Financial Reports" page, the 2025–2029 Strategic Plan, 2024 Activity Report, 2025 Performance Report, 2024 Performance Report, 2023 Activity Report, 2023 Performance Report, 2022 Performance Report and 2022 Activity Report are listed. In addition, Battalgazi Municipality's 2025–2029 and 2020–2024 strategic plan records are on sp.gov.tr.

In Battalgazi Municipality, SDG localisation is visible not through a clear and systematic "SDG-coded" architecture, but through the headings of sustainable urbanisation, green space, disaster, social assistance, digital municipalism, zero waste, energy saving, cultural heritage and institutional capacity. The 2025–2029 Strategic Plan was discussed and taken into the adoption process in the municipal council, and the 2025 Performance Programme was prepared within the framework of Municipal Law No. 5393, Public Financial Management and Control Law No. 5018 and the relevant performance programme legislation.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Battalgazi Municipality displays the profile of a municipality that localises the SDGs indirectly and thematically through municipal service areas rather than through a directly coded sustainable development architecture. The strongest areas come to the fore as SDG 9, SDG 11, SDG 12 and SDG 16. SDG 1, SDG 7, SDG 10, SDG 13, SDG 15 and SDG 17 have medium-level visibility. SDG 2, SDG 3, SDG 4, SDG 5 and SDG 6 are more limited; and SDG 14 is the weakest area in terms of document-based visibility.

The municipality's strong aspects are that it publishes the strategic plan, performance programme and activity reports; and that it makes visible SDG-linked service areas such as social assistance, e-municipality, digital zoning, disaster-emergency assembly areas, green space, zero waste and solar power plant investment. By contrast, the basic development areas are: clear SDG matching at the strategic objective-target-activity-indicator level, establishing an SDG-coded performance-budget relationship, preparing a VLR/VSR or at least a local SDG monitoring report, preparing a SECAP/climate action plan and greenhouse gas inventory, developing thematic documents in the field of social policy and equality, and including outcome/impact indicators alongside outputs in activity reports.

Within this framework, the overall score for Battalgazi Municipality was assessed as 69.5 / 100. This score shows that the municipality partly reflects sustainable development themes in service production; but that it needs a more advanced methodological and institutional architecture to fully embed the SDGs in the institutional management cycle in a clear, measurable, coded and reportable manner.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	7 / 10	$7 / 10 \times 30$	21.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	7 / 10	$7 / 10 \times 20$	14.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	8 / 10	$8 / 10 \times 25$	20.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	7 / 10	$7 / 10 \times 15$	10.5 / 15
E. Complementary Policy Documents and Monitoring Capacity	4 / 10	$4 / 10 \times 10$	4.0 / 10
Total			69.5 / 100

Battalgazi Municipality is in the limited-institutionalised / medium-level SDG localisation band with 69.5 / 100 points. The municipality carries numerous SDG-related service areas into the plan, performance programme and activity reports. However, an architecture in which the SDGs are directly coded, matched at the objective-target-activity-budget level, and monitored with a VLR/VSR or independent SDG report could not be identified. For this reason, the score approaches the upper-middle limit thanks to service diversity and institutional document continuity; but remains limited in terms of direct SDG internalisation and monitoring capacity.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	7.00	Strong
SDG 2	■	■	■	■	4.00	Medium
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	4.00	Medium
SDG 5	■	■	■	■	4.00	Medium
SDG 6	■	■	■	■	2.75	Limited
SDG 7	■	■	■	■	6.50	Medium
SDG 8	■	■	■	■	4.00	Medium
SDG 9	■	■	■	■	9.25	Strong
SDG 10	■	■	■	■	5.50	Medium
SDG 11	■	■	■	■	9.25	Strong
SDG 12	■	■	■	■	9.00	Strong
SDG 13	■	■	■	■	5.25	Medium
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	5.25	Medium
SDG 16	■	■	■	■	9.25	Strong
SDG 17	■	■	■	■	6.50	Medium

In Battalgazi Municipality, the strongest areas come to the fore as SDG 9, SDG 11, SDG 12 and SDG 16. SDG 1, SDG 7, SDG 10, SDG 13, SDG 15 and SDG 17 have medium-level visibility. SDG 2, SDG 3, SDG 4, SDG 5 and SDG 6 are more limited; and SDG 14 is the weakest area in terms of document-based visibility.



DISTRICT MUNICIPALITY

Kahta Municipality**72.0** / 100 **MEDIUM-HIGH**

This analysis and assessment were prepared on the basis of Kahta Municipality's accessible primary institutional documents. In the review, the 2025–2029 Strategic Plan was used as the priority document. In addition, it was seen that Kahta Municipality's 2020–2024 and 2025–2029 strategic plan records are on sp.gov.tr, and that the performance programmes and activity reports tabs are on the 2025–2029 strategic plan page. However, the accessible document links on the municipality's official "Activity Report" page appear limited, and the page essentially contains the 2025–2029 Strategic Plan link. For this reason, in the scoring, the dimension of document accessibility and verifiability through activity reports was assessed with caution.

Kahta Municipality's 2025–2029 Strategic Plan offers an important starting basis in terms of SDG localisation. In the plan's analysis of higher-level policy documents, the UN Sustainable Development Goals and Indicators and Türkiye's 2nd National Review Report were clearly taken into account. In addition, the goal of ensuring sustainable development is expressed in the plan's mission, and the aim of establishing an environmentally, economically and socially sustainable development model by protecting historical and cultural heritage is expressed in its vision.

■ ANALYSIS SUMMARY

On the basis of the document set examined, Kahta Municipality displays the profile of a municipality that has put the SDGs strongly on its agenda at the strategic plan level, but has not yet transformed this agenda into a fully institutionalised SDG monitoring and reporting architecture. The 2025–2029 Strategic Plan references the UN Sustainable Development Goals as a higher-level policy document; it includes, at the target and indicator level, numerous SDG-linked areas such as the sustainable city, zero waste, climate action plan, drinking water/wastewater infrastructure, digital municipalism, social assistance, women-youth courses, people with disabilities, disaster capacity and participatory governance.

Kahta's strongest SDG area appears to be SDG 11 – Sustainable Cities and Communities. SDG 1, SDG 4, SDG 6, SDG 9, SDG 10, SDG 12, SDG 13 and SDG 16 have medium-level visibility. SDG 3, SDG 5, SDG 7, SDG 15 and SDG 17 are open to development; and SDG 2, SDG 8 and SDG 14 are more limited in terms of document-based visibility.

Within this framework, the overall score for Kahta Municipality was assessed as 72.0 / 100. This score shows that the municipality's SDG localisation orientation has begun strongly; but that the score could rise meaningfully with the preparation of a VLR/VSR, the completion and publication of the Sustainable Energy and Climate Action Plan, the presentation of performance programmes and activity reports as a regularly accessible archive, activity-budget-SDG-coded matching and the development of outcome/impact indicators.

SCORING

Main Criterion	Raw Score	Calculation	Final Score
A. Level of SDG Internalisation in Strategic Plans	9 / 10	$9 / 10 \times 30$	27.0 / 30
B. Level of SDG Localisation in the Performance Programme and Budget	7 / 10	$7 / 10 \times 20$	14.0 / 20
C. Level of SDG Implementation and Accountability in Activity Reports	6 / 10	$6 / 10 \times 25$	15.0 / 25
D. SDG Coverage, Balance and Adaptation to Local Priorities	8 / 10	$8 / 10 \times 15$	12.0 / 15
E. Complementary Policy Documents and Monitoring Capacity	4 / 10	$4 / 10 \times 10$	4.0 / 10
Total			72.0 / 100

According to this methodology, Kahta Municipality is in the medium-high SDG localisation band with 72.0 / 100 points. The municipality's strongest side is that it clearly carries the headings of the sustainable city, zero waste, climate action plan preparation, drinking water/wastewater infrastructure, social assistance, women's and youth courses, digital municipalism, disaster capacity and participatory planning to the target and indicator level in its 2025–2029 Strategic Plan. The main things limiting the score are the absence of a direct VLR/VSR or published SDG report, the fact that a final SECAP/climate action plan document is not yet accessible, the fact that activity reports and performance programmes do not appear as a regular and easily accessible archive on the municipality's website, and the fact that SDG-coded budget/performance matching has not become systematic.

■ Strong and direct relationship
 ■ Medium or indirect relationship
 ■ Limited visibility

SDG	Strategic Plan	Performance Programme	Activity Reports	VLR / Policy Document	Weighted Score	Overall Level
SDG 1	■	■	■	■	5.25	Medium
SDG 2	■	■	■	■	1.25	Limited
SDG 3	■	■	■	■	4.00	Medium
SDG 4	■	■	■	■	5.25	Medium
SDG 5	■	■	■	■	4.00	Medium
SDG 6	■	■	■	■	5.25	Medium
SDG 7	■	■	■	■	3.75	Medium
SDG 8	■	■	■	■	2.50	Limited
SDG 9	■	■	■	■	5.25	Medium
SDG 10	■	■	■	■	5.25	Medium
SDG 11	■	■	■	■	7.75	Strong
SDG 12	■	■	■	■	5.25	Medium
SDG 13	■	■	■	■	5.00	Medium
SDG 14	■	■	■	■	0.00	Limited
SDG 15	■	■	■	■	4.00	Medium
SDG 16	■	■	■	■	5.25	Medium
SDG 17	■	■	■	■	3.75	Medium

Kahta's strongest SDG area appears to be SDG 11 – Sustainable Cities and Communities. SDG 1, SDG 4, SDG 6, SDG 9, SDG 10, SDG 12, SDG 13 and SDG 16 have medium-level visibility. SDG 3, SDG 5, SDG 7, SDG 15 and SDG 17 are open to development; and SDG 2, SDG 8 and SDG 14 are more limited in terms of document-based visibility.

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CHAPTER 7

SDG Index

Selected 14 Municipalities · Indicator-Based Analysis

SDG INDEX CALCULATION AND ANALYSIS METHODOLOGY

In order to assess municipalities' performance under the Sustainable Development Goals in a comparable manner, an indexing model based on a dynamic formula structure was used.

The model is built on an integrated calculation chain extending from raw data entry to indicator scores, from indicator scores to SDG-based scores, and to the final municipality index.

Thanks to this structure, the raw data entered for each municipality are automatically converted into a standard value according to the calculation rule of the relevant indicator; then the indicator, SDG and overall index scores are calculated dynamically. For indicators where there is no data or which are not applicable for the relevant municipality type, the system does not produce a fake score; these areas are excluded from the calculation with the logic of "missing data", "missing denominator" or "not applicable". In particular, SDG 6 indicators that are not applicable for district municipalities were not accepted as zero and were excluded from the overall index calculation.

For each indicator, the raw data were not used directly but were first standardised so as to reduce the scale effect. For example, social assistance beneficiaries were calculated as a value per 1,000 people by relating them to the population; water consumption as litres per capita per day; and active green space as square metres per capita. In this way, comparison errors that could arise from scale differences among metropolitan, provincial and district municipalities were reduced.

Indicator scores were calculated in the 0–100 range. In positive indicators where a high value indicates good performance, the score increases as the value rises; in negative indicators where a low value indicates good performance, reverse scoring is applied. Indicators such as PM2.5, water loss-leakage rate, water interruption duration, energy consumption and greenhouse gas emissions were assessed negatively in this scope.

In determining the reference lower and upper thresholds, instead of hypothetical or fixed thresholds, the actual data distribution coming from the municipalities was taken as the basis. In this scope, the valid standard values for 2023, 2024 and 2025 of the 13 pilot municipalities were evaluated together for each indicator; a data pool was created for each indicator. From this pool:

Reference Lower Threshold = P10

Reference Upper Threshold = P90 were calculated.

With this method, the lowest and highest extreme values were prevented from distorting the index. In other words, the minimum and maximum values were not used directly; instead, percentile values that more evenly represent the lower and upper performance limits of the distribution were preferred. Empty, erroneous, not applicable and, in percentage indicators, invalid values exceeding 100 were not included in the threshold calculation.

The SDG score is produced not directly from raw data but first from standardised indicator scores scored in the 0–100 range.

■ THE CALCULATION PROCESS HAS THREE STAGES

In the first stage, the municipality's raw data for the relevant year for each indicator are taken and converted into a standard value according to the calculation rule. For example, social assistance beneficiaries are calculated per 1,000 people, green space as square metres per capita, energy consumption as kWh per enclosed area, and water consumption as litres per capita per day.

In the second stage, the standard value of each indicator is converted into an indicator score between 0 and 100 using the reference lower and reference upper thresholds determined for that indicator. In positive indicators a high value produces a higher score, while in negative indicators a low value produces a higher score.

In the third stage, the valid indicator scores under the same SDG are brought together to calculate the SDG score. The basic approach used in the file is to take the average of the indicators belonging to the relevant SDG.

The important point here is that only valid and applicable indicators are included in the calculation. Indicators where data have not been entered, where the denominator is missing, which are erroneous, or which are not applicable for the relevant municipality type are not included in the SDG score calculation. Since these indicators are not accepted as zero, the municipality's score is not artificially lowered.

Inter-Year Calculation and Weighting Logic

Although data for 2023, 2024 and 2025 are used together in the index model, the contribution of the years is not assessed in the same way.

The main aim in the model is to measure not only the municipality's average over the past three years, but both the current performance level it has reached as of the last year and its development/effort situation in the 2023–2025 period together.

Current Situation Score 70%

Shows the performance level the municipality has reached as of the last year, that is, 2025.

Development Score 30%

Reflects the change/development trend the municipality has shown from 2023 to 2025.

The Weight of the Indicators under an SDG

Each SDG score is produced from the scores of the indicators under that SDG. In the basic version of the model, the indicators under the same SDG are accepted as equally weighted.

In other words, if there are four indicators under SDG 1 and all of these indicators are valid for the relevant municipality, each indicator contributes equally to the SDG 1 score.

SDG INDEX ANALYSIS RESULTS

The overall index average of the 14 municipalities within the scope of the analysis is 45.60, and the median is approximately 46.44 points. This picture shows that the municipalities are generally clustered below the medium level and that there is a significant development area. 4 of the municipalities are in the "Medium" band, 9 in the "Open to Development" band, and 1 in the "Weak" band.

In the first three places of the ranking are: Mersin Metropolitan Municipality – 59.27 / Ankara Metropolitan Municipality – 55.31 / Niğde Municipality – 53.07. These are followed by Nilüfer Municipality with 51.83 points. At the end of the list is Safranbolu Municipality with 34.60 points.

TOTAL MUNICIPALITIES

14

3 types: MM, PM, DM

HIGHEST SCORE

59.27

Mersin MM — Medium band

LOWEST SCORE

34.60

Safranbolu — Weak band

Municipality type	Overall index average
Provincial municipalities	51.02
Metropolitan municipalities	50.70
District municipalities	41.69

The fact that district municipalities have a lower average should not be assessed on its own as a performance inadequacy. In particular, some service areas such as SDG 6 – Clean Water and Sanitation are not within the direct duties and powers of district municipalities in metropolitan areas. For this reason, differences in powers and duties must be taken into account in comparisons among municipality types.

Municipalities' SDG score averages are as follows:

SDG	Average score	Overall assessment
SDG 6 – Clean Water and Sanitation	63.28	Strongest area
SDG 5 – Gender Equality	55.08	Relatively strong
SDG 11 – Sustainable Cities	47.85	Medium-low level
SDG 13 – Climate Action	44.24	Very different among municipalities
SDG 3 – Health and Quality Life	43.44	Needs improvement
SDG 7 – Affordable and Clean Energy	41.37	Weak and unbalanced
SDG 1 – No Poverty	34.89	Weakest common area

SDG 6 – CLEAN WATER AND SANITATION

This is the area with the highest average. Ankara, Niğde, Istanbul and Mersin are relatively strong in this area. Nevertheless, the absence of data in some district municipalities should be explained not as low performance but by the fact that the service is within the power of the metropolitan municipality or the water and sewerage administration.

■ SDG 5 – GENDER EQUALITY

This has the second highest average across municipalities. Niğde, Safranbolu, Nilüfer and Bodrum stand out. By contrast, Gazıemir's score of 17.53 in this area indicates a marked weakness compared with the municipality's performance in other areas.

■ SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

Ankara and Niğde have the highest values. The low scores of Şanlıurfa, Tarsus and Safranbolu suggest a development need in indicators of urban accessibility, public transport, public spaces, green spaces or sustainable urbanisation.

■ SDG 13 – CLIMATE ACTION

This is one of the areas with the highest difference among municipalities. Mersin's score of 95.98 is a very strong and distinctive result. Ankara is also at a high level with 68.35. By contrast, Amasya and Gazıemir remained in the 15–18 point band. This shows that the level of institutionalisation of climate action plans, greenhouse gas inventories, adaptation practices and climate policies differs significantly among municipalities.

■ SDG 7 – AFFORDABLE AND CLEAN ENERGY

While Amasya and Tarsus appear very strong, Bodrum and Safranbolu have quite low scores. The high variability in this SDG shows that renewable energy investments, energy efficiency applications and the use of clean energy in municipal services have not yet become institutionalised in all municipalities.

■ SDG 1 – NO POVERTY

This is generally the weakest area. While Mersin and Istanbul have relatively high results, Bodrum, Avcılar and Şanlıurfa remain at low scores. These results indicate that indicators relating not only to the amount of social assistance but to its inclusiveness, the finalisation of applications, data systems and the capacity to reach the population in need must be developed.

MUNICIPALITY-BASED ASSESSMENTS

#	Municipality	Type	Index	Band	Strong SDGs
1	Mersin Metropolitan Municipality	MM	59.27	Medium	SDG 6 · SDG 13
2	Ankara Metropolitan Municipality	MM	55.31	Medium	SDG 6 · SDG 13
3	Niğde Municipality	PM	53.07	Medium	SDG 5 · SDG 6
4	Nilüfer Municipality	DM	51.83	Medium	SDG 5
5	Tarsus Municipality	DM	49.31	Developing	SDG 7
6	Amasya Municipality	PM	48.96	Developing	SDG 7
7	Istanbul Metropolitan Municipality	MM	48.71	Developing	SDG 6
8	Kahta Municipality	DM	44.17	Developing	—
9	Şanlıurfa Metropolitan Municipality	MM	39.52	Developing	—
10	Avclar Municipality	DM	38.88	Developing	—
11	Buca Municipality	DM	38.34	Developing	—
12	Bodrum Municipality	DM	38.21	Developing	—
13	Gaziemir Municipality	DM	38.21	Developing	SDG 3
14	Safranbolu Municipality	DM	34.60	Weak	SDG 5



Mersin Metropolitan Municipality

59,27
INDEX SCORE

MEDIUM

Mersin is in first place in the overall index. Its most marked advantage is reaching a very high score such as 95.98 in SDG 13. It is also above 60 points in the SDG 5 and SDG 6 areas.

STRENGTHS Climate action, water and sanitation, gender equality and social policies.

AREAS FOR DEVELOPMENT The SDG 3 score is 34.56, and the SDG 7 score is 45.10. Strengthening healthy living, environmental health, energy efficiency and clean energy applications could carry the overall index higher.

Although Mersin's result is balanced, it is seen that the high overall score feeds significantly from the very strong performance in climate action.



Ankara Metropolitan Municipality

55,31
INDEX SCORE

MEDIUM

Ankara is in second place and in the medium band. It sets out a strong metropolitan profile with 74.38 in SDG 6, 68.35 in SDG 13 and 64.04 in SDG 11.

STRENGTHS

Water management, climate action and sustainable cities.

AREAS FOR DEVELOPMENT

The SDG 3 score is 36.30. SDG 1 and SDG 7 are also below 50 points.

Ankara's performance is distributed more evenly than Mersin's. However, there is improvement potential in the areas of health, reducing social vulnerabilities and clean energy.



Niğde Municipality

53,07
INDEX SCORE

MEDIUM

Niğde is in third place and displays a generally balanced performance. It stands out with 69.70 in SDG 6, 69.64 in SDG 5 and 62.36 in SDG 11.

STRENGTHS

Gender equality, water and sanitation, sustainable urbanisation.

AREAS FOR DEVELOPMENT

The SDG 1 score is 32.67, and the SDG 3 score is 40.89.

Niğde's important advantage is that it has a relatively balanced score structure that is not over-dependent on a single specific SDG. Improvement in social protection and health indicators could carry the municipality into the upper places.



Nilüfer Municipality

51,83
INDEX SCORE

MEDIUM

Nilüfer has the highest overall index score among district municipalities. It is strong with 66.43 in SDG 5. It also produced balanced results above 50 points in the SDG 3, SDG 7 and SDG 11 areas.

STRENGTHS Gender equality and balanced urban service performance.

AREAS FOR DEVELOPMENT The SDG 1 score is 44.32, and the SDG 13 score is 42.13.

Nilüfer's performance rests not on a single very high value but on medium-upper level results in many SDGs. For this reason, it can be assessed as one of the most balanced municipalities in the table.



Tarsus Municipality

49,31
INDEX SCORE

DEVELOPING

Tarsus, although in the open-to-development band, is quite close to the medium band. With 84.50 points in SDG 7, it gives one of the strongest results after Amasya.

STRENGTHS Clean energy, gender equality and health.

AREAS FOR DEVELOPMENT The SDG 11 score is 32.72, the SDG 13 score is 33.19 and the SDG 1 score is 34.71.

Tarsus's clean energy performance is strong; but this success is not reflected to the same degree in the areas of sustainable urbanisation, climate action and social policy. A more holistic sustainability policy is needed.



Amasya Municipality

48,96
INDEX SCORE

DEVELOPING

Amasya's most marked strength is being in first place among all municipalities with 85.13 points in SDG 7. It also obtained 60.07 points in SDG 5.

STRENGTHS Clean energy and gender equality.

AREAS FOR DEVELOPMENT The SDG 13 score is quite low at 17.63. The SDG 3 score is also 32.52.

In Amasya, a marked disconnect is seen between energy applications and climate policies. The capacity in the clean energy field must be transferred to climate adaptation, emission reduction and institutional climate management.



Istanbul Metropolitan Municipality

48,71
INDEX SCORE

DEVELOPING

Istanbul's strongest area is 66.84 points in SDG 6. It has medium-upper level results with 58.14 in SDG 13 and 54.47 in SDG 5.

STRENGTHS Water and sanitation, climate action and social policy capacity.

AREAS FOR DEVELOPMENT The SDG 7 score is 31.31 and the SDG 3 score is 33.68. It is also notable that the SDG 11 score remains at 44.26.

Considering Istanbul's scale, population density and complex service structure, higher performance can be expected particularly in the indicators of sustainable transport, energy transformation, environmental health and urban quality of life.



Kahta Municipality

44,17
INDEX SCORE

DEVELOPING

Kahta's highest score is 59.42 in SDG 13. It gives balanced results around 50 points in the SDG 6, SDG 3 and SDG 11 areas.

STRENGTHS Climate action, health and water services.

AREAS FOR DEVELOPMENT The SDG 7 score is 24.66 and the SDG 5 score is 29.44.

In Kahta, the relatively strong picture in the climate field must be supported by clean energy and gender policies. In particular, services for women and institutional representation indicators may be a priority development area.



Şanlıurfa Metropolitan Municipality

39,52
INDEX SCORE

DEVELOPING

Şanlıurfa's highest scores are 58.53 in SDG 6 and 57.87 in SDG 5.

STRENGTHS Relatively positive results in the area of water and sanitation and gender equality.

AREAS FOR DEVELOPMENT There are low scores with 21.37 in SDG 1, 28.64 in SDG 3 and 29.49 in SDG 11.

For Şanlıurfa, social vulnerabilities, access to health services and sustainable urbanisation are basic priorities. In particular, rapid population growth, migration, poverty and urban service pressure can be considered to have an effect on the index results.



Avcılar Municipality

38,88
INDEX SCORE

DEVELOPING

Avcılar's highest scores are 56.81 in SDG 11 and 57.40 in SDG 5.

STRENGTHS Urban services and gender equality.

AREAS FOR DEVELOPMENT The SDG 1 score is quite low at 17.52. SDG 13 and SDG 3 are also at a low-medium level.

Although there are some positive practices in Avcılar regarding sustainable urbanisation, social protection and climate action do not support this performance. The access and finalisation capacity of social assistance processes must be developed.



Buca Municipality

38,34
INDEX SCORE

DEVELOPING

Buca has relatively positive results with 56.00 in SDG 3 and 54.27 in SDG 5.

STRENGTHS Health and gender equality.

AREAS FOR DEVELOPMENT The SDG 7 score is 15.00, the SDG 13 score is 28.67 and the SDG 1 score is 29.29.

Buca has a marked development need in energy and climate policies. The capacity in health and services for women must be complemented by energy transformation and climate adaptation policies.



Bodrum Municipality

38,21
INDEX SCORE

DEVELOPING

Bodrum's highest score is 63.80 in SDG 5. There are relatively positive results with 56.56 in SDG 13 and 50.81 in SDG 3.

STRENGTHS Gender equality, climate action and health.

AREAS FOR DEVELOPMENT The SDG 7 score is only 2.67, and the SDG 1 score is 15.00.

Considering tourism pressure, seasonal population and energy consumption, the very low clean energy score is a critical development area. Renewable energy, energy efficiency and sustainable tourism applications in municipal buildings and services must be prioritised.



Gazimir Municipality

38,21
INDEX SCORE

DEVELOPING

Gazimir's highest score is 66.39 in SDG 3. It is also above 50 points in the SDG 11 and SDG 7 areas.

STRENGTHS Health, sustainable urbanisation and clean energy.

AREAS FOR DEVELOPMENT The SDG 13 score is 15.00, and the SDG 5 score is 17.53.

Gazimir's performance is quite unbalanced. While it appears strong in health and urban services, there are serious gaps in climate action and gender equality. For this reason, its overall score remains below the potential indicated by its strong areas.



Safranbolu Municipality

34,60
INDEX SCORE

WEAK

Safranbolu is in last place in the overall index and in the weak band. Despite this, it is quite strong with 68.73 in SDG 5.

STRENGTHS Gender equality.

AREAS FOR DEVELOPMENT The SDG 7 score is 9.39, the SDG 1 score is 23.23, the SDG 13 score is 31.84 and the SDG 11 score is 34.61.

Safranbolu's basic problem is that the strong SDG 5 performance is not spread to the other sustainability areas. Energy transformation, climate action, social policy and sustainable tourism-urban management must be addressed together.

Municipality	SDG 1	SDG 3	SDG 5	SDG 6	SDG 7	SDG 11	SDG 13	Index
Mersin MM	59.3	34.6	63.6	66.7	45.1	49.7	96.0	59.27
Ankara MM	47.9	36.3	51.2	74.4	45.0	64.0	68.3	55.31
Niğde Mun.	32.7	40.9	69.6	69.7	54.6	62.4	41.6	53.07
Nilüfer Mun.	44.3	50.1	66.4	—	52.4	55.5	42.1	51.83
Tarsus Mun.	34.7	54.0	56.7	—	84.5	32.7	33.2	49.31
Amasya Mun.	43.4	32.5	60.1	54.0	85.1	50.0	17.6	48.96
İstanbul MM	52.3	33.7	54.5	66.8	31.3	44.3	58.1	48.71
Kahta Mun.	40.4	51.8	29.4	52.9	24.7	50.6	59.4	44.17
Şanlıurfa MM	21.4	28.6	57.9	58.5	40.4	29.5	40.3	39.52
Avclar Mun.	17.5	32.6	57.4	—	38.3	56.8	30.6	38.88
Buca Mun.	29.3	56.0	54.3	—	15.0	46.8	28.7	38.34
Bodrum Mun.	15.0	50.8	63.8	—	2.7	40.4	56.6	38.21
Gazimur Mun.	27.2	66.4	17.5	—	50.7	52.5	15.0	38.21
Safranbolu Mun.	23.2	39.8	68.7	—	9.4	34.6	31.8	34.60

■ KEY RESULTS

The most important result the index study reveals is that municipalities' sustainability performances show not a balanced but a fragmented structure concentrated in certain SDGs. A municipality obtaining a very high score in a single SDG is not sufficient for it to move into the upper places in the overall index.

■ THE FOLLOWING COMMON POLICY AREAS IN PARTICULAR STAND OUT

- SDG 1 is a priority development area in almost all municipalities.
- SDG 5 and SDG 6 are the areas in which municipal practices are relatively more institutionalised.
- SDG 7 and SDG 13 are the areas in which the greatest differentiation among municipalities is seen.

For municipal performances to rise, an integrated policy approach that establishes connections among the SDGs is needed rather than individual projects.

In general, while Mersin, Ankara, Niğde and Nilüfer display a more balanced and institutionalised picture, in municipalities such as Amasya, Bodrum, Gaziemir and Safranbolu the difference between high and low SDG scores is quite marked. In these municipalities, the priority should be transferring strong practices to other policy areas and making the institutional sustainability approach holistic.

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CHAPTER 8

Conclusion

General Assessment and Forward-Looking Recommendations

The Sustainable Development Goals Voluntary Subnational Review prepared by the Union of Municipalities of Türkiye is the first study to address municipalities' contribution to the 2030 Agenda in Türkiye at the sub-national scale in a comparative and evidence-based manner. The report has created a complementary assessment layer between Türkiye's Voluntary National Reviews and the Voluntary Local Reviews prepared by municipalities; it has made visible, holistically, the institutional accumulation, implementation capacity and development needs of local governments in the field of sustainable development.

The basic result the study reveals is that municipalities carry out numerous services and activities related to the Sustainable Development Goals, but that the level of institutionalisation of these activities differs among municipalities. The essential distinction among municipalities now emerges not so much from whether the SDGs are engaged with, but at the point of the extent to which these goals are embedded in strategic plans, performance programmes, budgets, activity reports and monitoring systems. In other words, the next stage of localisation consists of the transition from sustainability awareness to a measurable, budgetable, traceable and accountable management structure.

The institutional plan-programme analysis covering seventeen municipalities showed that the pilot municipalities generally establish a strong relationship with the SDGs. The fact that document-based institutionalisation scores range between 64.5 and 92.5 and that the majority of municipalities are concentrated in the upper-middle and high bands indicates that local governments in Türkiye have adopted the sustainable development agenda to a significant extent. Nevertheless, the element that distinguishes high-scoring municipalities is not merely the inclusion of the SDGs in strategic plans; it is the establishment of continuity among the stages of planning, programming, budgeting, implementation and reporting.

In terms of institutional documents, the goals related to SDG 11 – Sustainable Cities and Communities, SDG 13 – Climate Action, SDG 12 – Responsible Production and Consumption, SDG 16 – Peace, Justice and Strong Institutions, and social inclusion come to the fore. While in metropolitan municipalities the issues of climate, transport, infrastructure, social policy and governance are addressed through more multi-layered document structures, in provincial and district municipalities strong thematic examples were seen in the areas of environment, energy efficiency, zero waste, gender equality, cultural heritage and local participation. The fact that some district municipalities show high performance in terms of institutional document production and thematic policy development reveals that SDG localisation is not dependent only on the metropolitan scale.

VLR, SECAP, climate action plan, greenhouse gas inventory, green city and resilience action plans, local equality action plans and zero waste documents serve an important institutional lever function in SDG localisation. These documents carry the sustainable development approach beyond the mandatory strategic management documents; they strengthen data production, policy continuity, monitoring and reporting capacity. Therefore, in the coming period it is important not only that municipalities carry out more activities, but that they support existing activities with integrated policy and monitoring documents.

The SDG Index, in which fourteen municipalities were compared, shows that municipalities' service and indicator performances are not yet equally strong and balanced. The overall index average was calculated as 45.60 and the median value as 46.44; four municipalities were in the medium band, nine municipalities in the open-to-development band, and one municipality in the weak band. Mersin Metropolitan Municipality, Ankara Metropolitan Municipality, Niğde Municipality and Nilüfer Municipality stood out as the municipalities displaying higher and relatively balanced performance. In terms of municipality types, the average of provincial municipalities is 51.02, of metropolitan municipalities 50.70, and of district municipalities 41.69. However, since some services such as water, sanitation and public transport are not within the direct jurisdiction of district municipalities, these differences should not be assessed as an absolute success ranking.

In terms of goals, the highest average was obtained in the area of SDG 6 – Clean Water and Sanitation with 63.28 points. This is followed by SDG 5 – Gender Equality with 55.08 points. The average of SDG 11 is 47.85; of SDG 13, 44.24; of SDG 3, 43.44; and of SDG 7, 41.37. SDG 1 – No Poverty emerged as the area where the common development need is most marked, with 34.89 points. The high differentiation among municipalities particularly in SDG 7 and SDG 13 shows that energy transformation, climate action plans, greenhouse gas inventories, adaptation investments and institutional climate management have not yet developed to the same level in all municipalities.

When the report's two analysis components are evaluated together, it is seen that the level of institutional internalisation and the indicator-based service results, although related, do not measure the same thing. Having strong strategic plans and comprehensive policy documents does not guarantee high performance in all service indicators in the short term. Similarly, the contributions of municipalities that carry out important activities but do not sufficiently reflect them in their institutional documents, indicators and reporting systems may remain of limited visibility in the analyses. For this reason, municipalities must develop both their institutional management capacity and their field service results together.

The fact that the study was conducted through publicly available documents and data provided by municipalities makes document quality, data definitions, differences in duties and powers, and missing data problems important methodological limitations. For this reason, the scores produced in the report show not municipalities' absolute service achievement or the overall sustainability level of cities, but the extent to which the SDGs are visible and traceable in institutional management systems and the comparative situation that emerges in terms of selected indicators.

In the coming period, the priority needs are: developing common indicator definitions, creating indicator sets differentiated by municipality type and field of duty, determining data ownership and internal coordination mechanisms, and strengthening geographic information systems and spatial analysis capacity. Matching strategic targets with the SDGs and sub-targets, monitoring budgets and activities with SDG codes, complementing output indicators with outcome and impact indicators, and regularly reporting local progress will also carry the localisation process forward.

Within this framework, TBB's role is critically important in terms of developing common methodologies and guides, ensuring the sharing of knowledge and experience among municipalities, conducting institutional capacity-development programmes, and monitoring subnational progress at regular intervals. Türkiye's first VSR study is, beyond being a completed and unchanging assessment, the starting point of periodic monitoring studies that will cover more municipalities. Sustaining the methodological and institutional infrastructure created by the report will make municipalities' contribution to the 2030 Agenda more visible, comparable and evidence-based; and will contribute to strengthening the link between national objectives and local practice.



SUSTAINABLE DEVELOPMENT GOALS · 2030



VSR Türkiye 2026

VOLUNTARY SUBNATIONAL REVIEW · UNION OF MUNICIPALITIES OF TÜRKİYE