3

Implementation at Multiple Levels

LEAD AUTHORS
ANDREA ORDÓÑEZ LLANOS AND ROB RAVEN

CONTRIBUTING AUTHORS
MAGDALENA BEXELL, BRIANNA BOTCHWEY, BASIL BORNEMANN,
JECEL CENSORO, MARIUS CHRISTEN, LILIANA DÍAZ, THOMAS HICKMANN,
KRISTINA JÖNSSON, IMME SCHOLZ, MICHELLE SCOBIE, YIXIAN SUN,
JOHN THOMPSON, JOHN THWAITES AND ABBIE YUNITA

In 2015, the United Nations agreed upon the 2030 Agenda for Sustainable Development, which laid the foundation for an ambitious global programme for societal transformation with 17 Sustainable Development Goals. Yet, according to reports by think-tanks, civil society organizations and the United Nations, only modest progress has been made towards goal implementation (Sachs et al. 2020). One challenge is that implementation of the Sustainable Development Goals remains the responsibility of governments, even though the United Nations offers some guidelines (e.g. UNDP 2017). Each country has to implement the goals based on its own context and circumstances. So far, we know little about the actual impact of the Sustainable Development Goals in national and sub-national sociopolitical systems. There is no comprehensive assessment of where and how the implementation of the goals has brought any observable changes, and we know little about what stalls or unlocks such progress.

In this chapter, thus, we systematically take stock of the first seven years of implementation of the Sustainable Development Goals and of the steering effects that the goals had *within countries*. We focus on national governments, sub-national authorities, the corporate sector and civil society, hence complementing Chapter 2, which studied steering effects of the Sustainable Development Goals on global governance. We first introduce a conceptual framework for exploring the knowledge base on implementation of the Sustainable Development Goals, which we see also as a broader contribution for future policy and research. We then present the main insights from our analysis and its policy implications before we draw broader conclusions.

Conceptualization and Methods

Our analysis draws on a systematic review of the literature that was published between 2015 and 2020. In view of long publication processes, we also

59

occasionally included articles with a release year of 2021. We took 2015 as a starting point, which allowed us to include all publications since the beginning of the actual implementation of the Sustainable Development Goals in national settings. We evaluated mainly peer-reviewed scholarly articles, but also took policy studies from think-tanks and research institutes, and reports and statements from intergovernmental bodies and non-governmental organizations into account.

In the social sciences, systematically reviewing literature is increasingly used to identify and synthesize research findings, identify gaps and propose topics for future research (Petticrew and Roberts 2006). Systematic reviews are particularly useful for addressing a research question dealt with in complex and large bodies of literature across disciplines or topic areas. There are many approaches to systematically reviewing (scholarly) literature (Grant and Booth 2009). Some rest in positivist traditions, mirroring approaches originally developed in medical studies to aggregate evidence, often through quantitative methodologies. Others are embedded in interpretivist research paradigms that critically assess and interpret insights, often through qualitative approaches and with a view to contribute to conceptual development. Unlike traditional literature reviews, systematic reviews are guided by clear and transparent procedures of what was included and excluded and how the body of literature was analysed and interpreted.

Our systematic review was conducted as follows. First, we decided on the types of actors to be studied. Although national governments are primarily responsible for implementing the Sustainable Development Goals, we adopted a broader approach and included also data on sub-national authorities at the regional (federal states, provinces, regions) and local levels (cities, municipalities), along with corporate actors, such as individual businesses or business associations, and civil society, including non-governmental organizations and community groups. While not all these actors are equally involved in implementing the goals, achieving them will be impossible if only national governments change policies and procedures. There are also many examples where cities or businesses have endorsed the Sustainable Development Goals and framed their strategies or policies around them and the 2030 Agenda.

Second, we classified the possible steering effects of the Sustainable Development Goals, expanding here on the framework provided in Chapter 1 of this book. We conceptualize and operationalize steering effects of the Sustainable Development Goals on implementation across multiple levels of governance as changes in institutional, discursive, relational and resource effects. We also expected to find studies on cases where the Sustainable Development Goals had no or limited effects. Institutional effects we define as changes in rules and institutional arrangements in support of the goals, such as new rules, regulations,

strategic plans, formal standards or social norms. Hence, institutional effects in this chapter also includes the normative effects as distinguished in Chapter 1. Discursive effects are references to the Sustainable Development Goals, for instance, in organizational narratives, policy discourses and external communications. Relational effects we understand as changes in relations between actors such as new partnerships to deliver on the goals or contestation among actors around their implementation. Resource effects we describe as changes in resource allocation to address the goals such as changes in budgets, investments or human resources.

This framework allowed us to compare steering effects of the Sustainable Development Goals across multiple types and levels of governance to guide our systematic review. Yet, we did not use the framework as a rigid tool or a tick-box exercise. Instead, we used it in a flexible way and as a common analytical lens for the critical review of the literature, while allowing for interpretations and comparative analysis. Interpretations of authors mattered as well, and we have written our analyses not slavishly following our operationalization but rather in a narrative form that allowed us to zoom in on the most important findings and to highlight the specific character of the changes that we observed. Conceptual flexibility was also important because the literature may portray links or even contradictions among effects. Particularly regarding relational and institutional effects, more than one actor may be involved. In sum, our systematic review allowed for some interpretation, that is, the analysts and their expertise became an active instrument in the evaluation (Stake 2010).

We identified the primary data by a search-string search from the Scopus database (as of 9 October 2020). The search string combined keywords for the Sustainable Development Goals, governance and types of actors. This search resulted in

– 119 studies that referred to the steering or governance of the Sustainable Development Goals in national governments;[1]
– 363 studies that referred to the steering or governance of the goals in sub-national authorities;[2]
– 125 studies that referred to the steering or governance of the goals in business;[3]
– 81 studies that referred to the steering or governance of the goals in civil society.[4]

Based on this data set, we undertook an initial analysis in three steps. First, author teams analysed the relevance of articles by scanning their title, keywords and abstract (or if in doubt, introduction and conclusion) to decide whether to include them for more detailed reading. We excluded papers that do not substantially engage with the implementation of the Sustainable Development Goals, such as

purely conceptual or theoretical studies, but kept non-empirical studies that convincingly argued for steering effects through other sound methodological steps. We also filtered out articles that did not address the type of actor that was the topic of the analysis and articles that were inaccessible. This resulted in a final set of 165 articles, consisting of 47 articles from the national governments search string, 40 from the sub-national authorities search string, 50 from the corporate actors search string and 28 from the civil society search string for inclusion in the full analysis.[5] We then evaluated the remaining studies in detail, using the common understanding of the four types of steering effects mentioned above as our analytical lens.[6] By this means, we gained a systematic overview of all relevant studies on different types of steering effects of the Sustainable Development Goals on implementation in the academic literature.

The following third step was to analyse and interpret this raw material. In addition to the insights from the 165 articles that were thoroughly reviewed, we have drawn here on a few additional references (mostly from the grey literature) based on our own expertise (all cited in the reference list). Our interpretation was informed by five guiding questions: What kind of steering effects are most prominent, and why? Which ones are lacking or underdeveloped? Which leading examples of implementation are reported? How and why are they successful? Which critiques are raised in the literature and why?

The four written analyses and interpretations were shared with and further discussed by all authors to contrast findings and identify recurring issues, gaps or observations, and are the basis of the following section.

A limitation of our analysis is the time factor. Research in academic journals and other outlets is, at the time of publication, often dated by one or two years due to long processes of review, revisions and copyediting. In a field as dynamic as sustainability and the Sustainable Development Goals, we are likely to underreport developments that might have manifested in the latest years before publication of this book. Overall, this potentially leads to a bias that could be overly critical of the steering effects of the Sustainable Development Goals. A second limitation is language bias, inasmuch as we review only academic literature in the English language. While English is the leading language in the academic debate, especially among those journals that rank highest in terms of citations and impact, we have not included research in other languages such as Chinese, Russian, Arabic, Spanish, French and Portuguese.

Research Findings and Practical Insights

We now present in detail four accounts of the steering effects of the Sustainable Development Goals since 2015. We start the discussion with the effects on

national governments across the world, followed by analyses on sub-national authorities, corporate actors and civil society.

Steering Effects in National Governments

As the formal signatories of the 2030 Agenda, national governments carry the primary responsibility for implementing the Sustainable Development Goals. Moreover, they have the largest capacities for realizing the goals. But do they also deliver?

To start with, several studies generally point to a lack of steering effects of the Sustainable Development Goals at national levels as of 2020. This finding runs through all types of categories and applies for both OECD and non-OECD countries. As for the Global South, for instance, one study found that the government of Bangladesh has failed to incorporate the Sustainable Development Goals that relate to equity and social justice at the policy level and that ruling political elites promoted their own self-interest, ignoring the Sustainable Development Goals in the case of the ready-made garment industry (Khan and Milne 2019). This situation, the authors argue, was the result of the non-binding character of the Sustainable Development Goals and the lack of national and international compliance arrangements. Likewise, a study on water governance in Mexico concluded that despite the government's formal commitment to the Sustainable Development Goals, any changes in water governance can better be explained by domestic events and windows of opportunity than by any motivating impact of global goals (Breuer and Oswald Spring 2020).

However, there is also evidence of some steering effects of the Sustainable Development Goals in several countries.

Institutional Effects

In some countries, the Sustainable Development Goals seem to have had some institutional effects. For instance, a review of institutional arrangements for the Sustainable Development Goals in Latin America shows that out of sixteen countries surveyed, ten had created new institutional arrangements, such as commissions or councils, for coordinating the Sustainable Development Goals. Six had designated an existing institution to coordinate the implementation (Beneke de Sanfeliú et al. 2020). Ghana has set up a complex arrangement that includes a high-level ministerial committee, a technical Sustainable Development Goals implementation coordination committee and a platform of civil society organizations on the goals (Kasirye, Ntale and Venugopal 2020: 32).

China has incorporated the Sustainable Development Goals into its medium- and long-term development strategies, for instance by referring to the 2030 Agenda in its 13th Five-Year Plan and by detailed plans of governmental departments

(Kuhn 2018; Wang, Yuan and Lu 2020). In 2016, the Chinese government released a comprehensive National Plan on the implementation of the 2030 Agenda and promised to establish an inter-agency mechanism to monitor progress on the goals and conduct regular implementation reviews (Kuhn 2018). In addition, China uses innovation-driven demonstration zones for implementing the Sustainable Development Goals. In early 2020, it had identified six cities as pilot zones, with each having its own focus (Wang, Yuan and Lu 2020). Yet some studies have also criticized the Chinese approach as 'coercive environmentalism' (Li and Shapiro 2020).

Important factors that shape such institutional steering effects of the Sustainable Development Goals seem to be effective democratic institutions, participation, reflexivity and policy coherence, each of which can influence how the Sustainable Development Goals are implemented at national level (Monkelbaan 2019). Yet in 2015, these areas were not fully developed in forty-one high- and upper middle-income countries (Glass and Newig 2019). We have identified especially four challenges when it comes to institutional effects of the goals.

First, evidence suggests that newly (re)configured institutional arrangements are often shaped by existing political and institutional dispositions and capabilities (Morita, Okitasari and Masuda 2020; Tosun and Leininger 2017). In other words, there is a propensity to translate and integrate the Sustainable Development Goals in a way that supports older priorities (Bexell and Jönsson 2020; Horn and Grugel 2018; Jönsson and Bexell 2021). In the Netherlands, for example, while some institutional arrangements have been retrofitted for the Sustainable Development Goals, there is little substantive change in policy (Yunita et al. 2022). In Poland, the government has adopted strategies that present the country's approach to the 2030 Agenda and resulting priorities in its Strategy for Responsible Development in 2017, with an emphasis on growing residents' incomes, alongside increasing cohesion across social, economic, environmental and territorial dimensions (Raszkowski and Bartniczak 2019). Also in China, goals that represent core political issues on the domestic agenda – such as poverty eradication and biodiversity protection – are likely to receive more attention compared to others that are less prioritized (China Council on Environmental Cooperation and Development 2020; Kuhn 2018). A review of Voluntary National Reviews finds that certain goals receive more attention in national policies than others, suggesting cherry-picking and limited steering capacity of the Sustainable Development Goals (Forestier and Kim 2020).

Second, when the Sustainable Development Goals figure more prominently in policy, they often reflect a tendency to focus on specific goals instead of policy interlinkages and trade-offs (for example in Ethiopia or Turkey) (Tosun and Leininger 2017). In other cases, the goals are considered more explicitly from an inter- and multi-sectoral perspective (for example in Benin, Colombia and Switzerland) (Tosun and Leininger 2017). In New Zealand, even though the

Sendai Framework, the Sustainable Development Goals and the Paris climate agreement are all aligned at the legislative level, there is a need for better coherence in implementation (Sunders et al. 2020).

Third, in cases where Sustainable Development Goals are seemingly having an institutional effect, it remains unclear if those effects are only caused by the Sustainable Development Goals. In Indonesia, government policy and corporate sector sustainability farming are aligned with the Sustainable Development Goals in their efforts to address the economic, social and environmental problems within the palm oil industry (Jupesta et al. 2020). Yet, these initiatives in Indonesia would most likely exist without the Sustainable Development Goals, because the palm oil industry is also responding to the Paris climate agreement (in trying to reduce greenhouse gas emissions from uncontrolled forest fires) and to the poverty reduction and social sustainability focus of the earlier Millennium Development Goals.

Fourth, institutional effects on national governments have been reported to be directed largely towards their international development cooperation policies. Many high-income countries have added the Sustainable Development Goals as an important objective for such policies. For instance, an analysis of Australia's implementation of the goals emphasizes a need for stronger leadership by the Australian government, revealing that the integration of the Sustainable Development Goals is considered mainly in the context of international development aid (as opposed to a core issue for domestically focused policy) (Brolan, McEwan and Hill 2019). In Pakistan, on the contrary, the parliament has adopted the Sustainable Development Goals as part of the national development agenda. However, implementation will depend here on the political will of the government, considering a low baseline starting point and a lack of indicator data to monitor implementation (Asad 2019).

All this suggests a multi-directional – rather than a linear – process, whereby the Sustainable Development Goals influence and are influenced by domestic contexts, priorities and political dispositions.

Discursive Effects

Regarding discursive effects, we also observe that domestic implementation of the goals are contingent on the ways in which the Sustainable Development Goals are translated across contexts. One study observes that the goals discursively serve, rather than set, domestic agendas (Horn and Grugel 2018). Others note a discursive shift towards inclusive and sustainable development in certain policies in some countries (De Jong and Vijge 2021). For example, Fukuda-Parr and Hegstad (2018) find that the principle of 'leaving no one behind' is interpreted by many governments as requiring a focus on extremely poor, marginalized and vulnerable groups (for similar findings, see Chapter 5 in this volume). It thereby diverts

attention from broader policies to reshape structural social inequalities related to the distribution of income and wealth.

The Sustainable Development Goals seem to also enable governments to discursively engage in new ways with the corporate sector, for instance in influencing how they report on sustainability-related activities. Nevertheless, this influence does not go as far as shaping those activities from their inception more fundamentally, as the case study by Pineda-Escobar (2019) on corporate sustainability reporting in Colombia revealed. Similarly, Florini and Pauli (2018) argue that the goals have become a 'shared language' across the public and the corporate sector, reaching out beyond development policy actors. Corporations are attracted to the Sustainable Development Goals because several targets are formulated in a way that helps to identify opportunities for improved business models that might, but not necessarily, contribute to the public good. We return to the business sector below.

Some studies show how both analysts and governments use the Sustainable Development Goals as a measuring stick or aspirational national policy target to which policy implementation can be compared. For instance, Zulbainarni and colleagues report a gap in Indonesia's national fisheries policy between regulation and implementation in conservation, monitoring and use of fisheries, especially regarding an imbalance between Goal 14 and local fisheries management (Zulbainarni, Indrawan and Khumaera 2020). A study on the Swedish government's reporting to the High-level Political Forum shows strong discursive effects, at least at the global stage. The Swedish government on several occasions proclaimed itself to be a champion for the Sustainable Development Goals. While positively received at a global stage, this discursive claiming of a leadership position, however, was politically more contested within Sweden (Bexell and Jönsson 2019). The government of Ghana has also publicly declared itself to be a role-model for the Sustainable Development Goals (Bexell and Jönsson 2020). This suggests that the Voluntary National Reviews of governments have become showcases in front of a global audience, although it does not necessarily mean that the Sustainable Development Goals have substantial steering effects on national policies.

Relational Effects

As for the relational dimension of the goals, the effects of the multi-stakeholder processes that relate to the Sustainable Development Goals remain influenced by how, when and from whom participation is solicited (Jönsson and Bexell 2021). Many citizens do not directly engage with the Sustainable Development Goals or remain unaware of the goals (Jönsson and Bexell 2021). Also, parliamentary engagement with the Sustainable Development Goals remains weak or unsystematic even though the goals are increasingly referenced in policy and budgetary

processes (Bexell and Jönsson 2020). The extent to which the Sustainable Development Goals bring greater inclusiveness is largely determined by the institutional and relational cultures of the domestic political contexts in which implementation takes place (Siegel and Bastos Lima 2020). A case study of Brazil, Paraguay and Uruguay suggests that the 2030 Agenda may help foster inclusiveness as much as it may entrench marginalization, especially when without formal channels for local participation in implementation (see Chapter 5 in this book). The importance of stakeholder participation in the implementation process can also be acknowledged in more authoritarian countries. For example, the Chinese government mentions 'civil society' in its national implementation plan, although the term has also been criticized domestically (Kuhn 2018). Some Chinese researchers suggested the development of mechanisms for stakeholder involvement, such as citizen groups, for implementing the Sustainable Development Goals (Wang, Yuan and Lu 2020). However, this proposal has not yet gained traction in China.

These observations point to the need to go beyond identifying who is collaborating with whom, to assessing the changing nature of relations between multiple stakeholders. For example, understanding changing relations between government and corporate actors in financing the Sustainable Development Goals can tease out the political intent behind institutional, discursive, relational and resource effects of goal implementation (Gabor 2021; Mawdsley 2018). In the case of Australia, a government-initiated parliamentary inquiry asked for stakeholder input into national policy-making on the global goals. The publicly available stakeholder responses enabled insight into different views on the roads towards implementation and showed the commitment of stakeholders (Brolan, McEwan and Hill 2019). Haywood and colleagues (2019) point out that many relationships between actors to address the Sustainable Development Goals have already existed in South Africa, hinting that relational effects reinforce the status quo; but it remains unclear if the Sustainable Development Goals have more transformative relational effects.

Resource Effects

The evidence is mixed as to whether the launch of the Sustainable Development Goals had any resource effects, such as on the allocation of public resources by governments. In some cases, financing of Sustainable Development Goals and technical assistance can entrench institutional fragmentation in the public sector in developing countries, because government departments compete for funding that at best ignores local synergies across the Sustainable Development Goals or at worst replicates work completed in other projects (Scobie 2019). In an early analysis of India's strategy to combat non-communicable diseases, Mondal and van Belle (2018) found that despite strong endorsement of the Sustainable Development

Goals by the government of India, its health expenditures were still very low in international comparison.

The Scopus search did not deliver articles that focused on public budgeting for Sustainable Development Goals by finance ministries. Hege, Brimont and Pagnon (2019) note that national budgeting for the Sustainable Development Goals is still in its infancy. For its part, while increasingly integrating references to the Sustainable Development Goals in the national budget, the Swedish government has made clear that work towards the Sustainable Development Goals will take place within existing structures and not generate any new resources (Bexell and Jönsson 2019). In 2021, the German government stated the same in its revised national strategy for sustainable development (Federal Government of Germany 2021). Regarding China, research indicates that funds allocated by the central government from 2013 to 2018 for poverty alleviation increased from 39.4 to 106.1 billion Yuan. Yet, it is not known (and unlikely) to which extent this budget increase has been motivated by Goal 1 (Wang, Yuan and Lu 2020).

In sum, the literature indicates that when it comes to national governments, the steering effects of the global goals are institutional and discursive, while relational and resource effects are rare. Moreover, often these effects have been influenced strongly by earlier dispositions. Effects can hence not be related to the Sustainable Development Goals directly or linearly, even though it remains methodologically challenging to study a lack of effects by means of a systematic literature review.

Steering Effects in Sub-national Authorities

Sub-national authorities – such as states, provinces, regions, cities, councils and municipalities – are particularly relevant for the transformation to sustainability, as they are close to the problems and often have important competencies and capacities. Yet, research on the implementation of the Sustainable Development Goals at this level is still nascent. The extent to which the lack of empirical studies reflects a lack of implementation can only be speculated. The time-lag between the adoption of the Sustainable Development Goals by the United Nations and their implementation might be even stronger at the sub-national level than the national level. Lack of leadership from national governments might further limit implementation activities by sub-national authorities (Björkdahl and Somun-Krupalija 2020; Valencia et al. 2019).

Most research focuses on cities, while sub-national provinces and regions are less studied. This reflects a tendency in earlier sustainability governance research but may also relate to the existence of Goal 11, which addresses cities directly. Most of the literature deals with the implementation of individual goals, especially

Goals 6 and 11. Fewer studies address multiple Sustainable Development Goals, and only a few, more conceptual studies address the implementation of the 2030 Agenda and the Sustainable Development Goals as a whole. Again, this could be related to the time-lag in publishing academic research. Several initiatives have been set up to enable an integrated approach to localizing the Sustainable Development Goals such as the OECD Roundtable of Cities and Regions for the Sustainable Development Goals (OECD 2020a).

Rather than providing empirical evidence of the actual implementation of Sustainable Development Goals 'on the ground', a significant portion of the literature looks into how the Sustainable Development Goals *could* be implemented. Some authors address governance challenges related to the implementation of particular Sustainable Development Goals or the 2030 Agenda in general (Herrera 2019 on challenges in relation to Goal 6; Nhamo et al. 2020 on challenges related to the water–energy–food nexus; Patel et al. 2017 on the feasibility of Goal 11 implementation; Bornemann and Christen 2021 on the 2030 Agenda). Others discuss the potential contributions of governance conditions and approaches to realizing the 2030 Agenda at the sub-national level.[7] While this strand of literature does not show the steering effects of the Sustainable Development Goals, it illustrates more generally that their implementation is not isolated but interacts with other policies and governance contexts.

With the aim of informing goal implementation, some studies draw on experiences with earlier policy frameworks such as the Millennium Development Goals or the Local Agenda 21 (MacDonald et al. 2018; Westphal, Franceschini and Setti 2018). Other studies take the 2030 Agenda more broadly as an opportunity to explore the possibilities and limitations of local and regional sustainability governance, both in general and regarding specific issues (Alberti and Senese 2020; Attolico and Smaldone 2020; Boex et al. 2020; Fenton and Gustafsson 2017; Hickmann 2021; Kharrazi, Qin and Zhang 2016; Pla-Julián and Guevara 2020).

There are indications that the Sustainable Development Goals are becoming de facto relevant reference points for the actions of sub-national governments. Sometimes, regional and local authorities even seem to be more progressive than their national governments in trying to meet the global goals. Below we elaborate on the effects identified in the literature.

Institutional Effects

Regarding institutional effects, several studies point to adjustments or innovations in sub-national governance that go hand in hand with the appearance of the Sustainable Development Goals on the policy agenda. However, it is not always clear to what extent these changes were directly induced by the Sustainable Development Goals. Ahmed and Araral (2019), for instance, found improvements

in the quality of water governance in Indian states after the promulgation of the Sustainable Development Goals by the federal government. But they are themselves reluctant to attribute a direct causal effect to the Sustainable Development Goals. Similarly, Björkdahl and Somun-Krupalija (2020), in a study on gender mainstreaming in municipalities in Bosnia and Herzegovina, attribute to Goal 5 (gender equality) the potential to create institutional change in the form of new coordination and monitoring mechanisms, yet without actually observing such change. Representative of other case-based reports on institutional innovation, Alberti and Senese (2020) refer to Singapore's attempts to break down administrative silos in urban planning through the establishment of a central and holistically oriented Urban Redevelopment Authority. But here, too, it remains open whether this institutional reform is driven by the Sustainable Development Goals.

Only a few studies link institutional changes directly to the implementation of the Sustainable Development Goals. Mostly, these institutional changes serve cross-sectoral and participative coordination mechanisms. Valencia and others (2019), for example, report on the city of Malmö in Sweden, which has formed an administrative sustainability unit to facilitate cross-sectoral collaboration and to firmly establish the 2030 Agenda as the main pillar for all municipal agendas. There are also sub-municipal initiatives, such as the 2030 Agenda-based Declaration of Intent for Local Sustainability Efforts in a neighbourhood in Malmö. In the context of goal implementation, other cities have also introduced coordination mechanisms to manage project activities across sectoral boundaries and to create opportunities for interaction among actors (Ofei-Manu et al. 2018). In an experimental setting for the implementation of the city-related Goal 11 in Cape Town, Patel and colleagues (2017) point to the creation of new mechanisms for inter-departmental engagement that enabled learning across sectors. The experimental space also enabled the project team to lay the foundation for an institutionalized indicator process. In a case study of the metropolitan area of Granada in Spain, Poza-Vilches and colleagues (2020) refer to a monitoring commission that was established as a platform for robust stakeholder participation in implementing the global goals, which has resulted in creation of a peri-urban park and a mobility plan.

In addition to the development of concrete governance arrangements, some studies also point to the legitimizing effect of the Sustainable Development Goals. For example, Poza-Vilches and colleagues (2020) note a perceived ethical and political commitment by city governments to consider the Sustainable Development Goals in municipal action programmes. The Sustainable Development Goals also appear to have been used to add another layer of legitimacy to policies adopted prior to the 2030 Agenda (Horn and Grugel 2018). While this practice of

ex-post legitimation has been described and criticized earlier, research has also shown that global norms such as the Sustainable Development Goals, once they have found their way into government action, can lead to a self-binding mechanism (Meadowcroft 2007).

Discursive Effects

Only Horn and Grugel (2018: 74) explicitly refer to 'discursive roles' of the Sustainable Development Goals on a sub-national level. They analyse how the language of the 2030 Agenda (for example, the premise to 'leave no one behind') has entered policy documents in sub-national governance. They show here how the government of Ecuador and the government of the capital city Quito come to different, politically charged interpretations of the 2030 Agenda and the Sustainable Development Goals, and deliberately use these different interpretations for political demarcation and profiling. This indicates that the goals do attract political attention – a resource that is in short supply, as known from the history of sustainability politics.

Other studies point to a similar function of the 2030 Agenda in terms of framing problems, goals and means of policy-making. Fattibene et al. (2020), for instance, address the Sustainable Development Goals as a new conceptual and normative reference for food waste governance in European cities. While in most cases the goals are not significantly discussed, the Milan Food Strategy refers to the Sustainable Development Goals in much detail and extensively. The authors explain this with reference to the well-developed administrative structures of food policy in that region. There are also many examples of urban planning policies that are framed along the Sustainable Development Goals, for example in Bristol, Buenos Aires, Kitakyushu City, Los Angeles, New York, Santana de Parnaíba, Seoul, Shimokawa Town and Toyama City (Alberti and Senese 2020). Poza-Vilches et al. (2020) describe how the people of Granada created a vision of the community's environmental and social situation in a participatory setting, which gave a basis for developing strategies based on the 2030 Agenda.

Relational Effects

In line with the participation principle in the 2030 Agenda, the literature suggests that realizing the transformational potential of the Sustainable Development Goals requires inclusion of and cooperation between societal stakeholders and public actors at the sub-national level (Almeida 2019; Valencia et al. 2019). There is evidence that the implementation of the Sustainable Development Goals is indeed conducive to such collaborative governance in some cases. For instance, Ofei-Manu et al. (2018) point out how the cities of Bristol (United Kingdom), Kitakyushu (Japan) and Tongyeong (Republic of Korea) used the Sustainable

Development Goals to bring together and engage societal stakeholders from different sectors. The Sustainable Development Goals also seem to enable collaboration with communities working on other related policies and plans (Björkdahl and Somun-Krupalija 2020; Scobie 2019). In Cape Town, for example, the implementation of the Sustainable Development Goals was coordinated with the resilience strategy to find synergies and trade-offs (Valencia et al. 2019).

In addition to enabling collaboration, several studies confirm previously known relational effects from the collaborative design and application of indicators (Almeida 2019). Indicators can serve to bring stakeholders together and enable mutual alignment of their positions. For example, Salmoral and others (2020) report how an inclusive stakeholder mapping exercise in Arequipa, Peru helped to relate perspectives and perceptions of stakeholders on local issues and create a desire for mutual understanding. Hansson, Arfvidsson and Simon (2019) find confirmation of the function of goal indicators to promote discursive exchange on contested meanings of sustainability. By bringing together actors with different perspectives, indicators for Sustainable Development Goals can also be interpreted as nuclei of collaborative governance. Apart from these integrative effects, however, the Sustainable Development Goals can, by contrast, also have disintegrative relational effects. As Horn and Grugel (2018) indicate, the goals may serve as references for sharpening and delimiting the positions of political parties. These instrumental political interpretations are made possible by the generic character of the Sustainable Development Goals.

Resource Effects

The literature discusses resource effects mainly as a dearth of resources, such as a lack of finance, data, time and political support for implementing the goals (Ahmed and Araral 2019; Das, Sharma and Babu 2018; Patel et al. 2017; Valencia et al. 2019). Beyond these well-known resource scarcities in implementing sustainability, there is only weak evidence of potential resource effects. Valencia et al. (2019) describe the ambition of a new sustainability unit in the Swedish city of Malmö to support the city council in planning and implementing all municipal initiatives and programmes, and to work towards integrating the 2030 Agenda as cornerstone of the city's overarching budgeting. In China, government funding at the provincial or lower levels for poverty reduction also increased significantly since 2015 (Wang, Yuan and Lu 2020).

In addition to this still weak evidence of actual resource effects, Hansson and colleagues (2019) speculate, based on experience with the implementation of the Millennium Development Goals, that indicators can help mobilize resources and political will (also Almeida 2019). This is supported by Horn and Grugel (2018), who show that the Sustainable Development Goals also serve as a strategic

opportunity for policy-makers to advance their policy agendas. However, as Valencia and others (2019) note regarding Goal 11, indicators must be relevant, acceptable and practicable to encourage authorities to invest in urban sustainability transitions.

Considering the evidence, we conclude that the sub-national steering effects of the Sustainable Development Goals are rather weak, with institutional and discursive effects being most dominant. Some authors discuss this lack of impact of the global goals. For example, Fattibene and others (2020: 12) write with reference to urban food waste governance that the goals 'are not yet mainstreamed as a policy governance framework'. While the timeframe of only seven years since the adoption of the 2030 Agenda is a factor, the interpretive openness and lack of institutional leadership from the top are identified as possible explanations as well (Valencia et al. 2019). However, that steering effects of the global goals have not been extensively researched cannot sufficiently prove their absence: more studies on the impact of the goals on sub-national governance are hence needed.

Steering Effects in the Corporate Sector

The corporate sector operates across levels from the global to the local scale. Unlike the Millennium Development Goals, the Sustainable Development Goals envision a role for the corporate sector as key stakeholders and financiers, and they include corporations, industry, banks, business associations and so forth in their ambition (Adams 2017; Mawdsley 2018; Rendtorff 2019; Sharma and Soederberg 2020). Some studies suggest that the enthusiasm of companies to integrate and institutionalize the Sustainable Development Goals has much to do with their prior involvement in shaping the goals during the negotiations from 2012 to 2015 (Scheyvens and Hughes 2019; Sharma and Soederberg 2020). This involvement led to more public–private relations, the development of other financing strategies and changes in institutional practices, particularly in terms of financing, investments and provision of incentives (Mawdsley 2018). While the corporate sector has thus a relatively strong role in the 2030 Agenda, the steering effects of the Sustainable Development Goals on corporate behaviour remain mixed.

In general terms, there is now an increased engagement of the corporate sector in sustainable development, for example through public–private partnerships, Corporate Social Responsibility programmes, impact-investing, venture capital, stock exchanges aligned with the Sustainable Development Goals, and direct lending to national governments through bonds (Bull and McNeill 2019, Consolandi et al. 2020; Hestad 2021; Liaw et al. 2017). While the emergence and expansion of this engagement are shaped by factors that go beyond the

Sustainable Development Goals, many of these corporate initiatives are now linked to the global goals.

Discursive Effects

Many corporate actors, including institutional investors and corporations, increasingly use the Sustainable Development Goals to frame their strategies, guide their operation and manage social, economic and environmental impacts locally, nationally and internationally (Banik and Lin 2019; Cho et al. 2020; Consolandi et al. 2020). Recent studies point to the ways in which the goals encourage awareness of environmental, social and governance issues (Lee 2020); promote the development of sustainable finance and investments (Denny 2018; Lee 2020); inform environmental safeguarding policies (De Silva Lokuwaduge, Smark and Mir 2020); shape corporate directives, including for non-financial disclosures on sustainability risks (Adams 2017; Pizzi, Rosati and Venturelli 2020); and align standards for public policy projects with the goals (Hancock, Ralph and Ali 2018).

Some corporate actors view the Sustainable Development Goals as a lens or shared framework through which to communicate with stakeholders. In van den Broek's (2020) study of how corporations link their work to the Sustainable Development Goals, she discovered that several brands use the Sustainable Development Goals as a framework to reinvent their organization's public identity as a socially and environmentally responsible one. Most companies, especially the large ones, use the Sustainable Development Goals to establish their reputation and accountability through corporate self-reporting on how they contribute to the Sustainable Development Goals (ElAlfy, Darwish and Weber 2020). Some corporate actors view the Sustainable Development Goals as particularly useful for responding to increasing societal pressure, for instance from investors and employees, for more sustainability by corporations (ElAlfy, Darwish and Weber 2020; Florini and Pauli 2018). As such, the Sustainable Development Goals are increasingly visible in corporate reporting and communications (Banik and Lin 2019; Ioannou and Serafeim (2017). According to a 2019 report by PricewaterhouseCoopers, 72 per cent of over a thousand companies across 31 countries that were surveyed referred in some way to the Sustainable Development Goals in their reporting, indicating how their practices align with at least some of the goals (Scott and McGill 2019). Within this reporting, corporate actors have developed narratives to encourage and justify their involvement in implementing the global goals, pointing to the commercial risks and opportunities that the goals present (Florini and Pauli 2018; Scott and McGill 2019). In this framing, the Sustainable Development Goals are both an ethical and a commercial priority (Florini and Pauli 2018). Corporate reporting has also been helpful in creating a shared

identification of what matters between the corporation and stakeholders (Banik and Lin 2019). In some cases, the goals have also broadened corporate actors' understanding of sustainable development beyond environment and international development, for instance by thinking about human capital as part of sustainable development (Purcell, Henriksen and Spengler 2019).

Relational Effects

Corporate sector engagement with the global goals through, for example, new forms of public–private partnerships and greater involvement in policy processes are redefining the discourse on how sustainable development can, or should, be pursued and by whom. Public–private partnerships and corporate investment are foregrounded and appeal to traditional development actors as they view the corporate sector as necessary 'to unlock' resources for the Sustainable Development Goals (Florini and Pauli 2018). To enable corporate actors to play such 'resourcing roles' in goal implementation, however, public policies and institutions are emerging with an attempt to 'de-risk' corporate investment, premised on the discourse that corporate engagement with 'development goals could only be achieved through the management of risks' (Sharma and Soederberg 2020: 828). Indeed, much discussion on financing the goals coalesces around minimizing risks for investors 'to unlock' resources for implementing the goals. At the same time, considerations of the 'risks to borrowers in the context of deepening financialization – whether individuals, municipal authorities or countries – are almost entirely absent' (Mawdsley 2018: 194).

In terms of corporate engagement in the policy process, there is some optimism that this would bring in more investment that yields win–win outcomes for multiple objectives, such as in health investments (Krech et al. 2018). Other studies, however, observe that corporate involvement in global health policy can undermine efforts to regulate key determinants of health when there are high commercial interests at stake (Lauber et al. 2020).

Institutional and Resource Effects

The evidence is mixed when it comes to institutional and resource effects, that is, whether the goals reshape norms, institutional priorities and resource commitments to sustainability. On the one hand, linked to growing pressures to contribute to sustainable development, more and more corporate actors – including banks, asset managers and investors – are becoming more transparent in investments and in disclosing how they use their funds (UN Global Compact 2019). Evidence of more than two thousand studies since the 1970s shows a positive relation between the financial performance of companies and the importance they attach to environmental and social governance, which may explain the rise of interest of corporate actors in the Sustainable Development Goals (Friede, Busch and

Bassen 2015). Reports of almost five hundred institutions that are divesting from fossil fuels further demonstrate this shift (Adams 2017; Krech 2018). Other reports on investments in projects that are in line with the Sustainable Development Goals show that corporate actors are more open to innovative financing and investments that contribute to loans for environmental, social and governance (Krech 2018; Lee 2020; Liaw et al. 2017). Moreover, more corporate actors are now involved in infrastructure financing and urban development, which are investments traditionally done by multilateral public institutions (Consolandi et al. 2020). These shifts in the use of resources have been argued rendering 'businesses (. . .) as responsible for sustainability as governments and other actors are' (Rendtorff 2019: 517).

On the other hand, commitments and investments to sustainable development – including those related to zero-deforestation, emission reduction, non-financial disclosures and corporate social responsibility – are not new (Adams 2017; Cho et al. 2020; Consolandi et al. 2020; Petrescu et al. 2020; Sankaran, Müller and Drouin 2020). Nor is there clear evidence to show how such changes influence sustainable development outcomes. There is, for example, no standardized monitoring mechanism among corporate actors that can measure how such changes contribute to goal implementation (Lee 2020).

Furthermore, there is increasing evidence that corporate actors, similar to what we observed with national governments, engage in 'SDG washing', whereby they reframe their existing priorities as novel contributions to the Sustainable Development Goals (Bebbington and Unerman 2018: 10; see also Banik and Lin 2019). Several studies demonstrate that corporate actors have reframed their practices and portfolios in the areas of corporate social responsibility and environmental, social and governance by now using the language of the Sustainable Development Goals without changing their business practices (Bull and Miklian 2019; Consolandi et al. 2020; Pizzi, Rosati and Venturelli 2020; World Business Council for Sustainable Development 2019). Furthermore, corporate actors often have a selective focus on only those goals that reflect their priorities (Pizzi, Rosati and Venturelli 2020). Bull and Miklian (2019: 454) suggest that the Sustainable Development Goals have 'transformed corporate discourses but have had a much weaker impact upon corporate practices'. Some studies suggest that corporate actors leverage these rhetorical nods to the global goals as a means of legitimation, without fundamentally changing business practices that often run contrary to the achievement of the Sustainable Development Goals (ElAlfy, Darwish and Weber 2020; Siegel and Bastos Lima 2020).

To conclude, direct steering effects of the Sustainable Development Goals are predominantly present in the discursive and relational domains. Evidence for

institutional and relational effects is more mixed, and observed adjustments in corporate behaviour are arguably more selective. They may be attributed to strong signals either from markets, reporting requirements from supervisory boards and shareholders (linking environmental, social and governance issues with corporate financial performance) or from regulations (risk reporting, carbon pricing, true cost accounting standards).

Steering Effects in Civil Society

The 2030 Agenda expects civil society to play a crucial role in three key areas: influencing agenda-setting and policy processes; localizing the Sustainable Development Goals and mobilizing people's participation in their implementation; and monitoring implementation to ensure the accountability of key public and corporate actors in achieving the goals. Depending on the scope and focus of the organization, those roles can be played at all levels of implementation (global, national, sub-national or local) and in all sectors.

Discursive and Institutional Effects

The literature on civil society and the Sustainable Development Goals shows a two-way relationship: on the one hand, studies highlight contributions by civil society to goal implementation and monitoring; on the other hand, they document the opportunities and challenges that the introduction of this framework represents for civil society. Furthermore, studies stress that civil society itself is neither cohesive nor homogeneous and instead constitutes a diverse array of actors and interests with contending visions and positions (Delabre, Alexander and Rodrigues 2019). Consequently, there may not be a clear consensus about which strategies and development pathways should be pursued even if there is broad agreement about the goals and targets.

The literature also points to another discursive effect, which relates to the reframing of what is considered civil society through a growing involvement in the implementation of the Sustainable Development Goals of non-state actors beyond conventional definitions of civil society. An important case here are universities and research institutes which, in addition to transferring scientific knowledge to society (Callisto et al. 2019), can serve as non-political platforms that promote dialogue and partnerships (Díaz and Potvin 2020; Francis, Henriksson and Stewart 2020). Straddling the corporate sector and civil society, cooperatives are also recognized in the literature as relevant for achieving the Sustainable Development Goals (Mazur and Zimnoch 2017).

Relational Effects

In terms of relational effects, many studies recognize civil society as an important partner in the design, implementation and monitoring of progress on the Sustainable Development Goals (Fowler and Biekart 2020; Melo 2018; Peral 2017). For example, studies by van Haren and colleagues (2019), Bowen and colleagues (2017) and Bridgewater, Régnier and Cruz García (2015) highlight the vital role civil society organizations play in mobilizing people's participation and bringing the voices of those on the frontlines of poverty, inequality and vulnerability into 2030 Agenda processes, thus helping to meet the agenda's overall ambition to 'leave no one behind' (Sénit 2020). In this sense, they are also critical to achieving Goal 16, the promotion of just, peaceful and inclusive societies. This role is manifested, for instance, by integrating emerging issues in the political agenda, such as the role of women in migration (Holliday, Hennebry and Gammage 2019) or the recognition of gender diversity (Hennebry, Hari and Piper 2019).

Some studies point to relational challenges of partnerships and the involvement of civil society in the 2030 Agenda. One is a lack of diversity in the types of civil society organizations that are engaged (Banks, Hulme and Edwards 2015; Fowler and Biekart 2020). Aid-oriented organizations, which are typically urban, often international or based in donor countries, have an advantage (Hossain et al. 2019). Opportunities for other civil society organizations to play a role remain irregular, unpredictable and limited in scope and influence. A related relational challenge observed in several studies is that in many countries, governments decide which civil society organizations participate in the implementation of the global goals and often limit access to information or foreign funding (Arhin 2016; Banks, Hulme and Edwards 2015; Hossain et al. 2019; Siegel and Bastos Lima 2020).

A less discussed reason for challenges of civil society participation is that information about Sustainable Development Goals and financing for sustainable development tend to be concentrated in urban centres (Fowler and Biekart 2020). Important information on the goals does not seem to trickle down to local administrations or to civil society organizations in remote areas (van Haren et al. 2019). Consequently, country-level goal implementation and monitoring often leave out local or grassroot organizations that could be powerful change agents, such as cooperatives or village associations. The unique knowledge, expertise and social connections of such organizations remains underutilized (Cisneros 2019).

Such relational challenges are reinforced by an increased reliance on new communication technologies and 'big data' in implementing the Sustainable Development Goals, which may have significant implications for the involvement of civil society. New forms of participation based on such information and

communication technologies can create an illusion of increased global participation (Gellers 2016; Sénit, Kalfagianni and Biermann 2016). However, a more detailed analysis of the accessibility of these technologies shows that representativeness and legitimacy are as limited as with the old methods (Sénit, Biermann and Kalfagianni 2017). Finally, as big data is increasingly used to define indicators and monitor progress, civil society will face new challenges such as data privacy and the technification and complexity of monitoring.

Nevertheless, where relational conditions allow for it, civil society organizations have been shown to adopt a key role in transformative governance configurations in areas such as food systems (Siegel and Bastos Lima 2020); education (Daly et al. 2020; McCormick 2016); water (Hussein, Menga and Greco 2018; van Leeuwen et al. 2019); urban planning (Pemán-Gavín 2019); housing (Wakely 2020); and health (Mondal and Van Belle 2018). The multi-level, multi-actor, multi-sector character of the Sustainable Development Goals has the potential to promote innovative public policy approaches giving a prominent role to civil society (Carneiro and Battistella 2019; Salim and Drenth 2020). The literature reveals many experiments with new forms of governance for delivering specific Sustainable Development Goals, sometimes building on frameworks also applied elsewhere, such as the Policy Coherence for Development Approach (Koff, Challenger and Portillo 2020), Transformative Partners Approach (Al Sabbagh and Copeland 2019), co-regulation experiences (Bentsen, Larsen and Stupak 2019), smart cities (Salim and Drenth 2020), regulatory experimentation (Bauknecht et al. 2020), ecosystem approach (Bridgewater, Régnier and Cruz García 2015) or 'co-labs' (Francis, Henriksson and Stewart 2020).

Resource Effects

There is limited evidence of resource effects of the goals in civil society, including whether funders of civil society organizations expect these organizations increasingly to contribute to the goals. Doinjashvili, Méral and Andriamahefazafy (2020) suggest that working from a goals-oriented perspective can help share innovative tools and approaches between sectors of civil society. For example, the Conservation Trust Funds are used only in the environmental sector but could help mobilize resources for the entire 2030 Agenda.

Overall, the review suggests caution regarding any major steering effects of the Sustainable Development Goals in civil society. Spaces for civil society participation are central to the 2030 Agenda but are not new. Such spaces have multiplied since the 1992 Earth Summit in intergovernmental bodies and in national and sub-national processes (Alsaeedi et al. 2019). Negative examples of the instrumentalization of civil society participation are many and well documented (Hossain et al. 2019). Nevertheless, participatory engagements

related to the global goals are still at times uncritically accepted as a remedy for an assumed democratic 'deficit' or 'recession' (Diamond 2015). Often, however, they are only used to 'discipline' those groups into manageable subjects through processes that close down alternatives and drive consensus towards a common strategy, 'professionalize' civil society representatives and control their access to the corridors of power (Corson et al. 2015) or 'capture' their leadership by incumbent powers (Poppe and Wolff 2017). Consequently, the emphasis on inclusion does not necessarily entail that a wider range of perspectives are considered.

In sum, steering effects of the Sustainable Development Goals in terms of empowerment and engagement of civil society organizations are rare and limited. Without further efforts to ensure real access and accountability for most civil society organizations, there is a danger that powerful state and corporate actors choose to partner with certain preferred or already known civil society organizations over others as a sign of supposed adherence to the entire 2030 Agenda (for example, Siegel and Bastos Lima 2020).

Conclusions and Future Directions

The review has focused on four types of actors across multiple levels: national governments, sub-national authorities, corporations and civil society. The literature shows that all these types of actors are engaged – to differing extents – in implementing the Sustainable Development Goals. Overall, the stronger involvement of actors beyond national governments could generate a more multi-level, multi-actor, multi-agenda and multi-sector approach to implementing the Sustainable Development Goals. We studied steering effects as changes in four dimensions: institutional, discursive, relational and resource effects.

Discursive and relational effects seem interlinked across actors and levels. The review indicates that changes in discourse towards a commitment to the 2030 Agenda are important in signalling this to other actors and to differentiate from other actors that are not committed. Signalling commitment thus seems to be a first step to enable new types of relationships among the actors reviewed in this chapter. When national governments lead these engagements, however, they become gatekeepers that select who is invited to participate. In these cases, other actors have limited influence over important questions such as who participates, how, where and when. On the other hand, engagements led by other actors (for example local governments) seem to be more inclusive and innovative. There is, however, large variation across national governments. Moreover, we caution that too often, civil society participation and empowerment is routinely promoted as a silver bullet, while not acknowledging the plurality and diverse interests and agendas that exist in this group.

We observed institutional effects mainly in the public sector. Many governments seem to be committed to the Sustainable Development Goals, and some adjust administrative units or create formal coordinating arrangements. However, such new institutions often seem to reproduce existing structures and priorities. Many institutions are also not bound by the Sustainable Development Goals as a package but focus on selective implementation, often of goals and targets that were on their agenda already. In sub-national governance, we note that new institutional arrangements are also adopted to support wider participation of other actors.

We rarely observed resource effects. Especially for governments in the Global South with limited fiscal space it is often difficult to reallocate national budgets. The involvement of the corporate sector has been portrayed as a way to solve this problem. However, without public regulation and incentive structures it is unclear how more resources from the corporate sector could be devoted to the 2030 Agenda. In fact, evidence suggests that the corporate sector requires strategies to de-risk their investments if they are to engage. Yet this is not possible for all goals and may result in selective engagement of the corporate sector in less risky and more profitable goals.

To summarize, discursive effects of implementing the Sustainable Development Goals at multiple levels are more dominant, while resource effects are observed the least. The presence of relational and institutional effects varies across actors and geographies. Across all actors, however, relationship building is an important motivation for actors to engage with the Sustainable Development Goals. While there is no doubt in the literature that governments are key to goal implementation, many studies expect that the Sustainable Development Goals will also be achieved through new types of partnerships. To do so, however, actors would first need to establish relationships and trust to collaborate. But even with new partnerships, the voluntary nature of the framework makes it easy for incumbent actors to implement the Sustainable Development Goals only in ways that benefit their interests.

Overall, the limited evidence is inconclusive about whether the Sustainable Development Goals have sufficient steering effects across multiple levels to foster transformational change.

A pessimistic interpretation of our findings would suggest that the 2030 Agenda does not change much beyond confirming and reproducing earlier agendas and priorities. At best, the goals would then legitimate existing engagements and actions towards sustainable development and only enable or amplify actions that would have occurred anyway regardless of the goals. At worst, implementation of the goals is used for 'rainbow washing' practices that do not address sustainable development in an integrative and transformative way. One could also argue,

however, that the Sustainable Development Goals set very high expectations on actors, and that many are genuinely interested in implementing the goals. We hence might see a phenomenon of 'fake it till you make it', where actors at first pretend action with some superficial changes while they slowly work out which real reforms are needed and how to implement them.

Future research on the impact of the Sustainable Development Goals is thus needed for a more nuanced understanding of each effect. Particularly, there seems to be an overlap between institutional and relational effects when new institutions increase participation. One should also explore the extent to which actors learn in the process how to implement innovative policies and to build new types of relationships.

In conclusion, the Sustainable Development Goals in their current form are not transformative in and of themselves. Rather, as a mere blueprint of goals and targets often without a clear articulation of what transformations should look like, the 2030 Agenda and the global goals are often used for reporting purposes at best. They rarely provide a strong incentive to drive the more fundamental changes and systematic transformations that are called for (Independent Group of Scientists appointed by the Secretary-General 2019; Sachs et al. 2019). Although the 2030 Agenda provides a useful framework for the breadth of sustainable development challenges, the extent to which the Sustainable Development Goals can become agents of change depends on much broader transformations of social and economic structures.

Notes

1 Search strings TITLE-ABS-KEY (('sustainable development goal*' OR 'SDG*') AND (steer* OR governance) AND ((national OR federal) AND government*)) AND (LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR , 2016) OR LIMIT-TO (PUBYEAR, 2015)).
2 Search strings TITLE-ABS-KEY (('sustainable development goal*' OR 'SDG*') AND (steer* OR governance) AND ('sub-national' OR sub-national OR 'sub national' OR city OR cities* OR municipalit* OR state* OR province*)) AND (LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR, 2016) OR LIMIT-TO (PUBYEAR, 2015)).
3 Search strings TITLE-ABS-KEY (('sustainable development goal*' OR 'SDG*') AND (steer* OR governance) AND (business* OR firm* OR corporation*)) AND (LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR, 2016) OR LIMIT-TO (PUBYEAR, 2015)).
4 TITLE-ABS-KEY (('sustainable development goal*' OR 'SDG*') AND (steer* OR governance) AND ('civil society' OR 'civil societies' OR ngo*)) AND (LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR, 2016) OR LIMIT-TO (PUBYEAR, 2015)).

5 If individual articles discuss steering effects on more than one actor, they were passed on for analysis between author teams.

6 The assessment teams for each actor category used either a colour-coding scheme for marking parts of the paper that are concerned with each of the effects, or software programmes such as MAXQDA and NVIVO, or copying parts of a paper into a separate document, organizing it into the conceptual categories.

7 For example, ElMassah and Mohieldin (2020) focus on the potential of digitalization policies, Galli et al. (2020) on the urban ecological footprint approach, Guzman (2020) on a methodology for developing indicators, Holloway (2017) on strategic urban planning, Kutty et al. (2020) on smart cities, Maes et al. (2019) on urban ecosystem management, Nhamo et al. (2020) on nexus governance, while Nshimbi (2019) considers the role of river basin organizations and integrated water resources management. Patel et al. (2017) look at urban experiments, Pultrone (2021) at performance-based planning, and Shand (2018) at the role of efficacy for realizing sustainable urban development. Ukeje et al. (2020) study the implications of public service recruitment practices for achieving the goals, Wendling et al. (2018) examine nature-based solutions, and Yang et al. (2020) explore the role of baseline scenarios in supporting decisions to achieve the Sustainable Development Goals in urban development.

References

Adams, C. A. (2017). Conceptualising the contemporary corporate value creation process. *Accounting, Auditing and Accountability Journal*, 30, 906–31.

Ahmed, M., & Araral, E. (2019). Water governance in India: Evidence on water law, policy, and administration from eight Indian states. *Water*, 11, 2071.

Al Sabbagh, S., & Copeland, E. (2019). Partnering for sustainable development: Case study of a 10-year donor–recipient partnership. *Development in Practice*, 29, 651–61.

Alberti, A., & Senese, M. (2020). Developing capacities for inclusive and innovative urban governance. In S. Cheema (ed.), *Governance for urban services: Access, participation, accountability, and transparency* (pp. 107–26). Singapore: Springer International Publishing.

Almeida, A. C. L. (2019). Multi actor multi criteria analysis (MAMCA) as a tool to build indicators and localize Sustainable Development Goal 11 in Brazilian municipalities. *Heliyon*, 5, e02128.

Alsaeedi, B., De Sas Kropiwnicki-Gruber, Z., Gendron, R., & Kindornay, S. (2019). *Transformative action to realize the 2030 Agenda through effective coalitions: Good practice in 2030 Agenda implementation series*. Vancouver/Ottawa: Council for International Cooperation and Canadian Council for International Co-operation.

Arhin, A. (2016). Advancing post-2015 SDGs in a changing development landscape: Challenges of NGOs in Ghana. *Development in Practice*, 26, 555–68.

Asad, Sahar. (2019). SDGs in Pakistan: An analysis. In N. M. Khemka & S. Kumar (eds.), *Social development and the SDGs in South Asia* (pp. 92–110). Abingdon/New York, NY: Routledge.

Attolico, A., & Smaldone, R. (2020). The #weResilient strategy for downscaling local resilience and sustainable development: The Potenza province and municipalities of Potenza and Pignola case. *Disaster Prevention and Management*, 29, 793–810.

Banik, D., & Lin, K. (2019). Business and morals: Corporate strategies for sustainable development in China. *Business and Politics*, 21, 514–39.

Banks, N., Hulme, D., & Edwards, M. (2015). NGOs, states, and donors revisited: Still too close for comfort? *World Development*, 66, 707–18.

Bauknecht, D., Bischoff, T. S., Bizer, K., Führ, M., Gailhofer, P., Heyen, D. A., Proeger, T., & von der Leyen, K. (2020). Exploring the pathways: Regulatory experiments for

sustainable development: An interdisciplinary approach. *Journal of Governance and Regulation*, 3, 49–71.

Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing & Accountability Journal*, 31, 2–24.

Beneke de Sanfeliu, M., Milan, S., Rodríguez, A., & De Trigueros, M. (2020). The implementation process of the SDGs: Latin America regional survey. *Occasional Paper Series*, No. 68/2019. Southern Voice.

Bentsen, N. S., Larsen, S., & Stupak, I. (2019). Sustainability governance of the Danish bioeconomy: The case of bioenergy and biomaterials from agriculture. *Energy, Sustainability and Society*, 9, 40.

Bexell, M., & Jönsson, K. (2019). Country reporting on the SDGs: The politics of performance review at the global–national nexus. *Journal of Human Development and Capabilities*, 20, 403–17.

Bexell, M., & Jönsson, K. (2020). Realizing the 2030 Agenda for Sustainable Development: Engaging national parliaments? *Policy Studies*. Available at: https://doi.org/10.1080/01442872.2020.1803255.

Björkdahl, A., & Somun-Krupalija, L. (2020). Gender equality and local governance: Global norms and local practices. In S. Cheema (ed.), *Governance for urban services: Access, participation, accountability and transparency* (pp. 107–26). Singapore: Springer International Publishing.

Boex, J., Malik, A. A., Brookins, D., Edwards, B., & Zaidi, H. (2020). *The political economy of urban governance in Asian cities: Delivering water, sanitation and solid waste management services*. Singapore: Springer International Publishing.

Bornemann, B., & Christen, M. (2021). A new generation of sustainability governance: Potentials for 2030 Agenda implementation in Swiss cantons. *Politics and Governance*, 9 (1), 187–99.

Bowen, K., Cradock-Henry, N., Koch, F., Patterson, J., Häyhä, T., Vogt, J., & Barbi, F. (2017). Implementing the 'SDGs': Towards addressing three key governance challenges – Collective action, trade-offs, and accountability. *Environmental Sustainability*, 26–27, 90–6.

Breuer, A., & Oswald Spring, U. (2020). The 2030 Agenda as agenda setting event for water governance? Evidence from the Cuautla River Basin in Morelos and Mexico. *Water*, 12, 314.

Bridgewater, P., Régnier, M., & Cruz García, R. (2015). Implementing SDG 15: Can large-scale public programs help deliver biodiversity conservation, restoration and management, while assisting human development? *Natural Resources Forum*, 39, 214–23.

Brolan, C., McEwan, C., & Hill, P. (2019). Australia's overseas development aid commitment to health through the SDGs: A multi-stakeholder perspective. *Globalization and Health*, 15, 66.

Bull, B., & McNeill, D. (2019). From market multilateralism to governance by goal setting: SDGs and the changing role of partnerships in the new global order. *Business and Politics*, 21, 464–86.

Bull, B., & Miklian, J. (2019). Towards global business engagement with development goals? Multilateral institutions and the SDGs in a changing global capitalism. *Business and Politics*, 21, 445–63.

Callisto, M., Solar, R., Silveira, F. A. O., Saito, V. S., Hughes, R. M., Fernandes, G. W., . . . Alves, C. B. M. (2019). A Humboldtian approach to mountain conservation and freshwater ecosystem services. *Frontiers in Environmental Science*, 7, 195.

Carneiro, L. P., & Battistella, L. R. (2019). Two innovative Brazilian programs relating to road safety prevention: A case study. *Sao Paulo Medical Journal*, 137 (suppl.), 2–7.

China Council on Environmental Cooperation and Development (2020). Green BRI and 2030 Agenda for Sustainable Development. *Special Policy Study Report*, September 2020. CCIECD.

Cho, C. H., Bohr, K., Choi, T. J., Partridge, K., Shah, J. M., & Swierszcz, A. (2020). Advancing sustainability reporting in Canada: 2019 report on progress. *Accounting Perspectives*, 19, 181–204.

Cisneros, P. (2019). What makes collaborative water governance partnerships resilient to policy change? A comparative study of two cases in Ecuador. *Ecology and Society*, 24, 29.

Consolandi, C., Phadke, H., Hawley, J., & Eccles, R. G. (2020). Material ESG outcomes and SDG externalities: Evaluating the health care sector's contribution to the SDGs. *Organization and Environment*, 33, 511–33.

Corson, C., Brady, B., Zuber, A., Lord, J., & Kim, A. (2015). The right to resist: Disciplining civil society at Rio+20. *Journal of Peasant Studies*, 42, 859–78.

Daly, A., Parker, S., Sherpa, S., & Regmi, U. (2020). Federalisation and education in Nepal: Contemporary reflections on working through change. *Education 3-13*, 48, 163–73.

Das, M., Sharma, A., & Babu, S. C. (2018). Pathways from agriculture-to-nutrition in India: Implications for sustainable development goals. *Food Security*, 10, 1561–76.

Delabre, I., Alexander, A., & Rodrigues, C. (2019). Strategies for tropical forest protection and sustainable supply chains: Challenges and opportunities for alignment with the UN SDGs. *Sustainability Science*, 15, 1637–51.

Denny, D. M. T. (2018). Human rights and market access [Direitos humanos e acesso ao mercado]. *Revista de Direito Internacional*, 15, 202–20.

De Jong, E., & Vijge, M. J. (2021). From Millennium to Sustainable Development Goals: Evolving discourses and their reflection in policy coherence for development. *Earth System Governance*, 7, 1000087.

De Silva Lokuwaduge, C., Smark, C., & Mir, M. (2020). SDGs and businesses as active change agents. *Australasian Accounting, Business and Finance Journal*, 14 (3), 1–5.

Diamond, L. (2015). Facing up to the democratic recession. *Journal of Democracy*, 26, 141–55.

Díaz, L., & Potvin, A. (2020). EDS Integrated Approach for Sustainability (EDS-IA): Campus as a living laboratory experience. In W. L. Filho et al. (eds.), *Universities as living labs for sustainable development* (pp. 283–300). Cham: Springer International Publishing.

Doinjashvili, P., Méral, P., & Andriamahefazafy, F. (2020). Sustaining protected areas through conservation trust funds: A review. *International Journal of Sustainable Development and World Ecology*, 28, 193–202.

ElAlfy, A., Darwish, K., & Weber, F. (2020). Corporations and sustainable development goals communication on social media: Corporate social responsibility or just another buzzword? *Sustainable Development*, 28, 1418–30.

ElMassah, S., & Mohieldin, M. (2020). Digital transformation and localizing the Sustainable Development Goals (SDGs). *Ecological Economics*, 169, 106490.

Fattibene, D., Recanati, F., Dembska, K., & Antonelli, M. (2020). Urban food waste: A framework to analyse policies and initiatives. *Resources*, 9, 99.

Federal Government of Germany (ed.) (2021). *Deutsche Nachhaltigkeitsstrategie. Weiterentwicklung 2021*. Berlin: Die Bundesregierung.

Fenton, P., & Gustafsson, S. (2017). Moving from high-level words to local action: Governance for urban sustainability in municipalities. *Environmental Sustainability*, 26–27, 129–33.

Florini, A., & Pauli, M. (2018). Collaborative governance for the SDGs. *Asia and the Pacific Policy Studies*, 5, 583–98.

Forestier, O., & Kim, R. E. (2020). Cherry-picking the Sustainable Development Goals: Goal prioritization by national governments and implications for global governance. *Sustainable Development*, 28, 1269–78.

Fowler, A., & Biekart, K. (2020). *Activating civic space for sustainable development: Helping and hindering factors for effective CSO engagement in the SDGs: Synthesis report*. International Institute of Social Studies.

Francis, J., Henriksson, K., & Stewart, A. J. (2020). Collaborating for transformation: Applying the Co-Laboratorio approach to bridge research, pedagogy and practice. *Canadian Journal of Development Studies / Revue canadienne d'études du développement*. Available at: https://doi.org/10.1080/02255189.2020.1797650.

Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: Aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance & Investment*, 5, 210–33.

Fukuda-Parr, S., & Hegstad, T. S. (2018). 'Leaving no one behind' as a site of contestation and reinterpretation. *CDP Background Paper*, No. 47. ST/ESA/2018/CDP/47. New York, NY: UNDESA.

Gabor, D. (2021). The Wall Street consensus. *Development and Change*, 52, 429–59.

Galli, A., Iha, K., Moreno Pires, S., Mancini, M. S., Alves, A., Zokai, G., . . . Wackernagel, M. (2020). Assessing the ecological footprint and biocapacity of Portuguese cities: Critical results for environmental awareness and local management. *Cities*, 96, 102442.

Gellers, J. C. (2016). Crowdsourcing SDGs from global civil society. In R. A. Matthew, C. Harron, K. Goodrich, B. Maharrami & E. Nizkorodov (eds.), *World scientific reference on natural resources and environmental policy in the era of global change* (pp. 415–38). World Scientific Publishing.

Glass, L.-M., & Newig, J. (2019). Governance for achieving the SDGs: How important are participation, policy coherence, reflexivity, adaptation and democratic institutions? *Earth System Governance*, 2, 100031.

Grant, M., & Booth, A. (2009). A typology of reviews: An analysis of 14 review types and associated methodologies. *Health Information and Libraries Journal*, 26, 91–108.

Guzman, P. (2020). Assessing the sustainable development of the historic urban landscape through local indicators: Lessons from a Mexican World Heritage City. *Journal of Cultural Heritage*, 46, 320–7.

Hancock, L. N., Ralph, N., & Ali, S. H. (2018). Bolivia's lithium frontier: Can public private partnerships deliver a minerals boom for sustainable development? *Journal of Cleaner Production*, 178, 551–60.

Hansson, S., Arfvidsson, H., & Simon, D. (2019). Governance for sustainable urban development: The double function of SDG indicators. *Area Development and Policy*, 4, 217–35.

Haywood, L., Funke, N., Audouin, M., Musvoto, C., & Nahman, A. (2019). The SDGs in South Africa: Investigating the need for multi-stakeholder partnerships. *Development Southern Africa*, 36, 555–69.

Hege, E., Brimont, L., & Pagnon, F. (2019). Sustainable development goals and indicators: Can they be tools to make national budgets more sustainable? *Public Sector Economics*, 43, 423–44.

Hennebry, J., Hari, K.C., & Piper, N. (2019). Not without them: Realising the SDGs for women migrant workers. *Journal of Ethnic and Migration Studies*, 45, 2621–37.

Herrera, V. (2019). Reconciling global aspirations and local realities: Challenges facing the Sustainable Development Goals for water and sanitation. *World Development*, 118, 106–17.

Hestad, D. (2021). The evolution of private sector action in sustainable development. International Institute for Sustainable Development, *Earth Negotiations Bulletin*, Brief 12. Available online: www.jstor.org/stable/pdf/resrep29276.pdf.

Hickmann, T. (2021). Locating cities and their governments in multi-level sustainability governance. *Politics and Governance*, 9 (1), 211–20.

Holliday, J., Hennebry, J., & Gammage, S. (2019). Achieving the SDGs: Surfacing the role for a gender analytic of migration. *Journal of Ethnic and Migration Studies*, 45, 2551–65.

Holloway, A. (2017). Localising global goals in Australia's global city: Sydney. *WIT Transactions on Ecology and the Environment*, 226, 181–91.

Horn, P., & Grugel, J. (2018). The SDGs in middle-income countries: Setting or serving domestic development agendas? Evidence from Ecuador. *World Development*, 109, 73–84.

Hossain, N., Khurana, N., Nazneen, S., Oosterom, M., Schröder, P., & Shankland, A. (2019). Development needs civil society: The implications of civic space for the SDGs. *Synthesis Report for ACT Alliance April/2019*. Geneva: ACT Alliance.

Hussein, H., Menga, F., & Greco, F. (2018). Monitoring transboundary water cooperation in SDG 6.5.2: How a critical hydropolitics approach can spot inequitable outcomes. *Sustainability*, 10, 3640.

Independent Group of Scientists appointed by the Secretary-General (2019). *Global Sustainable Development Report 2019: The future is now – science for achieving sustainable development*. New York, NY: United Nations.

Ioannou, I., & Serafeim, G. (2017). *The consequences of mandatory corporate sustainability reporting*. Foxford Handbook of Corporate Social Responsibility, Oxford University Press.

Jönsson, K., & Bexell, M. (2021). Localizing the SDGs: The case of Tanzania. *Development Policy Review*, 39, 181–96.

Jupesta, J., Supriyanto, A. A., Martin, G., Piliang, J., Yang, S., Purnomo, A., . . . Caliman, J. P. (2020). Establishing multi-partnerships environmental governance in Indonesia: Case of Desa Makmur Perduli Api (Prosperous and Fire Free Village) Program. In V. Squires & M. Gaur (eds.), *Food security and land use change under conditions of climatic variability* (pp. 181–96). Cham: Springer VS.

Kasirye, I., Ntale, A., & Venugopal, G. (2020). Implementation progress of the SDGs: Sub-Saharan Africa regional survey. *Occasional Paper Series*, No. 66. Southern Voice.

Khan, M. A., & Milne, Grace (2019). Global governance, neoliberalism and national responses: The case of Bangladesh's ready-made garment (RMG) sector. *Development Policy Review*, 37, O230–O247.

Kharrazi, A., Qin, H., & Zhang, Y. (2016). Urban big data and sustainable development goals: Challenges and opportunities. *Sustainability*, 8, 1293.

Koff, H., Challenger, A., & Portillo, I. (2020). Guidelines for operationalizing Policy Coherence for Development (PCD) as a methodology for the design and implementation of sustainable development strategies. *Sustainability*, 12, 4055.

Krech, R., Kickbusch, I., Franz, C., & Wells, N. (2018). Banking for health: The role of financial sector actors in investing in global health. *BMJ Global Health*, 3, e000597.

Kuhn, B. M. (2018). China's commitment to the Sustainable Development Goals: An analysis of push and pull factors and implementation challenges. *Chinese Political Science Review*, 3, 359–88.

Kutty, A. A., Abdella, G. M., Kucukvar, M., Onat, N. C., & Bulu, M. (2020). A system thinking approach for harmonizing smart and sustainable city initiatives with United Nations Sustainable Development Goals. *Sustainable Development*, 28, 1347–65.

Lauber, K., Ralston, R., Mialon, M., Carriedo, A., & Gilmore, A. (2020). Non-communicable disease governance in the era of the SDGs: A qualitative analysis of food industry framing in WHO consultations. *Globalization and Health*, 16, 76.

Lee, J. W. (2020). Green finance and SDGs: The case of China. *The Journal of Asian Finance, Economics and Business*, 7, 577–86.

Li, Y., & Shapiro, J. (2020). *China goes green: Coercive environmentalism for a troubled planet*. Cambridge: Polity Press.

Liaw, S. T., Marcelo, A., Narasimhan, P., Ashraf, M. M., & Ray, P. (2017). Global eHealth, social business and citizen engagement: A natural convergence? *Studies in Health Technology and Informatics*, 245, 773–7.

MacDonald, A., Clarke, A., Huang, L., Roseland, M., & Seitanidi, M. M. (2018). Multi-stakeholder partnerships (SDG #17) as a means of achieving sustainable communities and cities (SDG #11). In W. Leal Filho (ed.), *Handbook of sustainability science and research* (pp. 193–209). Cham: Springer International Publishing.

Maes, M. J. A., Jones, K. E., Toledano, M. B., & Milligan, B. (2019). Mapping synergies and trade-offs between urban ecosystems and the sustainable development goals. *Environmental Science and Policy*, 93, 181–8.

Mawdsley, E. (2018). From billions to trillions: Financing the SDGs in a world 'beyond aid'. *Dialogues in Human Geography*, 8, 191–5.

Mazur, B., & Zimnoch, K. (2017). CSR of cooperatives in the light of SDGs 2030 [CSR spółdzielni w świetle celów zrównoważonego rozwoju 2030]. *Prakseologia*, 159, 143–60.

McCormick, A. (2016). Vanuatu education policy post-2015: 'Alternative', decolonising processes for 'development'. *International Education Journal*, 3, 16–19.

Meadowcroft, J. (2007). National Sustainable Development strategies: Features, challenges and reflexivity. *European Environment*, 17, 152–63.

Melo, A. (2018). *Collaborative efforts for sustainable development: Surveying the literature on multi-stakeholder initiatives to realize the SDGs*. The Hague: Task Team on CSO Development Effectiveness and Enabling Environment.

Mondal, S., & Van Belle, S. (2018). India's NCD strategy in the SDG era: Are there early signs of a paradigm shift? *Globalization and Health*, 14, 39.

Monkelbaan, J. (2019). Overview of governance theories that are relevant for the SDGs. In J. Monkelbaan (ed.), *Governance for the SDGs* (pp. 21–48). Singapore: Springer International Publishing.

Morita, K., Okitasari, M., & Masuda, H. (2020). Analysis of national and local governance systems to achieve the SDGs: Case studies of Japan and Indonesia. *Sustainability Science*, 15, 179–202.

Nhamo, L., Ndlela, B., Mpandeli, S., & Mabhaudhi, T. (2020). The water–energy–food nexus as an adaptation strategy for achieving sustainable livelihoods at a local level. *Sustainability*, 12, 1–16.

Nshimbi, C. C. (2019). SDGs and decentralizing water management for transformation: Normative policy coherence for water security in SADC river basin organizations. *Physics and Chemistry of the Earth*, 111, 1–12.

OECD [Organization for Economic Co-operation and Development] (2020). *A territorial approach to the Sustainable Development Goals: Synthesis report*. Paris: OECD Publishing.

Ofei-Manu, P., Didham, R. J., Byun, W. J., Phillips, R., Dickella Gamaralalage, P. J., & Rees, S. (2018). How collaborative governance can facilitate quality learning for sustainability in cities: A comparative case study of Bristol, Kitakyushu and Tongyeong. *International Review of Education*, 64, 373–92.

Patel, Z., Greyling, S., Simon, D., Arfvidsson, H., Moodley, N., Primo, N., & Wright, C. (2017). Local responses to global sustainability agendas: Learning from experimenting with the urban sustainable development goal in Cape Town. *Sustainability Science*, 12, 785–97.

Pemán-Gavín, I. (2019). La agenda urbana en el marco europeo. Experiencias internacionales de políticas urbanas. *Ciudad y Territorio Estudios Territoriales*, 202, 701–22.

Peral, L. (2017). Achieving more sustainable global governance: The case of the responsibility to protect. In J. Hartz-Karp & D. Marinova (eds.), *Methods for Sustainability Research* (pp. 157–170). Cheltenham: Edward Elgar Publishing.

Petrescu, A. G., Frorentina, R. B., Petrescu, M., Oncioiu, I. H., Türkes, M. C., & Capusneanu, S. (2020). Assessing the benefits of the sustainability reporting practices in the top Romanian companies. *Sustainability*, 12, 3470.

Petticrew, M., & Roberts, H. (2006). *Systematic reviews in the social science: A practical guide*. Blackwell Publishing.

Pineda-Escobar, M. A. (2019). Moving the 2030 Agenda forward: SDG implementation in Colombia. *Corporate Governance*, 19, 176–88.

Pizzi, S., Rosati, F., & Venturelli, A. (2021). The determinants of business contribution to the 2030 Agenda: Introducing the SDG reporting score. *Business Strategy and the Environment*, 30, 404–21.

Pla-Julián, I., & Guevara, S. (2020). Mainstreaming gender and sustainability jointly: A case study from a local government in Spain. *Local Environment*, 25, 258–71.

Poppe, A., & Wolff, J. (2017). The contested spaces of civil society in a plural world: Norm contestation in the debate about restrictions on international civil society support. *Contemporary Politics*, 23, 469–88.

Poza-Vilches, M. F., Gutiérrez-Pérez, J., & Pozo-Llorente, M. T. (2020). Quality criteria to evaluate performance and scope of 2030 Agenda in metropolitan areas: Case study on strategic planning of environmental municipality management. *International Journal of Environmental Research and Public Health*, 17, 419.

Pultrone, G. (2021). Performance-based planning for sustainable cities: Innovative approaches and practices in Italy. In C. Bevilacqua, F. Calabrò & L. Della Spina (eds.), *Conference Proceedings: New Metropolotian Perspectives NMP2020* (pp. 430–9). Cham: Springer International Publishing.

Purcell, W. M., Henriksen, H., & Spengler, J. D. (2019). Universities as the engine of transformational sustainability toward delivering the SDGs. *International Journal of Sustainability in Higher Education*, 20, 1343–57.Raszkowski, A., & Bartniczak, B. (2019). On the road to sustainability: Implementation of the 2030 Agenda SDGs (SDGs) in Poland. *Sustainability*, 11, 366.

Rendtorff, J. D. (2019). Sustainable Development Goals and progressive business models for economic transformation. *Local Economy*, 34, 510–24.

Sachs, J., Schmidt-Traub, G., Mazzucato, M., Messner, D., Nakicenovic, N., & Rockström, J. (2019). Six transformations to achieve the Sustainable Development Goals. *Nature Sustainability*, 2, 805–14.

Sachs, J., Schmidt-Traub, G., Kroll, C., Lafortune, G., Fuller, G., & Woelm, F. (2020). *The Sustainable Development Goals and Covid-19. Sustainable Development Report 2020*. Cambridge: Cambridge University Press.

Salim, W., & Drenth, M. (2020). Local governance and access to urban services: Political and social inclusion in Indonesia. In S. Cheema (ed.), *Governance for urban services: Access, participation, accountability, and transparency* (pp. 153–83). Singapore: Springer Nature.

Salmoral, G., Zegarra, E., Vázquez-Rowe, I., González, F., del Castillo, L., Saravia, G. R., ... Knox, J. W. (2020). Water-related challenges in nexus governance for sustainable development: Insights from the city of Arequipa, Peru. *Science of the Total Environment*, 747, 141114.

Sankaran, S., Müller, R., & Drouin, N. (2020). Creating a 'Sustainability Sublime' to enable megaprojects to meet the United Nations SDGs. *Systems Research and Behavioral Science*, 37, 813–26.

Scheyvens, R., & Hughes, E. (2019). Can tourism help to 'end poverty in all its forms everywhere'? The challenge of tourism addressing SDG1. *Journal of Sustainable Tourism*, 27, 1061–79.

Scobie, M. (2019). Sustainable development and climate change adaptation: Goal inter-linkages and the case of SIDS. In C. Klöck & M. Fink (eds.), *Dealing with climate change on small islands: Towards effective and sustainable adaptation* (pp. 101–22). Göttingen: Universitätsverlag Göttingen.

Scott, L., & McGill, A. (2019). *SDG Challenge* 2019*: Creating a strategy for a better world. How the Sustainable Development Goals can provide the framework for business to deliver progress on our global challenges.* London: PwC.

Sénit, C. A. (2020). Leaving no one behind? The influence of civil society participation on the SDGs. *Environment and Planning C: Politics and Space*, 38, 693–712.

Sénit, C. A., Biermann, F., & Kalfagianni, A. (2017). The representativeness of global deliberation: A critical assessment of civil society consultations for sustainable development. *Global Policy*, 8, 62–72.

Sénit, C. A., Kalfagianni, A., & Biermann, F. (2016). Cyberdemocracy? Information and communication technologies in civil society consultations for sustainable development. *Global Governance*, 22, 533–54.

Shand, W. (2018). Efficacy in action: Mobilising community participation for inclusive urban development. *Urban Forum*, 29, 109–26.

Sharma, S., & Soederberg, S. (2020). Redesigning the business of development: The case of the World Economic Forum and global risk management. *Review of International Political Economy*, 27, 828–54.

Siegel, K. M., & Bastos Lima, M. G. (2020). When international sustainability frameworks encounter domestic politics: The SDGs and agri-food governance in South America. *World Development*, 135, 105053.

Stake, R. E. (2010). *Qualitative research: Studying how things work*. New York, NY: Guilford Press.

Sunders, W., Kelly, S, Paisley, S., & Clarke, L. (2020). Progress toward implementing the Sendai Framework, the Paris Agreement and the SDGs: Policy from Aotearoa New Zealand. *International Journal of Disaster Risk Science*, 11, 190–205.

Tosun, J., & Leininger, J. (2017). Governing the interlinkages between the SDGs: Approaches to attain policy integration. *Global Challenges*, 1, 1700036.

Ukeje, I. O., Ndukwe, C., Emma, C., Ogbulu, U., & Onele, J. C. (2020). Public service recruitment practices and implications for sustainable development in Ebonyi State, Nigeria. *International Journal of Public Administration*, 43, 361–72.

UN Global Compact (2019). *The decade to deliver: A call to business action. CEO study on sustainability 2019. UN Global Compact & Accenture Strategy*. Available at www .unglobalcompact.org/library/5715. Accessed: 21 March 2021.

UNDP [United Nations Development Programme] (2017). Data for Implementation and Monitoring of the 2030 Agenda for Sustainable Development. *Guidance Note*. Available online: www.undp.org/sites/g/files/zskgke326/files/publications/ Guidance_Note_Data%20for%20SDGs.pdf.

Valencia, S. C., Simon, D., Croese, S., Nordqvist, J., Oloko, M., Sharma, T., . . . Versace, I. (2019). Adapting the Sustainable Development Goals and the new urban agenda to the city level: Initial reflections from a comparative research project. *International Journal of Urban Sustainable Development*, 11, 4–23.

Van den Broek, O. (2020). Narrative fidelity: Making the UN Sustainable Development Goals fit. *Corporate Communication: An International Journal*, 26, 441–60.

Van Haren, N., Fleiner, R., Liniger, H., & Harari, N. (2019). Contribution of community-based initiatives to the sustainable development goal of land degradation neutrality. *Environmental Science and Policy*, 94, 211–19.

Van Leeuwen, K., Hofman, J., Driessen, P. P. J., & Frijns, J. (2019). The challenges of water management and governance in cities. *Water*, 11, 1180.

Wakely, P. (2019). Partnership: A strategic paradigm for the production and management of affordable housing and sustainable urban development. *International Journal of Urban Sustainable Development*, 12, 119–25.

Wang, Y., Yuan, J., & Lu, Y. (2020). Constructing demonstration zones to promote the implementation of Sustainable Development Goals. *Geography and Sustainability*, 1, 18–24. Wendling, L. A., Huovila, A., zu Castell-Rüdenhausen, M., Hukkalainen, M., & Airaksinen, M. (2018). Benchmarking nature-based solution and smart city assessment schemes against the Sustainable Development Goal indicator framework. *Frontiers in Environmental Science*, 6. Available at: https://doi.org/10.3389/fenvs .2018.00069.

Westphal, M. F., Franceschini, M. C., & Setti, A. F. F. (2018). How can the healthy municipalities, cities and communities strategy advance the Sustainable Development Goals agenda? Lessons from Agenda 21 and the MDGs in Brazil. In U. M. Azeiteiro, M. Akerman, W. Leal Filho, A. F. F. Setti & L. L. Brandli (eds.), *Lifelong learning and education in healthy and sustainable cities* (pp. 265–82). Cham: Springer International Publishing.

World Business Council for Sustainable Development. (2019). *Navigating the landscape: A path forward for sustainability reporting. Reporting Matters*. Geneva: WBCSD.

Yang, Z., Yang, H., & Wang, H. (2020). Evaluating urban sustainability under different development pathways: A case study of the Beijing–Tianjin–Hebei region. *Sustainable Cities and Society*, 61, 102226.

Yunita, A., Biermann, F., Kim, R. E., & Vijge, M. J. (2022). The (anti-) politics of policy coherence for sustainable development in the Netherlands: Logic, method, effects. *Geoforum*, 128, 92–102.

Zulbainarni, N., Indrawan, D., & Khumaera, N.I. (2020). Is Indonesia's fisheries governance ready to achieve SDG's 14? The role of multi-stakeholder in fisheries policy. *IOP Conference Series: Earth and Environmental Science*, 420, 012035.