United Nations | Department of Economic and Social Affairs

The Strategic Role of Subsidiarity: A Readiness Assessment for Localizing the Sustainable Development Goals

Handbook for Government Officials at National and Local Levels

AUGUST   2025

United Nations Department of Economic and Social Affairs

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Disclaimers

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Executive Summary

The United Nations Committee of Experts on Public Administration (CEPA) principle of subsidiarity is designed to ensure that policies and decisions are made as close as possible to the people they affect. At the same time, subnational governments (local and regional) need to be equipped with the authority, resources, and support to deliver effectively. The policy brief examines how the principle of subsidiarity can be applied to strengthen the role of local and subnational governments in SDG implementation, with a focus on creating effective institutional, legal, and coordination frameworks.

A complementary self-assessment survey enables officials to evaluate the enabling environment for localization, covering twelve core building blocks of subsidiarity. The survey enables officials at both national and local levels to review key aspects of local governance, such as concrete transfer of powers and responsibilities, financing, coordination, service delivery, and management and digital capacity. Together, the brief and survey offer a practical framework for applying the CEPA principles, strengthening local governance systems, and supporting the implementation and monitoring of the SDGs.

01

POLICY BRIEF:
FROM PRINCIPLE TO PRACTICE:
THE STRATEGIC ROLE OF
SUBSIDIARITY IN LOCALIZING THE
SUSTAINABLE DEVELOPMENT
GOALS

Policy Brief

From Principle to Practice: The Strategic Role of Subsidiarity in Localizing the Sustainable Development Goals

Abstract:

This policy brief explores how the principle of subsidiarity can be operationalized to localize governance for sustainable development. Drawing on the CEPA principles endorsed by ECOSOC, it highlights five strategic approaches: fiscal decentralization, urban governance, municipal finance, multi-level governance, and local capacity for risk management. The brief highlights the importance of aligning legal frameworks, financing, and administrative capacity to ensure effective decentralization of power. Key challenges include centralization of power and decision making, weak intergovernmental coordination, policy coherence, limited fiscal autonomy, and underinvestment in local resilience. Practical recommendations are provided to strengthen local governance systems, enhance accountability, and improve implementation of the Sustainable Development Goals.

I. INTRODUCTION

Principles of Effective Governance for Sustainable Development

The principles of effective governance for sustainable development, developed by the Committee of Experts on Public Administration (CEPA) and endorsed by the Economic and Social Council (ECOSOC) in 2018, offer practical guidance to countries tackling governance challenges in implementing the 2030 Agenda for Sustainable Development. The eleven principles are grouped under the rubrics of effectiveness, accountability, and inclusiveness, supporting SDG 16's call for effective, accountable, inclusive institutions. They are linked to 62 commonly applied strategies for implementing responsive and effective governance.

One of the principles of effective governance for sustainable development is subsidiarity. To promote government that is responsive to the needs and aspirations of all people, central authorities should perform only those tasks which cannot be performed effectively at a more intermediate or local level. This is in line with sustainable development goal 11 on Sustainable Cities and Communities. SDG 11 highlights the central role of local governments to achieving the SDGs as they are directly responsible for urban planning, public services, infrastructure, housing, transport, and resilience building.

Key Messages

- Responsibilities must be clearly assigned, and coordination between national and local governments must be routine. Effective subsidiarity depends on structured collaboration, shared priorities, and trust across all levels of the system.
- Strong urban governance is essential in the face of rapid urbanization and growing exposure to shocks. Cities must be able to plan across sectors, manage risk, and coordinate with other levels of government and other stakeholders.
- Predictable transfers, strong systems for raising local revenue, and access to borrowing are essential for local planning and service delivery. Without adequate resources, even well-designed decentralization frameworks cannot succeed.
- Capacity development is vital. Local institutions need skilled staff, functioning systems, and the ability to engage with communities. This requires long-term investment, not just technical support, so that local authorities can contribute to achieving the SDGs.

CEPA has identified five commonly used strategies for promoting subsidiarity, namely: (1) multilevel governance; (2) fiscal federalism and decentralization; (3) strengthening urban governance; (4) strengthening municipal finance and local finance systems; and (5) enhancement of local capacity for prevention, adaptation, and mitigation of external shocks.

DESA/DPIDG has produced a set of strategy guidance notes on the above topics to guide countries which are looking for support to implement the principle of subsidiarity. This brief offers practical steps to make subsidiarity work in support of the 2030 Agenda, distilling the 5 strategy notes into actionable insights for governments aiming to strengthen subsidiarity in practice.

II. KEY STRATEGIES TO IMPLEMENT SUBSIDIARITY[1]

Multi-level Governance

In her strategy guidance note, Hanna Kleider defines multi-level governance as the way in which public authority is shared and coordinated among different levels—local, regional, national, and supranational.[2] The system offers scale flexibility, allowing efficient management of larger-scale issues through centralization while allowing for local tailoring for services like education and healthcare to meet local needs. Effective multi-level governance requires political commitment.[3]

The traditional understanding of multi-level governance is where each level is responsible for a set of policies, which can be exercised with a certain degree of autonomy while needing to cooperate with other jurisdictional levels. In recent decades, complex public challenges that transcend traditional jurisdictions and policy sectors, such as the regional transportation management through entities like the Delaware River and Bay Authority, which operates bridges and ferries across state lines, transboundary water governance in basins like the Mekong; and climate adaptation efforts involving municipalities, national agencies, and international partners, have given rise to a growing number of multi-layered governance arrangements. These arrangements are often overlapping, non-hierarchical, and tailored to be flexible and focused on specific issues, enabling collaboration across institutional and territorial boundaries.

Decentralizing functions without first ensuring that subnational governments have the necessary leadership skills and capacity can lead to poor outcomes. Equipping subnational levels of government with the appropriate tools and resources is therefore essential. This includes not only

financial transfers, but also skilled personnel, technical systems, and clearly defined mandates.

The benefits of multi-level governance, including more responsive and tailored policies and improved service delivery, can only be realized if a well-designed institutional framework is in place. It requires effective mechanisms for coordination and collaboration across levels. In decentralized systems, many policy issues are interdependent and require joint action. Regular coordination between levels of government is essential to ensure that policies are aligned and resources used effectively. Structured forums like intergovernmental committees, joint planning platforms, and routine meetings between national and local officials help make this possible. In the Philippines for example, Local Development Councils provide a formal space for mayors, community representatives, and national agencies to jointly shape development plans and budgets. Likewise, South Africa's President's Coordinating Council provides a space for national, provincial, and municipal leaders to engage on shared priorities. These kinds of arrangements work best when they are built into the system so that collaboration becomes a normal part of how government functions. In addition, incentives, such as financial or regulatory mechanisms, can encourage consistent and meaningful collaboration across levels of government.

Governance systems function best when subnational actors have autonomy within their areas of responsibility, while remaining connected to broader frameworks that promote coherence, especially in cross-cutting sectors like health and education. As countries face evolving challenges such as climate change and rapid urbanization, the roles and relationships between levels of government should be regularly reviewed and adapted through feedback mechanisms, monitoring, and ongoing dialogue. In this context, municipal associations can play a vital role as legitimate and representative interlocutors in engaging with national authorities and in contributing to international dialogue. This can help to ensure that local perspectives are meaningfully integrated into decision-making processes.

> **Box 1: Zambia**
>
> Zambia has established District and Provincial Development Coordinating Committees (DDCCs and PDCCs) as important mechanisms for aligning planning and service delivery across national, provincial, and local governments. Chaired by district commissioners and provincial permanent secretaries, these committees bring together officials from line ministries, local authorities, traditional leaders, and civil society to facilitate joint development planning, coordinate budgets, and monitor implementation. The committees provide flexible, non-binding mechanisms that help overcome fragmentation in mandates and improve collaboration across sectors and levels of government.

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[1] The strategies are set out by CEPA in a different order.
[2] CEPA Strategy Guidance Note on Multi-Level Governance, lead author Hanna Kleider.

[3] See further on UN DESA Policy Brief No. 162: Multilevel Governance for Climate

Strengthening Urban Governance

In the note on strengthening urban governance, Brian Roberts notes the primary purpose of an urban governance strategy is to support the efficient operation, sustainable development, and management of urban areas, guiding decision-making towards desirable outcomes for urban plans, policies, and programmes.[4] Because urban stakeholders and interests are so diverse, there is no singular strategy that can be developed for good urban governance. Well-managed cities serve as engines of growth, providing job opportunities, improved healthcare, housing, and contributing to national prosperity and stability, whereas poorly governed cities can exacerbate poverty, inequality, and conflict. Successful urban governance relies on guiding principles such as decentralization with autonomy, transparency, responsiveness, and robust cooperation, coordination, and collaboration among all stakeholders.

Effective governance relies on strong institutional frameworks with inclusive platforms that enable collaboration across all levels of government. Local governments must ensure active partnerships among various stakeholders, including civil society and the private sector and collaboration among cities. Equally important is accountability, an essential element of SDG 16, which calls for effective, inclusive, and transparent institutions. Accountability mechanisms, such as participatory budgeting, open data systems, and public feedback channels, help build trust, monitor performance, and ensure that governance outcomes serve the public. Cities around the world are increasingly working together to tackle shared challenges, from climate change to urban inequality. These collaborations allow local governments to share practical solutions and coordinate action. Networks such as United Cities and Local Governments (UCLG) and the C40 Cities Climate Leadership Group have enabled cities to jointly develop strategies, pilot new approaches, and advocate for local priorities on the international stage. For example, through C40, cities like Accra and Stockholm have exchanged experiences on sustainable transport and climate resilience, adapting ideas to their own contexts.

Collaborative urban governance, gaining prominence around the world, is designed to address resource shortfalls, generate critical mass for urban infrastructure, pool public capital, and reduce transaction costs by fostering shared information and resources. Governments should also invest in disaggregated, urban data collection to inform evidence-based policymaking, and build resilience. Urban centres should consider investment in smart city technologies to enhance service delivery and development.

Tackling complex urban governance challenges demands strategic foresight and long-term vision. Governments should actively cultivate a foresight ecosystem, using structures and mindsets that enable them to anticipate and respond proactively to future risks such as climate change and pandemics.

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[4] CEPA Strategy Guidance Note on Strengthening Urban Governance, lead author Brian Roberts.

Fiscal Federalism and Decentralization

Decentralization can strengthen service delivery, efficiency, and accountability but only if it is deliberately structured and supported at all levels of government. Indeed, many decentralization efforts have underperformed due to fragmented design, inconsistent implementation, and weak alignment between fiscal instruments and governance structures. In his strategy guidance note on fiscal federalism and decentralization, Paul Smoke argues for a coherent and planned approach to decentralization.[5]

Decentralization is not just about shifting powers but must be backed by political, financial, and administrative reforms that allow local governments the authority and tools to deliver. Key elements of a financial decentralization strategy include the clear assignment of responsibilities, the design of intergovernmental fiscal transfers, the mobilization of own-source revenues, access to capital financing, and capacity building.

A well-functioning fiscal decentralization system depends on assigning expenditure responsibilities, often reflected in constitutions and legal frameworks, so that each level of government knows what it is accountable for. This reduces overlap and ensures delivery. Intergovernmental transfers continue to play a central role in fiscal decentralization. The need for predictable, well-planned, and transparent transfer systems, combining unconditional grants that allow local discretion with conditional transfers[6] that advance national goals are both important. Including performance criteria in transfer systems can motivate local governments to improve service delivery and transparency.

Local governments should also develop reliable and equitable own-source revenues. Stronger local taxation mechanisms, particularly on immovable assets, can reduce over-reliance on national transfers and expand the fiscal space available for local priorities. Local governments with sound financial management systems should be able to borrow responsibly to invest in infrastructure, under clear and transparent regulatory frameworks.

However, fiscal decentralization cannot succeed without targeted capacity building. Subnational governments need well-functioning systems for planning, budgeting, procurement, and public engagement. Investment in local capacity through training, institutional development, and systems strengthening is essential. Accountability mechanisms such as transparent budgeting, participatory processes, and strong intergovernmental coordination are equally critical to ensure decentralization works in practice. Robust data systems and regular monitoring frameworks are also essential for tracking performance, guiding resource

allocation, and ensuring fiscal transparency at all levels of government.

Box 3: South Africa

South Africa's constitution establishes three distinct yet inter-dependent spheres of government: national, provincial, and local, each with its own legislative and revenue-raising powers. Provinces oversee sectors such as health and education, while municipalities manage issues like land-use planning, basic services, and property rates. National revenue is distributed through a transparent formula that blends unconditional transfers, safeguarding a minimum level of service country-wide, with targeted grants that are linked to clearly defined service delivery goals.

Large metropolitan municipalities have successfully used this framework to fund most of their budgets from property rates, utility tariffs, and development levies. Smaller and rural municipalities, however, often contend with outdated property valuations and limited tax bases, leaving them heavily reliant on unconditional transfers to meet most operating costs. Ongoing reforms are needed to modernize property registers, professionalize revenue administration, and strengthen financial oversight to maintain equality between regions.

Source: UN DESA, 2025.

Fiscal Federalism and Decentralization

1. **Establish a coherent strategy** Adopt a planned approach to decentralization, ensuring political, financial, and administrative reforms.
2. **Assign Clear Responsibilities** Define expenditure responsibilities in constitutions or legal frameworks to reduce overlaps and ensure accountability.
3. **Design Fiscal Transfer Systems** Use predictable, transparent transfers with unconditional and conditional grants.
4. **Mobilize Own-Source Revenues** Strengthen local taxation, especially on immovable assets, to reduce reliance on national transfers.
5. **Enable Access to Capital Financing** Allow responsible borrowing for infrastructure within clear, transparent regulatory frameworks.
6. **Build Local Capacity** Strengthen planning, budgeting, procurement, and public engagement through training and institutional development.
7. **Strengthen Accountability Mechanisms** Implement transparent budgeting, participatory processes, and strong intergovernmental coordination.
8. **Monitor and Evaluate Performance** Use robust data systems and regular monitoring to track performance, guide resource allocation, and ensure fiscal transparency.

Source: UN DESA, 2025

Municipal Finance and Local Finance

While Smoke provides a broader conceptual framework for designing fair and effective fiscal relationships between levels of government, Astrid Haas discusses what cities and local governments can do directly to improve their municipal and

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[5] CEPA Strategy Guidance Note on Fiscal Federalism and Decentralization, lead author Paul Smoke.

[6] Conditional transfers are funds provided to subnational governments that must be used for specific purposes defined by the central government, often linked to national priorities or performance targets.

local finance systems.[7] Without reliable local revenue streams, even well-designed decentralization frameworks will fail to implement the sustainable development goals.

Rapid decentralization and urban growth, especially in developing countries—have pushed far more responsibility onto local governments. But their inability to finance these responsibilities has resulted in a significant and growing funding gap at the local level. Considered essential for a functioning local finance system are planning and budgeting; revenue generation; spending and financial controls; and access to borrowing and asset management tools.[8] Clearer links and improved controls between spending and service delivery are essential on the expenditure side. Efficient use of public funds not only improves trust amongst the public but also ensures that scarce resources are well allocated. This requires that local governments have the autonomy and technical capacity to make spending decisions that are strategically planned and well-informed. A growing number of local governments are using participatory budgeting to strengthen the link between spending and community priorities. Cities as diverse as Porto Alegre in Brazil; Cuenca in Ecuador; and Ampasy Nahampoana Anosy in Madagascar show how public input can enhance transparency, align budgets with local priorities, and strengthen public trust.[9]

Box 4: Morocco

Morocco's *Municipal Equipment Fund (FEC)*, created in 1959, is a public bank dedicated to financing investment projects and development programmes for local authorities, their groups, and public institutions. With more than six decades of experience, the FEC has become the preferred financial and technical partner of local governments, offering tailored credit solutions and technical assistance.

The Bank supports territorial development in two ways:

- **Financing**: providing loans under advantageous conditions to fund equipment, infrastructure, and service projects (with a 20% local authority contribution).
- **Support**: offering expertise in project planning, management, and integration of environmental and social considerations.

Through these interventions, the FEC contributes to reducing territorial disparities, strengthening regional resilience, and supporting Morocco's sustainable development objectives.

Borrowing and capital financing, especially for infrastructure investment, are essential tools. Most municipalities in developing countries have no or limited access to credit markets. Reforms that enable creditworthy municipalities to responsibly borrow, for example through municipal bonds,

should be considered. Public–private partnerships (PPPs) are seen as a valuable tool for leveraging private sector expertise and capital to support local infrastructure, but they need strong regulatory frameworks, transparent procurement processes, and robust oversight mechanisms.

Box 5: Sierra Leone

The 2004 Local Government Act mandated fiscal decentralization in Sierra Leone, but the capital city, Freetown, struggled to meet its service delivery obligations due to a chronic lack of own-source revenue. Demands for infrastructure and service delivery were rising, but the city's revenue base remained weak. Recognizing that local progress would require stronger municipal finances, the Freetown City Council made property tax reform a central pillar of its "Transform Freetown" agenda.

The reform tackled long-standing weaknesses in the city's property tax system which needed updating. With support from development partners and researchers, the city began by expanding and updating the property roll using satellite imagery. This increased the number of registered properties from 57,000 to over 120,000, providing the backbone for improved valuation and billing. A simple points-based model was developed using data from a sample of properties to calculate assessed values, making the system more transparent and easier to administer. The city also outsourced billing and collection to a private firm, introduced clearer payment notices, and created unique ID numbers to track compliance. These changes were supported by public information campaigns and a new enforcement guide for council staff.

By 2024, Freetown had collected more in property taxes than all other councils combined. The city has since experimented with information campaigns linking taxes to visible public services, which have improved payment rates. The Freetown case demonstrates that local governments can significantly improve their revenue performance with a clear strategy, strong partnerships, and a focus on transparency and public engagement.

Source: UN DESA, 2025.

Enhancement of Local Capacity for Prevention, Adaption and Mitigation of External Shocks

Allan Lavell highlights a topic that has increasingly captured the attention of local governments over the past decade: building local capacity to prevent, adapt to, and mitigate external shocks.[10] Local shocks, while often less visible than large-scale disasters, cause widespread and cumulative damage that undermines sustainable development. Many of these shocks, such as floods, fires, and disease outbreaks, occur repeatedly and disproportionately affect already vulnerable populations. Yet, national systems often focus on

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[7] CEPA Strategy Guidance Note on Strengthening Municipal Finance and Local Finance Systems. Lead author Astrid Haas.

[8] See UNDESA and UNCDF Managing Infrastructure Assets for Sustainable Development: A Handbook for Local and National Governments

[9] For more information, see CEPA Strategy Guidance Note on Participatory Budgeting, lead author Giovanni Allegretti.

[10] CEPA Strategy Guidance Note on Enhancement of Local Capacity for Prevention, Adaptation and Mitigation of External Shocks, lead author Allan Lavell.

responding to high-profile, large-scale disasters, leaving local shocks under- addressed. This creates a pattern in which small-scale events continue to erode resilience over time. Effective governance must therefore focus on addressing these recurring shocks at the local level.

The note identifies obstacles to effective local action. These include fragmented responsibilities between levels of government, insufficient funding for disaster risk reduction (DRR), and limited integration of DRR into local planning and budgeting processes. Regulatory enforcement is weak, and long-term risk considerations are often neglected by the immediate demands of service delivery. Social inequalities and poverty further compound the effects of shocks, limiting the capacity of communities to recover or adapt.

The Sendai Framework for Disaster Risk Reduction reinforces this perspective, highlighting the vital role of local governments in building resilience. It calls for decentralization of DRR responsibilities, supported by adequate legal authority, institutional capacity, and dedicated resources. The Framework emphasizes the importance of vertical and horizontal coordination, sustained investment in risk prevention, and the integration of disaster risk considerations into development planning at all levels. Empowering local authorities is seen as essential for creating inclusive, risk-informed governance systems that can respond proactively to both chronic and acute shocks.

The strategy note proposes a multi-dimensional approach to local DRR that encompasses three types of risk management: prospective, corrective, and compensatory. Prospective risk management focuses on preventing new risks through actions such as integrating risk considerations into land use planning and urban development. Corrective risk management aims to reduce existing risks, for example by strengthening infrastructure or relocating settlements from hazard- prone areas. Compensatory risk management seeks to address residual risks through social protection mechanisms, contingency funding, or community support systems.

Despite repeated commitments to shift toward disaster risk reduction, most funding in many countries still prioritizes emergency response and recovery. As a result, local governments are often left to manage risks with limited resources and institutional support. The Framework for Resilient Development in the Pacific (FRDP) and the Manizales, Colombia cases (see box 5) demonstrate how integrating risk reduction into development planning and budgeting down to the community level can strengthen resilience. Sustained, flexible financing and meaningful community engagement are essential to ensure interventions reflect local needs and priorities.

Effective risk governance requires collaboration across sectors and levels of government. DRR needs to be mainstreamed across all sectors, including planning, infrastructure, environment, and social services. National governments have a critical role to play in supporting local action by providing clear legal frameworks, building institutional capacity, and promoting vertical and horizontal integration of risk governance.

Box 6: Colombia

Manizales, a city of 450,000 in Colombia's seismically active, mountainous region, has developed a comprehensive approach to disaster risk management grounded in local capacity and community engagement. Facing frequent landslides and floods, the city combines engineering solutions, such as slope stabilization and infrastructure retrofitting, with nature-based approaches such as reforestation. A notable initiative, the "Guardians of the Slopes," employs local women to maintain vulnerable hillsides, combining risk reduction with social inclusion.

This resilience framework is supported by strong partnerships between local government, academia, and the community, ensuring that scientific risk assessments guide land use planning and development. Financial strategies like including subsidized insurance for vulnerable populations and reserve funds for emergencies strengthen Manizales' ability to anticipate, absorb, and recover from shocks. The city's integrated, participatory governance model highlights the importance of aligning technical, social, and fiscal measures to build sustainable local resilience. Manizales shows how local strategies can effectively manage complex external shocks. Its experience highlights the value of investing in local capacity not only to respond to crises, but to proactively reduce risk and foster long-term resilience.

Source: UN DESA, 2025.

UN Support in Developing Capacities of Local Authorities and Advancing Subsidiarity

The UN Department of Economic and Social Affairs, through its Division for Public Institutions and Digital Government, provides support in strengthening the capacities and skills of local government officials and other relevant stakeholders contributing to the advancement and the implementation of the 2030 Agenda for Sustainable Development. UN DESA focuses on assisting countries in: (i) strengthening institutional capacities for national to local coordination for integrated public service delivery (ii) developing new mindsets and capacities for innovation at the local level required to implement the SDGs, and (iii) capacities for local online service delivery, including strengthening of institutional framework, content provision, services provision, participation and engagement, and technology.

UN DESA has, as part of its curriculum on governance, developed a training of trainers' toolkit on National to Local Governance, which is designed to strengthen local government coordination and institutional effectiveness of

the SDGs.[11] A blended e-learning course on national to local public governance aims at strengthening public institutions in implementing the SDGs.[12] A local e-government toolkit to foster more effective implementation of the Local Online Services Index (LOSI) has also been developed.[13] A course on local e-government theory equips local government administrators with essential knowledge and practical skills in e- government.[14] A foundational course on effective national to local public governance for SDG implementation is also available.[15] UN DESA, through its Office on Financing for Development and the UN Capital Development Fund, have also developed an online course and a Handbook on Infrastructure Asset Management for Sustainable Development for local and national governments.[16]

III. KEY RECOMMENDATIONS

To realize the promise of subsidiarity, governments must move beyond legal commitments to concrete, sustained action. The twelve recommendations outlined in this brief provide a practical roadmap for aligning authority, finance, and capacity at the appropriate levels of government. By investing in local systems, strengthening coordination, and enabling subnational governments to lead, countries can deliver more responsive, inclusive, and sustainable governance and advance the promises of the 2030 Agenda.

1. Establish a Strong Political and Legal Foundation
Adopt clear political, legal, and institutional frameworks that define roles, responsibilities, and financing arrangements across levels of government.

2. Institutionalize Coordination Mechanisms
Promote structured coordination across government levels, including through joint planning forums, intergovernmental committees, and shared data platforms to align policies and implementation.

3. Align Local Plans with National Development Strategies
Ensure that local development plans are consistent with national strategies by using multi-sector planning processes and coordinated approaches to infrastructure.

4. Strengthen Bottom-Up Accountability and Public Engagement
Enhance transparency and public participation by creating structured opportunities for engagement in local decision-making, including through participatory budgeting, expenditure tracking, and community oversight of service delivery.

5. Design Predictable and Results-Based Transfers
Implement rules-based transfer systems that are both predictable and transparent, combining unconditional grants that support local discretion with conditional transfers that advance national goals and promote equality and effectiveness.

6. Strengthen Local Revenue Mobilization
Support subnational governments to broaden and manage their own-source revenues, especially property taxes, through legal reforms, digitization, and improved administration.

7. Enable Responsible Subnational Borrowing
Facilitate access to credit for eligible local governments under clear, enforceable rules, and support long-term capital financing for infrastructure and service delivery.

8. Promote Data-Driven Local Decision-Making
Invest in disaggregated, locally relevant data systems that enable evidence-based planning, track progress on the SDGs, and improve local service targeting.

9. Mainstream Disaster Risk Governance
Embed risk prevention and resilience into local planning and budgeting, backed by legal mandates, sustainable financing, and coordination across sectors and government levels.

10. Promote Effective Service Delivery at the Local Level
Ensure that local governments have the authority, capacity, and resources needed to deliver public services that are effective, inclusive, and accountable across all communities.

11. Strengthen Local E-Government and Innovation
Invest in digital infrastructure and innovation needed to leverage local e-government tools for effective service delivery.

12. Invest in Long-Term Capacity Development
Build institutional, human, and technical capacities at the local level to strengthen service delivery, foster transformational leadership, and promote new mindsets, including innovation, strategic foresight, and data governance.

[11] Trainers' Toolkit on Effective National to Local Public Governance for SDG Implementation

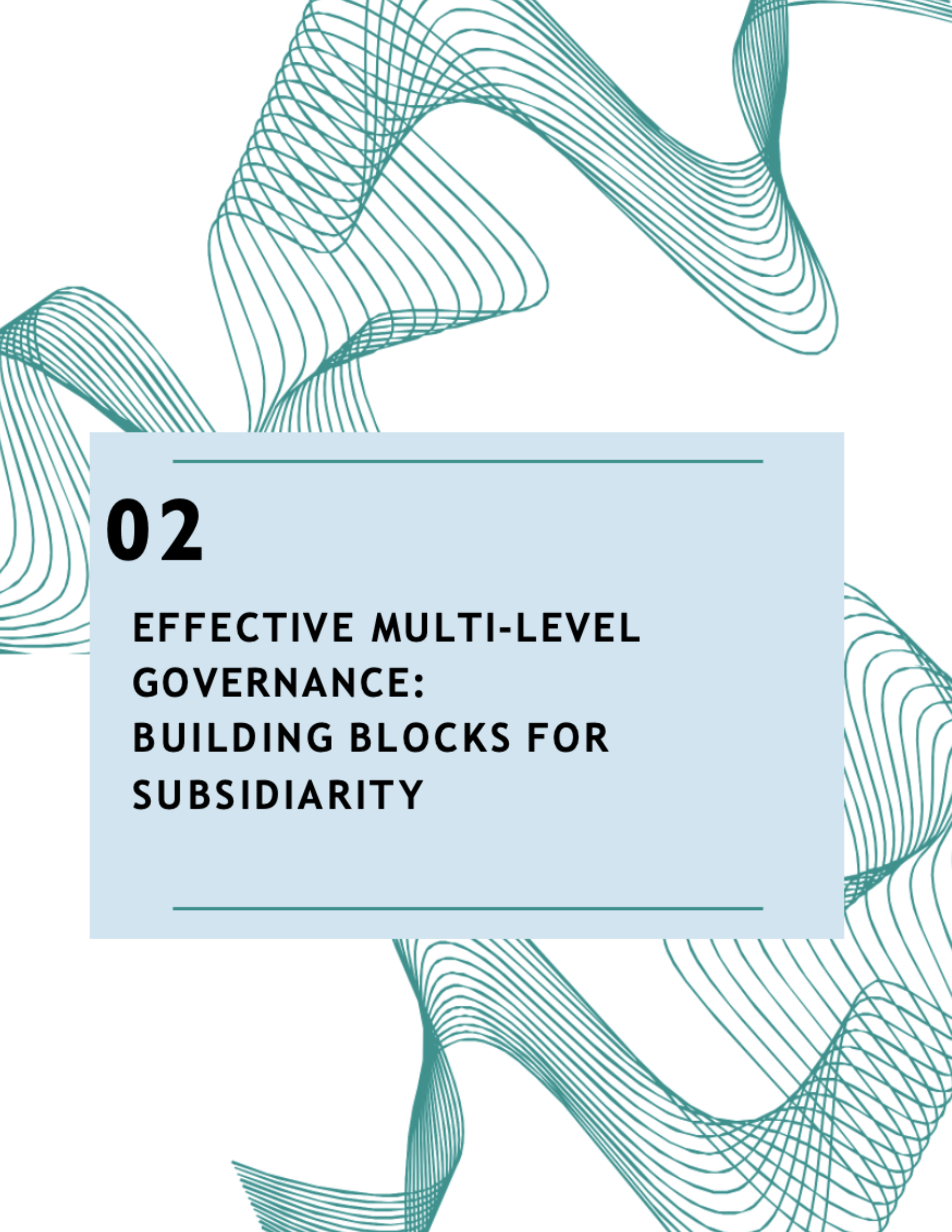[12] Blended E-Learning Course on Effective National to Local Public Governance

[13] LOSI Local E-Government Toolkit

[14] Course on Local E-Government - Theory

[15] Foundational Course on Effective National to Local Public Governance for SDG Implementation

[16] Course on Infrastructure Asset Management for Sustainable Development

02

EFFECTIVE MULTI-LEVEL GOVERNANCE: BUILDING BLOCKS FOR SUBSIDIARITY

Introduction

The principle of subsidiarity, adopted by the United Nations Committee of Experts on Public Administration (CEPA) as one of the principles of effective governance for sustainable development, holds that public decisions should be taken as closely as possible to the people they affect, while ensuring that local and subnational governments receive the support they need from national systems to be effective and resilient. Local and subnational governments should be empowered to fulfil their mandates effectively, with the necessary authority, resources, and capacity and that are responsive to local needs and priorities.

From principle to action

To help governments put subsidiarity into practice, DPIDG/DESA developed a policy brief containing twelve actionable recommendations:

1. Establish a Strong Political and Legal Foundation

2. Institutionalize Coordination Mechanisms

3. Align Local Plans with National Development Strategies

4. Strengthen Bottom-Up Accountability and Public Engagement

5. Design Predictable and Results-Based Transfers

6. Strengthen Local Revenue Mobilization

7. Enable Responsible Subnational Borrowing

8. Promote Data-Driven Local Decision-Making

9. Mainstream Disaster Risk Governance

10. Promote Effective Service Delivery at the Local Level

11. Strengthen Local E-Government and Innovation

12. Invest in Long-Term Capacity Development

These recommendations serve as building blocks for effective multi-level governance. Each addresses an important aspect of aligning authority, financing, and capacity across different tiers of government. Together, they provide a practical framework for strengthening local institutions and improving the delivery of public services, which is in line with the principle of subsidiarity.

Why a self-assessment tool?

The building blocks are most useful when they are adapted to a country's specific governance arrangements and development priorities. For this reason, a self-assessment tool has been developed to help national and subnational officials reflect on how the principle of subsidiarity is being applied in practice.

The tool is designed to prompt structured reflection rather than measurement against a universal benchmark. It encourages officials to look at existing frameworks, coordination mechanisms, implementation practices, and levels of stakeholder engagement. It identifies both strengths to build upon and gaps that may require attention.

This tool is not about grading performance. Its purpose is to prompt the right questions that can help to show how effectively subsidiarity is being applied and to highlight areas where it can be strengthened.

How it works

The self-assessment combines multiple-choice questions, which indicate the presence or absence of specific policies, systems, or practices, with open-ended questions that allow for explanations and examples. While the tool is not exhaustive, it is practical and actionable. It can be completed by individual officials or in group settings, enabling dialogue across different levels of government. In some contexts, it may also be used as part of a broader capacity development programme or reform initiative.
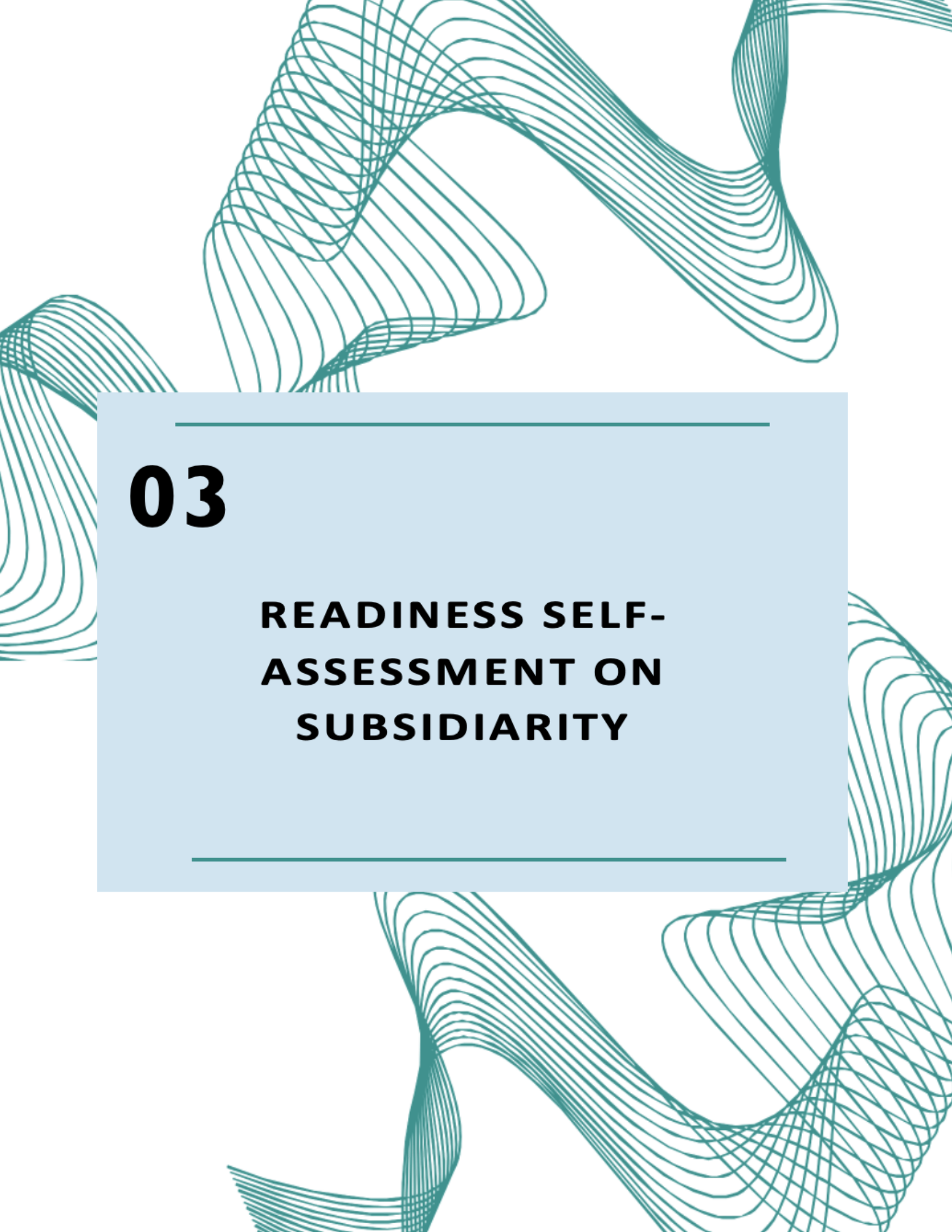
A framework for dialogue and improvement

Working through the building blocks gives officials a chance to build a shared understanding of where governance systems are strong and where they need reinforcement, while identifying practical steps to improve local systems. The building blocks provide a practical framework to examine decision-making processes, resource allocation, and the division of responsibilities across different levels of government. Using this tool promotes ongoing learning and helps ensure that subsidiarity delivers sustainable development for effective governance.

Access the online version of the Readiness Assessment at the UNDPIDG website:

Building Blocks for Subsidiarity

1 Establish a Strong Political and Legal Foundation

2 Institutionalize Coordination Mechanisms

3 Align Local Plans with National Development Strategies

4 Strengthen Bottom-Up Accountability and Public Engagement

5 Design of Predictable and Results-Based Transfers

6 Strengthen Local Revenue Mobilization

7 Enable Responsible Subnational Borrowing

8 Promote Data-Driven Local Decision-Making

9 Mainstream Disaster Risk Governance

10 Promote Effective Service Delivery at the Local Level

11 Strengthen Local E-Government and Innovation

12 Invest in Long-Term Capacity Development

03

READINESS SELF-ASSESSMENT ON SUBSIDIARITY

Building Block 1: Establish a Strong Political and Legal Foundation

Adopt clear political, legal, and constitutional frameworks that define roles, responsibilities, and financing arrangements across levels of government.

1. **Is there is a political commitment or will to localize the SDGs in your country?**
   - ❑ Yes – There is clear and consistent political support for SDG localization
   - ❑ Partially – Some political support exists, but it is limited or inconsistent
   - ❑ No – There is little to no political will for SDG localization

2. **Does your country's constitution or legal framework establish a clear basis for subnational governance, including recognition of local government and allocation of powers and responsibilities?**
   - ❑ Yes – the constitution or primary legislation provides clear recognition and division of powers
   - ❑ Partially – there is legal recognition, but some ambiguity in the distribution of authority
   - ❑ No – subnational governance is not clearly established in our constitution

3. **Is the constitutional or legal framework aligned with the principles of subsidiarity, including assigning responsibilities to the lowest capable level of government?**
   - ❑ Yes – The framework supports transfer of powers to the lowest effective level
   - ❑ Partially – Some responsibilities follow subsidiarity; others are overly centralized
   - ❑ No – The framework reinforces centralization

4. **Is there a coherent legal framework (e.g., local government laws and policies) that builds upon the constitutional foundation to govern, guide, and regulate subnational governance?**
   - ❑ Yes – A comprehensive legal framework exists and is applied
   - ❑ Partially – Laws exist but are outdated or inconsistently implemented
   - ❑ No – There is no consistent or coherent legal foundation

5. **Are the key laws and policies relevant to subnational governance easily accessible and understandable by local officials and stakeholders?**
   - ❑ Yes – regularly disseminated in accessible formats and languages
   - ❑ Partially – some laws are accessible, but others are difficult to find or interpret
   - ❑ No – legal information is inaccessible or overly complex

6. **Is there a need to simplify or consolidate the legal frameworks to better support local actors in implementing their mandates?**
   - ❑ Yes – the complexity or language of the legal framework is a barrier
   - ❑ Partially – some improvements could be made
   - ❑ No – legal texts are already accessible and user-friendly

7. **Are there mechanisms in place to coordinate across levels of government and resolve legal or administrative disputes?**
   - ❑ Yes – formal mechanisms exist and are used effectively
   - ❑ Partially – some mechanisms exist but are underutilized or politicized
   - ❑ No – coordination is ad hoc or depends on informal relationships

8. **What are the main political or legal barriers preventing a stronger constitutional and legal foundation for subnational governance in your country?**

9. **What reforms or support (e.g., constitutional review, political dialogue) would help strengthen the political and legal foundation for subsidiarity?**

10. **Are there any legal reforms, political initiatives, or constitutional provisions from your country that could serve as good practices for others?**

Building Block 2: Institutionalize Coordination Mechanisms

Promote structured coordination across government levels, including through joint planning forums, intergovernmental committees, and shared data platforms to align policies and implementation.

1. **Do formal coordination mechanisms exist between national and subnational governments? (e.g., through intergovernmental committees, joint planning forums)**
   ☐ Yes – structured mechanisms exist and are regularly used
   ☐ Partially – some mechanisms exist but are limited or ad hoc
   ☐ No – there are no formal coordination mechanisms

   1.1 If yes or partially, please describe the mechanisms in place. How do they function, and how frequently are they used?

2. **Is coordination between levels of government institutionalized through legal or policy frameworks (not only through informal practices)?**
   ☐ Yes – coordination is supported by law or formal policy
   ☐ Partially – coordination is policy-based but not legally binding
   ☐ No – coordination is informal or non-existent

3. **Are local government representatives meaningfully engaged in coordination mechanisms?**
   ☐ Yes – local governments are fully involved in decision-making and planning
   ☐ Partially – they are occasionally included or consulted
   ☐ No – coordination mechanisms are primarily top-down

4. **If yes or partially, please describe how local governments participate in coordination mechanisms.. How are their inputs reflected in national priorities or plans?**

5. **Do coordination mechanisms include non-government actors such as civil society, the private sector, or academia?**
    ☐ Yes – non-government actors participate meaningfully and regularly
    ☐ Partially – they are invited occasionally or for specific issues
    ☐ No – only government actors are involved

6. **Is there a shared platform or system for data collection and dissemination between national and subnational governments?**
    ☐ Yes – a shared data platform exists and is regularly used by all levels
    ☐ Partially – some data is shared, but systems are not integrated
    ☐ No – data systems are fragmented or disconnected
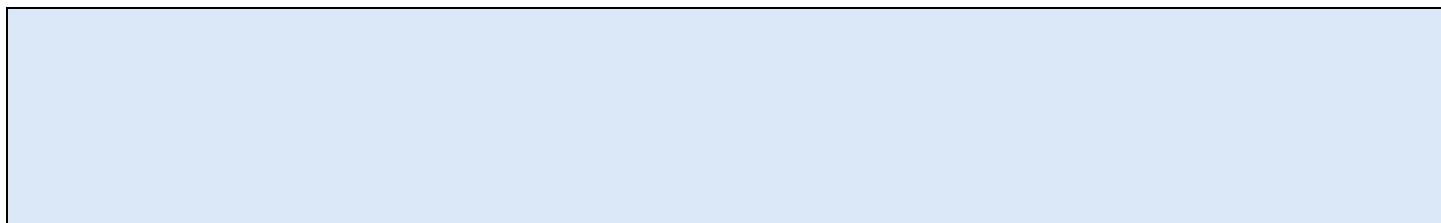
7. **How well are horizontal coordination mechanisms (across ministries) linked with vertical coordination mechanisms (between levels of government) for SDG implementation?**
    ☐ Strongly – horizontal and vertical systems reinforce each other
    ☐ Partially – some connections exist, but they are inconsistent
    ☐ Weakly – mechanisms operate in isolation

8. **What are the main barriers to effective coordination between levels of government or across sectors in your country?**

9. **What institutional reforms or support could help strengthen coordination mechanisms in your country?**

10. Are there any good practices or examples from your country that could help others build effective coordination mechanisms?

Building Block 3: Align local plans with national development strategies

Ensure that local development plans are consistent with national strategies by using multi-sector planning processes and coordinated approaches to infrastructure.

1. **Please describe the main institutional or procedural arrangements for aligning local and national planning in your country.**

2. **Do national development strategies or policies include clear guidance for subnational planning processes?**
   - ☐ Yes – detailed guidance is provided and used
   - ☐ Partially – guidance exists but is vague or inconsistently applied
   - ☐ No – local governments receive little or no formal planning guidance

3. **Are there tools, platforms, or technical support systems in place to help local governments align their plans with national goals and standards?**
   - ☐ Yes – widely used tools and technical support systems are available
   - ☐ Partially – tools exist but are not consistently accessible or user-friendly
   - ☐ No – local governments receive little or no structured support

4. **Are local development plans developed using a multi-sectoral or integrated approach (e.g., combining health, education, infrastructure, and economic planning)?**
   - ☐ Yes – plans are multi-sectoral and coordinated across thematic areas
   - ☐ Partially – some integration occurs but planning remains fragmented
   - ☐ No – planning is carried out in isolated sectoral silos

5. **Do national and local planning cycles align (e.g., in terms of timing, budgeting, and setting priorities)?**
   - ☐ Yes – planning cycles are synchronized to support coordination and implementation
   - ☐ Partially – cycles align in some areas but lead to delays or duplication in others
   - ☐ No – misalignment leads to implementation gaps or conflicting priorities

6. **Please describe the institutional frameworks that support the coordination of development planning across levels of government and sectors.**

7. **How would you assess the current institutional frameworks for coordinating development planning across sectors and levels of government?**
    - ☐ Well-developed – coordination mechanisms are clearly defined and functioning
    - ☐ Partially developed – some coordination structures exist but are underutilized
    - ☐ Weak or absent – there is limited coordination in the planning processes

8. **How would you assess the current capacity (e.g., skills, data, and staffing) of local and national governments to engage effectively in development planning?**
    - ☐ Capacity is systematically assessed and supported across levels
    - ☐ Some capacity-building efforts exist, but gaps remain
    - ☐ There is no systematic approach to planning capacity

9. **Are local and national planning processes informed by strategic foresight (e.g., scenario planning, long-term trends analysis, or risk assessments)?**
    - ☐ Yes – foresight methods are routinely integrated into planning
    - ☐ Partially – long-term thinking is considered but not formalized
    - ☐ No – planning is mostly short-term and reactive

10. **Are there any good practices from your country on local development planning that you could share?**

Building Block 4: Strengthen Bottom-Up Accountability and Public Engagement

Enhance transparency and public participation by creating structured opportunities for engagement in local decision-making, including through participatory budgeting, expenditure tracking, and community oversight of service delivery.

1. **Are there formal mechanisms for public engagement in local government decision-making (e.g., town hall meetings, planning consultations, community forums)?**
   - ❑ Yes – such mechanisms are institutionalized and widely used
   - ❑ Partially – some mechanisms exist but are inconsistently applied
   - ❑ No – no structured opportunities for public engagement exist

2. **Do local governments regularly share information on decisions, service delivery performance, or development projects with the public in accessible formats (e.g., summaries, notice boards, websites)?**
   - ❑ Yes – information is proactively published and accessible
   - ❑ Partially – some information is shared, but not systematically or in accessible formats
   - ❑ No – information is rarely or never shared publicly

3. **Are public feedback mechanisms in place to report complaints or monitor service delivery (e.g., hotlines, suggestion boxes, digital platforms)?**
   - ❑ Yes – mechanisms are in place and functioning across most localities
   - ❑ Partially – such mechanisms exist but are limited in coverage or effectiveness
   - ❑ No – no regular channels for public feedback exist

4. **Are non-governmental organizations or community-based groups actively involved in oversight of local government performance?**
   - ❑ Yes – they play a regular and recognized oversight role
   - ❑ Partially – engagement occurs occasionally or in a few sectors
   - ❑ No – no regular role for CSOs in oversight

5. **Are there structured opportunities for marginalized or underrepresented groups (e.g., women, youth, persons with disabilities) to participate in local governance processes?**
   - ❑ Yes – participation is institutionalized and inclusive

❑ Partially – some targeted engagement occurs, but not consistently
❑ No – no specific provisions exist for inclusive participation

6. **Are there formal mechanisms for public participation in local government budgeting (e.g., participatory budgeting forums or public budget consultations)?**
❑ Yes – such mechanisms are institutionalized and widely used
❑ Partially – some mechanisms exist but are inconsistently applied
❑ No – budgeting is conducted without structured public participation

7. **Do local governments regularly share budgetary and financial information with the public in accessible formats (e.g., public budgets, simplified summaries, websites)?**
❑ Yes – information is proactively published and accessible
❑ Partially – some information is shared, but not systematically or in accessible formats
❑ No – financial information is rarely or never shared publicly

8. **Do local governments conduct public expenditure tracking or social audits to promote transparency in the use of funds?**
❑ Yes – such processes are regularly carried out and findings are publicly shared
❑ Partially – expenditure tracking occurs occasionally or in a limited way
❑ No – no public tracking or auditing processes take place

9. **What are the main barriers to strengthening public participation and oversight in local governance?**

10. **Are there any success stories or innovative practices from your country that demonstrate effective public oversight or participatory governance?**

Building Block 5: Design of Predictable and Results-Based Transfers

Implement rules-based transfer systems that are both predictable and transparent, combining unconditional grants that support local discretion with conditional transfers that advance national goals and promote equality and effectiveness.

1. **Are your intergovernmental transfer systems based on clear, publicly available criteria or formulas?**
   - ❑ Yes – all transfers follow published formulas
   - ❑ Partially – some follow formulas; others are negotiated
   - ❑ No – transfers are unpredictable or discretionary

2. **Do local governments receive regular and timely information on the amount and timing of transfers?**
   - ❑ Yes – funding calendars and amounts are shared well in advance
   - ❑ Partially – some delays or uncertainty exist
   - ❑ No – funds are released ad hoc or unpredictably

3. **Do local governments have the autonomy to decide how to use their unconditional transfers in line with local development plans?**
   - ❑ Yes – full autonomy within national legal frameworks
   - ❑ Partially – some restrictions apply
   - ❑ No – local discretion is highly limited

4. **Does your country combine unconditional grants (supporting local priorities) with conditional transfers (advancing national SDG goals)?**
   - ❑ Yes – we balance both types effectively
   - ❑ Partially – the system is skewed toward one type
   - ❑ No – only one type of grant is used

5. **Are conditional transfers tied to measurable development outcomes or SDG-related results?**
   - ❑ Yes – clear indicators and targets are in place
   - ❑ Partially – conditions exist but are vague or hard to measure
   - ❑ No – conditions are not outcome-oriented

6. **Do transfer systems promote equity by taking into account disparities between local capacity or needs?**
   - ❑ Yes – allocation formulas include equity criteria
   - ❑ Partially – some criteria are included but not systematically
   - ❑ No – transfers are uniform or politically influenced

7. **Is there a mechanism to regularly review and revise transfer formulas and performance indicators?**
- ❑ Yes – reviews occur every 3–5 years or as needed
- ❑ Partially – ad hoc reviews occur
- ❑ No – formulas have not changed in years

8. **Are members of the public and local stakeholders informed about transfers and engaged in how funds are used?**
- ❑ Yes – information is published, and communities consulted
- ❑ Partially – information is shared, but engagement is limited
- ❑ No – no communication or consultation mechanisms exist

9. **Can you describe the biggest challenges faced by your country in designing or implementing a predictable and results-based transfer system that supports SDG localization?**

10. **What structural reforms are needed to align your transfer system more closely with SDG localization goals?**

11. **Does your country have good practices or innovations in intergovernmental transfers that other countries could learn from?**

Building Block 6: Strengthen Local Revenue Mobilization

Support subnational governments to broaden and manage their own- source revenues, especially property taxes, through legal reforms, digitization, and improved administration.

1. **Does the legal and policy framework clearly assign revenue-raising powers to local governments?**
   - ❑ Yes – all key revenue sources are clearly assigned
   - ❑ Partially – some ambiguity or overlap exists
   - ❑ No – revenue authority is centralized or unclear

2. **What kind of revenue/resources can local government rely on?**
   - ❑ Transferred revenue
   - ❑ Own revenue
   - ❑ Borrowing
   - ❑ Partnerships
   - ❑ Others

3. **Does the national government provide a supportive policy environment for strengthening local revenue mobilization?**
   - ❑ Yes – clear support through policy, law, and investment
   - ❑ Partially – some support exists, but uncoordinated
   - ❑ No – national focus is limited or absent

4. **Please briefly explain what are the main legal or institutional barriers preventing your local governments from mobilizing more own-source revenue?**

5. **Are local governments legally authorized to set rates or adjust tax policies?**
   - ❑ Yes – with meaningful autonomy
   - ❑ Partially – within national limits or in select areas
   - ❑ No – all rates are centrally fixed

6. **Is property tax collection effectively implemented at the local level?**
- ❑ Yes – updated registers and efficient collection systems
- ❑ Partially – systems exist but are outdated or poorly enforced
- ❑ No – property tax plays a minimal role

7. **What progress has your country made in strengthening property tax systems at the local level? What are some of the challenges that remain?**

8. **Are land and property records digitized and integrated with tax administration systems?**
- ❑ Yes – fully digitized and interoperable systems
- ❑ Partially – digitization underway but incomplete
- ❑ No – records are manual or outdated

9. **Are revenue administration processes (e.g., billing, payment, enforcement) digitized or automated to improve efficiency?**
- ❑ Yes – end-to-end systems exist
- ❑ Partially – some digital tools are in use
- ❑ No – manual systems predominate
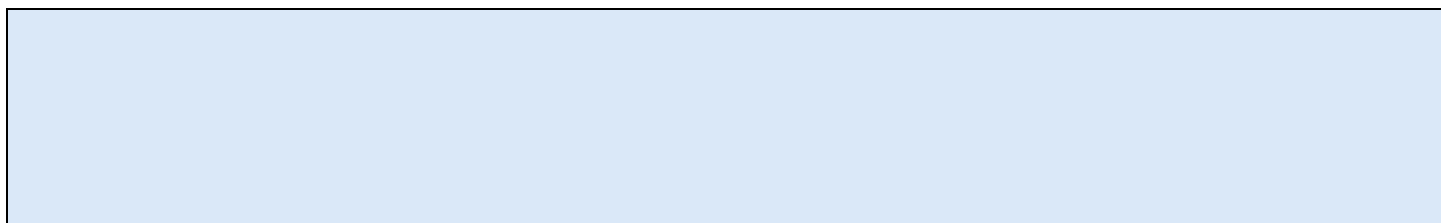
10. **Are there incentives or performance-based grants linked to local revenue mobilization efforts?**
- ❑ Yes – clear incentive structures are in place
- ❑ Partially – revenue performance is tracked but not rewarded
- ❑ No – no link between performance and grants

11. **Based on your assessment, what are the next key steps your country could take to improve the local revenue systems in support of sustainable development?**

12. What good practices or innovations in local revenue mobilization from your country could be shared with others?

Building Block 7: Enable Responsible Subnational Borrowing

Facilitate access to credit for eligible local governments under clear, enforceable rules, and support long-term capital financing for infrastructure and service delivery.

1. **Is there a national legal and regulatory framework that governs subnational borrowing?**
   - ❑ Yes – laws and regulations are well-established and comprehensive
   - ❑ Partially – borrowing is allowed, but the legal framework has gaps
   - ❑ No – subnational borrowing is not clearly regulated

2. **Are the rules for subnational borrowing transparent, enforceable, and consistently applied?**
   - ❑ Yes – rules are clear, applied uniformly, and enforced
   - ❑ Partially – rules exist but may be inconsistently applied or weakly enforced
   - ❑ No – borrowing rules are vague or inconsistently followed

3. **What are the key legal or regulatory obstacles that prevent subnational governments in your country from accessing credit responsibly?**

4. **Are eligibility criteria in place to assess which subnational governments can borrow and under what conditions?**
   - ❑ Yes – well-defined, rules-based criteria exist
   - ❑ Partially – some eligibility guidance exists but is inconsistently applied
   - ❑ No – eligibility decisions are ad hoc or unclear

5. **Are there debt ceilings or fiscal responsibility laws to prevent excessive borrowing?**
   - ❑ Yes – binding limits or ceilings exist
   - ❑ Partially – ceilings exist but may be outdated or loosely enforced
   - ❑ No – no effective borrowing limits are in place

6. **What systems or institutions are in place to monitor and manage risks related to subnational borrowing (e.g., fiscal oversight bodies)?**

7. **Do subnational governments have the technical and institutional capacity to manage borrowing and debt effectively?**
   - ❑ Yes – most eligible local governments are adequately equipped
   - ❑ Partially – capacity varies across jurisdictions
   - ❑ No – limited or no capacity in most local governments

8. **Does your government provide technical support or capacity development to help local governments engage in responsible borrowing?**
   - ❑ Yes – systematic support is provided
   - ❑ Partially – support is limited
   - ❑ No – local governments are expected to manage alone

9. **What are the key next steps your country could take to strengthen the policy and institutional framework for responsible subnational borrowing?**

10. **What are good practices or innovations related to subnational borrowing from your country that could be shared with others?**

Building Block 8: Promote Data-Driven Local Decision Making

Invest in disaggregated, locally relevant data systems that enable evidence-based planning, track progress on the SDGs, and improve local service delivery.

1. **Do local and national governments have systems in place to collect, manage, and use data that reflect the needs and conditions of communities?**
   - ❑ Yes – local data systems are functioning, relevant, and used in planning and service delivery
   - ❑ Partially – some systems exist but lack consistency, coverage, or relevance
   - ❑ No – data collection at the local level is weak or fragmented

2. **Is local-level data regularly used to monitor progress on the SDGs and inform strategic decisions or resource allocation?**
   - ❑ Yes – SDG-relevant local data is routinely used for planning and tracking
   - ❑ Partially – some SDG data is used, but not in a systematic or actionable way
   - ❑ No – SDG monitoring at the local level is weak or absent

3. **What are the main challenges that local governments face in the collection of data?**

4. **Are local governments provided with sufficient guidance and support to strengthen their data systems, including through legal frameworks, policies, or national statistical strategies?**
   - ❑ Yes – a supportive framework enables coordinated data use at the local level
   - ❑ Partially – some guidance exists, but it is limited or inconsistently applied
   - ❑ No – local data collection and use are not supported or guided at the national level

5. **Are there efforts to ensure that local data is disaggregated by relevant variables (e.g., gender, age, income, location) to support inclusive planning and service delivery?**
   - ❑ Yes – disaggregated data is regularly collected and used

❑ Partially – disaggregated data exists but is not systematically used
❑ No – data is rarely or never disaggregated

6. **Are digital technologies (e.g., AI tools or mobile platforms) used by national or local governments to collect, manage, or visualize local development data?**
❑ Yes – digital tools are widely used and integrated into decision-making
❑ Partially – digital tools are used in some areas but not mainstreamed
❑ No – little to no use of digital technology in local data systems

7. **Are there systems or platforms that enable data sharing across levels of government and between agencies to improve planning and service delivery?**
❑ Yes – integrated platforms support timely and effective data sharing
❑ Partially – data is shared informally or through ad hoc mechanisms
❑ No – data is siloed or inaccessible across levels

8. **Are there initiatives in place to improve the quality, accuracy, and timeliness of local data collection and reporting (e.g., capacity-building, standardization, audits, or partnerships with civil society and academia)?**
❑ Yes – data quality improvement is a defined and ongoing priority
❑ Partially – some efforts exist but are not consistent or comprehensive
❑ No – little or no attention is paid to data quality

9. **Does your country have any good practices, lessons learned, or innovations in data use that could be shared with others?**

Building Block 9: Mainstream Disaster Risk Governance

Embed risk prevention and resilience into local planning and budgeting, backed by legal mandates, sustainable financing, and coordination across sectors and government levels.

1. **Are legal and policy frameworks in place that require disaster risk reduction (DRR) to be integrated into local planning and budgeting?**
   ❑ Yes – mandates clearly require DRR integration and are actively implemented
   ❑ Partially – policies exist but are inconsistently applied or enforced
   ❑ No – DRR is not legally required in local planning or budgeting

2. **How is disaster risk prevention addressed in your local government's legal or planning frameworks?**

3. **Are local governments equipped with early warning systems, contingency plans, and access to emergency funds to respond quickly to disasters?**
   ❑ Yes – local systems are in place and regularly updated
   ❑ Partially – some areas have systems, but coverage or readiness is uneven
   ❑ No – most local governments lack these tools or resources

4. **Are national and local governments actively coordinating to reduce future disaster risks through joint planning or other mechanisms?**
   ❑ Yes – coordinated planning and preparedness mechanisms are in place
   ❑ Partially – some collaboration occurs but is ad hoc or limited in scope
   ❑ No – DRR planning is siloed or disconnected across levels

5. **How are DRR plans monitored and enforced to ensure implementation across all levels of government and communities?**
   ❑ Strong mechanisms – Clear systems are in place to monitor implementation, enforce compliance, and hold both institutions and people accountable

- ❑ Moderate mechanisms – Some monitoring and enforcement exist, but coverage or accountability is limited
- ❑ Weak or absent mechanisms – There is little to no follow-up, and plans are rarely enforced or tracked by government bodies, but people are asked to abide by these plans

6. **If mechanisms exist, how are DRR plans monitored and enforced in practice? (e.g., what institutions or processes are responsible for follow-up? How is compliance ensured at both institutional and community levels?)**

7. **Are public investments at the local level, such as infrastructure, housing, or utilities, designed and assessed to reduce disaster risks and build long-term resilience?**
- ❑ Yes – risk-sensitive design is required and routinely applied
- ❑ Partially – some investments are assessed, but not systematically
- ❑ No – DRR is rarely factored into investment decisions

8. **Are local governments provided with technical tools, training, or guidelines to support DRR integration into their planning and budgeting processes?**
- ❑ Yes – clear tools and capacity-building are available at scale
- ❑ Partially – some resources exist, but access or uptake is limited
- ❑ No – local governments lack sufficient DRR planning support

9. **Are local disaster risk plans developed with participation from civil society, the private sector, academia, and communities?**
- ❑ Yes – inclusive multi-stakeholder planning is a regular practice
- ❑ Partially – engagement happens, but is not systematic
- ❑ No – disaster risk planning is government-led with limited external input

10. **Are financing mechanisms in place to support local governments in implementing DRR measures (e.g., resilience funds, insurance, budget earmarking)?**
- ❑ Yes – DRR financing instruments are in place and accessible to local actors
- ❑ Partially – some funding exists, but availability or access is limited
- ❑ No – there is no dedicated or sustained funding for DRR at the local level

11. Are climate risks (e.g., floods, droughts, heatwaves) considered in local development and land use planning?

❑ Yes – climate-related risks are explicitly integrated in plans
❑ Partially – climate considerations are included occasionally or informally
❑ No – climate risks are not systematically addressed in planning

12. What good practices or innovative approaches has your country adopted to strengthen risk prevention and resilience at the local level?

Building Block 10: Promote Effective Service Delivery at the Local Level

Ensure that local governments have the authority, capacity, and resources needed to deliver public services that are effective, inclusive, and accountable across all communities

1. **Are local governments responsible for delivering key public services (e.g., primary health, education, water, electricity/lighting, housing, mobility, waste management, or public spaces) and are roles and responsibilities clearly defined in law or policy?**
   - ❑ Yes – Local governments have clear legal or administrative responsibility for delivering most key public services
   - ❑ Partially – Some services are delivered locally, but responsibilities are shared with or controlled by other levels of government
   - ❑ No – Local governments have little or no role in delivering key public services

2. **Do local governments have the authority and means to deliver these services effectively?**
   - ❑ Yes – Local governments have both the legal authority and sufficient financial, human, and technical resources to deliver key public services effectively
   - ❑ Partially – Local governments have some authority or resources, but significant gaps exist that limit their effectiveness
   - ❑ No – Local governments lack the authority or resources needed to deliver key services

3. **Are there systems or procedures in place to assess the quality and efficiency of public service delivery at the local level?**
   - ❑ Yes – There are clear and consistent systems in place to monitor, evaluate, and report on service quality and delivery times
   - ❑ Partially – Some monitoring or evaluation occurs, but it is irregular, limited in scope, or not fully institutionalized
   - ❑ No – There are no formal systems or procedures to assess service quality or timeliness at the local level

4. **What performance indicators or feedback mechanisms are used, and how are results used to inform improvements?**

5. **How is service quality monitored or evaluated in practice?**

6. **Are services designed around user needs and organized to minimize burdens on people (e.g., reducing steps, time, travel for service access, or accessibility for people with disabilities)?**
   - ❏ Yes – Services are clearly designed around user needs, with simplified processes and easy access for most people
   - ❏ Partially – Some efforts have been made to reduce burdens on users, but many services remain complex or hard to access
   - ❏ No – Services are not designed with the user in mind and often require multiple steps, long waits, or travel to government offices

7. **Do local governments have the institutional, human, and financial capacity needed to deliver effective, inclusive, and accountable public services?**
   - ❏ Yes – Local governments are well-equipped with adequate staffing, skills, funding, and institutional support to meet service delivery goals
   - ❏ Partially – Some capacity exists, but there are notable gaps in staffing, funding, or institutional support
   - ❏ No – Local governments lack the necessary resources, skills, or institutional frameworks to deliver services effectively

8. **Are public services delivered through an integrated approach, such as one-stop shops or multi-service delivery points?**
   - ❏ Yes – Integrated service models (like one-stop shops or public centres) are widely implemented to streamline access to multiple services in one place
   - ❏ Partially – Some integrated service delivery models exist, but they are limited in coverage, services offered, or functionality
   - ❏ No – Public services are delivered separately through different offices or channels, requiring people to navigate multiple systems

9. **Are services offered through multiple channels (such as in-person, telephone, mobile, and digital) based on public preferences and access levels (e.g., offline alternatives for those without internet or mobile-friendly platforms)?**
   - ❏ Yes – Services are designed to be accessible through various channels, aligned with community needs and preferences
   - ❏ Partially – Some services are offered through multiple channels, but not consistently or based on clear user data

❑ No – Services are mostly limited to a single channel, with little consideration of user access or preferences

10. What are the main obstacles to achieving more effective and inclusive public service delivery at the local level in your country, and what kinds of support or reform would help address them?

11. What lessons or good practices from your country could help other local governments deliver public services more effectively, inclusively, and accountably?

Building Block 11: Strengthening Local E-Government and Innovation

Invest in digital infrastructure and innovation needed to leverage local e-government tools for effective service delivery.[17]

1. **Do local governments in your country have access to reliable digital infrastructure (e.g., internet connectivity, hardware, and software) to support e-government and digital innovation?**
   - ❑ Yes – Most or all local governments have reliable internet, up-to-date hardware, and software to support digital services and innovation
   - ❑ Partially – Some local governments have access to digital tools, but others face limitations in infrastructure, connectivity, or outdated systems
   - ❑ No – Digital tools are mostly unavailable or unreliable, and local governments cannot effectively support e-government services

2. **Are there online operational platforms or mobile applications that allow residents to access local public services (e.g., applying for permits or paying fees)?**
   - ❑ Yes – These tools are widely available and functional across most local governments
   - ❑ Partially – Some services are available online or through apps, but coverage or usability is limited
   - ❑ No – Most public services must still be accessed in person, with little to no digital access options

3. **Are local digital services offered in parallel with non-digital or in-person options (e.g., one-stop shops, mobile units, call centers) to ensure equitable access for all population groups?**
   - ❑ Yes – Multiple service channels are consistently available to ensure everyone can access services regardless of digital literacy or connectivity
   - ❑ Partially – Some alternatives exist, but they may be limited in availability, quality, or coverage
   - ❑ No – Services are primarily digital, with few or no alternatives for those without digital access

4. **Do local governments collect and use data from digital services to improve service quality or respond to local needs?**
   - ❑ Yes – Data is regularly collected and actively used to improve service delivery, plan interventions, and respond to user needs
   - ❑ Partially – Some data is collected, but it is inconsistently used or not fully integrated into decision-making processes
   - ❑ No – Little or no data is collected from digital services, or it is not used to inform service improvements

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[17] For a more thorough self-assessment, see the LOSI.

5. **Please describe how the data is used. (e.g., to adjust service delivery, target underserved groups, monitor performance, inform budgeting, etc.)**

6. **How are digital systems for local service delivery integrated or coordinated across institutions and government levels (e.g., through shared databases, national dashboards, or joint reporting mechanisms)?**
   - ❏ Fully integrated – Systems are interoperable and supported by shared tools or frameworks for data exchange and joint monitoring
   - ❏ Partially integrated – Some systems are linked, but integration is limited in scope or functionality
   - ❏ Not integrated – Systems operate independently with little or no coordination or data sharing

7. **Are there innovation units at the local level aimed at experimenting with new service delivery models or technologies?**
   - ❏ Yes – Local governments have dedicated innovation teams or units that actively test and implement new tools, technologies, or approaches
   - ❏ Partially – Some initiatives or teams exist, but they are limited in scope, capacity, or continuity
   - ❏ No – There are no formal structures or teams supporting innovation in local service delivery

8. **Please provide examples of recent innovations or experimental initiatives.**

9. **Are local officials provided with training or support to strengthen their digital skills and innovation capacities?**
   - ❏ Yes – Regular and structured training programmes or support systems are in place to build digital and innovation skills among local officials
   - ❏ Partially – Some training or support exists, but it is limited in reach, frequency, or relevance
   - ❏ No – There are few or no efforts to build digital or innovation skills among local officials

10. What are the main barriers to scaling up digital innovation in local governance?   (e.g., funding, regulation, political support)

11. What good practices or lessons from your country's experience with local e-government and innovation could be helpful for other countries or local governments?

Building Block 12: Invest in long-term capacity development

Build institutional, human, and technical capacities at the local level to strengthen service delivery, foster transformational leadership, and promote new mindsets, including innovation, strategic foresight, and data governance.

1. **Is there a long-term national or local strategy for capacity development (human, institutional, technical) across levels of government?**
   - ❑ Yes – A comprehensive strategy is in place and actively implemented
   - ❑ Partially – Elements of a strategy exist but are not consistently followed
   - ❑ No – No coherent long-term capacity development strategy exists

2. **Are national and local public servants regularly trained to perform their roles, including in planning, service delivery, public finance, and public engagement?**
   - ❑ Yes – Ongoing, structured training is available at all levels
   - ❑ Partially – Training exists but is occasional or unevenly distributed
   - ❑ No – There is no systematic training of public servants

3. **Does the national government provide consistent, non-donor-driven support for institutional and technical capacity development at the local level?**
   - ❑ Yes – Support is well-funded, institutionalized, and long-term
   - ❑ Partially – Some support exists but depends on short-term projects
   - ❑ No – Capacity development is mostly donor-led or project-based

4. **Are there partnerships between government and non-government stakeholders (e.g., universities, NGOs, private sector) to co-design or deliver capacity-building initiatives?**
   - ❑ Yes – Partnerships are common and institutionalized
   - ❑ Partially – Some cooperation occurs, but it is ad hoc or informal
   - ❑ No – Capacity-building is done in isolation by the government or not done

5. **Is there dedicated technical support for local governments in areas such as climate adaptation, disaster risk reduction, financial management, and digital transformation?**
   - ❑ Yes – Ongoing technical assistance is available in key areas
   - ❑ Partially – Support exists in some areas but is limited or reactive
   - ❑ No – Technical assistance is minimal or unavailable

6. **How is your government supporting staff to adopt new digital tools (e.g., AI, digitalised data platforms) and foster innovation in local governance?**
   - ❑ Strongly – Training and change management are built into digital transformation
   - ❑ Moderately – Some digital skills training exists
   - ❑ Weakly – Little or no structured effort to build digital capabilities

7. **How are the programmes and capacity building/development funded?**
   - ❑ Existence of a national/local budget
   - ❑ Partnerships, sponsors, donors
   - ❑ Other

8. **What challenges or opportunities are shaping digital innovation in your local context?**

9. **How does your government promote a culture of continuous learning at the local level?**
   - ❑ Strong emphasis – Leadership and learning are core to institutional practice
   - ❑ Moderate emphasis – Learning is encouraged but not always embedded
   - ❑ Low emphasis – Leadership and learning are not prioritized

10. **Are there long-term efforts to build local capacities for effective service delivery, transformational leadership, and mindset shifts toward innovation, foresight, and evidence-based or data-driven decision-making?**
    - ❑ Yes – Sustained and coordinated efforts exist, with structured programmes in leadership development, innovation, and data-driven governance
    - ❑ Partially – Some initiatives are in place, but they are limited in scope, short-term, or not well-aligned with long-term transformation goals
    - ❑ No – Few or no systematic efforts exist to strengthen local capacity for leadership, innovation, or evidence-based decision-making

11. Please elaborate on what measures are in place to shift mindsets in the public sector.

12. Are there good practices from your country that demonstrate effective long-term capacity development at the local level?

Useful Materials:
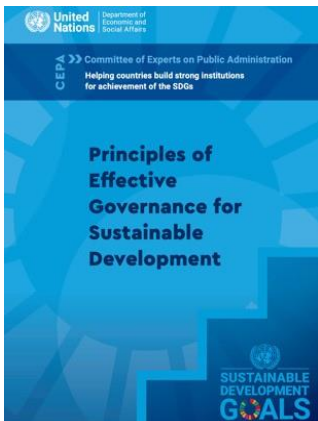
Principles of Effective Governance for Sustainable Development

The 11 principles of effective governance for sustainable development, endorsed by ECOSOC in 2018, provide practical guidance on governance challenges related to the 2030 Agenda. They emphasize continuous improvements in national and local governance to achieve the SDGs. Organized under effectiveness, accountability, and inclusiveness, the principles are linked to 62 widely recognized strategies for operationalizing responsive governance.

CEPA Strategy Guidance Notes on Subsidiarity

The United Nations Committee of Experts on Public Administration (CEPA) has developed voluntary principles of effective governance to support implementation of the 2030 Agenda. Among 62 identified strategies, guidance notes on subsidiarity aim to strengthen institutional inclusiveness. They are intended for diverse audiences: introducing fundamentals to newcomers, refining practices for those with limited progress, and highlighting effective approaches for advanced practitioners. Prepared under the CEPA Secretariat with support from the United Nations Project Office on Governance, the notes provide practical guidance for embedding subsidiarity in institutions.

Effective National to Local Public Governance for SDG Implementation

UN DESA | DPIDG | UNPOG
Training of Trainers | English

Toolkit on Effective National to Local Public Governance for SDG Implementation

The Curriculum on Governance for the SDGs enhances public servants' awareness and governance capacity. Its national-to- local governance toolkit emphasizes the role of local governments, applying principles of effective governance to build inclusive institutions, strengthen vertical and societal coordination, explore innovative financing, and develop strategies for monitoring and accelerating SDG progress.

Local E-Government Toolkit

Local E-government Toolkit

UN DESA | DPIDG
Training of Trainers | English

The Local E-Government Toolkit strengthens government capacities for inclusive, effective digital governance and supports the implementation of LOSI to advance SDG 11. Learners gain foundational knowledge of local government digitalization, explore LOSI dimensions in depth, and access complementary insights from UN e-government surveys and questionnaires. The toolkit also examines enabling and disabling conditions for online service delivery and guides participants on engaging with and advancing LOSI initiatives.

For more on the curriculum on governance for the SDGs, follow the link here.

Local Online Service Index (LOSI)

The 2024 LOSI assesses local e-government through 95 indicators across six areas: institutional framework, content provision, services provision, participation and engagement, technology, and the newly added e-government literacy subindex. The new literacy dimension emphasizes citizens' digital skills, aligning LOSI with the national Online Service Index (OSI) and strengthening evaluation of inclusiveness.

Multilevel Governance for Climate Change Mitigation and Adaptation

Climate change drives extreme weather, food insecurity, biodiversity loss, and unequal impacts on vulnerable communities. Effective action requires multilevel governance rooted in subsidiarity, with policy coherence, equity, and multi-stakeholder engagement to align national and local priorities and ensure inclusive, sustainable outcomes.