

Inclusive and Sustainable Local Development: A Systematic Review of Environmental Sustainability, Municipal Governance, and Stakeholder-Oriented Reporting

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Abstract

This study conducts a systematic literature review to examine how inclusive and sustainable local development is conceptualized and operationalized in relation to local governments and municipalities. Guided by PRISMA 2020, the review draws on academic, institutional, and standards-based sources retrieved from Scopus, Web of Science, Google Scholar, and selected official portals, and organizes the evidence through three analytical pillars: conceptual and theoretical approaches; governance and policy frameworks; and operational tools, standards, indicators, and reporting practices. The findings show that the literature provides strong justice- and inclusion-oriented conceptual foundations, while governance studies emphasize the importance of multilevel arrangements, institutional capacity, and policy translation at municipal level. The review also finds that sustainability reporting, ESG-related practices, and indicator frameworks offer operational tools through which municipalities respond to accountability and stakeholder expectations, although these remain unevenly institutionalized and only partly connected to decision-making. Overall, the review identifies a persistent implementation gap between justice-oriented development objectives, municipal governance arrangements, and operational accountability mechanisms. While municipalities increasingly adopt sustainability-oriented tools, reporting practices, and indicator frameworks, the integration of normative inclusion principles into governance structures and measurable outcomes remains uneven. The study contributes a three-pillar analytical framework that helps explain how conceptual, governance, and operational dimensions interact within municipal sustainability practice.

Keywords: inclusive development; sustainable local development; local government; municipalities; environmental sustainability; governance; ESG reporting; sustainability reporting; social justice; PRISMA 2020

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1. Introduction

1.1. Background: Inclusive and Sustainable Local Development

Over the past three decades, local governments and municipalities have become key arenas for addressing climate change, persistent socio-economic inequality, and pressures on democratic institutions. Cities concentrate people, infrastructure, and economic activity, but also environmental risk and socio-spatial injustice. As a result, questions of justice and sustainability now shape everyday local planning, budgeting, and service delivery [1].

A wide body of urban and regional research has examined how questions of fairness, recognition and participation play out in concrete development trajectories. Studies of climate-just and just cities analyze how climate policies, urban regeneration and growth strategies can reproduce or challenge inequalities, and what it would mean for planning practice to take justice seriously [1–5]. Work on spatial equity and territorial inequalities highlights that the distribution of infrastructure, services and public investments is not neutral; it reflects wider power relations and shapes people's opportunities in different neighborhoods and regions [6]. Related contributions in the fields of environmental justice and just transitions explore who benefits and who loses from specific pathways of decarbonization and green investment, and how labor, care and everyday life are affected [7–9].

Within this broader landscape, the idea of inclusive development has emerged as a justice-oriented alternative to narrow, growth-focused understandings of development [10]. Inclusive development frameworks insist that distribution, recognition and meaningful participation all matter, and they increasingly connect social and ecological concerns [11]. At the same time, the commitment to “leave no one behind” (LNOB) in the United Nations 2030 Agenda has consolidated a shift in global policy discourse: sustainable development is now framed as a project that must prioritize those who are “furthest behind” first [12–14].

In the urban policy sphere, international initiatives and “inclusive cities” frameworks developed by organizations such as the OECD and other international bodies explicitly situate inclusiveness at the city scale [15–17]. They link it to fair access to housing, public services, economic opportunities and public space, as well as to the design of public spaces and neighborhoods that enable participation and visibility for different groups [18]. These approaches resonate with empirical work on cultural policy, disability justice and the “right to place”, which shows how recognition and voice are negotiated in specific urban contexts [19].

Taken together, these developments have direct implications for how inclusive and sustainable local development is understood. On the one hand, sustainability agendas increasingly call for cities to decarbonize, enhance resilience and align with the Sustainable Development Goals (SDGs), positioning local governments as key implementers of global agendas [11,15,20–23]. On the other hand, empirical studies on green gentrification, urban ecosystem services, energy transitions and climate strategies show that environmental improvements and “green” projects can exacerbate socio-spatial inequalities if issues of displacement, affordability, recognition and voice are not explicitly addressed [24–27]. Inclusive and sustainable local development cannot be reduced to aggregate environmental or economic indicators. It depends on whose needs, rights, and claims are prioritized, and on how competing goals are negotiated locally.

Beyond questions of justice and sustainability in local governance, contemporary environmental sustainability debates are increasingly shaped by the interaction between societal expectations and organizational or managerial responses. Public concern over climate crisis, biodiversity loss, environmental degradation, and equitable resource use has

intensified demands for visible and credible sustainability action, while organizations are simultaneously pressed to reconcile environmental commitments with performance, accountability, and implementation constraints. In this wider debate, municipalities occupy a distinctive position: they are not only public authorities, but also managerial organizations that must interpret societal expectations, respond to stakeholder pressures, and translate sustainability goals into planning, budgeting, service delivery, and reporting practices. Examining local governments through this lens helps connect inclusive and sustainable local development to broader discussions on environmental sustainability, stakeholder engagement, and the organizational uptake of ESG- and reporting-related logics.

1.2. Three Lenses: Conceptual, Regulatory and Practice-Oriented Perspectives

This review approaches inclusive and sustainable local development through three interrelated lenses. Pillar A examines the conceptual vocabulary of justice, including the climate-just city, spatial and environmental justice, just transitions, and inclusive development. This literature provides the normative and analytical vocabulary used to evaluate local development trajectories and to interpret contemporary formulations of LNOB and inclusive development in urban settings [11,23,28,29].

Pillar B focuses on the regulatory and governance frameworks through which municipalities interpret and pursue sustainability and inclusion [13–15,20,30,31]. At the international level, the 2030 Agenda, the SDGs, and the commitment to “leave no one behind” (LNOB) provide the main normative framework for linking inequality, poverty, and environmental pressure [12–14]. At the local level, however, these commitments do not translate automatically into practice. Their implementation depends on how they are interpreted within municipal governance structures, local development agendas, and institutional capacities [15,20,23]. This lens examines both the policy frameworks that guide local action and the governance conditions that enable or constrain implementation. Empirical work shows that municipalities often operate under limited administrative capacity, competing priorities, and uneven access to financial and institutional resources. These conditions shape how broader sustainability and inclusion agendas are enacted in practice [15,20]. In parallel, emerging work on ESG-oriented evaluation, public accountability and government reporting suggests that local authorities are increasingly influenced by a wider sustainability-governance environment shaped by transparency, performance measurement and reporting expectations, even where corporate ESG frameworks are not directly designed for municipal institutions [30–34]. Although ESG frameworks emerged primarily within the corporate sector and are often implemented voluntarily, their underlying principles increasingly influence public-sector governance. In this review, ESG is not treated as a uniformly binding regime for municipalities nor as a direct corporate equivalent. Rather, its relevance lies in the way ESG principles are translated into local policy and practice through mechanisms such as sustainability strategies, climate action plans, reporting expectations, benchmarking, stakeholder engagement, transparency initiatives, access to sustainable finance, and performance-oriented accountability criteria. In this sense, ESG influences municipal action less through direct legal obligation than through a governance logic that encourages local authorities to demonstrate environmental responsibility, social inclusion, institutional accountability, and credible sustainability-related action. Pillar B therefore addresses the governance layer through which global commitments, national frameworks, and accountability logics are translated into local policy and practice.

Pillar C examines the operational tools, standards, indicators, and reporting practices through which local governments operationalize sustainability and inclusion agendas [8,21,30,31,35–41]. This pillar therefore represents the operationalization, measurement, and accountability layer of the review, grouping the practical instruments through which

municipalities monitor sustainability-related performance, communicate progress, and translate broad commitments into operational routines. Over the past two decades, municipalities have experimented with a wide range of tools: sustainability reports, SDG-based indicator systems, resilience strategies, climate action plans and, more recently, emerging forms of government ESG reporting. Empirical studies of municipal sustainability and resilience reporting suggest that such tools can support learning, transparency and strategic planning, but also risk becoming selective or symbolic if they are not embedded in broader governance and participation structures [21,39]. Systematic and bibliometric reviews of sustainability reporting map the development of this field over time, identifying key themes, methodological trends and blind spots [37,40,41]. A structured review focusing specifically on sustainability reporting by local governments traces the evolution of municipal reporting and identifies drivers such as political leadership, institutional pressures, financial capacity and stakeholder expectations [39].

At the same time, work on urban sustainability indicators and metrics proposes frameworks for selecting and organizing indicators in ways that align with city priorities and support decision-making [8,38]. Studies of ESG ratings and sustainability assurance highlight both the spread of ESG-related tools and their limitations, including divergent ratings, methodological opacity and difficulties in capturing context-specific social and environmental impacts [35,36]. Emerging analyses of ESG reporting in smart cities and of ESG-based evaluation of local governments explore how ESG frameworks can be adapted—and where they are strained—when applied to public-sector and municipal contexts [30,31].

Taken together, the three lenses show that local governments operate between justice claims, governance requirements, and practical reporting and management tools. However, the connections between these levels—and particularly the ways in which justice-oriented concepts are translated (or not) into regulatory frameworks and reporting practices—remain only partially understood.

1.3. Why a New Systematic Review Is Needed

Existing reviews provide important but partial insights into this field. Systematic and bibliometric reviews of environmental and sustainability reporting have documented how research on sustainability disclosure has expanded over the past two decades, which topics and sectors have received most attention, and which methodological approaches dominate [37,40,42]. A structured review focusing on sustainability reporting by local governments traces the development of municipal reporting and identifies drivers such as political leadership, institutional pressures, financial capacity and stakeholder expectations [39]. PRISMA-guided bibliometric analyses at the intersection of ESG strategies, accounting and sustainable city governance show how ESG discourse and accounting tools are being mobilized in urban governance debates, while also underlining conceptual and methodological gaps [43]. Similarly, Cucca et al. review the emerging literature on green gentrification, social justice and climate change, and identify conceptual gaps and research needs [24]. Other contributions analyze urban sustainability indicator sets and propose typologies or frameworks to guide city-level monitoring and decision-making [38]. In parallel, a growing body of work examines resilience reporting and strategy documents in cities, exploring how resilience is framed, which dimensions are prioritized and to what extent reporting supports accountability and learning [21]. Recent conceptual and empirical work on government ESG reporting in smart cities further underscores both the potential and the limitations of adapting ESG logics to public-sector and municipal contexts [30,31].

Despite this growing literature, the field remains fragmented. Existing reviews typically focus either on conceptual debates surrounding justice and inclusive development,

on governance and policy implementation, or on reporting, indicators, and accountability mechanisms. As a result, there is limited understanding of how normative justice-oriented principles are translated into municipal governance arrangements and subsequently operationalized through reporting, indicator systems, and accountability tools. Reviews of reporting and ESG-related literature identify important developments in disclosure, indicators, reporting practices and accountability, but often engage only loosely with justice-oriented concepts, municipal governance conditions, or local implementation practices [19,30,31,37–41,43]. Conversely, theoretical work on just cities, inclusive development, and LNOB is only partially connected to the instruments through which local governments currently plan, report, and act [2,7,9,11–15,17–19,31,39,44]. Studies of local governance and implementation rarely integrate these conceptual and operational strands within a single analytical framework focused on municipalities and local governments.

Accordingly, the main gap addressed by this review is not the absence of literature on inclusive development, governance, or reporting in isolation. Rather, it is the absence of an integrated synthesis that connects these three levels and examines how they jointly shape inclusive and sustainable local development at the municipal level. This review addresses that gap by organizing the evidence base through three analytical pillars—conceptual and theoretical approaches, governance and policy frameworks, and operational tools, indicators, and reporting practices—and by examining where these pillars converge, where they remain disconnected, and what this means for local governments and municipalities.

There is, therefore, a need for a systematic review, guided by contemporary reporting standards such as PRISMA 2020 [45], that:

- Brings together academic and selected institutional and standards-based sources on inclusive and sustainable local development at the local-government level;
- Organizes this heterogeneous evidence base through a three-pillar framework (conceptual/theoretical, governance/policy, standards/practices);
- Explicitly interrogates how notions of justice and inclusion are taken up—or sidelined—across these levels.

A further reason for a new review is that the literature has only partially connected municipal sustainability practice to the broader question of how environmental sustainability is shaped by interactions between public expectations, stakeholder demands, and managerial or organizational responses. While this debate is often explored in corporate settings, local governments face comparable pressures around legitimacy, accountability, sustainability reporting, and the communication of environmental commitments. A review focused on municipalities can therefore extend this conversation by showing how environmental sustainability is interpreted and operationalized in a public-sector setting where social expectations and managerial logics meet.

1.4. Aim and Research Questions

This study responds to that need through a systematic literature review focused on local governments and municipalities. Its purpose is to develop a structured understanding of how inclusive and sustainable local development is conceptualized, governed, and operationalized across academic, institutional, and standards-based sources. More specifically, the review examines whether and how the three key dimensions identified in the literature connect within a coherent municipal framework.

The review therefore addresses one overarching research question and four sub-questions derived directly from this integrative gap.

How is inclusive and sustainable local development conceptualized and operationalized across academic, institutional and standards-based sources, and what gaps emerge in relation to the role and practice of local governments and municipalities?

More specifically, the review is structured around four sub-questions aligned with the three pillars:

- RQ1 (Pillar A—Conceptual):

How do concepts such as climate-just city, spatial, environmental, energy justice, just transitions and inclusive development frame the role of local governments in sustainable development?

- RQ2 (Pillar B—Regulatory/Governance):

What governance and policy frameworks (e.g., SDGs, LNOB, EU-level sustainability agendas, and ESG-related governance developments) shape inclusive and sustainable local development at the municipal level?

- RQ3 (Pillar C—Operational tools, standards, indicators, and reporting practices):

How do local governments use sustainability, ESG reporting and related standards and indicators to plan, monitor and communicate inclusive and sustainable development, and how do these practices respond to stakeholder expectations and public accountability demands?

- RQ4 (Cross-cutting):

How do these three lenses (A–B–C) align or conflict in practice, and what gaps and tensions emerge regarding justice, inclusion and actual policy outcomes?

By answering these questions, the review provides a structured, justice-oriented synthesis of the fragmented literature on local governments, sustainable development, and reporting, and identifies priorities for future research and practice.

In doing so, the review also situates municipalities within the wider environmental sustainability debate by examining how local governance and reporting practices mediate between societal expectations, stakeholder engagement, and organizational responses to sustainability challenges.

The review is therefore guided by a three-pillar analytical framework rather than by testable hypotheses. In this framework, Pillar A provides the normative and conceptual foundations of inclusive and sustainable local development; Pillar B examines the governance and institutional conditions through which these foundations are interpreted and translated into municipal practice; and Pillar C examines the operational tools, indicators, reporting practices, and accountability mechanisms through which sustainability commitments become visible and measurable. The contribution of the review lies in connecting these three levels and showing that the main gap in the literature concerns their weak integration within a coherent municipal framework.

2. Materials and Methods

2.1. Review Design and Reporting

Prior to data collection, a review protocol was prepared to ensure methodological consistency throughout the review process (Table 1). The protocol defined the analytical scope of the study, established the three-pillar framework used for synthesis, specified inclusion and exclusion criteria, and documented the procedures for literature retrieval, screening, eligibility assessment, coding, and thematic synthesis.

This study is a theoretical systematic review conducted and reported in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) Statement [45,46]. The review protocol was developed prior to the screening process and specified the review objectives, research questions, eligibility criteria, search strategy,

data extraction approach, and synthesis procedures. Because the review aimed to provide a conceptual and thematic synthesis of heterogeneous evidence rather than evaluate intervention effectiveness, no formal review registration was undertaken. The review nevertheless followed PRISMA 2020 principles regarding transparency, reproducibility, and systematic reporting (see Supplementary Material). The review examines how inclusive and sustainable local development is conceptualized, governed, and operationalized in relation to municipalities and local governance. To synthesize a heterogeneous evidence base, the review is organized around three analytical pillars: (A) conceptual and theoretical approaches to inclusive and just local development; (B) governance and policy frameworks shaping sustainability and inclusion; and (C) operational tools, standards, reporting frameworks, indicators, reporting practices and good-practice instruments through which sustainability and inclusion are measured, reported, and translated into practice.

A systematic review was considered appropriate because the objective of the study is not to test causal relationships, evaluate intervention effectiveness, or develop statistical hypotheses. Rather, the review aims to synthesize the fragmented conceptual, governance-oriented, and operational literature to answer research questions concerning how inclusive and sustainable local development is conceptualized, governed, and operationalized at the municipal level. The method allows the integration of heterogeneous academic, institutional, and standards-based evidence and supports theory-building across disciplinary boundaries. This structure reflects the review's central aim: to identify how conceptual debates, governance frameworks, and operational instruments intersect in the literature, and where important gaps remain in relation to municipal practice.

Table 1. Overview of the review process and synthesis workflow.

Stage	Purpose	Main Actions	Output
Review design	Define the scope and analytical logic of the review	Formulation of review aim and research questions; adoption of PRISMA-based review logic; organization of the review around three analytical pillars	Review protocol and analytical framework
Retrieval	Identify relevant evidence across academic, institutional, and standards-based sources	Searches in Scopus, Web of Science Core Collection, Google Scholar, and selected institutional and standards-related sources; pillar-based search strategy	Initial corpus of identified records
Screening and eligibility	Retain records relevant to the review questions	Title and abstract screening; full-text eligibility assessment; application of inclusion and exclusion criteria	Included evidence base
Data organization	Structure the retained evidence for analysis	Classification of records by pillar, source type, governance relevance, and analytical role	Structured review dataset
Descriptive mapping	Characterize the evidence base	Mapping by pillar, document type, thematic orientation, and governance focus	Corpus profile
Thematic synthesis	Analyze findings within and across pillars	Pillar-based synthesis (A, B, C) and cross-pillar interpretation	Results and Discussion

The review process combined PRISMA-based screening logic with pillar-based thematic organization to connect conceptual, governance, and operational dimensions of inclusive and sustainable local development.

2.2. Information Sources

To capture academic, institutional, and standards-based evidence, the review drew on multiple source types. Bibliographic database searches were conducted in Scopus (Elsevier) and Web of Science Core Collection. Google Scholar was used complementarily to identify additional academic outputs and selected gray literature, acknowledging

differences in coverage and indexing practices across sources [47,48]. Although searches were conducted across Scopus, Web of Science Core Collection, Google Scholar, and selected institutional and standards-related sources, Scopus served as the principal bibliographic source because it produced the largest and most relevant corpus of records aligned with the review objectives. Web of Science and Google Scholar were used complementarily to verify coverage, identify additional relevant academic outputs, and support retrieval of selected gray and institutional literature. Consequently, the quantitative counts presented in the PRISMA flow diagram refer to the Scopus-based principal retrieval and selection process, while complementary sources were used to strengthen coverage and contextual completeness. Reliability was supported not by reliance on a single database alone, but by the use of documented search strings, explicit eligibility criteria, duplicate management, structured screening, and transparent reporting of source-specific search details in Appendix A.

For Pillar B, the review focused on academic and institutional literature addressing governance, policy, SDG implementation, LNOB, decentralization, and local sustainability governance. For Pillar C, targeted retrieval was conducted through official portals of standard-setting and institutional bodies, including UN Global Compact, GRI, EF-RAG/ESRS portals, ISO, OECD, and UN-Habitat.

For each database or source, the date of the last search and the number of retrieved records were logged to support transparent reporting in the PRISMA flow diagram.

2.3. Data Retrieval Strategy

Search strategies were developed separately for each analytical pillar and adapted to the syntax and search functions of each source. Across all searches, terms were selected to align with the review's thematic boundaries and municipal and local-governance focus, combining keywords related to inclusive development, justice, sustainability, local government, governance, reporting, standards, and indicators. Searches were primarily restricted to the period 2010–2025 and to English, with justified exceptions for foundational conceptual works and key institutional or standards-based documents.

For Pillar A, retrieval focused on conceptual and theoretical literature linking inclusive development, justice-oriented approaches, and sustainable local or urban development. Search combinations therefore brought together terms related to inclusion, equity, spatial or territorial justice, just transitions, and local or urban development.

For Pillar B, retrieval focused on governance and policy frameworks relevant to sustainability and inclusion. Search terms targeted SDGs, LNOB, decentralization, sustainability governance, public accountability, ESG-related governance developments, and municipal or local-governance policy contexts.

For Pillar C, retrieval focused on standards, reporting frameworks, indicator systems, and implementation-oriented sources relevant to municipalities and local governments. Search combinations therefore captured sustainability reporting, ESG-related reporting or disclosure, SDG localization, and recognized standards or frameworks such as GRI, ESRS, ISO 37120/37122/37101 [49–51], and UN Global Compact-related materials.

The main Scopus retrieval process was organized into six pillar-specific queries (A1–A2, B1–B2, C1–C2). Prior to cross-query deduplication, these searches yielded 1515 records in total. Retrieved records were exported to Mendeley for organization, initial screening, and subsequent duplicate management. Full search strings, filters, limits, and source-specific search details for Scopus, Web of Science, Google Scholar, and selected institutional portals are provided in Appendix A. The Scopus-based retrieval and selection process is summarized in Figure 1.

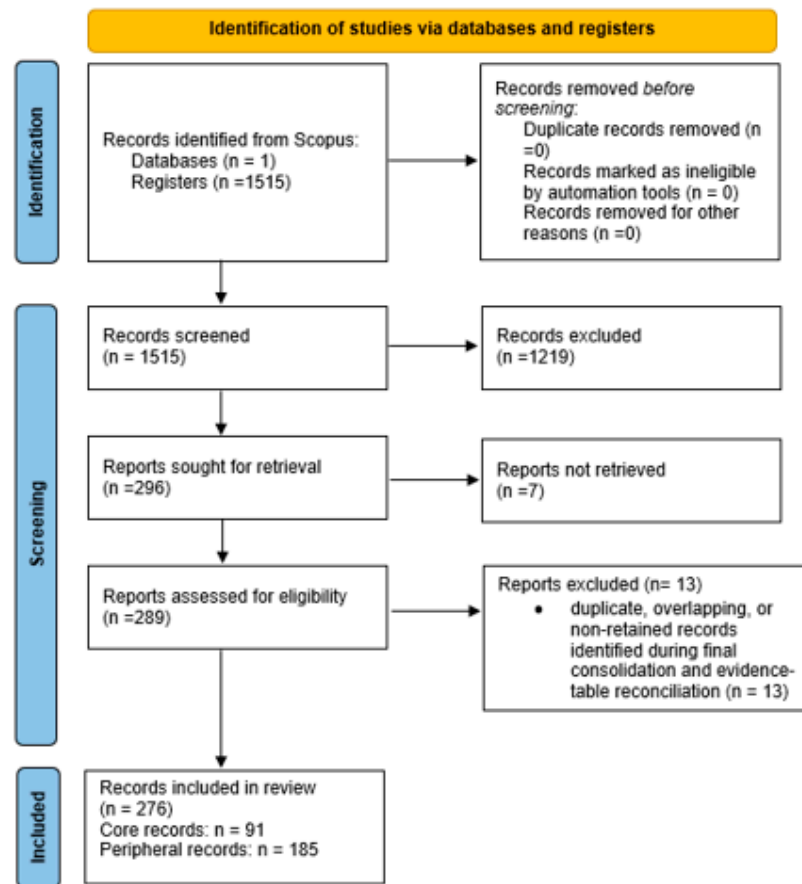


Figure 1. PRISMA 2020 flow diagram for the Scopus-based core retrieval and selection process [46].

2.4. Eligibility Criteria and Selection Process

Eligibility criteria were defined to ensure that retained records contributed substantively to at least one analytical pillar and were relevant to municipalities, local governance, or local and urban development. Eligible records included peer-reviewed journal articles, academic books and book chapters, institutional reports from recognized organizations, and formal standards or reporting-framework documents. Records were included when they addressed inclusive and, or sustainable local or urban development and provided conceptual, governance-related, policy-oriented, or operational insight relevant to the review's scope.

Exclusion criteria comprised non-scholarly opinion pieces and journalistic articles; publications without a clear link to inclusive and sustainable local and urban development; records with an exclusively national or corporate focus and no meaningful relevance to municipal or local-governance contexts; and documents lacking sufficient content to support pillar-based coding. For Pillar C, records focused solely on corporate or firm-level reporting were excluded when municipal applicability was absent.

Selection process. All retrieved records were imported into Mendeley for organization and screening. Consistent with PRISMA 2020 recommendations, study selection was conducted in two stages: (a) title and abstract screening and (b) full-text eligibility assessment. Screening and eligibility assessment were independently performed by two members of the research team. Any disagreements regarding inclusion, exclusion, or pillar allocation were discussed until consensus was achieved. Study selection followed PRISMA stages [45,46], beginning with title and abstract screening and continuing to full-text

eligibility assessment for records retained after the initial screening stage. Reasons for exclusion at the eligibility stage were documented and are reflected in the PRISMA flow diagram (Figure 1).

After completion of the eligibility assessment, included records were analytically classified as either core or peripheral sources. Core sources satisfied at least two of the following criteria: (a) direct focus on municipalities, local governance, or local development; (b) explicit treatment of sustainability, inclusion, governance, reporting, accountability, or indicator frameworks; and (c) substantial contribution to one or more review questions. Peripheral sources met only one of these criteria but were retained because they provided contextual, theoretical, or supporting evidence relevant to the broader synthesis. This classification was used exclusively for analytical organization and thematic interpretation and was not part of the PRISMA screening process.

2.5. Duplicate Management, Data Extraction, and Synthesis

Because the retrieval strategy intentionally combined multiple pillar-specific queries and source types, duplicate and overlapping records were expected both within and across search sets. Automated duplicate removal was not applied before title and abstract screening, as the searches were organized by analytical pillar and overlapping relevance required contextual assessment. Duplicate and overlap checks were therefore conducted during consolidation and final evidence-table reconciliation. The PRISMA flow diagram reports the resulting eligibility stage exclusions and the final included evidence base (Figure 1). Data extraction was undertaken systematically using a predefined coding template developed specifically for this review. The extraction framework was piloted on a sample of studies prior to full implementation to ensure consistency of interpretation across the three analytical pillars. Where coding ambiguities arose, records were revisited and discussed among the authors until agreement was reached.

Data was extracted using a structured extraction template. Bibliographic metadata (authors, year, title, and source) were exported from Mendeley, while additional variables were coded manually through full-text reading. Extracted items included: document type; pillar assignment (A/B/C); geographical scope and level of governance; conceptual constructs (e.g., justice framings and LNOB); governance- or standards-related linkages (e.g., CSRD, CSDDD, ESRS, GRI, ISO standards); and study type or methodological design. Where relevant information was unclear, clarification was sought from the original institutional or documentary source.

Given the heterogeneity of the evidence base and the conceptual and governance focus of the review, synthesis followed two steps. First, the material included was descriptively mapped by pillar, document type, governance level, and methodological orientation. Second, a narrative/thematic synthesis was conducted within each pillar, followed by cross-pillar integration to identify convergences, tensions, and gaps relevant to municipalities and local governance.

No bibliometric, citation-network, or meta-analytic techniques were applied because such approaches would not have been appropriate to the review's integrative and thematic purpose or to the heterogeneity of the included evidence. The review instead used structured descriptive mapping and narrative, thematic synthesis to integrate conceptual, governance-oriented, empirical, institutional, and standards-based sources.

2.6. Quality Appraisal and Evidentiary Weighting

Given the heterogeneous nature of the evidence base, a conventional risk-of-bias assessment was not appropriate. The review synthesizes conceptual and theoretical contributions, empirical studies, institutional reports, and standards or guidance documents, for which effect-size outcomes and comparable bias domains are not applicable. Instead,

records were appraised using three review-specific quality and relevance dimensions: source credibility, methodological or documentary transparency, and relevance to the review objectives.

Peer-reviewed journal articles were treated as the primary academic evidence base. Institutional reports and standards documents were retained when they were issued by recognized organizations and were directly relevant to municipal sustainability governance, reporting, indicators, or accountability mechanisms. These appraisal dimensions were used to support interpretation of evidentiary weight across the corpus rather than to generate a formal quality score. The absence of a conventional study-quality score is acknowledged as a limitation in Section 4.4.

3. Results

3.1. Study Selection

The six pillar-based Scopus searches identified 1515 records. After title and abstract screening, 296 reports were sought for retrieval and full-text eligibility assessment, while 1219 records were excluded at the screening stage. Of the 296 reports sought for retrieval, 7 were classified as non-retrievable. A total of 289 full-text reports were therefore assessed for eligibility. During eligibility assessment, consolidation, and final evidence-table reconciliation, 13 reports were excluded because they were duplicate, overlapping, or not retained as separate included records. The final included evidence base comprised 276 records, as presented in Appendix B.

After eligibility assessment and consolidation, the included records were analytically classified into 91 core records and 185 peripheral records for the purposes of descriptive mapping and thematic synthesis. The final distribution was as follows: Pillar A included 38 core and 68 peripheral records; Pillar B included 36 core and 108 peripheral records; and Pillar C included 17 core and 9 peripheral records. The study selection process is summarized in Figure 1.

3.2. Descriptive Mapping of the Evidence Base

The evidence base is heterogeneous in type, scale, and function. It includes conceptual texts, empirical studies, reviews, policy and institutional reports, and standards-based sources.

Pillar A is dominated by justice-oriented conceptual literature. It clusters around justice and climate-justice debates, spatial and territorial justice, co-production, and inclusive development [2,5,6,23,28,29,42].

Pillar B is centered on governance and implementation. It brings together multilevel governance, policy and institutional frameworks, decentralization, local administrative capacity, and emerging ESG-oriented accountability perspectives [14,15,20,30,31,42,52–57].

Pillar C is the most practice-oriented pillar. It focuses on sustainability reporting, online disclosure, stakeholder engagement, indicators, resilience reporting, and the operationalization of sustainability in local public services [21,38,39,53,54,58–63].

Taken together, the evidence base moves from conceptual framing to governance mediation and then to operational tools and accountability practices. This progression structures the analysis that follows.

The descriptive mapping also clarifies why a large and heterogeneous reference base was required. The final corpus comprised 276 included records, analytically distinguished into 91 core and 185 peripheral records. The full list of the 276 included records, including source type, analytical pillar, core or peripheral classification, and main analytical role, is provided in Appendix B, Table A2. Core records provided the primary evidentiary basis

for the thematic synthesis, while peripheral records supplied contextual, theoretical, institutional, and standards-based support. The final distribution across the three analytical pillars was: Pillar A, 106 records, comprising 38 core and 68 peripheral records; Pillar B, 144 records, comprising 36 core and 108 peripheral records; and Pillar C, 26 records, comprising 17 core and 9 peripheral records. Together with the coding framework reported in Table 2, the PRISMA flow diagram in Figure 1 and the search-log information reported in Appendix A.2, this organization shows that the high number of references served an analytical function: to capture a fragmented field spanning the conceptual, governance, institutional, managerial, and operational literature, rather than to expand the bibliography without clear review logic.

Table 2. Data extraction and coding framework used to organize the evidence base across the three analytical pillars and to support both descriptive mapping and thematic synthesis.

Dimension	Sub-Dimension	Coding Focus	Examples of Extracted Elements
Bibliographic profile	Identification data	Basic descriptive information	Author(s), year, title, source, document type
Context and scope	Spatial, governance setting	Level and setting of analysis	Municipality, local government, city, region, country, multilevel governance
Analytical role	Function in the review	Contribution of the record to the synthesis	Conceptual, empirical, review, governance- and policy-oriented reporting and standards-based
Pillar A: Conceptual and theoretical framings	Justice and development sustainability concepts	Core conceptual framing of local development	Just city, climate justice, spatial justice, inclusive & sustainable development, post-growth, LNOB-related framing
Pillar B: Governance and policy frameworks	Governance and implementation conditions	Institutional and governance logic	SDGs, LNOB, decentralization, governance and policy frameworks, institutional capacity, implementation constraints, local governance
Pillar C: Operational tools, Standards, indicators, and reporting practices	Operational and accountability tools	Instruments used to operationalize sustainability	Sustainability reporting, disclosure, stakeholder engagement, indicators, standards, resilience reporting, ESG-related practices
Interpretation	Relevance to review questions	Contribution to results and synthesis	Key finding, governance implication, operational implication, cross-pillar relevance
The coding framework was used to support both descriptive mapping of the evidence base and the subsequent thematic and cross-pillar synthesis.			

To provide a more concise overview of the included evidence base, Table 3 summarizes the characteristics of the literature reviewed across the three analytical pillars. The table highlights the dominant thematic focus of each pillar, the principal types of evidence included, and the main contribution of each body of literature to the overall synthesis.

Table 3. Summary of the evidence base across the three analytical pillars.

Pillar	Core Focus	Main Types of Evidence	Core Contribution
Pillar A: Conceptual and theoretical framings	Justice, inclusion, climate justice, spatial justice, inclusive development	Conceptual studies, theoretical contributions, review articles	Provides the normative and analytical foundations of inclusive and sustainable local development
Pillar B: Governance and policy frameworks	SDGs, LNOB, multilevel governance, decentralization, institutional capacity	Governance studies, policy analyses, institutional reports	Explains how sustainability and inclusion commitments are translated into municipal governance practice
Pillar C: Operational tools, standards, indicators, and reporting practices	Sustainability reporting, ESG-related practices, indicators, resilience reporting, standards	Empirical studies, reporting frameworks, standards-based documents	Examines how sustainability commitments become measurable, reportable, and operationalized

3.3. Thematic Synthesis by Pillar

3.3.1. Pillar A—Conceptual and Theoretical Framing

The literature grouped under Pillar A is organized around several justice-oriented strands. A first strand is rooted in just-city and climate-justice debates. Here, justice is treated as a constitutive principle of urban development, not as a secondary correction to sustainability. Steele and Connolly show that planning models presented as smart, green, or resilient can still reproduce exclusion if redistribution, access, and socio-spatial inequality are not addressed directly [2,44]. Nederhand et al. extend this discussion by proposing urban vitalism as a process-based lens through which smart, inclusive, resilient, and sustainable just city labels can be read critically rather than descriptively. Their contribution is important here because it reframes the city as a lived, relational, and power-laden site of transformation, not simply as a policy label or planning model [64].

A second strand approaches the field through spatial and territorial justice. It shifts attention from urban policy language to the spatial organization of opportunities, infrastructures, and capabilities. Spatial equity is framed as both a process and an outcome, linked to the fair distribution of resources and to more relational understandings of development across regions and communities [6]. This perspective is extended by work that questions the assumption that all territories should “catch up” through the same growth-centered trajectory. Instead, spatial justice is linked to alternative pathways of territorial development, regional capabilities, and sustainability-oriented understandings of cohesion that do not reduce development to convergence with dominant economic centers [42].

A third strand asks how justice-oriented critique can translate into institutional or practical pathways. Rather than remaining at the level of diagnosis, this literature highlights co-production as a means of moving beyond critique towards more participatory and practically grounded urban transformation [5]. In this perspective, just-city thinking is also process-oriented. It depends on how knowledge, priorities, and solutions are produced across actors, and on whether urban change is shaped collaboratively rather than through top-down frameworks [5].

Alongside these justice-based strands, Pillar A also includes a distinct but strongly connected body of literature on inclusive development. In the literature, inclusion is not understood merely as poverty reduction, participation, or compensatory access, but as a broader rethinking of development in social, ecological, and relational terms [11,29]. This body of work argues that mainstream development thinking—and parts of the SDG agenda—remains overly growth-centered, insufficiently attentive to structural exclusion,

and too weakly equipped to address distributive and ecological injustice [11,29]. Karg et al. extend this line of argument into contemporary just-transition debates by showing that inclusive development must also be read through the just access and allocation of transition burdens and benefits, including procedural justice, ecological rights, and relational power in energy-transition governance [65].

This critique continues in post-growth interpretations, where inclusive development is explicitly framed as transformative: not as an adjective attached to conventional development, but as a redefinition of development itself around redistribution, ecological limits, and more plural trajectories of wellbeing [28].

Overall, Pillar A literature shares a critique of growth-led and technocratic development, but differs in scale and emphasis. Some studies focus on urban planning and climate justice; others on territorial inequality; others on inclusive and post-growth development [2,5–7,11,24,28,42,44]. Together, they offer a strong conceptual basis for rethinking local development, but a weaker account of direct municipal operationalization.

3.3.2. Pillar B—Regulatory and Governance Frameworks

The literature grouped under Pillar B is less conceptually unified than Pillar A, but it converges on one issue: how sustainability and inclusion commitments are translated, mediated, or constrained through governance structures, policy frameworks, and local institutions. A first strand focuses on the multilevel governance context in which local authorities are expected to advance sustainable development. In the literature, local governments are treated as central to SDG implementation, but not always adequately empowered within intergovernmental processes. Graute shows that, despite the increasing recognition of cities and local development within the SDG and Habitat agendas, local authorities largely remain observers in global processes, which weakens the problem-solving capacity of multilevel governance and limits the effective localization of sustainable development commitments [55]. Fenton and Gustafsson make the same point in more practical terms: the move from high-level sustainability language to municipal action is neither automatic nor linear, but depends on how local governments interpret, prioritize, and institutionalize these agendas in practice [53].

A second strand emphasizes the role of policy and institutional frameworks in shaping how local authorities can act. Orzeszyna and Tabaszewski demonstrate that the implementation of the 2030 Agenda at the local level depends not only on political commitment but also on legal compatibility, regulatory instruments, and local development strategies capable of translating global and regional obligations into locally actionable forms [52]. Their analysis suggests that local authorities increasingly carry the practical burden of SDG implementation, but do so within legal and strategic environments that are often incomplete, uneven, or insufficiently aligned with the scale of the tasks imposed [52]. Stuart et al. similarly show that municipalities often adopt sustainability principles through planning and policy documents, but these commitments are shaped more by policy framing than by strong regulatory leverage or implementation certainty. This concern is reinforced by the LNOB framework, which treats exclusion not simply as a social outcome, but as something shaped by governance failures, weak institutions, and limited participation in decision-making. In that sense, LNOB operates in the Pillar B corpus not only as a normative principle, but also as a governance lens through which implementation deficits can be interpreted [14].

A third strand examines local governance in practice, especially under conditions of decentralization, fragmented responsibility, and uneven administrative capacity. O'Connor et al., working on shoreline management in Ireland, show that in the absence of coherent national policy, sustainable management at local level depends on fragile combinations of local commitment, limited public pressure, and constrained financial resources;

without formal regulatory support, local sustainability-oriented action remains vulnerable and unstable [52]. Jaglin et al. [56] make a related point in the context of decentralized water services in West Africa, arguing that decentralization should not be understood as simple devolution, but as a complex and often difficult process of building local governments under conditions of overlapping governance arrangements, weak legitimacy, and institutional incompleteness. Both contributions suggest that local implementation gaps are not simply failures of local will. They reflect structural governance conditions, including fragmented competences, weak institutional alignment, and limited administrative capacity [56,57]. Heinrichs and Schuster [54] reinforce this point by showing that sustainability often remains only partially institutionalized within local governments, which limits consistent municipal action even where sustainability is politically recognized.

This implementation-oriented perspective is further sharpened by the literature that examines how local actors themselves understand and pursue inclusive development. Widianingsih and Paskarina [15] show that, at the level of regional planning apparatus, inclusive development may be acknowledged rhetorically while remaining operationally narrow, often reduced to economic development and poverty issues without a broader equity- and rights-based transformation of planning and budgeting priorities. Muhtar [20] reaches a similar conclusion: local government matters, but its effects are uneven. Progress depends not only on expenditure categories or local wealth, but also on supervision, institutional quality, and implementation effectiveness.

A final, emerging strand begins to connect governance and sustainability agendas with accountability, data, and reporting logics. Gu et al. [31] do not focus on local governance in the same way as the decentralization and policy-implementation literature, but they show that governments may increasingly integrate ESG-related measures into reporting systems, particularly where smart city infrastructures generate sustainability-relevant data. In this review, this work matters because it points to an emerging governance environment in which local authorities are increasingly tied to transparency, performance, and sustainability-related reporting expectations [31]. Sepetis et al. make this link more explicit by arguing that ESG integration can reshape how local governments are evaluated and financed, especially where sustainable finance tools and municipal green-bond logics begin to interact with local governance agendas [30].

Taken together, Pillar B literature shows that sustainability and inclusion commitments do not translate automatically into municipal practice. They are mediated through multilevel governance arrangements, policy instruments, institutional capacity, decentralization trajectories, and evolving accountability environments. Compared with Pillar A, Pillar B is less concerned with redefining development conceptually and more concerned with the conditions under which development agendas can or cannot be implemented through local governance.

3.3.3. Pillar C—Operational Tools, Standards, Indicators, and Reporting Practices

The literature grouped under Pillar C shows that sustainability reporting at the local-government level is developing, but remains uneven in scope, depth, and purpose. Von Schwedler shows that reporting in local councils is shaped by concrete local pressures, such as growth, land-use change, climate issues, and community expectations, rather than by strong adherence to global reporting templates alone [63]. Farneti and Siboni [61] reach a similar conclusion from the Italian case: local governments do report, but reporting often remains partial, fragmented, and only loosely connected to a broader sustainability logic. Goswami and Lodhia [60] also show that disclosure practices can evolve even without fully formalized reporting systems, but these practices remain uneven and context-dependent. Rönkkö and Luhtala [66] reinforce this pattern in a recent Finnish study. They show that local governments rarely embed the SDGs explicitly in annual reports, yet

sustainability themes are already widely present. This suggests partial integration of sustainability into reporting without a stable or fully standardized reporting architecture.

A second strand focuses on online disclosure and transparency. Joseph and Taplin [59] show that local governments use websites as reporting spaces, but also as channels of imitation, learning, and comparison with peer organizations. Alcaraz-Quiles et al. [62] move this discussion further by showing that online sustainability reporting is influenced by contextual and institutional factors, not simply by technical reporting capacity. Local reporting is therefore not just a communication exercise. It is shaped by legitimacy concerns, organizational choices, and the broader municipal environment. A third strand highlights the role of stakeholders and the limits of reporting usefulness. Lodhia and Kaur [58] show that stakeholder engagement is important in local-council sustainability reporting, but not always deeply embedded in reporting practice. This suggests that municipal reporting can disclose information without necessarily becoming fully dialogic or participatory. The literature therefore indicates a recurring gap between reporting as disclosure and reporting as meaningful accountability [58,61].

A fourth strand concerns operationalization through indicators, standards, and broader strategic reporting frameworks. Domingues et al. [67] show that operationalization can also take the form of sustainability criteria, indicators, and communication tools for local public services. Reporting therefore extends beyond disclosure to the structuring of service-level sustainability assessment. Deng et al. [38] show that global city standards and indicators can support comparison and learning, but their practical use in decision-making is uneven and can be demanding, especially for smaller municipalities. Ribeiro and Cerejeira [68] add that ISO-based city indicators can support comparison, regional cohesion, and policy learning, but their local application is often constrained by data unavailability and by the difficulty of calculating many indicators in practice. Bruzzone et al. [21] extend the field beyond disclosure alone by linking reporting to resilience and city-level strategic accountability. Finally, Mol et al. [39] show that the local-government reporting field is shaped by a combination of legitimacy, stakeholder, institutional, and accountability drivers, which helps explain why municipal sustainability reporting develops unevenly over time and across settings.

Taken together, the Pillar C literature shows that municipal sustainability reporting is developing but is not yet consolidated. Reporting takes the form of social reports, website disclosures, stakeholder-oriented practices, indicators, and resilience-related frameworks [69,70]. At the same time, the literature points to fragmentation, uneven institutionalization, and weak links between reporting, decision-making, and accountability.

To make cross-pillar relationships more explicit, Table 4 synthesizes the main contribution of each pillar, its link to the next analytical level, the principal disconnect identified in the literature, and the implications for municipalities.

Table 4. Cross-pillar analytical synthesis: main contributions, disconnects, and implications for municipalities.

Analytical Pillar	Core Contribution	Main Link to the Next Level	Main Disconnect Identified in the Literature	Implication for Municipalities
Pillar A: Conceptual and theoretical framings	Provides the normative language of justice, inclusion, and critique of growth-led development	Supplies the concepts that should inform governance priorities and local development strategies	Strong conceptual ambition, but weak direct municipal operationalization	Municipalities need clearer justice-oriented criteria in planning and local development practice

Pillar B: Governance and policy frameworks	Mediates how broad commitments are interpreted, prioritized, and institutionalized	Translates conceptual commitments into municipal routines, responsibilities, and implementation conditions	Governance translation is uneven and constrained by capacity, fragmentation, and weak institutional alignment	Municipal action depends on stronger policy clarity, coordination, and institutional capacity
Pillar C: Operational tools, standards, indicators, and reporting practices	Provides instruments for monitoring, reporting, comparison, and accountability	Makes sustainability commitments visible and operational in practice	Reporting and indicator tools are unevenly institutionalized and often weakly connected to justice goals or decision-making	Municipalities need to link reporting and indicators more directly to governance processes and equitable outcomes

3.4. Cross-Pillar Synthesis

Read together, the three pillars indicate a recurring but incomplete translation sequence. Pillar A provides the normative language through which local development is judged in terms of justice, inclusion, and critique of growth-led development. Pillar B mediates whether and how these claims are institutionally interpreted, prioritized, and translated into municipal routines under specific governance and policy conditions. Pillar C contains the operational tools through which such commitments become visible, monitored, and reported in practice [71].

The key finding is that this sequence is neither linear nor complete. Justice-oriented concepts do not automatically shape governance priorities, and governance commitments do not automatically produce operational tools that support equitable outcomes. Instead, the literature points to a partial and unstable alignment between theory, governance, and practice at municipal level.

A second cross-pillar finding concerns the gap between ambition and implementation. In Pillar A, the critique of growth-led and technocratic development is well developed [2,11,28,29,42]. In Pillar B, however, local governments appear as actors with important responsibilities but limited room for maneuver under fragmented governance conditions [14,15,20,52,55–57]. Fenton and Gustafsson [53] make this gap especially clear by showing that localization depends on how broad sustainability commitments are converted into concrete municipal routines, priorities, and administrative practice. Heinrichs and Schuster [54] add that where sustainability is weakly institutionalized inside local governments, this translation gap becomes even harder to close. In Pillar C, reporting and indicator systems help structure visibility and comparison, but they do not automatically produce stronger institutional learning or more just outcomes [21,38,39,47,58–62]. This means that sustainability and inclusion may be recognized conceptually, acknowledged politically, and reported operationally, without being fully embedded in municipal decision-making.

A third cross-pillar finding is that accountability remains unevenly defined across the literature. In Pillar A, accountability is largely implicit in justice and inclusion claims [2,5,6,23,28–30,44]. In Pillar B, it appears through governance, legality, and implementation responsibility [14,15,20,31,52,55–57]. In Pillar C, it becomes more explicit through disclosure, stakeholder engagement, transparency, resilience reporting, and performance-oriented frameworks [21,38,39,47,58–62,67]. This is also visible in work that uses indicators and criteria to structure sustainability assessment in local public services, showing that accountability at the municipal level is increasingly tied not only to disclosure, but also to the formalization of what counts as sustainable performance [67]. Yet the literature still lacks an integrated municipal framework that connects justice-oriented development goals, governance conditions, and operational reporting practices in a coherent way.

Overall, the literature is stronger at diagnosing problems within each pillar than at connecting the three pillars systematically. The main gap is not the absence of ideas, governance instruments, or reporting tools in isolation. It is the limited integration between them. Inclusive and sustainable local development therefore remains conceptually persuasive, environmentally ambitious, institutionally uneven, and operationally fragmented, especially where environmental sustainability goals are not fully aligned with governance conditions and reporting practices.

3.5. Integrative Framework: From Justice Principles to Municipal Accountability

The cross-pillar synthesis suggests that inclusive and sustainable local development can be understood as a multi-layered translation process linking normative principles, governance arrangements, and operational accountability mechanisms. Pillar A provides the justice-oriented and inclusion-oriented foundations through which local development is evaluated. Pillar B represents the governance layer through which these principles are interpreted, prioritized, and institutionalized by municipalities. Pillar C provides the operational instruments, including reporting, indicators, ESG-related tools, and accountability mechanisms, through which sustainability commitments become visible, measurable, and communicable.

This framework shows that the relationship among the three pillars is neither linear nor automatic. Justice-oriented concepts do not directly produce municipal action unless they are mediated through governance structures, administrative capacity, policy coherence, and stakeholder participation. Similarly, reporting and indicator systems do not automatically generate inclusive or sustainable outcomes unless they remain connected to both governance processes and the normative objectives of inclusion, justice, and environmental sustainability.

The main analytical implication is that inclusive and sustainable local development depends on the degree of alignment among the three pillars. Where municipalities adopt ambitious sustainability narratives without governance capacity, implementation remains weak. Where reporting and indicators are developed without connection to justice-oriented objectives, accountability risks becoming procedural rather than substantive. The framework therefore helps explain why the literature repeatedly identifies a gap between conceptual ambition, institutional translation, and operational practice.

4. Discussion

4.1. Main Findings and Contribution of the Review

The discussion builds directly on the thematic and cross-pillar findings presented in Sections 3.3–3.5 and interprets them in relation to the broader literature on municipal sustainability governance, inclusive development, stakeholder-oriented reporting, and accountability.

The review shows that inclusive and sustainable local development is addressed through three interrelated but unevenly connected domains: conceptual and justice-oriented framings, governance and implementation conditions, and operational tools such as reporting, indicators, and accountability mechanisms [2,5,6,14,15,20,21,28–31,38,39,44,47,52–62,67]. The literature is strongest when these domains are examined separately. Pillar A offers a rich conceptual and normative critique of growth-led and technocratic development [5,6,23,28,29,42,44,57]. Pillar B shows how implementation depends on governance design, institutional capacity, policy framing, and local administrative conditions [14,15,20,30,31,52–57]. Pillar C shows that reporting, disclosure, indicators, and resilience-oriented tools are increasingly available, but remain unevenly institutionalized and only partly connected to decision-making [21,38,39,47,53,54,58–62]. Taken together,

these findings show that environmental sustainability, municipal governance, and stakeholder-oriented reporting do not operate as separate themes, but as interdependent dimensions of inclusive and sustainable local development.

The main contribution of the review is not simply to summarize three adjacent fields. It is to show that the central problem lies in their weak integration. Justice and inclusion-oriented concepts are well developed. Governance constraints are increasingly well documented. Operational instruments also continue to evolve. What remains underdeveloped is the connection between these three levels within a coherent municipal framework.

More specifically, the review shows that municipalities face a three-level translation problem: justice-oriented concepts must first be institutionally mediated through governance arrangements before they can be operationalized through reporting, indicators, and accountability tools.

A second contribution of the review is that it clarifies the nature of the implementation gap. The literature does not suggest that local governments lack relevance. On the contrary, municipalities appear throughout the evidence base as important actors in sustainability and inclusion agendas. The problem is that local governments are often expected to advance broad agendas without corresponding institutional alignment, stable governance conditions, or sufficiently embedded operational tools and routines. The review therefore identifies a structural, rather than merely managerial, implementation gap.

A third contribution is methodological. By combining the conceptual literature, governance-oriented studies, and the reporting/indicator literature within a single review design, the study makes visible a fragmented field that is often treated in separate conversations. This helps explain why inclusive and sustainable local development is frequently conceptually persuasive, politically endorsed, and operationally visible, while still remaining uneven in implementation and weakly integrated in practice.

4.2. Implications for Municipalities and Local Governance

The findings have direct implications for municipalities and local governance. First, local governments should not be treated only as delivery actors. The literature shows that they are also organizations, where broad sustainability and inclusion agendas are interpreted, narrowed, delayed, or made operational. This means that municipal governance matters not only for implementation, but also for the practical meaning of inclusive and sustainable local development.

Second, the review suggests that local action requires stronger institutional alignment. High-level commitments are not enough. Municipal progress depends on policy clarity, internal institutionalization, administrative capacity, cross-departmental coordination, and the ability to connect planning, budgeting, and implementation. Where these conditions are weak, sustainability and inclusion remain rhetorical or fragmented.

Third, the findings show that reporting and indicator systems should not be treated as technical add-ons. Pillar C suggests that reporting can support visibility, comparison, stakeholder engagement, and strategic accountability, but only when it is linked to decision-making and public value rather than treated as a stand-alone disclosure exercise [34,72]. For municipalities, this means that sustainability reporting is most useful when it is integrated with governance processes, not when it operates as a parallel communication layer.

Although ESG and SDG indicator systems offer valuable tools for transparency and benchmarking, they also present important limitations. Indicators frequently simplify complex social and environmental realities, may privilege measurable dimensions over substantive outcomes, and can obscure local context. Furthermore, ESG ratings often suffer from methodological inconsistency and limited comparability across frameworks.

Municipal adoption of such tools therefore requires critical interpretation rather than mechanical application.

Fourth, the review implies that a more coherent municipal framework is needed. Local governments need approaches that connect justice-based development goals, governance conditions, and operational instruments in a single logic. Without this integration, cities may adopt inclusive language, sustainability strategies, and reporting tools at the same time, yet still fail to produce coherent or equitable outcomes.

Overall, the implication is clear. Municipalities matter, but municipal relevance alone is not enough. What matters is whether local governance systems can connect normative ambition, institutional capacity, and operational practice in a stable and accountable way.

Municipal sustainability practice therefore reflects a broader public-sector challenge: aligning external expectations for environmental action, fairness, transparency, and inclusion with internal administrative routines and measurable environmental and social outcomes.

4.3. Comparison with Existing Literature and Broader Theoretical Relevance

The review also helps position the field in relation to existing review-based work. The most developed review tradition appears in the reporting and disclosure literature, where local-government sustainability reporting has been analyzed mainly through accountability, legitimacy, institutional, and stakeholder-oriented perspectives. This literature is valuable, but it captures only part of the wider problem examined here.

The present review takes a broader approach. It does not treat reporting, governance, and justice as separate conversations. Instead, it connects them within a single analytical framework and shows that the main problem lies in their weak integration. In that sense, the review extends the field beyond municipal sustainability reporting alone and places local reporting within a wider architecture of inclusive development, governance conditions, and operational practice.

This difference also matters at the level of interpretation. Existing review traditions often organize the field around a single-entry point, such as reporting, ESG-related disclosure, or public accountability. The present review shows that this is not enough for understanding inclusive and sustainable local development at municipal level. The issue is not only what municipalities report, but also how development is conceptualized, how implementation is governed, and how operational tools are connected to justice-oriented goals.

Beyond the municipal-reporting literature, the findings position municipalities as organizational settings in which societal expectations, stakeholder demands, and managerial responses interact. The municipal case therefore extends the broader environmental-sustainability literature by illustrating how public institutions mediate between collective environmental concerns and operational accountability through planning, reporting, indicators, and decision-making.

4.4. Limitations and Directions for Future Research

This review has several limitations. First, although the search strategy was broad and multi-source, the evidence base remains shaped by database coverage, source accessibility, language restrictions, and the practical limits of screening and full-text retrieval. As a result, some relevant studies may not have been captured.

Second, the review brings together heterogeneous evidence types. These include conceptual texts, empirical studies, policy-oriented studies, institutional reports, and standards-based materials. This broad scope is a strength, but it also means that the evidence cannot be assessed through a single conventional quality-appraisal logic. The synthesis therefore relies on structured interpretation rather than on direct comparability across all

included records. This also means that the review does not provide a formal study-quality score across all included records, which should be recognized as a methodological limitation. Relatedly, the review does not employ bibliometric mapping or citation-network analysis, and this should be recognized as a limitation of the chosen review design. Although the review followed PRISMA 2020 reporting principles, it should be acknowledged that the study differs from intervention-based systematic reviews for which many PRISMA recommendations were originally developed. The review synthesizes heterogeneous conceptual, governance, institutional, and reporting-oriented literature rather than comparable empirical intervention studies. Consequently, some elements commonly associated with evidence-effectiveness reviews, such as meta-analysis and formal risk-of-bias assessment, were not applicable.

Third, the review is stronger in identifying conceptual, governance, and reporting-related patterns than in measuring causal effects. It maps how the field is structured and where its main gaps lie, but it does not test the effectiveness of municipal interventions, governance models, or reporting systems.

Fourth, the review identifies a fragmented field in which concepts, governance arrangements, and operational tools do not align evenly. While this fragmentation is itself a key finding, it also limits the extent to which fully unified conclusions can be drawn across all parts of the literature.

Future research should focus on the points where the literature remains weakest. More work is needed on how justice-oriented and inclusive-development concepts are translated into municipal planning, budgeting, and service-delivery routines. Research is also needed on the institutional conditions that enable or constrain implementation, including legal design, administrative capacity, and cross-departmental coordination. Finally, further work should examine when and how reporting, indicators, and accountability tools improve institutional learning and equitable decision-making, and when they remain largely formal or symbolic.

Future research should examine more directly how citizens, community stakeholders, municipal managers, and local political actors differ in their understandings of meaningful environmental sustainability, and how these differences shape reporting, implementation, and local policy outcomes.

5. Conclusions

This systematic literature review shows that inclusive and sustainable local development is shaped by the interaction of three dimensions: justice-oriented conceptual foundations, municipal governance arrangements, and operational accountability tools. The principal finding is that these dimensions remain weakly integrated. Municipalities increasingly adopt sustainability strategies, indicators, and reporting practices, but these instruments do not consistently translate justice and inclusion objectives into institutional routines, decision-making processes, or measurable outcomes.

The review contributes an integrative three-pillar framework for examining this implementation gap. Its central conclusion is that effective municipal sustainability depends not on the presence of conceptual commitments, governance mechanisms, or reporting instruments individually, but on their alignment within a coherent local-governance system. Inclusive and sustainable local development therefore requires a stronger connection between normative objectives, institutional capacity, and operational accountability.

Supplementary Materials: The following supporting information can be downloaded at: <https://www.mdpi.com/article/10.3390/su18157855/s1>, PRISMA 2020 Checklist [42].

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Abbreviations

The following abbreviations are used in this manuscript:

CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
EFRAG	European Financial Reporting Advisory Group
ESG	Environmental Social Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
EUR-Lex	European Union law and other public documents of the European Union
GRI	Global Reporting Initiative
ISO	International Organization for Standardization
LNOB	Leave No One Behind
OECD	Organisation for Economic Co-operation and Development
PRISMA	Preferred Reporting Items for Systematic Reviews and Meta-Analyses
RQ	Research Question
SDGs	Sustainable Development Goals
UN	United Nations

Appendix A

Appendix A.1. Scopus Search Strategy

Appendix A.1 presents the exact Scopus search strings used for the six pillar-based query sets (A1–C2). The search strategy was organized around the three analytical pillars of the review: (A) conceptual and theoretical framings, (B) governance and policy frameworks, and (C) standards, indicators, and reporting practices. For each query set, the search date and the initial number of retrieved records were recorded to support transparent reporting and reproducibility.

Appendix A.1.1. Query A1

Search date: 6 December 2025, Raw Scopus results: 901

[TITLE-ABS-KEY (“inclusive development” OR “sustainable local development” OR “equitable urban development”) OR (“territorial justice” OR “spatial equity” OR “just transition*” OR “just cit*”)) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND (LIMIT-TO (LANGUAGE, “English”)) AND (LIMIT-TO (DOCTYPE, “ar”) OR LIMIT-TO (DOCTYPE, “ch”) OR LIMIT-TO (DOCTYPE, “re”)) AND (LIMIT-TO (EXACTKEYWORD, “Inclusive Development”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability”) OR LIMIT-TO (EXACTKEYWORD,

“Inclusion”) OR LIMIT-TO (EXACTKEYWORD, “Urban Growth”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goal”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goals”) OR LIMIT-TO (EXACTKEYWORD, “Social Equity”) OR LIMIT-TO (EXACTKEYWORD, “Social Inclusion”) OR LIMIT-TO (EXACTKEYWORD, “Local Development”) OR LIMIT-TO (EXACTKEYWORD, “Local Government”) OR LIMIT-TO (EXACTKEYWORD, “Circular Economy”)) AND (EXCLUDE (SUBJAREA, “PHAR”) OR EXCLUDE (SUBJAREA, “VETE”) OR EXCLUDE (SUBJAREA, “NEUR”) OR EXCLUDE (SUBJAREA, “PHYS”) OR EXCLUDE (SUBJAREA, “NURS”) OR EXCLUDE (SUBJAREA, “MATE”) OR EXCLUDE (SUBJAREA, “CHEM”) OR EXCLUDE (SUBJAREA, “CENG”) OR EXCLUDE (SUBJAREA, “BIOC”) OR EXCLUDE (SUBJAREA, “HEAL”) OR EXCLUDE (SUBJAREA, “MATH”) OR EXCLUDE (SUBJAREA, “MULT”) OR EXCLUDE (SUBJAREA, “PSYC”) OR EXCLUDE (SUBJAREA, “DECI”) OR EXCLUDE (SUBJAREA, “MEDI”) OR EXCLUDE (SUBJAREA, “ARTS”) OR EXCLUDE (SUBJAREA, “AGRI”) OR EXCLUDE (SUBJAREA, “ENGI”) OR EXCLUDE (SUBJAREA, “COMP”)).

Appendix A.1.2. Query A2

Search date: 13 December 2025, Raw Scopus results: 217

[TITLE-ABS-KEY ((“territorial justice” OR “spatial justice” OR “spatial equity” OR “just cities” OR “just city”) AND (“sustainable development” OR “local development” OR “urban development”)) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND (LIMIT-TO (LANGUAGE, “English”)) AND (LIMIT-TO (EXACTKEYWORD, “Urban Development”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development”) OR LIMIT-TO (EXACTKEYWORD, “Spatial Justice”) OR LIMIT-TO (EXACTKEYWORD, “Urban Planning”) OR LIMIT-TO (EXACTKEYWORD, “Spatial Equity”) OR LIMIT-TO (EXACTKEYWORD, “Equity”) OR LIMIT-TO (EXACTKEYWORD, “Urban Growth”) OR LIMIT-TO (EXACTKEYWORD, “Social Justice”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability”) OR LIMIT-TO (EXACTKEYWORD, “Urbanization”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goal”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goals”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable City”) OR LIMIT-TO (EXACTKEYWORD, “Social Equity”) OR LIMIT-TO (EXACTKEYWORD, “Social Inclusion”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Urban Development”) OR LIMIT-TO (EXACTKEYWORD, “Economic Development”) OR LIMIT-TO (EXACTKEYWORD, “Regional Development”) OR LIMIT-TO (EXACTKEYWORD, “Local Development”)) AND (EXCLUDE (SUBJAREA, “CENG”) OR EXCLUDE (SUBJAREA, “MATE”) OR EXCLUDE (SUBJAREA, “PSYC”) OR EXCLUDE (SUBJAREA, “MULT”) OR EXCLUDE (SUBJAREA, “PHYS”) OR EXCLUDE (SUBJAREA, “HEAL”) OR EXCLUDE (SUBJAREA, “MATH”) OR EXCLUDE (SUBJAREA, “BIOC”) OR EXCLUDE (SUBJAREA, “CHEM”) OR EXCLUDE (SUBJAREA, “MEDI”) OR EXCLUDE (SUBJAREA, “ARTS”) OR EXCLUDE (SUBJAREA, “AGRI”)) AND (LIMIT-TO (DOCTYPE, “ar”) OR LIMIT-TO (DOCTYPE, “re”) OR LIMIT-TO (DOCTYPE, “ch”))].

Appendix A.1.3. Query B1

Search date: 17 December 2025, Raw Scopus results: 80

[TITLE-ABS-KEY ((“Corporate Sustainability Reporting Directive” OR CSRD OR “Corporate Sustainability Due Diligence Directive” OR CSDD) AND (“transposition” OR “implementation” OR “national legislation” OR “EU law” OR “European directive” OR “local authorities”)) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND PUBYEAR > 2011 AND PUBYEAR < 2026 AND (LIMIT-TO (DOCTYPE, “ar”) OR LIMIT-TO (DOCTYPE, “re”) OR LIMIT-TO (DOCTYPE, “ch”)) AND (LIMIT-TO (LANGUAGE,

“English”)) AND (LIMIT-TO (EXACTKEYWORD, “Esg Reporting”) OR LIMIT-TO (EXACTKEYWORD, “European Sustainability Reporting Standards”) OR LIMIT-TO (EXACTKEYWORD, “Governance Approach”) OR LIMIT-TO (EXACTKEYWORD, “Gri”) OR LIMIT-TO (EXACTKEYWORD, “Impact”) OR LIMIT-TO (EXACTKEYWORD, “Human Rights”) OR LIMIT-TO (EXACTKEYWORD, “Regulation”) OR LIMIT-TO (EXACTKEYWORD, “Regulatory Frameworks”) OR LIMIT-TO (EXACTKEYWORD, “Risk Regulation”) OR LIMIT-TO (EXACTKEYWORD, “Social”) OR LIMIT-TO (EXACTKEYWORD, “Stakeholder Engagement”) OR LIMIT-TO (EXACTKEYWORD, “Stakeholder”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability Assurance”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability Disclosures”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Governance”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Sustainability Due Diligence”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Sustainability Due Diligence Directive”) OR LIMIT-TO (EXACTKEYWORD, “Eu Law”) OR LIMIT-TO (EXACTKEYWORD, “Europe”) OR LIMIT-TO (EXACTKEYWORD, “Human Rights Due Diligence”) OR LIMIT-TO (EXACTKEYWORD, “Risk Management”) OR LIMIT-TO (EXACTKEYWORD, “Stakeholders”) OR LIMIT-TO (EXACTKEYWORD, “Standardization”) OR LIMIT-TO (EXACTKEYWORD, “Csr”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Sustainability Reporting Directive (csrd)”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goals”) OR LIMIT-TO (EXACTKEYWORD, “Double Materiality”) OR LIMIT-TO (EXACTKEYWORD, “Esrs”) OR LIMIT-TO (EXACTKEYWORD, “Reporting”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Sustainability”) OR LIMIT-TO (EXACTKEYWORD, “Corporate-sustainability”) OR LIMIT-TO (EXACTKEYWORD, “Csddd”) OR LIMIT-TO (EXACTKEYWORD, “European Union”) OR LIMIT-TO (EXACTKEYWORD, “Non-financial Reporting”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Social Responsibility”) OR LIMIT-TO (EXACTKEYWORD, “Corporate Sustainability Reporting Directive”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development”) OR LIMIT-TO (EXACTKEYWORD, “Due Diligence”) OR LIMIT-TO (EXACTKEYWORD, “Esg”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability”) OR LIMIT-TO (EXACTKEYWORD, “Csrd”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability Reporting”))].

Appendix A.1.4. Query B2

Search date: 21 December 2025, Raw Scopus results: 276

[(TITLE (municipali* OR “local authority” OR “local government” OR “local council” OR “municipal government” OR “city government”) AND TITLE-ABS-KEY ((sustainab* OR “sustainable development” OR SDG* OR “Agenda 2030”) W/10 (law OR legislat* OR regulat* OR policy OR “public policy” OR governance OR “policy implementation” OR “policy making” OR “legal framework” OR “regulatory framework” OR bylaw* OR ordinance*))) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND (LIMIT-TO (DOCTYPE, “ar”) OR LIMIT-TO (DOCTYPE, “ch”) OR LIMIT-TO (DOCTYPE, “re”)) AND (LIMIT-TO (SUBJAREA, “SOCI”) OR LIMIT-TO (SUBJAREA, “ECON”) OR LIMIT-TO (SUBJAREA, “BUSI”) OR LIMIT-TO (SUBJAREA, “ENVI”) OR LIMIT-TO (SUBJAREA, “ARTS”)) AND (LIMIT-TO (LANGUAGE, “English”)) AND (LIMIT-TO (EXACTKEYWORD, “Local Government”) OR LIMIT-TO (EXACTKEYWORD, “Sustainability”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development”) OR LIMIT-TO (EXACTKEYWORD, “Governance Approach”) OR LIMIT-TO (EXACTKEYWORD, “Local Governments”) OR LIMIT-TO (EXACTKEYWORD, “Governance”) OR LIMIT-TO (EXACTKEYWORD, “Environmental Policy”) OR LIMIT-TO (EXACTKEYWORD, “Policy Making”) OR LIMIT-TO (EXACTKEYWORD, “Local Authorities”) OR LIMIT-TO (EXACTKEYWORD, “Policy Implementation”) OR LIMIT-TO (EXACTKEYWORD, “Sustainable Development Goals”) OR LIMIT-TO (EXACTKEYWORD, “Municipalities”) OR LIMIT-

TO (EXACTKEYWORD, "Cities") OR LIMIT-TO (EXACTKEYWORD, "Public Administration"))].

Appendix A.1.5. Query C1

Search date: 11 January 2026, Raw Scopus results: 22

[(TITLE-ABS-KEY (("local government" OR "local authority" OR municipal* OR "local council*" OR "city government" OR "municipal government") AND (sustainab* OR "sustainable development" OR SDG* OR "Agenda 2030") AND ((GRI OR "Global Reporting Initiative" OR ESRS OR "European Sustainability Reporting Standards" OR EFRAG OR "ISO 37120" OR "ISO 37122" OR "ISO 37101" OR "UN Global Compact" OR UNGC) W/15 (report* OR disclosure* OR standard* OR framework* OR indicator* OR metric* OR benchmarking OR implement* OR adopt*))) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND (LIMIT-TO (DOCTYPE, "ar") OR LIMIT-TO (DOCTYPE, "re") OR LIMIT-TO (DOCTYPE, "ch")) AND (LIMIT-TO (SUBJAREA, "SOCI") OR LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "ENVI")) AND (LIMIT-TO (LANGUAGE, "English"))].

Appendix A.1.6. Query C2

Search date: 11 January 2026, Raw Scopus results: 19

[TITLE-ABS-KEY (((("local government" OR "local authority" OR municipal* OR "municipal government" OR "city government" OR "local council*") W/5 (report* OR disclosure* OR "sustainability report*" OR "sustainability reporting" OR "non-financial report*" OR "public sector report*" OR "ESG report*")) AND (sustainab* OR "sustainable development" OR SDG* OR "Agenda 2030" OR "SDG localization" OR "localization of the SDGs") AND (GRI OR "Global Reporting Initiative" OR ESRS OR "European Sustainability Reporting Standards" OR EFRAG OR "UN Global Compact" OR UNGC OR "ISO 37120" OR "ISO 37122" OR "ISO 37101" OR ("city indicator*" OR "urban indicator*" OR "sustainability indicator*" OR benchmarking OR "indicator framework*" OR "sustainability index" OR "city index")))) AND PUBYEAR > 2009 AND PUBYEAR < 2026 AND NOT TITLE-ABS-KEY (corporate OR firm* OR shareholder* OR "stock market" OR "listed company") AND (LIMIT-TO (DOCTYPE, "ar") OR LIMIT-TO (DOCTYPE, "re") OR LIMIT-TO (DOCTYPE, "ch")) AND (LIMIT-TO (SUBJAREA, "SOCI") OR LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "ENVI")) AND (LIMIT-TO (LANGUAGE, "English"))].

Appendix A.2. Search Log and Initial Mendeley Classification

Table A1 summarizes the Scopus retrieval counts for the six query sets and the initial classification applied in Mendeley. Records were classified into core, peripheral, and excluded groups in order to support structured screening and subsequent pillar-based synthesis. These figures refer to the initial Mendeley classification prior to final retrieval, duplicate and overlap management, eligibility confirmation, and evidence-table reconciliation.

Table A1. Scopus search log and initial Mendeley classification.

Query	Search Date	Raw Scopus Results	Core	Peripheral	Excluded	Total Classified in Mendeley
A1	6 December 2025	901	19	35	17	71
A2	13 December 2025	217	22	36	2	60
B1	17 December 2025	80	15	35	23	73
B2	21 December 2025	276	21	76	1	98
C1	11 January 2026	22	14	6	2	22

C2	11 January 2026	19	13	4	2	19
Total		1515	104	192	47	343

Following initial classification in Mendeley, core and peripheral records were consolidated by pillar in order to identify overlaps and prepare the final evidence base. This final reconciliation was necessary because some records appeared across more than one pillar-specific search or were not retained as separate included records after the final evidence-table check. After retrieval, eligibility assessment, duplicate and overlap checks, and final evidence-table reconciliation, the final included evidence base comprised 276 records. The 276 included records were analytically classified into 91 core records and 185 peripheral records. By analytical pillar, the final distribution was: Pillar A, 38 core and 68 peripheral records; Pillar B, 36 core and 108 peripheral records; and Pillar C, 17 core and nine peripheral records. Overall, the Scopus searches yielded 1515 records across the six query sets. Following initial screening and structured classification, 296 reports were taken forward for retrieval and eligibility assessment. Of these, seven reports were classified as non-retrievable and 13 reports were excluded during eligibility assessment, consolidation, and final evidence-table reconciliation because they were duplicate, overlapping, or not retained as separate included records. The final included evidence base therefore comprised 276 records.

Appendix B. Final Included Records in the Systematic Review

Table A2. Final included records in the systematic review (n = 276).

No.	Ref. No.	Source Type	Analytical Pillar	Classification	Main Analytical Role
1	[72]	Journal article	A	Peripheral	Climate justice/just transition framing
2	[73]	Journal article	A	Peripheral	Urban sustainability and local development context
3	[74]	Journal article	A	Peripheral	Climate justice/just transition framing
4	[75]	Book chapter	A	Peripheral	Conceptual framing of justice and inclusion
5	[76]	Journal article	A	Peripheral	Climate justice/just transition framing
6	[77]	Journal article	A	Peripheral	Inclusive development theory
7	[78]	Journal article	A	Peripheral	Climate justice/just transition framing
8	[79]	Journal article	A	Peripheral	Inclusive development theory
9	[80]	Journal article	A	Peripheral	Climate justice/just transition framing
10	[81]	Journal article	A	Peripheral	Climate justice/just transition framing
11	[82]	Review article	A	Peripheral	Conceptual framing of justice and inclusion
12	[83]	Journal article	A	Peripheral	Inclusive development theory
13	[84]	Journal article	A	Peripheral	Climate justice/just transition framing
14	[85]	Journal article	A	Peripheral	Urban sustainability and local development context
15	[86]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
16	[87]	Journal article	A	Peripheral	Climate justice/just transition framing
17	[88]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
18	[89]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
19	[90]	Journal article	A	Peripheral	Climate justice/just transition framing
20	[91]	Journal article	A	Peripheral	Contextual/theoretical support
21	[92]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
22	[93]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
23	[94]	Journal article	A	Peripheral	Climate justice/just transition framing
24	[95]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion

25	[96]	Journal article	A	Peripheral	Climate justice/just transition framing
26	[97]	Journal article	A	Peripheral	Inclusive development theory
27	[98]	Journal article	A	Peripheral	Climate justice/just transition framing
28	[99]	Journal article	A	Peripheral	Urban sustainability and local development context
29	[100]	Journal article	A	Peripheral	Inclusive development theory
30	[101]	Book chapter	A	Peripheral	Climate justice/just transition framing
31	[102]	Book chapter	A	Peripheral	Climate justice/just transition framing
32	[103]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
33	[65]	Journal article	A	Peripheral	Climate justice/just transition framing
34	[104]	Journal article	A	Peripheral	Climate justice/just transition framing
35	[105]	Journal article	A	Peripheral	Inclusive development theory
36	[106]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
37	[107]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
38	[108]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
39	[109]	Journal article	A	Peripheral	Climate justice/just transition framing
40	[110]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
41	[111]	Journal article	A	Peripheral	Inclusive development theory
42	[112]	Book chapter	A	Peripheral	Climate justice/just transition framing
43	[113]	Journal article	A	Peripheral	Climate justice/just transition framing
44	[114]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
45	[115]	Journal article	A	Peripheral	Inclusive development theory
46	[116]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
47	[117]	Journal article	A	Peripheral	Inclusive development theory
48	[118]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
49	[119]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
50	[120]	Journal article	A	Peripheral	Climate justice/just transition framing
51	[121]	Journal article	A	Peripheral	Inclusive development theory
52	[122]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
53	[123]	Journal article	A	Peripheral	Climate justice/just transition framing
54	[124]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
55	[125]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
56	[126]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
57	[30]	Journal article	A	Peripheral	Inclusive development theory
58	[127]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
59	[128]	Book chapter	A	Peripheral	Climate justice/just transition framing
60	[129]	Journal article	A	Peripheral	Urban sustainability and local development context
61	[130]	Journal article	A	Peripheral	Climate justice/just transition framing
62	[131]	Journal article	A	Peripheral	Contextual/theoretical support
63	[132]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
64	[133]	Journal article	A	Peripheral	Climate justice/just transition framing
65	[134]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
66	[135]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
67	[136]	Journal article	A	Peripheral	Climate justice/just transition framing
68	[137]	Journal article	A	Peripheral	Conceptual framing of justice and inclusion
69	[138]	Journal article	B	Peripheral	ESG-related accountability and reporting
70	[1]	Book chapter	B	Peripheral	Municipal governance and implementation
71	[139]	Journal article	B	Peripheral	Municipal governance and implementation
72	[140]	Journal article	B	Peripheral	Municipal governance and implementation
73	[141]	Book chapter	B	Peripheral	ESG-related accountability and reporting

74	[142]	Journal article	B	Peripheral	Municipal governance and implementation
75	[143]	Book Chapter	B	Peripheral	ESG-related accountability and reporting
76	[144]	Journal article	B	Peripheral	Municipal governance and implementation
77	[145]	Journal article	B	Peripheral	Municipal governance and implementation
78	[146]	Journal article	B	Peripheral	Municipal governance and implementation
79	[147]	Journal article	B	Peripheral	ESG-related accountability and reporting
80	[148]	Book chapter	B	Peripheral	ESG-related accountability and reporting
81	[149]	Journal article	B	Peripheral	Municipal governance and implementation
82	[150]	Journal article	B	Peripheral	SDG localization/LNOB governance
83	[151]	Journal article	B	Peripheral	ESG-related accountability and reporting
84	[152]	Journal article	B	Peripheral	ESG-related accountability and reporting
85	[153]	Journal article	B	Peripheral	Municipal governance and implementation
86	[154]	Journal article	B	Peripheral	Municipal governance and implementation
87	[155]	Book chapter	B	Peripheral	ESG-related accountability and reporting
88	[156]	Journal article	B	Peripheral	Municipal governance and implementation
89	[157]	Journal article	B	Peripheral	Local-government sustainability reporting
90	[158]	Journal article	B	Peripheral	Municipal governance and implementation
91	[159]	Book chapter	B	Peripheral	ESG-related accountability and reporting
92	[160]	Book chapter	B	Peripheral	ESG-related accountability and reporting
93	[161]	Journal article	B	Peripheral	Contextual/theoretical support
94	[162]	Journal article	B	Peripheral	Municipal governance and implementation
95	[163]	Journal article	B	Peripheral	Municipal governance and implementation
96	[164]	Journal article	B	Peripheral	Municipal governance and implementation
97	[165]	Journal article	B	Peripheral	ESG-related accountability and reporting
98	[166]	Journal article	B	Peripheral	Municipal governance and implementation
99	[167]	Journal article	B	Peripheral	ESG-related accountability and reporting
100	[168]	Journal article	B	Peripheral	ESG-related accountability and reporting
101	[169]	Journal article	B	Peripheral	Municipal governance and implementation
102	[170]	Journal article	B	Peripheral	Municipal governance and implementation
103	[53]	Review article	B	Peripheral	SDG localization/LNOB governance
104	[171]	Journal article	B	Peripheral	ESG-related accountability and reporting
105	[172]	Journal article	B	Peripheral	ESG-related accountability and reporting
106	[173]	Journal article	B	Peripheral	Municipal governance and implementation
107	[174]	Book chapter	B	Peripheral	ESG-related accountability and reporting
108	[38]	Review article	B	Peripheral	ESG-related accountability and reporting
109	[175]	Journal article	B	Peripheral	SDG localization/LNOB governance
110	[176]	Journal article	B	Peripheral	Municipal governance and implementation
111	[177]	Journal article	B	Peripheral	Municipal governance and implementation
112	[178]	Journal article	B	Peripheral	Municipal governance and implementation
113	[179]	Journal article	B	Peripheral	Municipal governance and implementation
114	[180]	Journal article	B	Peripheral	Municipal governance and implementation
115	[54]	Journal article	B	Peripheral	Municipal governance and implementation
116	[181]	Journal article	B	Peripheral	Municipal governance and implementation
117	[182]	Journal article	B	Peripheral	Municipal governance and implementation
118	[183]	Journal article	B	Peripheral	Municipal governance and implementation
119	[184]	Journal article	B	Peripheral	SDG localization/LNOB governance
120	[185]	Journal article	B	Peripheral	Municipal governance and implementation
121	[186]	Journal article	B	Peripheral	Municipal governance and implementation
122	[187]	Journal article	B	Peripheral	Municipal governance and implementation
123	[188]	Journal article	B	Peripheral	Municipal governance and implementation
124	[189]	Journal article	B	Peripheral	Municipal governance and implementation

125	[190]	Journal article	B	Peripheral	Municipal governance and implementation
126	[191]	Journal article	B	Peripheral	Municipal governance and implementation
127	[192]	Journal article	B	Peripheral	Municipal governance and implementation
128	[193]	Review article	B	Peripheral	ESG-related accountability and reporting
129	[194]	Journal article	B	Peripheral	Contextual/theoretical support
130	[195]	Journal article	B	Peripheral	Municipal governance and implementation
131	[196]	Journal article	B	Peripheral	Municipal governance and implementation
132	[197]	Journal article	B	Peripheral	Municipal governance and implementation
133	[198]	Journal article	B	Peripheral	Municipal governance and implementation
134	[199]	Journal article	B	Peripheral	Municipal governance and implementation
135	[24]	Journal article	B	Peripheral	SDG localization/LNOB governance
136	[200]	Journal article	B	Peripheral	Municipal governance and implementation
137	[201]	Journal article	B	Peripheral	ESG-related accountability and reporting
138	[202]	Journal article	B	Peripheral	Local-government sustainability reporting
139	[203]	Journal article	B	Peripheral	ESG-related accountability and reporting
140	[204]	Journal article	B	Peripheral	ESG-related accountability and reporting
141	[205]	Journal article	B	Peripheral	Contextual/theoretical support
142	[206]	Journal article	B	Peripheral	Municipal governance and implementation
143	[207]	Journal article	B	Peripheral	Local-government sustainability reporting
144	[208]	Book chapter	B	Peripheral	ESG-related accountability and reporting
145	[209]	Journal article	B	Peripheral	Municipal governance and implementation
146	[210]	Journal article	B	Peripheral	Municipal governance and implementation
147	[211]	Journal article	B	Peripheral	Municipal governance and implementation
148	[212]	Review article	B	Peripheral	ESG-related accountability and reporting
149	[213]	Journal article	B	Peripheral	Municipal governance and implementation
150	[214]	Book chapter	B	Peripheral	Municipal governance and implementation
151	[215]	Journal article	B	Peripheral	Municipal governance and implementation
152	[216]	Journal article	B	Peripheral	Municipal governance and implementation
153	[217]	Journal article	B	Peripheral	Municipal governance and implementation
154	[218]	Journal article	B	Peripheral	Municipal governance and implementation
155	[219]	Journal article	B	Peripheral	ESG-related accountability and reporting
156	[220]	Journal article	B	Peripheral	Municipal governance and implementation
157	[221]	Journal article	B	Peripheral	Municipal governance and implementation
158	[222]	Book chapter	B	Peripheral	ESG-related accountability and reporting
159	[223]	Journal article	B	Peripheral	Municipal governance and implementation
160	[224]	Journal article	B	Peripheral	ESG-related accountability and reporting
161	[225]	Journal article	B	Peripheral	Municipal governance and implementation
162	[226]	Book chapter	B	Peripheral	ESG-related accountability and reporting
163	[227]	Journal article	B	Peripheral	Municipal governance and implementation
164	[228]	Journal article	B	Peripheral	ESG-related accountability and reporting
165	[229]	Journal article	B	Peripheral	ESG-related accountability and reporting
166	[230]	Journal article	B	Peripheral	Municipal governance and implementation
167	[231]	Book chapter	B	Peripheral	ESG-related accountability and reporting
168	[232]	Journal article	B	Peripheral	ESG-related accountability and reporting
169	[233]	Journal article	B	Peripheral	Municipal governance and implementation
170	[23]	Journal article	B	Peripheral	Municipal governance and implementation
171	[234]	Journal article	B	Peripheral	SDG localization/LNOB governance
172	[235]	Book chapter	B	Peripheral	ESG-related accountability and reporting
173	[236]	Journal article	B	Peripheral	Municipal governance and implementation
174	[237]	Journal article	B	Peripheral	Municipal governance and implementation
175	[238]	Journal article	B	Peripheral	Municipal governance and implementation

176	[239]	Journal article	B	Peripheral	SDG localization/LNOB governance
177	[240]	Journal article	C	Peripheral	Local-government sustainability reporting
178	[241]	Journal article	C	Peripheral	Indicators and standards for sustainable cities
179	[242]	Journal article	C	Peripheral	Indicators and standards for sustainable cities
180	[243]	Book chapter	C	Peripheral	Indicators and standards for sustainable cities
181	[67]	Book chapter	C	Peripheral	Indicators and standards for sustainable cities
182	[244]	Book chapter	C	Peripheral	Indicators and standards for sustainable cities
183	[58]	Journal article	C	Peripheral	Local-government sustainability reporting
184	[245]	Journal article	C	Peripheral	Contextual/theoretical support
185	[246]	Book chapter	C	Peripheral	Indicators and standards for sustainable cities
186	[247]	Journal article	A	Core	Climate justice/just transition framing
187	[248]	Journal article	A	Core	Conceptual framing of justice and inclusion
188	[249]	Journal article	A	Core	Conceptual framing of justice and inclusion
189	[250]	Journal article	A	Core	Conceptual framing of justice and inclusion
190	[251]	Journal article	A	Core	Conceptual framing of justice and inclusion
191	[7]	Journal article	A	Core	Conceptual framing of justice and inclusion
192	[252]	Journal article	A	Core	Climate justice/just transition framing
193	[253]	Book chapter	A	Core	Conceptual framing of justice and inclusion
194	[254]	Journal article	A	Core	Climate justice/just transition framing
195	[2]	Journal article	A	Core	Conceptual framing of justice and inclusion
196	[25]	Review article	A	Core	Climate justice/just transition framing
197	[44]	Journal article	A	Core	Conceptual framing of justice and inclusion
198	[255]	Journal article	A	Core	Climate justice/just transition framing
199	[256]	Journal article	A	Core	Climate justice/just transition framing
200	[257]	Journal article	A	Core	Climate justice/just transition framing
201	[258]	Journal article	A	Core	Contextual/theoretical support
202	[3]	Journal article	A	Core	Climate justice/just transition framing
203	[259]	Review article	A	Core	Urban sustainability and local development context
204	[260]	Journal article	A	Core	Climate justice/just transition framing
205	[261]	Journal article	A	Core	Climate justice/just transition framing
206	[8]	Journal article	A	Core	Climate justice/just transition framing
207	[262]	Journal article	A	Core	Urban sustainability and local development context
208	[263]	Journal article	A	Core	Climate justice/just transition framing
209	[264]	Journal article	A	Core	Inclusive development theory
210	[9]	Journal article	A	Core	Inclusive development theory
211	[4]	Journal article	A	Core	Urban sustainability and local development context
212	[64]	Journal article	A	Core	Conceptual framing of justice and inclusion
213	[265]	Journal article	A	Core	Conceptual framing of justice and inclusion
214	[266]	Journal article	A	Core	Conceptual framing of justice and inclusion
215	[267]	Journal article	A	Core	Conceptual framing of justice and inclusion
216	[5]	Journal article	A	Core	Conceptual framing of justice and inclusion
217	[268]	Book chapter	A	Core	Conceptual framing of justice and inclusion

218	[269]	Book chapter	A	Core	Climate justice/just transition framing
219	[270]	Journal article	A	Core	Conceptual framing of justice and inclusion
220	[6]	Journal article	A	Core	Inclusive development theory
221	[10]	Journal article	A	Core	Climate justice/just transition framing
222	[271]	Journal article	A	Core	Climate justice/just transition framing
223	[272]	Journal article	A	Core	Inclusive development theory
224	[273]	Journal article	B	Core	ESG-related accountability and reporting
225	[274]	Journal article	B	Core	Municipal governance and implementation
226	[31]	Journal article	B	Core	ESG-related accountability and reporting
227	[275]	Journal article	B	Core	Municipal governance and implementation
228	[276]	Journal article	B	Core	Municipal governance and implementation
229	[277]	Journal article	B	Core	ESG-related accountability and reporting
230	[278]	Journal article	B	Core	ESG-related accountability and reporting
231	[279]	Book chapter	B	Core	Municipal governance and implementation
232	[280]	Journal article	B	Core	ESG-related accountability and reporting
233	[55]	Journal article	B	Core	Municipal governance and implementation
234	[56]	Journal article	B	Core	SDG localization/LNOB governance
235	[281]	Journal article	B	Core	Municipal governance and implementation
236	[282]	Journal article	B	Core	ESG-related accountability and reporting
237	[283]	Journal article	B	Core	ESG-related accountability and reporting
238	[284]	Journal article	B	Core	Municipal governance and implementation
239	[285]	Journal article	B	Core	Municipal governance and implementation
240	[286]	Journal article	B	Core	Municipal governance and implementation
241	[287]	Journal article	B	Core	ESG-related accountability and reporting
242	[288]	Journal article	B	Core	Municipal governance and implementation
243	[289]	Journal article	B	Core	ESG-related accountability and reporting
244	[290]	Journal article	B	Core	ESG-related accountability and reporting
245	[291]	Journal article	B	Core	Municipal governance and implementation
246	[292]	Journal article	B	Core	SDG localization/LNOB governance
247	[57]	Journal article	B	Core	ESG-related accountability and reporting
248	[293]	Journal article	B	Core	Municipal governance and implementation
249	[52]	Journal article	B	Core	ESG-related accountability and reporting
250	[66]	Journal article	B	Core	SDG localization/LNOB governance
251	[294]	Journal article	B	Core	SDG localization/LNOB governance
252	[295]	Journal article	B	Core	SDG localization/LNOB governance
253	[296]	Journal article	B	Core	ESG-related accountability and reporting
254	[297]	Journal article	B	Core	Municipal governance and implementation
255	[298]	Journal article	B	Core	Municipal governance and implementation
256	[299]	Journal article	B	Core	Municipal governance and implementation
257	[300]	Journal article	B	Core	ESG-related accountability and reporting
258	[301]	Journal article	B	Core	ESG-related accountability and reporting
259	[302]	Journal article	B	Core	Municipal governance and implementation
260	[62]	Journal article	C	Core	Local-government sustainability reporting
261	[40]	Journal article	C	Core	Local-government sustainability reporting
262	[61]	Journal article	C	Core	Local-government sustainability reporting
263	[60]	Journal article	C	Core	Local-government sustainability reporting
264	[303]	Journal article	C	Core	Local-government sustainability reporting
265	[59]	Journal article	C	Core	Local-government sustainability reporting
266	[304]	Journal article	C	Core	Local-government sustainability reporting
267	[63]	Journal article	C	Core	Local-government sustainability reporting
268	[305]	Journal article	C	Core	Local-government sustainability reporting

269	[306]	Journal article	C	Core	Local-government sustainability reporting
270	[307]	Journal article	C	Core	Local-government sustainability reporting
271	[308]	Journal article	C	Core	ESG-related accountability and reporting
272	[309]	Journal article	C	Core	Local-government sustainability reporting
273	[310]	Book chapter	C	Core	Local-government sustainability reporting
274	[68]	Book chapter	C	Core	Indicators and standards for sustainable cities
275	[311]	Journal article	C	Core	Local-government sustainability reporting
276	[312]	Journal article	C	Core	Local-government sustainability reporting

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