



CHAPTER 8

SOCIAL POLICIES IN THE IMPLEMENTATION OF SDGs IN THE CITIES OF TIJUANA AND GUADALAJARA, MEXICO¹

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ABSTRACT: The subnational localization of the Sustainable Development Goals (SDGs) is usually presented in two ways: (i) as a report of actions and population served, useful for operational accountability, and (ii) as planning based on indicators, with baselines and targets, more appropriate for monitoring results. This article proposes an SDG Operational Localization Matrix (MOL-SDGs) and a minimum traceability traffic light that allow us to assess, in a simple and replicable way, whether a social policy instrument verifiably connects what it declares (SDGs and targets) with what it manages (results, indicators, temporary and responsible targets), with emphasis on SDG 1 (poverty) and SDG 4 (education). The tool is illustrated by a comparison between the Tijuana 2024 Voluntary Subnational Report, focused on lines of action and beneficiary population, and sectoral instruments in Jalisco, where results and indicators are reported with a baseline and goals (for example, Gini coefficient and extreme poverty). The findings show that the action-based approach tends to privilege coverage without consistently capturing changes in well-being, while the indicator-based approach can remain programmatic if there is no institutional monitoring mechanism. Based on this, governance implications are discussed – responsibility, coordination and use of evidence – and a minimum package for decision-makers is presented, aimed at strengthening the SDG traceability in public management.

KEYWORDS: social policy; 2030 Agenda; SDGs; traceability; poverty; education; governance.

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1. INTRODUCTION

In Mexico, the incorporation of the 2030 Agenda in subnational public planning has made visible progress in institutional language and in the proliferation of sectoral plans and programs. However, in many cases the link to the SDGs remains at a declarative level when it is not possible to follow, in a verifiable way, the route that connects objectives and goals with indicators, baselines, temporal targets, responsible, coordination and monitoring mechanisms (Government of Mexico, 2018; UNDP, 2019). We call this requirement of “being able to follow the route” here traceability: the ability to track, with clear evidence and rules, how an intention (SDG/target) translates into measurable results and management decisions.

This distinction is especially important in social policy, because the substantive results – poverty reduction (SDG 1) and improvement of educational trajectories (SDG 4) – require interannual continuity, inter-institutional coordination and comparable measurement over time. In addition, from an international perspective, comparative evidence underlines that a considerable part of the SDG targets depends on the actions and competencies of local and regional governments, which makes it crucial to have granular data and monitoring frameworks useful for decision-making in the territory (OECD, 2020).

In parallel, the use of subnational reporting exercises such as *Voluntary Local Reviews/Voluntary Subnational Reviews*, which seek to document progress and guide local strategies, has spread. However, accumulated experience shows that these reports tend to vary in depth: they often focus on aligning policies and describing actions, but they do not always consolidate a robust monitoring scheme (indicators, managers, targets, and institutional use of evidence) (Ortiz-Moya et al., 2020), which limits their transformative potential. In this context, the challenge is not only to “mention SDGs”, but to build instruments that allow us to move from discursive alignment to verifiable results-oriented management.

Objective and scope of the study

The general objective of this article is to comparatively evaluate the degree of SDG traceability in social policy –with a focus on SDG 1 (poverty) and SDG 4 (education)— in Baja California and Jalisco, and to propose an SDG–Social Policy Operational Localization Matrix (MOL-SDG) together with a replicable traffic light that facilitates the transition from narrative alignment to operational traceability.

Specifically, the study seeks to:

1. Identify how the link to the SDGs is declared and operationalized in state sectoral plans and programs (SDG 1 and SDG 4).

2. Apply a traceability traffic light to compare both cases in a transparent and replicable way.
3. Derive operational recommendations to strengthen SDG localization and accountability in social policy (with an emphasis on responsibility, coordination, and monitoring).

Cases and Sources Considered

For Baja California, the following are considered: the State Development Plan 2022–2027 and, to ensure sectoral comparability with Jalisco, the state Sectoral Programs corresponding to social policy and education (Sectoral Program of Welfare for All 2022–2027 and Sectoral Program of Education 2022–2027). Additionally, the Tijuana 2024 Voluntary Subnational Report (VSI) is incorporated as complementary municipal evidence of location and SDG monitoring (Government of the State of Baja California, 2022; Government of the State of Baja California, 2023a; Government of the State of Baja California, 2023b; H. XXIV Tijuana City Council, 2024).

For Jalisco, the Jalisco State Governance and Development Plan 2018–2024 Vision 2030 (2021 update) and the thematic documents 2.1 Poverty and inequality and 2.2 Education, which disaggregate specific results, strategies, indicators and their link to SDG goals (Government of the State of Jalisco, 2021, 2022a, 2022b), are analyzed.

Finally, to strengthen the analysis in the educational field, the indicator system of the Institutional Development Plan (PDI) 2019–2025 Vision 2030 of the University of Guadalajara is used as an institutional reference, since it makes explicit a results-oriented approach and incorporates indicators with sources, methodologies and those responsible (University of Guadalajara, 2023). This benchmark helps distinguish between narrative alignment and operational measurement and provides practical criteria for a replicable traceability matrix.

This article provides:

1. A minimum standard of traceability SDG–social policy, expressed in verifiable criteria and operationalized in a traffic light.
2. A MOL-SDG Matrix with mandatory variables (result/action, SDG-target, indicator, baseline, target, responsible, source and monitoring) that allows instruments to be homologated with different logics (actions vs indicators).
3. A comparative demonstrative application at the state level (Baja California–Jalisco) and complementary municipal evidence (ISV Tijuana 2024) that make visible patterns of “symbolic alignment vs. operational alignment” in SDG 1 and SDG 4, useful for institutional diagnosis.

4. Evidence governance recommendations to move from discursive alignment to verifiability and the systematic use of indicators in the public policy cycle (planning–budgeting–monitoring–adjustment).

2. THEORETICAL FRAMEWORK

The localization of the SDGs is understood, in the strict sense, as the process by which a territory (state, municipality, or region) translates the 2030 Agenda into its institutional and social context: it prioritizes problems, defines expected results, adjusts means of implementation, and selects indicators to measure and monitor progress (Government of Mexico, 2018; UNDP, 2019). In this transition, comparative evidence insists that localization does not occur “by decree”: it depends on multilevel governance, incentive alignment, data capacity, and monitoring mechanisms that connect global commitments with everyday public policy decisions (United Nations, 2024). In other words, localization is less exercise in “SDG labeling” and more practical architecture of public management that allows for coordination, measurement, and correction.

At the subnational level, this architecture faces a recurrent tension: on the one hand, planning can privilege action (program catalogs, coverage, population served); on the other, it can privilege the result (goals, baselines, indicators, and those responsible). The literature on the territorialization of the SDGs points out that both logics are necessary, but not equivalent: coverage can be politically visible and administratively simple, while the result requires comparable series, consistent definitions, and institutional arrangements to sustain monitoring (OECD, 2020). This explains why some instruments “see” aligned with SDGs without necessarily allowing us to verify whether well-being has changed (poverty) or if educational trajectories have improved (dropout, timely conclusion).

In parallel, the use of subnational reporting exercises such as *Voluntary Local Reviews/Voluntary Subnational Reviews*, whose purpose is to document progress and guide local strategies, has spread. However, the accumulated experience shows variation in depth: policy alignment and the description of actions are often emphasized, while the monitoring component—indicators, targets, perpetrators, and institutional use of evidence—appears with less consistency (Ortiz-Moya et al., 2020). In fact, international guidelines for local reviews explicitly recommend strengthening elements such as clear selection of indicators, institutional arrangements for monitoring, reporting periodicity, and mechanisms for integrating evidence into management (United Nations, 2020; United Cities and Local Governments & UN-Habitat, 2020). Therefore, the challenge is not only to “mention SDGs”, but to build instruments that allow us to move from discursive alignment to verifiable results-oriented management.

In this article, traceability is conceptualized as a verifiable property of the public document: the possibility of reconstructing a minimum chain from the SDG and its goal to the local result and its measurement. Returning to the language of management for results, this chain is supported by the results chain — known in the literature as *results chain*—: (inputs/activities → outputs → results/*outcomes* → impact), which makes it possible to distinguish what is done from what changes (OECD, 2023). In order for this chain to be auditable at the documentary level, it is required that the instrument specifies at least: (a) local result or objective; (b) alignment with SDGs/targets; (c) intervention or strategy; (d) indicator with definition, baseline and target; (e) responsible; (f) source; and (g) follow-up mechanism (frequency, instance and/or routine).

In the monitoring and evaluation literature, the critical point is that the performance matrix not only lists indicators but also establishes their logic of use: baselines and goals as part of the performance framework and as a support for corrective decisions (Kusek & Rist, 2004). This point is central because it allows us to differentiate instruments that “declare” commitment from instruments that enable decisions: if there are no baseline, goal and responsibility, the indicator loses its function of guiding the management cycle (planning-monitoring-adjustment). This is the conceptual basis of the traceability traffic light proposed in the article.

Under this definition, traceability makes it possible to differentiate two symmetrical risks. The first is declarative alignment: the document mentions SDGs, but does not offer a verifiable bridge to targets, indicators, and monitoring. The second is technocratic programmatism: the document includes indicators, but lacks monitoring institutions (who reviews, when, with what consequences), which can turn the indicators into an inert annex. The recent international agenda on SDG Localization rightly underscores that progress requires “closing the loop” between planning, data, local reporting (e.g., voluntary local reviews), and multilevel coordination for monitoring to have real effects on management (United Nations, 2024).

In social policy, this discussion is especially relevant because the SDGs involved (such as SDG 1 and SDG 4) demand measurement sensitive to changes in well-being and trajectories. For poverty, the robust benchmark is multidimensional measurement (income + deprivation), because it allows comparing territories with standardized criteria, avoids reducing well-being to a single variable, and enables a reading of changes in social rights (CONEVAL, 2023).

For education, traceability is strengthened when trajectory indicators are used that approximate the results of the system: for example, the dropout rate (percentage of students who leave school with respect to the initial enrollment) and terminal efficiency (percentage who conclude a level in a timely manner according to the

scheduled duration) (INEGI, n.d.-a; INEGI, n.d.-b). Together, these indicators help prevent “action” (workshops, scholarships, infrastructure) from being automatically taken as an “outcome” with no evidence of change.

Finally, the localization literature insists that the tools for landing SDGs in the territory must be adaptable and replicable: guides and roadmaps propose steps for awareness-raising, alignment with existing planning, implementation, and monitoring, precisely so that localization is not reduced to a communicational exercise (UNDP, UCLG, & UN-Habitat, 2016). In methodological terms, evaluating traceability as a documentary property is consistent with the use of documentary analysis and content analysis: approaches that allow for the systematic examination of public texts, identification of coding patterns (what is declared, what is operationalized), and the application of replicable classification rules (Bowen, 2009; Krippendorff, 2019; Schreier, 2012). The contribution of the article lies at this intersection: to propose a minimum matrix and a traceability traffic light that allow comparing instruments with different logic, identifying documentary gaps and offering an operational way to move from narrative to verifiability.

3. METHODOLOGY

Focus and type of study

A qualitative study was developed, with a descriptive-comparative scope, based on documentary analysis of official planning and programming instruments. This approach is relevant when the objective is not to measure impact, but to examine how public documents formulate problems, define results, and establish (or not) conditions for monitoring, through indicators, goals, and institutional mechanisms (Bowen, 2009). The design is non-experimental and cross-sectional, focused on assessing SDG traceability in two fields of social policy: poverty (SDG 1, with analytical support from SDG 10) and education (SDG 4).

To ensure that the analysis is replicable, a qualitative content analysis logic was used guided by an explicit *coding frame*: instead of “reading and giving an opinion”, variables and decision rules were defined to extract and classify documentary evidence in a consistent manner (Schreier, 2012; Krippendorff, 2019).

Documentary Case Studies

Baja California and Jalisco were selected for: (a) availability of comparable public instruments; (b) presence of explicit elements of linkage to SDGs; and (c) the possibility of anchoring the contrast with standardized sources of context. Likewise,

the authors are located in the institutional and territorial context of two of the most relevant subnational cases in the country, which favors access, situated understanding of the instruments and comparative reading for methodological purposes.

In order to ensure sectoral comparability (SDG 1 and SDG 4) and avoid asymmetries due to “documentary genre”, the corpus was integrated with equivalent state instruments in both entities:

Baja California (state level):

State Development Plan 2022–2027 and the sectoral and

state welfare/social policy and education: Sectoral Program for Welfare for All 2022–2027 and Sectoral Program for Education 2022–2027 (Government of the State of Baja California, 2022; Government of the State of Baja California, 2023a; Government of the State of Baja California, 2023b).

Complementary municipal evidence (not a substitute for the state level): First Voluntary Subnational Report (ISV) of Tijuana 2024, incorporated to contrast the type of traceability usually shown by subnational reporting exercises (H. XXIV Tijuana City Council, 2024).

Jalisco (state level):

Jalisco State Governance and Development Plan 2018–2024 Vision 2030 (2021 update) and thematic documents 2.1 Poverty and inequality and 2.2 Education (Government of the State of Jalisco, 2021, 2022a, 2022b).

Unit of analysis.

The unit of analysis was the documentary statements that allow the reconstruction of the SDG-public policy chain: objectives/results, strategies or lines of action, fact sheets or mentions of indicators, references to baselines and targets, assignment of responsibilities and monitoring/evaluation mechanisms.

Evidencia contextual (no evaluativa)

To contextualize the discussion, standardized sources were used by state:

1. Poverty: multidimensional measurement based on ENIGH 2022 (CONEVAL, 2023).
2. Education: official tabulations by state of school dropout and terminal efficiency (INEGI, n.d.-a; INEGI, n.d.-b).

These sources are used as context and contrast to interpret the relevance of monitoring (e.g., why certain trajectories matter), not as a program impact evaluation.

MOL-ODS Matrix and Extraction Protocol

Based on the national framework for the implementation of the 2030 Agenda and recommendations for subnational localization (Government of Mexico, 2018; UNDP, 2019), the SDG–Social Policy Operational Localization Matrix (MOL-ODS) was designed as an extraction and comparison instrument.

Minimum variables recorded for each documentary finding (row):

1. Specific objective or result (what change is sought).
2. SDGs and linked target (explicit or inferred with rule).
3. Strategy/intervention (how it is intended to be achieved).
4. Verifiable indicator (what is measured and how it is defined).
5. Baseline (value and year).
6. Goal (value and year).
7. Target population (to whom it applies and with what criteria).
8. Responsible institution and coordination mechanism (who responds and with whom it articulates).
9. Data source (where the indicator comes from).
10. Monitoring/evaluation mechanism (frequency, instance, routine or procedure).

Decision rules:

- a) When the SDG target is not explicit, inferred linkage is allowed only if the outcome statement or indicator directly matches the content of the SDG (e.g., extreme poverty, educational lag, school dropout).
- b) If there is an indicator but there is no baseline or temporary goal, it is considered incomplete traceability (see traffic light).
- c) If there are actions or beneficiaries without an outcome indicator, they are recorded as evidence of operational management, but not as a measure of welfare change (OECD, 2023).
- d) For the state-state contrast, the MOL-SDG prioritizes statements that explicitly connect result/objective with indicators and targets; the municipal ISV is used as a documentary contrast of subnational reporting, without equating it to the state instrument.

Minimum traceability traffic light

Based on the MOL-ODS, a traffic light was built with three categories, to transparently classify the degree of document traceability:

1. Green (full traceability): SDG/target + indicator + baseline + target (value and year) + responsible + explicit monitoring.
2. Amber (partial traceability): there is SDG/target and indicator, but there is no baseline or goal, or monitoring is not clearly institutionalized (there is no routine, instance or periodicity).
3. Red (declarative alignment): ODS reference with no verifiable indicator or no minimum elements to reconstruct the chain.

This traffic light does not intend to “qualify governments”, but to offer an operational diagnosis: to identify what pieces are missing to move from discursive alignment to verifiable results-oriented management.

Comparative analysis strategy

The analysis was carried out on three levels:

1. Intra-documentary: the SDG-result-indicator-monitoring chain for SDG 1 and SDG 4 was reconstructed with the SDG-ODS within each instrument.
2. Intra-case: patterns were synthesized by entity (Baja California; Jalisco), highlighting consistencies, gaps and asymmetries (for example, predominance of coverage vs. predominance of goals).
3. Inter-case: both localization styles were compared, and structural findings (not anecdotes) were derived, useful for decisions: what is gained and what is lost when reporting by actions versus when planning by indicators.

Methodological note: the Tijuana ISV is analyzed as “complementary municipal evidence” to observe how traceability operates in subnational reporting exercises, but the main comparison is supported by equivalent state instruments.

Ethical considerations and limitations

The study uses exclusively public and documentary information, without personal data or intervention with subjects. It is recognized that document traceability does not automatically equate to effectiveness or impact: an instrument may be well formulated and measured, and still not produce results due to budget constraints, implementation failures, or coordination problems. Likewise, the documents may vary in their level of detail: the absence of an indicator or a file does not prove that it does not exist in the administration, but it does indicate that it is not verifiably available in the instrument analyzed (Bowen, 2009).

4. RESULTS AND DISCUSSIONS

Baja California (state level): sectoral planning with SDG alignment and monitoring components

In Baja California, the State Development Plan 2022–2027 is complemented by sectoral instruments that seek to operationalize priorities through objectives, indicators, and monitoring mechanisms in key areas of social policy. For the field of SDG 1 (poverty), the Sectoral Program for Well-being for All 2022–2027 declares its alignment with the 2030 Agenda and makes explicit links with SDGs and targets, in addition to incorporating a monitoring and evaluation section that allows, at least at the documentary level, to reconstruct a part of the SDG-result-measurement chain (Government of the State of Baja California, 2022; Government of the State of Baja California, 2023a).

For SDG 4 (education), the Education Sector Programme 2022–2027 presents alignments with SDGs and proposes a monitoring framework with operational indicators and definitions. This type of formulation strengthens formal traceability, to the extent that it makes it possible to identify what is intended to be changed and with what evidence progress will be observed (Government of the State of Baja California, 2023b).

Overall, the state style of Baja California, through its sectoral programs, is close to a logic of monitoring by indicators (with the possibility of including those responsible, goals and mechanisms), although its final quality – as in any case – depends on whether the monitoring is effectively institutionalized: who reviews, with what periodicity and with what management consequences.

Baja California (Tijuana): complementary municipal evidence of location by actions and population served.

The Tijuana 2024 Voluntary Subnational Report (VSI) documents the localization of the 2030 Agenda mainly through lines of action of the municipal government and beneficiary population, which is valuable for operational accountability (what was done and how many people it reached). SDG 1 reports support for the low-income population, social assistance for the elderly, and actions for children in street situations, with more than 6,000 people benefiting (H. XXIV Tijuana City Council, 2024).

SDG 4 identifies actions such as strengthening English in primary school, teacher updating, promotion of libraries, incentives for school permanence and attention to students with disabilities; the municipality reports more than 23,000 students benefited (H. XXIV Tijuana City Council, 2024). Overall, the ISV shows a strength: it leaves clear evidence of territorial implementation and operational priorities of the municipality.

Declared vertical traceability. The ISV affirms the consonance of the Municipal Plan with the State Development Plan and the National Plan, observing the 2030 Agenda, which suggests multilevel coherence (H. XXIV Tijuana City Council, 2024; Government of the State of Baja California, 2022; Government of Mexico, 2018). However, when applying the SDG-MOL, the document leans towards progress measured as activity/coverage (actions and beneficiaries) rather than as an outcome (e.g., verifiable changes in poverty, school dropout, or terminal efficiency).

In terms of strict traceability, this opens up a clear margin for improvement: turning coverage into results-oriented monitoring through indicators, baselines, and time targets. Note: By methodological design, the ISV (VLR) is used here as supplemental municipal evidence, not as a substitute for the state level.

Jalisco: sectoral planning with indicators, baselines and goals

In contrast, the sectoral documents of Jalisco show a high density of formal traceability. In axis 2.1 Poverty and inequality, the document presents a diagnosis and structures specific results linked to SDGs and targets. It highlights the integration of sectoral indicators with a baseline and 2024 targets (e.g., Gini coefficient and extreme poverty) and the articulation between government, civil society, and private initiative as a condition for influencing multidimensional poverty (Government of the State of Jalisco, 2021, 2022a).

In axis 2.2 Education, the document frames education as a right and as a lever for the fight against poverty and social mobility; it links specific results to SDG 4 targets and proposes strategies in digital culture, inclusion and pedagogical strengthening (Government of the State of Jalisco, 2022b). In addition, it incorporates the SDG horizon in higher education by suggesting that new programs include content or activities related to the 2030 Agenda (Government of the State of Jalisco, 2022b). Overall, Jalisco's style tends to privilege the logic of monitoring by indicators, although its final quality depends on whether the monitoring is effectively institutionalized (who reviews, with what periodicity and with what management consequences).

Comparative synthesis of traceability (SDG 1 and SDG 4)

The results allow us to characterize two levels and three documentary styles of SDG localization:

1. Main comparison (state level): Baja California and Jalisco have state instruments that seek to articulate objectives, strategies and indicators for SDG 1 and SDG 4; Jalisco shows greater density in baselines and targets within its thematic documents, while Baja California incorporates

SDG alignment and monitoring components in state sectoral programs (Government of the State of Baja California, 2023a, 2023b; Government of the State of Jalisco, 2022a, 2022b).

2. Complementary municipal evidence (ISV): Tijuana shows more direct evidence of implementation and territorial coverage (actions and beneficiaries), which strengthens operational accountability, but with less strict traceability towards measurable results (H. XXIV Tijuana City Council, 2024).

To anchor the contrast with comparable evidence, the multidimensional measurement of poverty (CONEVAL, 2023) and the official tabulations of educational trajectory (school dropout and terminal efficiency) (INEGI, n.d.-a; INEGI, n.d.-b). These sources are not used to “evaluate the impact” of the instruments, but to emphasize that, if we intend to talk about results in poverty or education, it is advisable that the instruments include outcome indicators consistent with these measurements.

| Criteria | Minimum expected evidence | Traffic Light Rule |
|---------------------------------|--|---|
| Linkage SDG Target | SDGs and clearly explicit or inferable target | GREEN whether it is explicit |
| Verifiable indicator | Indicator with name/definition and source | GREEN whether there are an indicator and source |
| Baseline | Reference value and year | AMBER If missing |
| Goal | Goal (value and year) or threshold of achievement | AMBER If missing |
| Responsible and coordination | Dependencia responsable + articulación intersectorial | ÁMBAR If it's diffuse |
| Follow-up Evaluation | Periodicity and mechanism (dashboard, report, evaluation) | RED if it doesn't exist |

Table 1. Minimum traceability traffic light SDG–social policy (study proposal)

| SDG | Baja California State | Jalisco State | Traceability |
|--------------------|---|--|--|
| SDG 1 Poverty | SDG/target alignment and monitoring framework in the Sectoral Wellbeing Government of the State of Baja California, 2023a). | Results linked to SDGs/ targets; indicators with baseline and 2024 target (e.g., Gini, extreme poverty) (Government of the State of Jalisco, 2022a). | BC: Green–Amber (depending on the presence of baseline/finish line and routine). Jalisco: Green–Amber (strong in design; depends on tracking). |
| SDG 4 Education | SDG 4 alignment with indicators in the Education Sector (Government of Baja California, 2023b). | Results linked to SDG 4 targets; (Government of the State of Jalisco, 2022b). | BC: Green–Amber. Jalisco: Green–Amber. |

Table 2. Comparative synthesis of traceability (SDG 1 and SDG 4) between Baja California and Jalisco (state instruments)

| Criteria | Tijuana (VLR Municipal) | Traceability |
|--------------------|--|--|
| SDG 1 Poverty | Actions and beneficiaries (>6,000); declared multilevel coherence (H. XXIV Tijuana City Council, 2024). | Ámbar (predomina cobertura; mejora posible con indicadores, línea base, meta y seguimiento). |
| SDG 4 Education | Lines of action; beneficiaries >23,000; emphasis on English, teacher training, libraries, permanence and inclusion (H. XXIV Tijuana City Council, 2024). | Amber (predominant coverage). |

Table 3. Complementary municipal evidence: traceability at ISV (Tijuana) for SDG 1 and SDG 4

Traceability patterns detected in SDG 1 and SDG 4

The comparison allows us to identify patterns that are not evident with a superficial reading, but emerge when applying the MOL-ODS and the minimum traffic light:

Hedging inflation (hedge \neq profit). Evidence by beneficiaries is useful for management and transparency; however, it tends to displace outcome indicators (poverty, abandonment, terminal efficiency), so traceability is incomplete if the document does not specify a baseline, goal, and mechanism for monitoring the change in well-being.

1. Indicators without institutionalized monitoring. The indicator style can remain programmatic if it is not accompanied by a clearly described monitoring routine: who reviews, when, how often, and what decisions are derived when the indicator does not advance. The traffic light captures this point when the tracking is diffuse or non-existent (it goes from “potential green” to amber/red due to the absence of data governance).
2. Traceability asymmetry between levels (stated coherence vs. verifiable evidence). Declaring multilevel coherence is a step forward; But strong traceability requires that consistency to land on comparable indicators, baselines, and targets. Otherwise, coherence operates as a narrative framework, not as a follow-up mechanism.
3. Double risk of “false sufficiency”. In the stock-based style, the risk is to confuse activity with change. In the indicator-based style, the risk is to confuse technical design with effectiveness when coordination, budget, or incentives to use evidence are lacking.
4. Two levels, the same bottleneck: evidence governance. The difference is not “who does it best”, but what institutional capacities are activated: operational management (actions) versus follow-up by results (indicators). The usefulness of the MOL-SDG is precisely to turn this difference into a verifiable agenda for improvement: what variable is missing, who should define it and how often it should be reviewed.

Why traceability matters for public decision.

These results suggest that SDG localization becomes useful for decision-makers when it allows three practical questions to be answered: (1) what outcome is sought, (2) how progress will be measured, and (3) what the institution will do if it does not make progress. At the state level, both Baja California and Jalisco show efforts to formalize by indicators; at the municipal level, the Tijuana ISV shows strength in visibility of actions and coverage. In all cases, the leap in quality occurs when the document makes explicit the “circuit” of follow-up: responsibilities, periodicity and use of evidence.

VLR/ISV as an opportunity: from reporting to management

International guidelines on subnational voluntary reviews have insisted that these exercises can be more than a document: a process that strengthens institutional coordination, monitoring, and learning. However, they also warn that if the report focuses only on action, the location tends to remain in a “narrative of progress” and loses management potential. In this sense, the proposed traceability traffic light can be understood as an operational complement to voluntary reviews: it helps to “close” what is usually left open (indicators, baselines, targets and monitoring) (UN-Habitat & UCLG, 2020; United Nations, 2020).

Governance implications: data controller, coordination and use

La discusión no es solo técnica. Un indicador sin responsable claro o sin periodicidad de revisión se convierte en un dato ornamental. Por ello, el criterio de responsable/coordinación en la MOL-ODS es decisivo: en pobreza y educación hay interdependencias (salud, empleo, protección social, capacidades digitales), y la trazabilidad exige definir quién “posee” el resultado y quién aporta insumos. La trazabilidad, así, funciona como un criterio práctico de gobernanza: hace visibles vacíos institucionales que no se detectan con listados de acciones.

Minimum package to strengthen traceability SDG 1 and SDG 4

Based on the patterns detected, four minimum actions are proposed for planning teams and decision-makers:

1. Separate outcome coverage in the document: keep beneficiaries as operational evidence but add at least 1–2 outcome indicators by SDG (poverty; dropout/terminal efficiency).
2. Require a baseline and time target for each priority indicator (value + year), avoiding goals without a calendar.

3. Assign “owner” of the indicator (responsible) and make explicit the intersectoral coordination mechanism when the result depends on more than one agency.
4. Institutionalize the review (dashboard or periodic report) and define what decision is activated if the indicator stalls (reorientation, targeting, coordination, budgeting, redesign).

5. CONCLUSIONS

The state-level comparison between Baja California and Jalisco, complemented by municipal evidence from the Tijuana ISV, confirms that alignment with the SDGs at the subnational level can be expressed in at least two predominant formats: (i) a report of actions and territorial coverage—useful for operational accountability—and (ii) an architecture of results, indicators, baselines, and goals—more suitable for results-oriented monitoring— (H. XXIV Tijuana City Council, 2024; Government of the State of Baja California, 2023a, 2023b; Government of the State of Jalisco, 2022a, 2022b). Both approaches provide public value but produce different levels of verifiability when social policy is interpreted as a commitment to SDG targets.

In poverty (SDG1), the state documents of Jalisco show high formal traceability by linking specific results with SDG goals and integrating indicators with a baseline and time target; Baja California, through its sectoral program, incorporates SDG alignment and monitoring components that allow part of the SDG–result–measurement chain to be reconstructed, although traceability depends on the consistency with which baselines, time targets, and monitoring routines are made explicit in the instruments analyzed. At the municipal level, the Tijuana ISV provides clear evidence of implementation through actions and beneficiary population, which allows us to observe operational scope, although with less capacity to infer welfare changes in comparable terms (H. XXIV Tijuana City Council, 2024; Government of the State of Baja California, 2023a; Government of the State of Jalisco, 2022a).

In education (SDG 4), both Baja California and Jalisco express orientation to inclusion, permanence and pedagogical strengthening; however, the challenge remains to connect actions with standardized outcome indicators—such as school dropout and terminal efficiency—so that monitoring does not depend exclusively on activity reports (Government of the State of Baja California, 2023b; Government of the State of Jalisco, 2022b; CONEVAL, 2023; INEGI, n.d.-a; INEGI, n.d.-b). Taken together, the findings reinforce that SDG-relevant traceability is not about “mentioning” targets, but about making the path to results verifiable through indicators that are comparable over time.

The main contribution of this article is proactive and applicable: the SDG Operational Localization Matrix (MOL-SDGs) and the minimum traceability traffic light offer a replicable instrument to move from discursive alignment to a documentarily verifiable alignment, through a minimum chain: SDG/target → local result → indicator → baseline → temporal goal → source → responsible → periodicity and monitoring mechanism. As a minimum quality standard, it is recommended that subnational instruments adopt indicator sheets with stable definitions, explicit sources and unified methodologies, in addition to making it clear who reviews the indicators, with what frequency and with what management consequences; in this sense, the results-based monitoring approach documented in the teaching and research staff of the University of Guadalajara functions as a useful institutional reference (University of Guadalajara, 2023).

In practical terms, the findings suggest that strengthening SDG localization does not imply choosing between “actions” or “indicators” but integrating both levels: maintaining coverage as evidence of implementation but accompanying it with a minimum core of outcome indicators with a baseline and time targets. This allows accountability to be simultaneously operational (what was done and to whom it reached) and substantive (what changed in poverty and educational trajectory).

As future lines, it is proposed: (i) to incorporate time series and evaluation strategies to better distinguish between coverage and results; (ii) expand the analysis to other municipalities and sectors (health, care, employment) to explore horizontal coherence of SDG planning; and (iii) to analyze in greater depth the role of intersectoral coordination as a condition that can explain differences in the quality of traceability and, eventually, in the improvement of indicators associated with poverty and education (Government of Mexico, 2018; UNDP, 2019).

Involvement in decision-makers

In terms of public management, SDG localization is strengthened when subnational instruments make it possible to move from “showing actions” to “governing results”. The proposed minimum standard (MOL-SDG + traffic light) offers a simple rule: any SDG commitment on poverty or education must be traceable to an indicator with a baseline, time-bound target, responsible and monitoring routine. When that chain is missing, the document can communicate progress, but it hardly enables timely corrections. Therefore, the central contribution of this methodological note is to turn SDG localization into a verifiable planning and monitoring practice, useful for budgeting, coordinating, and being accountable with evidence.

| Minimum Element | Guiding question (yes/no) | Expected evidence |
|---------------------------------|---|---|
| 1. Specific result or objective | Are the SDG and the target identified (explicit or inferable without ambiguity)? | Verifiable result/ objective statement |
| 2. SDG linkage – target | Are the SDG and the target identified (explicit or inferable without ambiguity)? | SDGs and targets cited or clearly deduced |
| 3. Intervention / Strategy | Is it explicit how the result is intended to be achieved? Is it explicit how the result is intended to be achieved? | Strategy, line of action or intervention |
| 4. Verifiable indicator | Is it defined what is measured and how it is calculated? | Indicator Name + Definition |
| 5. Data Source | Is there a reference value and year? | Identifiable institutional/ documentary source |
| 6. Baseline | Are there reference values and year? | Baseline (value + year) |
| 7. Target / Year | Is there a goal with value and year (achievement threshold)? | Goal (value + year) |
| 8. Target population | Is it specified to whom it applies and the criteria for targeting? | Target population + criteria |
| 9. Responsible and coordination | Is there an “owner” of the result/ indicator and defined coordination? | Responsible dependency + articulation mechanism |
| 10. Monitoring / evaluation | Is periodicity and review mechanism established? | Dashboard/report/ evaluation + periodicity + responsible body |

Table 4. MOL-SDG Checklist for Minimum Traceability in SDG 1 (Poverty) and SDG 4 (Education)

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USE OF AI TOOLS

ChatGPT (OpenAI) was used as a support tool for writing tasks, editing style and organizing text. Its use did not replace intellectual authorship: the problem statement, the methodological design, the analysis, the interpretation of results and the conclusions were elaborated and verified by the authors.

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