

HIGH-LEVEL POLITICAL FORUM
ON SUSTAINABLE DEVELOPMENT

HANDBOOK
FOR THE PREPARATION OF VOLUNTARY NATIONAL REVIEWS

2026 EDITION



United Nations | Department of Economic and Social Affairs

HIGH-LEVEL POLITICAL FORUM
ON SUSTAINABLE DEVELOPMENT

Purpose and aim of this handbook

This is a handbook for countries preparing to conduct a voluntary national review (VNR) and present their VNR at the 2026 High-Level Political Forum on Sustainable Development (HLPF) to be held under the auspices of ECOSOC from 6 to 16 July at United Nations Headquarters in New York.

The handbook provides step-by-step guidance on the process of preparing and presenting a VNR and includes the *Secretary-General's Voluntary Common Reporting Guidelines for VNRs* in Annex 2. The handbook and the guidelines both offer instructions and provide practical information on the steps that countries may take when preparing a VNR. The handbook is not exhaustive and there are many other sources of information that may further assist countries, some of which are indicated in the text.

Prepared and updated by DESA, September 2025

Foreword



In the ten years since Member States of the United Nations adopted the 2030 Agenda for Sustainable Development, the Voluntary National Reviews (VNRs) have become a cornerstone of its follow-up and review processes. Through the VNRs, countries have shown a strong commitment to the 2030 Agenda by integrating the Sustainable Development Goals (SDGs) into national policies, advancing localization efforts and fostering inclusive and participatory review processes.

Effective follow-up and review remain essential for taking stock of progress and identifying actions needed to accelerate implementation of the SDGs. This is especially important at a time when the world continues to face multiple, interlinked global challenges – from the growing impacts of climate change and biodiversity loss to rising debt burdens, conflicts and widening inequalities within and between countries.

The VNRs provide an important opportunity for countries to present evidence-based approaches to policymaking, initiatives that strengthen resilience, and innovative measures to advance the SDGs. With only five years remaining until 2030, it is imperative that countries maintain their efforts with renewed urgency and determination to deliver on the shared vision of a sustainable and inclusive future for all.

The commitment of Member States to the 2030 Agenda remains steadfast. Since 2016, 402 VNRs have been presented at the High-Level Political Forum on Sustainable Development (HLPF), with another 37 scheduled for 2026. As more countries prepare their third, fourth or fifth VNRs, attention is shifting toward deepening assessments of progress, identifying persistent gaps, and defining the priority actions needed to realize the SDGs by 2030. The

growing body of VNRs represents a valuable source of policy experience, innovation, and lessons learned that can guide and inspire continued action.

This Handbook reflects a decade of shared experience and offers practical guidance to support countries in preparing their VNRs and strengthening national review processes. I hope it will serve as a useful companion and reference for all those working to advance the vision and commitments of the 2030 Agenda.



Mr. Li Junhua
Under-Secretary-General
for Economic and Social Affairs

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Handbook for preparation of Voluntary National Reviews

A. Getting started: how to initiate a review

Introduction

Voluntary national reviews (VNRs) are part of the follow-up and review of the 2030 Agenda for Sustainable Development. As stated in paragraph 84 of the 2030 Agenda for Sustainable Development, regular reviews in the High-level Political Forum on Sustainable Development (HLPF) are to be voluntary, state-led, undertaken by both developed and developing countries, and provide a platform for partnerships, including through the participation of major groups and other relevant stakeholders.[1]

The Political Declaration of the 2023 SDG Summit recognized that the VNRs "...have generated valuable lessons learned and have helped countries monitor progress and integrate the Sustainable Development Goals into national plans and policies."[2]

> The process of carrying out the voluntary national reviews should not be seen as separate from implementation of the SDGs. Rather than an end in itself, the VNR is a process by which countries assess progress and shortcomings in their implementation of the Goals and targets. It can serve to support national initiatives and policies for implementation and monitoring of the SDGs and strengthen coordination through whole-of-government and whole-of society approaches.

The VNRs are intended to review a country's progress in implementing the 2030 Agenda, including the SDGs and targets, in all countries, in a manner that respects their universal and integrated nature and all dimensions of sustainable development. The principles guiding follow-up and review at all levels, contained in

[1] Transforming our World: The 2030 Agenda for Sustainable Development, GA resolution 70/1. See also GA resolution 67/290, para 8, for more on the reviews and the mandate of the HLPF.

[2] https://hlpf.un.org/sites/default/files/2023-09/A%20HLPF%202023%20L1.pdf

paragraph 74, provide, among other things, that reviews will be substantive and evidence-based, as well as open, inclusive, participatory, and transparent for all people, with a particular focus on the poorest, most vulnerable and those furthest behind.[3]

The VNRs are presented at the High-Level Political Forum on Sustainable Development (HLPF). The HLPF meets annually in July for eight days under the auspices of the Economic and Social Council (ECOSOC).[4] Every four years the HLPF also meets under the auspices of the UN General Assembly at the level of heads of state and Government.

The meetings of the HLPF are convened by the President of ECOSOC, who is an ambassador and permanent representative of a Member State, elected for a one-year term of office. The President convenes the HLPF when it meets under the auspices of ECOSOC and as such approves the programme of the HLPF, including the VNR presentations. The current President of ECOSOC is His Excellency Lok Bahadur Thapa, Ambassador and Permanent Representative of Nepal to the United Nations in New York. He will chair the 2026 VNRs, with the help of four Vice-Presidents of the Council.

To date, 402 VNRs and one voluntary regional review (EU) have been conducted (22 in 2016, 43 in 2017, 46 in 2018, 47 in 2019, 47 in 2020, 42 in 2021, 44 in 2022, 39 in 2023,36 in 2024, and 35 in 2025. Thirty-seven countries are now preparing to present their VNRs in 2026.

In total, 190 countries and the EU have carried out reviews, with 148 countries having conducted more than one VNR. All VNR reports, along with their main messages, are available in the HLPF online repository at: https://hlpf.un.org/countries.

The HLPF also carries out thematic reviews of progress towards the SDGs, including on cross-cutting issues.[5] In GA Resolution 78/285,

[3] GA resolution 70/1, para. 74.
[4] GA resolution 70/299.
[5] GA resolution 70/1, para. 85.

the United Nations General Assembly decided the theme of the 2026 HLPF as, "Transformative, equitable, innovative and coordinated actions for the 2030 Agenda for Sustainable Development and its Sustainable Development Goals for a sustainable future for all" .[6] It also decided to conduct an in-depth review of SDG 6 (Water and sanitation), SDG 7 (Affordable and clean energy), SDG 9 (Industry, innovation and infrastructure), SDG 11 (Sustainable cities and communities), and SDG 17 (Partnerships for the Goals).

How to communicate the intention to conduct a VNR

Given that the President of ECOSOC convenes the HLPF, the practice is for countries to notify the office of the President of the intention to conduct a VNR. There is no registration form or template. Once a country has decided to carry out a review, the decision should be communicated to the President by means of a letter from the Permanent Representative of the country. The letter should be transmitted to the Secretariat for the attention of President of ECOSOC.[7] For a sample letter, see below (Figure 1). The President notifies countries of matters related to the VNRs by means of letters addressed to their Permanent Missions in New York. The list of VNRs countries reporting for all years is available through the VNR database on the HLPF website.

H.E. [Name of Ambassador],

President of the Economic and Social Council,

United Nations

Excellency,

I refer to the [year] high-level political forum on sustainable development (HLPF), to be convened under the auspices of the Economic and Social Council (ECOSOC) in July [year].

[6] GA Resolution 78/285

[7] Kindly transmit your letters of interest by email (director_oisc@un.org) to the Director of the Office of Intergovernmental Support and Coordination for Sustainable Development to the attention of the President of ECOSOC

With reference to General Assembly resolution 70/1, I have the honour to request that [Name of country] be inscribed on the list of countries participating in the voluntary national reviews (VNRs) to take place at the [year] HLPF.

[Name of country] attaches great importance to the implementation of the 2030 Agenda and looks forward to sharing experiences, including successes, challenges and lessons learned.

I look forward to early acknowledgement of receipt of this letter.

Please accept, Excellency, the assurances of my highest consideration.

(Signed)

Figure 1: Sample text of letter communicating decision to conduct a VNR

B. Organisation and Preparation of the Review

First and subsequent reviews

The review typically consists of several broad phases, with some occurring at the same time. These include the following phases: initial preparation and organisation; VNR preparation, including stakeholder engagement; VNR presentation at the HLPF; and post-VNR follow-up processes. The latter aspects are discussed later in the document.

Third and fourth reviews will increasingly begin to predominate at future HLPFs. As such, the VNR process could reflect on initiatives and actions rolled out since the last VNR; how challenges in implementation, including persistent challenges, were overcome; a more in-depth coverage of good practices adopted or followed by the country and lessons learned; and an analysis of new or emerging issues. It might also contain a description of a roadmap for implementation and a financial framework.

Country example

The Philippines presented its fourth VNR report at the 2025 HLPF. The first VNR served as a stock-taking of lessons learned from the implementation of the Millennium Development Goals. The second VNR (2019) reported on the progress made in addressing these lessons; and the third VNR (2022) discussed the country's recovery from the COVID-19 pandemic and the rekindling of its commitment to the 2030 Agenda through innovations that accelerated progress on the goals. In its fourth VNR, The Philippines sought to provide a comprehensive assessment of the country's progress towards achieving the SDGs, based on 2024 data. The report also highlighted actions taken in response to the commitments made in the third VNR, with emphasis on the innovative statistical developments that have been pursued to enable data-driven interventions. The 2025 VNR report also detailed how the Whole-of-Nation PLUS approach was utilized both in SDG implementation and undertaking the review. The Whole-of-Nation PLUS approach was first formalized in the 2022 VNR of the Philippines, this approach highlights the integration of national and local government ("whole-of-government") and non-government stakeholders ("whole-of-society"), resources, and initiatives for a unified effort in pursuit of sustainable development. To build back better following the pandemic, this integration is bolstered ("PLUS") through innovation and futures thinking, and international cooperation for the SDGs.



Source: [VNR of The Philippines 2025]

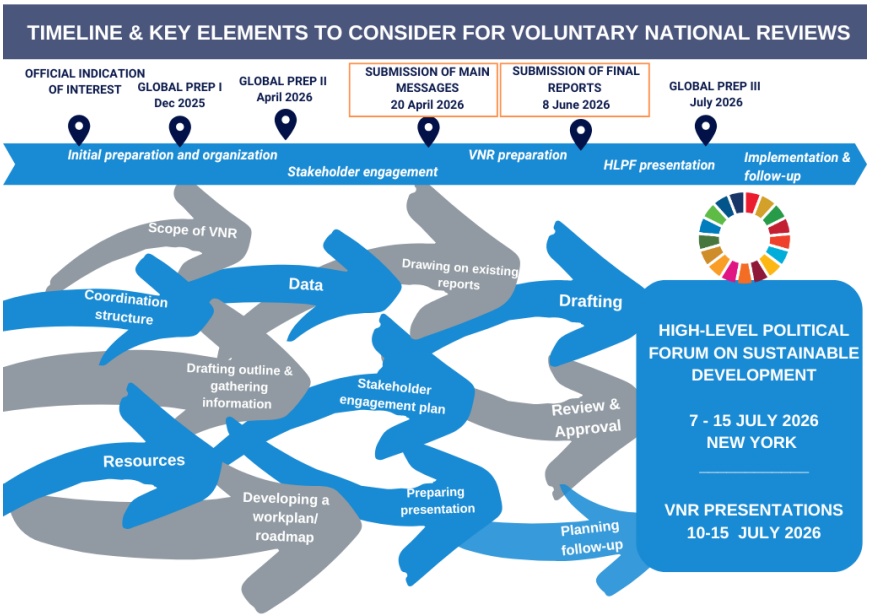


Figure 2: Elements for organization and preparation of review

Consider the following when drawing up the work plan / roadmap for the review:

- **Develop a workplan / roadmap with key deliverables aligned with the HLPF deadlines.** Finalized workplans / roadmaps and timelines should be broadly disseminated to government partners and stakeholders. Plan around delivery of the VNR's Main Messages, **20 April 2026** and the VNR report, **8 June 2026**, both covered in greater detail in section F below. Audio / visual materials need to be submitted to DESA by **15 June 2026**.
- **Coordination structure.** An entity within the government needs to be responsible for the overall coordination of the VNR. This could be an existing body / institution or an *ad hoc* arrangement, e.g., lead department / agency, or an integrated, inter-ministerial group, coordinating office or committee. A small advisory group could be considered to lead the process of writing the VNR. Close collaboration with other relevant government ministries, agencies, the national

statistical office, and relevant stakeholders is needed in order to provide information and data. In the interest of country ownership, it is highly desirable that the drafting process is led by government in all respects concerning engagement with other stakeholders from the very beginning of the process. For UN programme countries, if support from the UN is being considered, contact the UN Resident Coordinator.

- **Resources.** Determine estimated costs of carrying out and writing the review, as well as identify possible sources of funding, as required. Costs may arise for organisation of stakeholder consultations and meetings, travel of officials, production of the VNR report (editing, layout, translation).
- **Scope of the VNR.** It would be important that a VNR shows how the VNR is part of the national implementation of the 2030 Agenda and the SDGs.[8] The VNR is more than just an SDG progress report, it can be considered as a review of whole-of-society and whole-of-government efforts towards the implementation of the 2030 Agenda for Sustainable Development. The report could analyse how national strategies or plans, legislation, budgets, and policies are being implemented to support the attainment of the SDGs. Countries are encouraged to be specific in identifying the main challenges and difficulties experienced in implementing the SDGs as a whole and how they foresee overcoming these barriers.
- **Draft outline and information gathering.** Draft a preliminary outline and decide on length and structure of the review. Experience suggests that it is helpful to set a page limit at the beginning of the process. To gather inputs, prepare a list of bodies and agencies that will be providing data and information for the VNR. The national statistical office (NSO) and the relevant line ministries are of special importance and can help lead data mapping activities, but there should also be other contributors, e.g., academia and think tanks.
- **Develop a stakeholder engagement plan.** Identify key stakeholders, methods of engagement and consider online

[8] Political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly adopted on 29 September 2024 https://undocs.org/en/A/RES/78/1

and other means through which stakeholder contributions could be gathered. To facilitate communication and follow up, it is helpful to clearly identify a focal point for stakeholder engagement. Countries may also consider developing a communications plan to facilitate dissemination of information, results and key messages from the VNR to key stakeholders and the public, during the VNR process as well as after the VNR has been finalized.

- **Data.** Access to high quality, timely, and disaggregated data is vital for the VNR. National statistical offices (NSOs), often play a major role for SDG monitoring in countries, and other data providers should be part of the planning process. Developing an evidence-based narrative for the VNR is essential[9] and including a statistical annex in the review allows for a more comprehensive presentation of progress through detailed statistics.[10] If governments encounter data gaps, they are encouraged to work together with the[11] VNR countries are encouraged to establish a VNR data team. National Statistical Offices (NSOs) are proposed to lead or help lead the VNR data process as they play a lead role as primary data holder for SDG monitoring and the coordinating institution for the National Statistical System (NSS[12]. The VNR data team could include NSS agencies and representatives of key ministries. In addition, other participants outside the NSS, including representatives from academia and other stakeholders, can enhance this group.
- **Draw on existing reports.** Use existing national platforms and processes that could contribute to the VNR writing and analysis process. Examples include:

[9] See: UN Statistics Division *Practical Guide for Evidence-based Voluntary National Reviews* at: https://unstats.un.org/sdgs/data4vnrs/

[10] The global indicator framework was adopted by the General Assembly on 6 July 2017. See https://unstats.un.org/sdgs/indicators/indicators-list/

[11] Many countries will also use data from regional or the global indicator framework when there are gaps, but those frameworks are also based in national data.

[12] *National statistical systems (NSS) are government agencies that jointly collect and distribute official statistics. NSOs are generally responsible for coordinating data flows within the NSS to avoid discordant data reporting.

- National frameworks such as national development plans and national sustainable development strategies;
- Reports submitted to international bodies, including human rights mechanisms [13], such as the Universal Periodic Review (UPR) and The Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), other international treaties and conventions, and other reports such as the Nationally Determined Contributions (NDCs) relating to the Paris Agreement, the yearly submissions to the Sendai Framework Monitor, as well as reports to multilateral environmental agreements.

- **Allocate time.** Establish a process and a timeline for technical editing as well as for a high-level review of the VNR and its Main Messages. This should allow for the integration of contributions from within government and from other stakeholders. Sufficient time should also be allocated for the review to receive the necessary internal clearance, for instance by the Cabinet. Also bear in mind the production time and clearance process for audio-visual materials focused on SDG implementation to be used during the VNR presentation.

Countries are encouraged to report on the progress of **ALL** 17 SDGs. Where priority goals have been identified nationally, countries could cover those in greater depth. Importantly, while the HLPF annually reviews a set of SDGs in-depth, this thematic review is not linked to the VNRs. Importantly, VNR countries are not expected to prioritize the SDGs under in-depth review in the HLPF.

[13] See: Operational Common Approach Guidance Note on Human Rights and VNRs: https://www.ohchr.org/sites/default/files/documents/issues/sdgs/2030/2022-07-01/HRandVNRs_Guidance_Note2022.pdf

C. Multi-stakeholder participation

One of the founding principles of the 2030 Agenda is the requirement for all implementation and follow-up processes to be participatory and inclusive, including all levels and sectors of government, civil society and the private sector, members of parliament, and national human rights institutions, among others. The 2030 Agenda has a revitalized partnership for sustainable development at its core, and stakeholders are recognized as valuable partners in implementing the Goals and raising public awareness. The participation of stakeholders promotes effective decisions, by giving groups affected by those decisions the opportunity to communicate their needs and interests and support Governments in tailoring, implementing, and reviewing public policies. The 2030 Agenda calls upon stakeholders to be actively engaged throughout the process of design, implementation, monitoring and review of the 2030 Agenda.

A stakeholder engagement plan can be used, among other things, to frame the strategic purpose for consultations; set up a process to identify stakeholders to be consulted; identify means, techniques and methods for consultation (face-to-face workshops, online platforms, focus groups, written comments); and outline how the consultation process will be documented and inputs featured in the VNR report.

Consideration could be given throughout the process on how to support reporting by relevant stakeholders and how those contributions will be reflected in the final report, as well as how ongoing stakeholder involvement will be reflected in the implementation of the 2030 Agenda. Additionally, efforts could be taken to identify representative voices from marginalized groups and to enable their meaningful engagement in the process. Some questions that could be considered include the following:

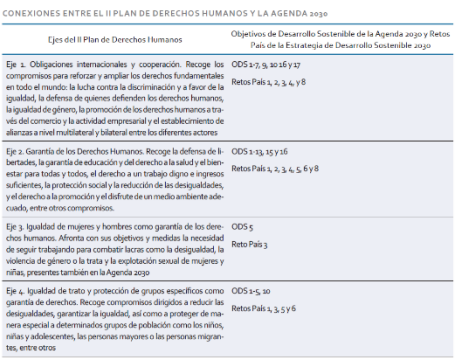
- What mechanisms and platforms are available for stakeholders from civil society, the private sector and other sectors to contribute to the VNR and implementation of the SDGs?

- Who can participate? Are there umbrella bodies/networks that can be consulted or is there a need to create targeted consultation processes in situations where no multi-stakeholder bodies or fora exist?
- Are targeted efforts being made to reach groups that are marginalized and at risk of being left behind?
- What partnerships, including with the private sector, have been put in place for implementation of the SDGs? Consider examples that could be showcased as good practices.
- How can contributions from stakeholders be showcased in the VNR report and the VNR presentation at the HLPF?

Country example

Spain's third VNR was linked to the mid-term review of the country's Sustainable Development Strategy 2030, approved in June 2021. The first part of the VNR report describes the quantitative evolution of progress in key monitoring indicators of the 2030 Sustainable Development Strategy and other relevant indicators, detailing advances and setbacks in them and analyzing their evolution since 2015, the year of approval of the 2030 Agenda by the UN, and since 2021, the year of approval of Spain's Strategy. The Strategy identified eight Country Challenges, which are analysed in the VNR, namely: ending poverty and inequality; addressing the climate and environmental emergency; closing the gender inequality gap and ending discrimination; overcoming the inefficiencies of an overly concentrated and dependent economic system; end job insecurity; reversing the crisis in public services; end global injustice and threats to human rights, the principles of democracy, democratic, and the sustainability of the planet; and revitalize our rural environment and face the demographic challenge. The second part of the VNR report focuses on the analysis of a selection of public policies and strategic regulatory frameworks implemented following the approval of the Sustainable Development Strategy.

In addition to its main VNR report, Spain submitted two additional documents: an opinion by the Sustainable Development Council – a formal body representing civil society – on the strengths and weaknesses of the country's sustainable development strategy and a report by the National Institute of Public Administration on its plan to strengthen sustainable development skills and knowledge among Spain's public administration employees.



CONEXIONES ENTRE EL II PLAN DE DERECHOS HUMANOS Y LA AGENDA 2030

Ejes del II Plan de Derechos Humanos	Objetivos de Desarrollo Sostenible de la Agenda 2030 y Retos País de la Estrategia de Desarrollo Sostenible 2030
Eje 1. Obligaciones internacionales y cooperación. Recoge los compromisos para reforzar y ampliar los derechos fundamentales en todo el mundo: la lucha contra la discriminación y a favor de la igualdad, la defensa de quienes defienden los derechos humanos, la igualdad de género, la promoción de los derechos humanos a través del comercio y la actividad empresarial y el establecimiento de alianzas a nivel multilateral y bilateral entre los diferentes actores	ODS 1-7, 9, 10 16 y 17 Retos País 1, 2, 3, 4, y 8
Eje 2. Garantía de los Derechos Humanos. Recoge la defensa de libertades, la garantía de educación y del derecho a la salud y el bienestar para todas y todos, el derecho a un trabajo digno e ingresos suficientes, la protección social y la reducción de las desigualdades, y el derecho a la promoción y el disfrute de un medio ambiente adecuado, entre otros compromisos.	ODS 1-13, 15 y 16 Retos País 1, 2, 3, 4, 5, 6 y 8
Eje 3. Igualdad de mujeres y hombres como garantía de los derechos humanos. Afronta con sus objetivos y medidas la necesidad de seguir trabajando para combatir lacras como la desigualdad, la violencia de género o la trata y la explotación sexual de mujeres y niñas, presentes también en la Agenda 2030	ODS 5 Reto País 3
Eje 4. Igualdad de trato y protección de grupos específicos como garantía de derechos. Recoge compromisos dirigidos a reducir las desigualdades, garantizar la igualdad, así como a proteger de manera especial a determinados grupos de población como los niños, niñas y adolescentes, las personas mayores o las personas migrantes, entre otros	ODS 1-5, 10 Retos País 1, 3, 5 y 6

Source: [VNR of Spain 2024]

Tips:

- ✓ Stakeholders from different countries and sectors have been coordinating efforts to produce 'spotlight reports', reflecting their perspectives on implementation of the 2030 Agenda. National civil society coalitions on the SDGs have been established in several countries and usually take the lead on drafting those reports. These independent inputs can provide additional data and/or case studies for VNRs. Several VNRs acknowledge spotlight reports, including by including links or extracts in the main report or as annexes.
  DESA and the United Nations Institute for Training and Research (UNITAR) have partnered to develop a facilitated online course for government officials in charge of the mainstreaming and review of the SDGs. Information can be found at: https://sdgs.un.org/mooc-strengthening-stakeholder-engagement-implementation. A module focusing on Leaving No One Behind has also been made available.
- ✓ The publication "Stakeholder Engagement and the 2030 Agenda: A Practical Guide" is available in English, Spanish

and French and contains broad guidance on how to enhance participation and inclusion in the implementation and follow up of the 2030 Agenda at all levels: https://sdgs.un.org/publications/stakeholder-engagement-and-2030-agenda-practical-guide-24556

- ✓ DESA and UNDP have also developed an analytical framework to enable governments, stakeholders, and development partners alike to examine and strengthen the quality of their stakeholder engagement practices at different stages of the 2030 Agenda cycle. The framework is available in English, Spanish and French: https://sdgs.un.org/publications/what-good-practice-framework-analyse-quality-stakeholder-engagement-implementation-and

Asylum-seekers, refugees, and displaced persons

- ✓ Countries are encouraged to include asylum-seekers, refugees, and displaced persons as stakeholders in the Voluntary National Reviews.
- ✓ Inclusion of refugees, asylum-seekers and displaced persons is in line with the commitment to 'Leave no one behind' of the 2030 Agenda for Sustainable Development.

D. Key building blocks for preparing the review.

The following headings are generally presented according to the sections of the updated Secretary-General's guidelines, referred to above.[14] A number of the steps described below may take place simultaneously and continuously. The guidelines make clear that each country will decide on the scope of their review and the format in which they wish to present their findings. However, countries may voluntarily use the components which are presented in the guidelines to help them frame the preparations for their VNRs and thus increase the comparability of reporting.

[14] The examples given in this section are illustrative of what countries which have already presented their VNRs have done. More good practice examples are available in the VNRs themselves as well as in the annual VNR Synthesis Reports prepared by UN DESA.

The review is expected to show what steps the country has taken to implement the 2030 Agenda, including the goals and targets, and provide an assessment of the results on the ground. The progress and advancement in the implementation should be supported by data, monitoring and evaluation.

In the first parts of the review **(Opening statement, Highlights, Introduction, Methodology for the process of preparation of the review),** countries are invited to give an overview of their own context and overall national objectives and information on the overall process. Countries may also provide a snapshot of the voluntary national review, including the preparation process and data journey, as well as involvement of different sectors and levels of government and multi-stakeholders, and areas where they would need support, including in terms of finance, capacity building, technology, and partnerships. Countries could provide information on how the Government has responded to the integrated and indivisible nature of the SDGs, and the principle of leaving no-one behind. Countries are also encouraged to integrate a gender perspective across all sections of the report. The introduction could also provide links to other international agreements such as the Sevilla Commitment, the Paris Agreement, and the Sendai Framework for Disaster Risk Reduction.

Ownership of the SDGs

Tied in directly with the section on multi-stakeholder participation described above, is national ownership of the SDGs. Creating ownership is about ensuring that all in society are made aware of the 2030 Agenda and are brought fully on board in implementation, reporting and monitoring. Engaging in participatory and inclusive processes, a central requirement in the 2030 Agenda, can help to create a sense of ownership.

Awareness raising and dissemination of information about the SDGs throughout all branches and levels of government and among stakeholders is a crucial dimension of creating an enabling environment. Keeping the goals and targets under continuous national review and ensuring the sustained involvement of all stakeholders, including through monitoring and review mechanisms, is important to maintain ownership of the SDGs.

Countries have increasingly emphasized the importance of local ownership of the 2030 Agenda to accelerate its implementation, and local governments have increasingly embraced the SDGs. One of the clear signs of their increased local level engagement in SDG implementation has been the growing practice of carrying out sub-national reviews of SDG implementation, known as Voluntary Local Reviews (VLRs).

The process of preparing these VLRs provides multiple benefits to the entities engaging in them and to SDG implementation at large. VLRs can also help to reinforce vertical complement and contribute to the national Voluntary National Reviews of SDG implementation. Countries are increasingly featuring VLRs and their recommendations and findings in their VNR reports.

Some questions that could be considered include the following:

- How are all sectors and levels of government (local and subnational) being engaged in the implementation of the 2030 Agenda? How are they participating in the preparation of the VNR? Have they prepared their own VLRs? How could the findings from the VLRs be featured in the VNR report?
- To what extent can the information and data gathered for the VNR be disaggregated to the local level and has this information been shared with the relevant local governments?
- How is parliament involved in the preparation of the VNR and the implementation of the SDGs?
- What is being done to keep the SDGs under inclusive and participatory review at the national level? Have the SDGs been taken up by bodies, such as supreme audit institutions, or included in performance monitoring and evaluation systems?
- How is outreach targeted so that marginalised and vulnerable groups are reached and that no-one is left behind?
- Have the actions of all levels of government and all actors been adequately reflected in the VNR report

Country example

Germany's third VNR showcased the country's approach to sustainability governance and that within Germany's federal system, all levels of government are jointly responsible for implementing the 2030 Agenda. In Germany, the federal government, the Länder (federal states) and the municipalities share the responsibility for, and work together on, implementing the 2030 Agenda. In addition to the formal governance structure, the German Government has set up various participatory and advisory mechanisms at the technical level to provide support for a range of transformation processes on a time-limited basis: stakeholder commissions and citizens' assemblies aim to promote participation and public acceptance for particularly challenging transformation issues and to align diverse social interests. Examples are the National Citizens' Dialogue on Water, the Citizens' Assembly "Nutrition in Transition" and the Citizens' Assembly "Germany's Role in the World". In drafting the VNR, the government has therefore engaged closely with different generations of stakeholders from civil society, business, academia, Länder and municipalities. Together with the German government, these stakeholder groups discussed the implementation of the 2030 Agenda and the national challenges and developed input for the 2025 VNR, including various contributions within the VNR as well as a document entitled "Stakeholder Participation: Contributions of German stakeholders to Germany's third Voluntary National Review for the HLPF 2025. Germany also engaged in an international peer learning process with six other countries to foster international exchange of experience on challenges, success factors and lessons in the drafting of VNRs.



Stakeholder contribution

Shaping sustainability at local level

"In signing the declaration "The 2030 Agenda for Sustainable Development: Building Sustainability at the Local Level", 265 German municipalities have made a commitment to local and global sustainable development.

Sustainability as a task for the whole of society.
The only way to successfully implement sustainable development is if local policymakers and local authorities, businesses at the local and regional levels, cultural entities and civil society all work together. Municipalities are the driving forces here for implementing the 2030 Agenda. Locally embedded initiatives contribute towards achieving the SDGs; in many municipalities, so-called sustainability councils bring diverse actors together. They are a way for the topic of sustainability to also be addressed as a task for the whole of society. Municipalities organise creative campaigns, competitions and exhibitions in order to strengthen public awareness of the SDGs. Furthermore, they embed sustainability in their city strategies and city budgets."

Federation of German Local Authority Associations

Source: [VNR of Germany 2025]

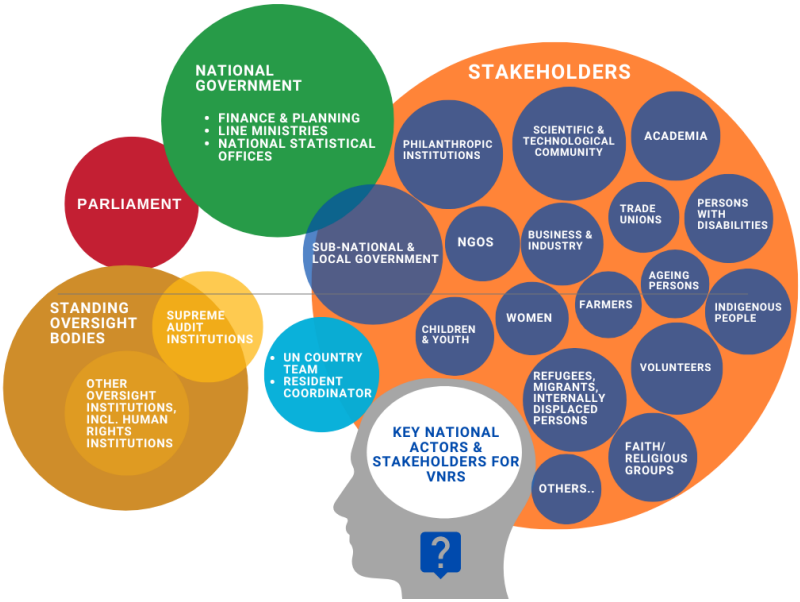


Figure 3: Indicative map of key national actors and stakeholders (DESA)

Incorporation of the SDGs into national frameworks

The effective implementation of the SDGs depends on their incorporation into all relevant national frameworks. The VNR needs to analyse how well such frameworks are aligned with the SDGs and determine whether there are critical gaps. Countries should be specific about the main challenges and difficulties they face in implementing the SDGs and are encouraged to provide an analysis of the causes of these challenges and difficulties and how they foresee overcoming these barriers. There are various policies, strategies, and laws that should be examined to assess a country's alignment with the SDGs including:

- national vision documents;
- a national development plan or sustainable development strategy;
- integrated financial frameworks and other fiscal policies;
- sectoral policies, strategies, plans and programmes;

- legislation; and
- local government and sub-national development plans; as well as laws, policies, strategies, and programmes.

Simple grid-based tools are a way to begin to explore the alignment between existing national frameworks and the SDGs. Where gaps and convergences are identified, the VNR could propose steps to better incorporate the SDGs into national frameworks. The review could provide an overview of adjustments to existing policies and strategies, or the adoption of new policies and instruments for achieving the SDGs.

Some questions that could be considered include the following:

- What has been done to integrate the SDGs into legislation, strategies, policies, plans and programmes and to what extent can the implementation of the SDGs be advanced through existing plans and strategies? Do they need to be updated or revised to implement the SDGs?
- To what extent have countries assessed and reviewed the integration of the SDGs into the policies and programmes of line ministries?
- To what extent have initiatives to minimize trade-offs and maximize synergies been successful?
- How has the country addressed the main challenges and difficulties related to the implementation of the SDGs? What actions have been undertaken by sub-national and local government to implement the SDGs?

Country example

Malta's 2025 VNR outlines the country's approach to integration and alignment of the 2030 Agenda for Sustainable Development. Since 2018, Malta has progressively integrated the SDGs into its national framework through robust legislation, sectoral strategies and policies, the national budget process, and capacity building efforts. Malta's Sustainable Development Vision for 2050 (published in 2018) and Malta's Sustainable Development Strategy

for 2050 (published in 2024) provide an overarching framework to further enable the country to reach the SDGs in a more effective, efficient, and coherent way. The aim is to mitigate the silo approach among the Government's various administrative layers to ensure a more harmonized approach. Malta's Sustainable Development Strategy for 2050 further aligns with the UN Agenda 2030 and its 17 SDGs, while accounting for other developments and current EU, international and national commitments. This Strategy focuses on five strategic goals, divided into strategic objectives, which are considered the most significant for, and pertinent to Malta including; transitioning towards a climate-neutral green and blue economy; towards the preservation of sustainable urban development and cultural heritage; ensuring healthy lives and well-being for all; accelerating digital transformation, smart mobility and connectivity; and achieving social fairness and prosperity for all.



Source: [VNR of Malta 2025]

Integration of the three dimensions of sustainable development

An integrated implementation of the 2030 Agenda means that reviews should discuss the interlinkages that exist between SDGs, both in the form of synergies and also in trade-offs, taking into account the three dimensions of sustainable development: economic, social and environmental.

Under this section, the VNR could provide a brief overview of analysis of interlinkages and institutional arrangements undertaken and designed for integrated policymaking, and examples of policies that integrate the three dimensions.

Some questions that could be considered include the following:

- What are the most important national interlinkages, or nexus of interlinkages, between the goals and targets covered in the VNR?

- What are the main barriers to the better integration of the three dimensions of sustainable development and the 17 SDGs?
- How does the country engage in discussion and find effective solutions to trade-offs that have to be made?
- What actions are being taken to ensure that all levels of government work together (horizontally across sectors, and vertically from national to local) to integrate the three dimensions and the SDGs?
- Are there examples of the positive impact of more integrated national policies?

An initial mapping of potential interlinkages can be used to identify targets where more than one government agency has responsibility, which suggests areas for integrated policymaking and implementation. The initial mapping can also be used for more in-depth analysis of interlinkages between targets of special interest, e.g. national priorities, by means of focus groups or more specialised modelling tools. This could include examining synergies and possible strategies for tackling trade-offs.

Various tools and analytical studies have been prepared to support VNR countries to deepen the analysis in the VNR reports. Some of these tools are available on DESA's tool data base. Furthermore, the Committee for Development Policy has prepared analyses of VNR report. In a recent report, it recommends that the "voluntary national reviews – version 2" should refocus the reports away from descriptive narratives towards more in-depth analysis of successes and failures, policy insights and identification of structural obstacles. The Committee further recommended improvements to the voluntary national review process through broader stakeholder participation, feedback loops that bring lessons learned back into national debates and decision-making, and greater space for civil society and shadow reports at the high-level political forum on sustainable development."[15]

[15] The full report is available here:
https://documents.un.org/doc/undoc/gen/n23/088/80/pdf/n2308880.pdf

Tips:

- ✓ UNESCAP has developed a framework and tools for integrating the three dimensions of sustainable development. This and other tools are available here.

Country example

Belize structured their second VNR around the five pillars of the 2030 Agenda: people, planet, prosperity, peace and partnerships. The corresponding SDGs were clustered under each of the pillars and progress was analysed in an integrated manner. Belize's VNR showcased initiatives the country was undertaking to address vulnerability and resilience. In their VNR report Belize also highlighted milestones that the country had attained in the integration of climate change considerations into national policies and strategies, in order to facilitate targeted planning. For example, the Government of Belize launched the 2020-2050 Belize Low Emissions Development Strategy (LEDS), aiming to reduce the country's carbon footprint and transition to a low-carbon economy by 2050. The strategy is informed by the country's high vulnerability to the adverse effects of climate change, which have taken the form of droughts; floods; increasing coastal erosions, changes in precipitation patterns and natural hazards that impact the physical infrastructure and the socio-economic fabric of the country. The strategy highlights Belize's commitment to climate action by fostering sustainable practices in agriculture, energy, and other sectors. Belize also highlighted the utilization of their carbon trading framework to access international funding for the Nationally Determined Contributions (NDCs) and contributions to the SDGs. Belize also underscored the use of debt-for-nature swaps to reduce debt burdens.


Progress on Goals and Targets

PEOPLE

3.1 Pillar 1: People

3.1.1 Context

Agenda 2030 has been structured around a people-centred thematic, to ensure that post-millennium growth and development reaches the core of society, each individual, to fuel sustainable transformative inclusive development. In taking up the mantle that is enshrined in Agenda 2030 and the Sustainable Development Goals (SDGs), the Government of Belize has underscored its commitment to its peoples for the continued progressive evolution of the Belizean nation.

and Capital III development plan (Cap III). Cap Cap III comprise development financing that has mobilized by the Government of Belize from v sources, primarily from loans; grants; and count funding, to fund public sector interventions ir areas: infrastructure; economic services; protection and public administration.[2]

Within the context of its poverty reduction objecti financial allocation for social protection under the was in the range of 15.28 percent to 17.2 percent

Source: VNR of Belize 2024

Leaving no one behind

Countries could set out actions they have taken to mainstream the principle of leaving no one behind in the implementation of the SDGs. This could include actions to prioritise outcomes for vulnerable groups, as well as looking beyond population averages to identify who they are, where they are located and what their specific needs may be. Countries are encouraged to go beyond social policies and include macroeconomic policies and technology that impact the situation of those who are furthest behind. Particular attention should be placed on efforts to empower women and girls.

Starting points for addressing the area of 'leaving no one behind' could include actions to end extreme poverty, policies aimed at reducing inequalities and policies aimed at overcoming discriminatory barriers, including those arising from geography, as well as efforts to ensure inclusive and effective participation in implementation. The impact of multiple and overlapping inequalities—for example the challenges of women with disabilities living in rural areas—could also be considered.

Some questions that could be considered include the following:

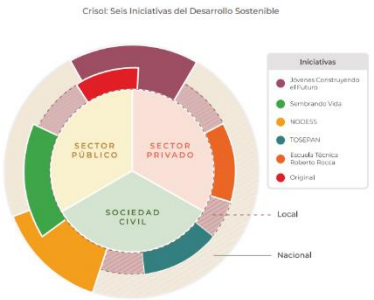
- What actions and policies are being implemented to address the needs of vulnerable groups and those furthest behind?
- Who is being left behind and what are the underlying reasons for their vulnerability?
- What disaggregated sources of data are available and what are the data gaps?
- What is being done to support the empowerment of vulnerable groups?

Country example

Mexico's fourth VNR adopted a people-centered approach and showcased the country's progress toward the 2030 Agenda through reforms that focused on improving the lives of the poorest and most marginalized populations. The scope and focus of the VNR was developed and outlined through exchanges between government and non-governmental actors, including during the

National Convention of the 2030 Agenda. More than a thousand people from academia, civil society organizations, youth groups, the union and private sector, legislative branch and the federal government met at this meeting.

Subsequently, the VNR team carried out an analysis of the coupling of the National Development Plan 2019-2024 and the 2030 Agenda. Key stakeholders from civil society, the private sector and government identified representative initiatives for sustainable development in the country. Six sustainable development initiatives are presented in the VNR. In addition to the broad consultations and in an effort to move beyond official spokespersons and institutional documents, the VNR team undertook visits to the territories where these experiences and initiatives take place and conducted in-depth interviews with the people concerned. At the same time, quantitative and qualitative data was collected and analyzed on the main impacts of these initiatives and their contribution to the goals set out in 2030 Agenda. In order to democratize knowledge about the SDGs, Mexico's VNR was also fully translated for the first time into the two most widely spoken indigenous languages: Nahuatl and Mayan.



Source: [VNR of Mexico 2024]

Ireland took an open drafting approach to their second VNR and allowed non-governmental participants to review and contribute to the VNR report. Key national stakeholder groups representing a variety of sectors were invited to contribute a chapter for

Table 3: Groups to be empowered in Ireland*

Everyone living in Ireland should be empowered. Groups at particular risk of being left behind and whose needs should be specifically considered when developing policy include:

- Children and young people
- Disabled people
- People living with long-term health issues, including HIV and AIDS
- Older people
- The Travelling community
- Refugees, internally displaced people and migrants
- People who are homeless
- People with mental health issues and/or affected by addiction
- People living in rural Ireland
- LGBTQI+ community
- People who are socio-economically disadvantaged; the working poor and those below the poverty line
- Ethnic minorities
- Disconnected Communities
- Single parent families and carers
- Victims of human trafficking

*Developed by the SDG National Stakeholder Forum 17 January 2023

inclusion in the VNR report. Public submissions of up to 800 words were also invited from national stakeholders to form part of a compendium of stakeholder contributions. These contributions were not edited, to demonstrate inclusivity and transparency in reporting on Agenda 2030. Ireland also held an SDG National Stakeholder Forum to foster a broad and inclusive dialogue on the principle of leaving no one behind and for further incorporation into policy and national SDG structures. Ireland's VNR report also includes a chapter on youth assessment of Ireland's progress towards the implementation of the SDGs, which was written by Ireland's United Nations Youth Delegates with support from the National Youth Council of Ireland.

Source: VNR of Ireland 2023

Institutional mechanisms

Implementation of the 2030 Agenda will require countries to examine and often strengthen their institutional tools, ensuring that existing and/or new mechanisms are robust and inclusive. In many countries, institutions have been put in place and/or strengthened. Institutional mechanisms are often multi-faceted and integrated, characterised by inter-ministerial coordination and multi-sectoral involvement, seeking to harmonise different workstreams and involving all agencies in cross-cutting efforts to achieve the SDGs. Responsibility for coherent implementation and review of the 2030 Agenda is often shared and allocated among various levels of government (national, subnational and local).

The review can provide an opportunity to include information on how the views of different ministries, agencies, levels of government and non-governmental stakeholders, including representatives of vulnerable groups, have been mobilized around the 2030 Agenda and how their views are considered. Countries may also consider incorporating information regarding the institution(s) or mechanism(s) responsible for coordinating and integrating the implementation of the 2030 Agenda, as well as their collaboration with pertinent national entities, including national planning organizations, oversight bodies, or national mechanisms for reporting and follow-up.

This section could also include a reflection of how the country has ensured that the institutional mechanisms supporting SDG implementation are effective, accountable, and inclusive. The review could consider highlighting efforts to successfully mobilize institutions around the SDGs, improve their functioning, make them more responsive, accountable and transparent and promote collaboration and change to achieve policy coherence and integration across sectors.

Countries could provide information on institutions that are carrying monitoring and evaluation on policies and programmes for implementing the 2030 Agenda.

Country example

In **Botswana** the institutional mechanisms for the implementation of the SDGs have evolved since the adoption of the 2030 Agenda. Botswana's initial approach was to map and align the relevant SDG targets and indicators to existing programmes and projects that addressed specific national development priorities. The country has since developed SDG Planning Guidelines to facilitate the transition to a more structured and systematic mainstreaming of specific SDG targets in national and sector-level plans. The guidelines also assist in strengthening the capacity to collect administrative data to improve SDG monitoring in the country.

Botswana adopted its SDG Roadmap in 2017, the year it presented its first VNR. The country also has SDG focal points in each Ministry. In 2022, the Joint National Steering Committee on SDGs was created to enhance partnerships and ensure scaled up and more effective international support for the SDGs.

Figure 7: Five stages of the SDG Planning Guidelines



Source: [VNR of Botswana 2022]

Strengthening Voluntary National Reviews through country-led evaluation

General Assembly adopted Resolution 77/283, Strengthening Voluntary National Reviews through Country-led evaluation, on 26 April 2023. The resolution emphasized that Country-led Evaluations of the SDG implementation can provide timely and credible evidence to regain and accelerate progress towards Agenda 2030 and the principle of Leave No One Behind. The resolution encourages "all Member States to present regular Voluntary National Reviews with a Country-led Evaluation component as deemed relevant and useful at the country level in partnership with all relevant stakeholders, in line with the principles of the 2030 Agenda, taking into consideration that follow-up and review processes at all levels will be voluntary and country-led". Member States can also use the evidence from the country-led evaluations to inform policy and decision-making on sustainable development.

Some questions that could be considered include the following:

- How does the institutional framework incorporate different actors and stakeholders and their interests? How do the overall institutional arrangements relating to the SDGs involve key line ministries, sub-national and local levels of government, parliament, human rights institutions, civil society organisations, and the private sector, oversight bodies and/or national mechanisms for follow-up and review?
- What is the involvement of the highest level of government in the institutional arrangement?
- How does the institutional arrangement work to mobilise all stakeholders around the SDGs and promote change?
- Are there examples of how the institutional arrangements have had an impact, for instance through more integrated policymaking?

CEPA Principles of Effective Governance for Sustainable Development

Institutions play a crucial role in the achievement of all Sustainable Development Goals (SDGs) and targets. Yet, public sector reforms needed to achieve the SDGs remain a major challenge in many countries. In order to address this challenge concretely, the United Nations Committee of Experts on Public Administration (CEPA) has developed a set of 11 principles of effective governance for sustainable development. The principles, endorsed by the Economic and Social Council in July 2018, highlight the need for pragmatic and ongoing improvements in national and local governance capabilities to reach the SDGs. They are given depth and made operational through a selection of 62 commonly used strategies and related practices in areas such as sound policymaking, transparency, leaving no one behind and intergenerational equity. Together the principles and related strategies constitute a powerful analytical framework for assessment of national and local progress in both Voluntary National Reviews (VNRs) and Voluntary Local Reviews (VLRs). An accompanying series of strategy guidance notes being developed by UN DESA serves to help government officials adjust specific elements of their practice to achieve better results in building effective, accountable and inclusive institutions at all levels, as indicated in SDG 16 and across all SDG areas:

Link: https://publicadministration.un.org/en/Intergovernmental-Support/CEPA/Principles-of-Effective-Governance

Structural issues

Countries could reflect on the cross-cutting / transversal / structural issues that impact on the implementation of the SDGs of, for example, gender equality, inequality, disaster risk, trade, debt,

peaceful societies, production and consumption patterns, and structural transformation of the economy. The analysis could consider relevant institutional barriers to change at the national, regional, or international level. VNRs should seek to shift from an assessment to the current situation to analysis of the root causes of challenges and structural issues. Countries could also provide examples of policies they have implemented that have resulted in transformative changes and/or show institutional changes that have addressed structural issues or barriers. Countries could also demonstrate how feedback loops at national and subnational levels have been established to ensure follow-up on the challenges and structural issues identified.

Goals and targets

Countries are encouraged to provide brief information on progress and the status of all 17 Sustainable Development Goals contained in the 2030 Agenda. The consideration of Goals could focus on trends, successes, critical challenges, interlinkages, synergies and trade-offs, emerging issues, and lessons learned, and describe what actions have been taken to address existing gaps and the challenges that have been identified. While countries are encouraged to report on all 17 SDGs, more in-depth analysis of a few selected Goals and targets seen as national priority and their related gaps and challenges may also be reflected in the VNRs. This in-depth analysis may be guided by the country based on national priorities and include best practice examples in implementation or innovative policies to share at the global level. Examples that are particularly interesting for peer learning and in an international context are encouraged.

The review of goals could include a qualitative and / or a quantitative dimension. Countries should endeavour to have a meaningful presentation of statistics, giving adequate context to the data and how it contributes to the attainment of the goals and targets.

Countries conducting second and subsequent VNRs should focus on progress made since the previous review, along with details of specific efforts that have been undertaken to address recommendations from the previous review.

VNRs have covered the Goals and targets in a range of different ways, including providing:

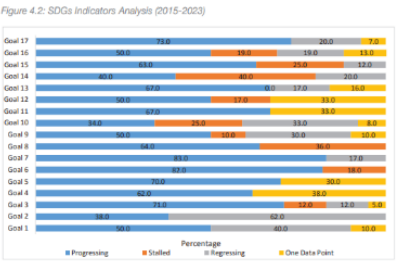
- a snapshot of the status of the Goals and targets;
- notable achievements and good practices;
- the impact of country interventions at home and abroad;
- gaps and challenges;
- interlinkages, synergies and trade-offs with other Goals;
- an analysis of emerging issues; and
- plans for future enhanced implementation.

Some questions that could be considered include the following:

- Has a baseline for the SDGs been established and used in the national follow-up and review of progress towards implementation of the 2030 Agenda for Sustainable Development?
- Have specific efforts been undertaken to address recommendations from the previous review and the findings of the national processes to prepare the VNR?
- Has the country prioritised certain SDGs? What criteria /process was used to derive priorities and who was engaged in prioritizing the SDGs?
- How are the various levels of government, parliament, and stakeholders working together to achieve the goals and targets?
- What progress has the country made on the goals and targets? What are the trends? Are there emerging issues of concern? Consider how the VNR can analyse progress/challenges, rather than describing existing/planned policies.
- Where gaps and challenges have been identified, what measures have been put in place, or are planned, to address them?

- What efforts have been made to ensure that all policies, plans and programmes reach the most marginalised and leave no one behind?
- Are there good practice examples of achieving the goals and targets which other countries would find useful?

Country example



The preparation of **Kenya**'s third VNR began with a review of the National SDGs Indicator Framework (NIF) in 2023 and leveraged the availability of expanded geospatial, administrative and Citizen Generated Data (CGD), alongside surveys conducted during the review period. Since 2020, Kenya significantly expanded its national SDG framework, adding 37 new indicators (from 131 to 167) by early 2024. Data for measuring progress came from various sources, including censuses, surveys, government records, geospatial information, and CGD. The Kenya National Bureau of Statistics (KNBS) as the official government agency for statistics played a central role in measuring Kenya's SDG progress. Since 2015, KNBS has made strides to ensure high-quality, evidence-based data, including modernizing data collection with tools such as Computer Assisted Personal Interviews (CAPI) and incorporating alternative data sources. Kenya's VNR found that improving the data ecosystem and ensuring timely and reliable disaggregated data is paramount for evidence-based SDGs' monitoring and reporting. Furthermore, capacity building is essential to address SDGs knowledge gaps, institutional coordination and data management. CGD has proved to be an important complementary source of data for SDG indicators where official data is lacking.

Source: VNR of Kenya 2024

Means of implementation

The review process should discuss how means of implementation are mobilized, what difficulties are being encountered, and what additional resources are needed to implement the 2030 Agenda, looking at the full range of financing sources (public/private, domestic/international) and non-financial means of implementation, such as capacity development and data needs, technology, and partnerships. Gender-responsive budgeting can be highlighted, if applicable.

Countries could elaborate on their financing strategy for the SDGs, which may include integrated national financing framework (INFF) where applicable, as well as the appropriate policies and reforms in place to finance the strategy. Countries could also provide an overview of the institutional set-up and coordination mechanisms (intra-government and with other stakeholders) that help implement the financing strategy. The review could indicate how financial systems, statistical data and resource allocations are being aligned to support the realization of the 2030 Agenda and its pledge to leave no one behind. Coverage of domestic resource mobilization could include the contribution of the private sector. Countries are also encouraged to identify concrete technology, capacity development and data needs. Countries may consider structuring their chapters on means of implementation according to the seven areas of the Addis Ababa Action Agenda. [16] Countries may also wish to incorporate follow-up to the Fourth International Financing for Development Conference.[17]

Partnerships, including public, public-private and multi-stakeholder, as an effective vehicle to implement the SDGs could be elaborated upon. Costing and budgeting for the SDGs, as well as strengthening

[16] The seven action areas of The Addis Ababa Action Area are: i) domestic public resources; ii) domestic and international private business and finance; iii) international development cooperation; iv) international trade as an engine for development; v) debt sustainability; vi) addressing systemic issues; vii) science, technology, innovation and capacity building. The Addis Ababa Action Agenda can be found here: https://www.un.org/esa/ffd/publications/aaaa-outcome.html

[17] The 4th International Conference on Financing for Development | Financing for Sustainable Development Office (un.org)

institutional and human capacities for implementation should also be considered when preparing the review.

Some questions that could be considered include the following:

- What are current resource flows? Summarise steps taken to mobilise domestic resources, official development assistance and additional sources of funding, such as foreign direct investment and remittances.
- What steps have been taken to identify critical gaps and estimate additional resources that are needed to implement the 2030 Agenda? Relevant aspects include financing, capacity development needs, including for data and statistics, knowledge sharing, technology and partnerships.
- How can financial systems and resource allocations be aligned to support the realisation of the 2030 Agenda?
- How is the country engaging in international cooperation? Examples could include South-South, North-South and other forms of cooperation.
- How is the Addis Ababa Action Agenda being used to mobilise means of implementation? Has the country adopted a financing strategy/ integrated national financing framework, where applicable? What policies and reforms are in place to finance this strategy?
- What partnerships is the country involved in? Are there opportunities to expand partnerships for the implementation of the 2030 Agenda? What role does/can the private sector play?
- What capacity development services does the country need for more effective implementation of the SDGs? This is an opportunity to identify specific needs for the country.

Resource: Integrating South-South and Triangular Cooperation in the Voluntary National Reviews

South-South and triangular cooperation are a valuable catalyst in galvanizing political will and in enhancing knowhow to implement the much needed economic and social reforms to rescue the SDGs. The integration of South-South and triangular cooperation perspectives in the VNRs helps in tracking progress in the implementation of the 2030 Agenda more comprehensively and inclusively and generates valuable evidence of South-South and triangular cooperation contributions toward achieving the SDGs. The *Handbook on Integrating South-South and Triangular Cooperation in the VNRs* provides step-by-step guidance, drawing from good practices and examples of integrating South-South and triangular cooperation in the preparation and presentation of VNRs. It was developed in close collaboration with Member States, United Nations entities and relevant stakeholders.

Link: Handbook on Integrating South-South and Triangular Cooperation in the Voluntary National Reviews

Country example

Indonesia's 2025 VNR highlighted how the country is mobilizing diverse resources and fostering partnerships to drive sustainable development. The report outlined the fiscal constraints and steps the country is taking to address the SDG financing gap. Indonesia is leveraging innovative financing mechanisms such as blended finance, SDGs bonds, the SDGs Financing Hub, Green Sukuk, and Islamic Financing. The country has also used the Integrated National Financing Framework (INFF) to map the national financing landscape. Since 2022, under the leadership of the Ministry of National Development Planning (Bappenas), Indonesia has made significant progress in strengthening the integration of planning and financing strategies for the SDGs through the INFF. Various components of the INFF architecture have begun to be operationalized, including financing

strategies to support the National Medium-Term Development Plan (RPJMN) and the SDGs roadmap, as well as a monitoring framework to track progress toward national sustainable development.



Figure 5. 1 Overview SDGs Financing in Indonesia

Source: VNR of Indonesia 2025

Based on the outcomes of the review, countries could outline what steps are planned to enhance the implementation of the 2030 Agenda in the coming years. Countries could also indicate their plans for continuing review of progress towards the SDGs at the national and sub-national levels, including dissemination of VNRs and other national reviews and their findings, and any plans for future voluntary local reviews. The section could highlight what lessons the country has learned from the review process, how it will apply them in the continuing implementation and what support it would need in the future for preparing such reviews.

The following issues/questions could be addressed:

- A summary of the analysis, findings from policy bodies, the public, civil society and the private sector
- New and emerging issues
- What lessons can be learned from the review process?
- What support does the country need to prepare future reviews?

Countries are encouraged to reflect on how the VNR will contribute to accelerating the implementation of the 2030 Agenda through identifying concrete follow-up actions. Some questions that could be considered include the following:

- How are the outcomes of the VNR being taken up at national level? Is the review being disseminated?
- What additional steps are planned to integrate the SDGs into government activities, e.g. the budgeting process and policies and programmes of line ministries, other institutions or legislation?
- Are there plans and dedicated resources for regular review of progress at the national level on the implementation of the 2030 Agenda?
- What follow-up actions are being defined after the presentation of the VNR at the HLPF?

Country example



"Evening of the SDGs" in Parliament

Austria aligned its second VNR report along the question: "*What transformations towards sustainability are needed to achieve the 2030 Agenda goals*?". The country placed emphasis on a transparent and participatory multi-stakeholder process through the systematic involvement of civil society, science and business representatives in various cooperation formats over 15 months. The process took 15 months. Austria also advanced the collaboration with science: the interdisciplinary "*UniNEtZ*" project involving around 300 scientists presented 950 concrete measures for SDG implementation. Austria's VNR also highlight that a solid database from the national statistics office was developed. Data gaps were closed with the support of universities, and data positioned as a central element of their second VNR report. The VNR report also highlighted three intersectional priorities for transformation, which were: gender equality, the youth's

perspective, and the international dimension. A cooperation initiative between parliament and UniNEtZ, which began in September 2022 to involve members of parliament in SDG implementation. Under the title "SDGs in Parliament", members of parliament from multiple parties and scientists jointly presented sustainable solutions for most of the 17 Sustainable Development Goals on a monthly plenary day. Parliament also appointed "SDG ambassadors" for specific SDGs and provided in-depth information on the respective SDGs on plenary session days of the National Council in 2022/23.

Source: VNR of Austria 2024

Annexes

Countries may include an annex with data, using their national SDG indicator framework based in the global Sustainable Development Goals indicators and also including priority indicators identified at the regional and national levels where appropriate.

Some questions that could be considered in relation to a statistical annex include the following:

- What criteria were used for selecting the indicators in the annex?
- How does the annex supplement and support the content of the review? Consider what is more effective – a very comprehensive presentation or a selection of the most relevant indicators?
- What is the most user-friendly format for presenting the data?
- Is it feasible to present trend data, additional data insights and/or progress assessment information in the annex?

UN Statistics Division developed the *Practical Guide for Evidence-Based Voluntary National Reviews*. The guide is designed as a practical resource to help governments make their VNRs more evidence based. It provides recommendations for what should be reported in VNRs, how to compile and present statistics in VNRs and what information to include in these reviews. Using examples from VNRs (primarily from 2020 to 2022) and VNR workshops, the guide presents good practice examples of solutions to data challenges involved in preparing VNRs. The guidance demonstrates how the VNR process can be more data-directed based on country experiences. This focus on evidence for SDG reporting can help governments use the VNR process to also identify strengths and weaknesses of the statistical systems and areas for which statistical capacity building is needed.

Link: https://unstats.un.org/sdgs/data4vnrs/

Countries may also consider including additional annexes covering, for example, best practices and/or policies and strategies that have advanced implementation of the 2030 Agenda, interlinkages between the Goals and targets as well as the global impacts of national actions (spillover), comments and inputs from stakeholders, as well as a list of all the actors that contributed to the report. Some countries have included annexes featuring their VLRs, civil society reports, policy documents.

Countries may also send other reports to UN DESA for posting on their national page in the VNR database, including complementary reports by stakeholders.

E. Monitoring and Review

Effective monitoring and review processes are key to the 2030 Agenda. Monitoring national implementation of the SDGs requires the collection, processing, analysis and dissemination of reliable, timely, accessible and sufficiently disaggregated data. This includes the global SDG indicator framework for the follow-up and review of progress that was adopted in 2017 by the General Assembly, which contains 231 unique indicators used to measure progress towards achieving the SDGs. Countries utilize many different institutions for monitoring the achievement of the SDGs, including national institutional frameworks, which reflect various issues such as aligning the SDGs with national and international human rights obligations.

Many countries also recognize the value that supreme audit institutions can bring to the implementation and review of the SDGs.

Some questions that could be considered include the following:

- What efforts are being made to strengthen national statistical systems and the availability of quality data? Are there any institutional innovations to support the collection of data?
- What efforts are being made to disaggregate data? What constraints do countries have in this regard?
- What challenges are being faced with data collection and management?
- What data gaps have been identified and what steps are being taken to address these gaps?
- What efforts are being made to monitor the indicators and ensure transparency and accountability?
- What efforts are being made to follow up on and review implementation of the 2030 Agenda, including multi-stakeholder participation and mobilizing support through partnerships?
- Are monitoring efforts presented in a way that allows for sufficient review and dialogue by all stakeholders?

Country examples

Table 1 – Summary of the Cluster of 11 Selected SDGs around Six Transition

Transition	SDGs	Relevant section
1. Food Systems	SDG 1 (No poverty) SDG 2 (Zero Hunger) SDG 3 (Health and Well-Being)	2.1
2. Energy Access and Affordability	SDG 7 (Affordable and Clean Energy)	2.2
3. Digital connectivity	SDG 9 (Industry, Innovation, and Infrastructure) SDG 17 (Partnerships for the Goals)	2.3
4. Education	SDG 4 (Quality Education)	2.4
5. Job and Social Protection	SDG 5(Gender Equality) SDG 8 (Decent Work and Economic Growth) SDG 18(Mine Action)	2.5
6. Climate Change, Biodiversity Loss and Pollution	SDG 13 (Climate Action)	2.6

Note: While the selection of SDGs reviewed in this document are clustered around the Six Transition, each transition is also connected to a broader range of SDGs, including SDGs not reviewed under the VNR3. For instance, the 6th transition is also closely connected to SDGs 12 and 15 amongst others, not listed here (as not part of the VNR3).

Lao PDR structured their third VNR around the six SDG transitions or investment pathways outlined by the UNSDG. These six transitions include: food systems; energy access and affordability; digital connectivity; education; jobs and social protection and climate change, biodiversity loss and pollution. For their 2024 VNR Lao PDR focused on both trend and track analysis, examining progress and status of all 17 SDGs and One National SDG18 "Lives Safe from UXO". The Government of Lao PDR selected 11 SDGs (SDG 1, SDG 2, SDG 3, SDG 4, SDG 5, SDG 7, SDG 8, SDG 9, SDG 13, SDG 17 and SDG 18) to be analysed in more depth. These selected SDGs around the six transition areas for a prioritized and coherent way forwards towards SDG achievement. Lao PDR's third VNR builds on the previous VNR reports. The first VNR prepared in 2018 focused on narrative analysis and looked at what needed to be done to localize SDGs and identify national SDG indicators which are suitable for the Lao context. The second VNR prepared in 2021, included a trend analysis was applied to each SDG national indicator based on agreed upon baselines. Based on these two VNRs, the third VNR focused its analysis on both trend (current status) and track (anticipated progress) analysis.

Source: **VNR of Lao PDR 2024**

India's 2025 VNR report contains a chapter on Data for Development. The VNR report also stated that the country believes that data-driven decisions can accelerate the achievement of the SDGs. The Ministry of Statistics and Programme Implementation (MoSPI) has developed the National Indicator Framework (NIF), while states and union territories (UTs) are encouraged to develop their own State and District Indicator Frameworks. Since 2022-23,

27 states of India have adopted a state monitoring framework that supports the achievement of the Sustainable Development Goals. To aid these efforts MoSPI has also issued guidelines for developing the State Indicator Framework (SIF). The SDG India Index was conceived in 2018 following the need for monitoring framework to track the progress of SDG implementation in the country. It is the most comprehensive performance measurement policy tool to gauge the performance of India and all the States/UTs across all the SDGs. The Index computes goal-wise scores on the 16 SDGs for each State and the Union Territory. The SDG India Index Dashboard, a public domain web platform has also been released as a complement to the report and allow user to visualize and explore the data in the SDG India Index Reports.



Source: [VNR of India 2025]

F. Preparatory workshops and submission of VNRs[18]

The preparatory process for the VNRs includes workshops based on countries' previous experiences in participating in the VNR process. The workshops are organized by the UN Department of Economic and Social Affairs (UN DESA) and are designed to facilitate peer learning and interaction, providing a space for exchange of views, lessons learned and experiences in preparing VNRs. The workshops are intended for working-level officials who are closely engaged in the national preparatory process. Subject to availability of funding, it is anticipated that support may be provided for one participant per

[18] For the most updated information on dates and deadlines indicated in this section, refer to the 2025 HLPF website.

developing country. Additional participants from presenting countries may attend on their own funding.

The details of the preparatory process for the 2026 VNRs will be communicated to countries directly, through their Permanent Missions in New York. It is anticipated that the first global workshop for 2026 VNRs will be organized in November/December 2025. The first global workshop is designed to cover key components of the VNR preparatory process. The workshop will facilitate practical exchange of experiences and knowledge among countries conducting VNRs in 2025, as well as explore specific issues and challenges related to the VNR preparations.

A second global workshop may be held in Spring 2026, subject to the availability of resources. A final workshop is scheduled to take place prior to the presentation of the VNRs at the HLPF, the meeting will cover final preparatory matters and engage countries in a discussion of anticipated follow-up to the VNRs.

UN Regional Commissions

The Regional Commissions support countries in the implementation of the 2030 Agenda, as well as in the preparation for the HLPF and VNRs. For the 2026 HLPF, it is expected that five regional VNR workshops will be held on the margins of the regional fora for sustainable development convened by the Economic Commission for Europe (ECE), the Economic and Social Commission for Western Asia (ESCWA), the Economic and Social Commission for Asia and the Pacific (ESCAP), Economic Commission for Latin America (ECLAC), and the Economic Commission for Africa (ECA). The regional workshops discuss the specificities of each region and provide for an additional exchange of experiences and lessons learned among the VNR countries.

Review – deadlines for submission to UN DESA

Two documents are to be submitted to the Secretariat, and there is a deadline for each of them.

VNR countries need to submit **Main Messages** for their VNRs in one of the six official UN languages by **20 April 2026**. The Main Messages allow preparation by stakeholders, including other countries, for the HLPF. The Main Messages need not be a conclusive summary of the VNR but can contain emerging conclusions from the review. The Main Messages provide an indication of some of the principal findings of the review. They should try to already highlight good practices and challenges and areas where the country would need support or advice from other countries or institutions.

The word count of the Main Messages **may not exceed 600 words**. Main Messages are translated by the Secretariat into all six official UN languages and are issued as an official document of the UN. The Main Messages are posted online.[19]

The final **VNR report** should be submitted in electronic format to DESA by **8 June 2026** (a month before the HLPF). The final reviews are posted online. It is important to leave time for national approval of the review before the submission, and to translate it into English if desired. The VNRs are not translated by the Secretariat but are posted on the HLPF website in the UN language/s in which they are submitted. VNR reports need to use official UN country/designations in order to be posted on the UN website. Kindly submit the VNR reports in PDF (machine readable) format.

19 Compilation of main messages for the 2025 voluntary national reviews

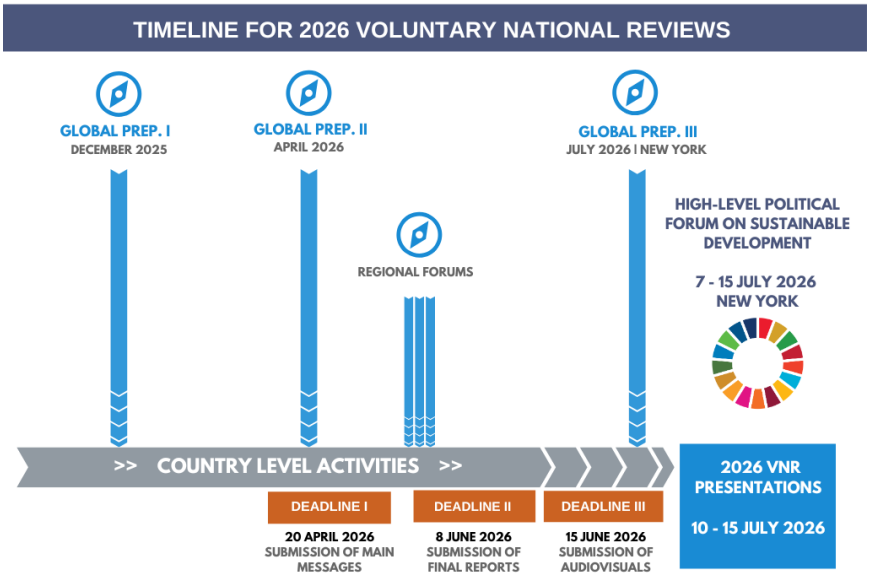


Figure 5: Timeline for 2026 Voluntary National Reviews (DESA)

Audio-visual materials for the VNR presentation should be submitted to UN DESA by **15 June 2026.** The material must highlight the implementation of the 2030 Agenda or the VNR. The technical team requires sufficient time to check all audio-visual materials for technical accuracy and compatibility with UN equipment and to liaise with countries to make the necessary adjustments if problems arise. If submission is delayed and not enough time is provided, the Secretariat will not be able to guarantee a seamless presentation should any technical issues or error arise during the presentation.

G. Presentation of the VNR at the HLPF

Preparations related to the presentation at the HLPF are an important part of the process. Coordination between country's focal points in both capitals and the Permanent Missions in New York is key for a successful VNR presentation at the HLPF. The presentation should convey the key findings and messages of the VNRs, including good practices, challenges and lessons learnt.

Format of presentation: Countries in a VNR session (between two and four) each make their presentations, in a panel format. Presenting countries may also consider having a dialogue among themselves on their VNRs. Once all the VNRs in the session have presented, questions are posed to the presentersfrom countries in the audience, as well as from major groups and other stakeholders. Unless agreed to otherwise by the presenting countries, the order of presentations within a particular session is by protocol level of presenter. For the same level, order of presentations is by presenting country name in English alphabetical order.

VNR schedule

The draft schedule for the VNR presentations is prepared based on the principle of universality, so that sessions seek to reflect regional diversity and different levels of development. Consideration will be given to accommodating the time constraints of presenting ministers if this is communicated in a timely manner to UN DESA. The President of ECOSOC shares a draft schedule with the VNR countries' representatives in New York.

In advance of the presentation at the HLPF, the country should prepare to:

- submit any audio-visual material (PowerPoints) for the VNR by the deadlines communicated by UN DESA;
- finalize details of the composition of the delegation;
- coordinate with its Permanent Mission in New York;

- finalise the person/persons to be seated on the podium, taking into account available seating; and
- consider whether national stakeholders will be allocated time to speak as part of the VNR presentation.

Presentation at the HLPF

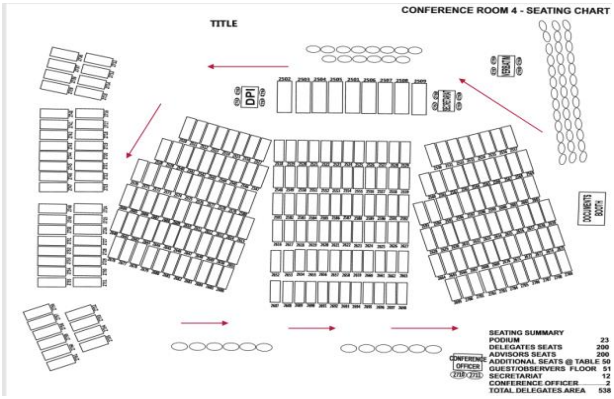


Figure 6: Diagram of Conference Room 4

The VNR presentations will take place in Conference Room 4. Under the current modalities, the time provided for countries to present at the HLPF is limited.

Countries presenting a VNR for the second, third and fourth time will will have 10 minutes for the VNR presentation and approximately 15 min for Q&A. Importantly, the 10-minute time allocation for the presentation includes the use of audio-visual material.

The presentation at the HLPF could highlight the key messages from the review and touch on critical issues in the implementation of the 2030 Agenda. It is recommended that a minister or person of higher rank lead the presentation of the VNR at the HLPF. In previous years presenters have included prime ministers, deputy prime ministers, and ministers from a range of portfolios.

To effectively use the limited presentation time, countries may further wish to consider the options below:

- Submit the VNR report well in advance of the HLPF to inform a substantive interactive debate at the HLPF.

- Use focused infographics, data visualization to communicate complex messages on the implementation of the 2030 Agenda and the VNRs such as preparatory process, linkages, priorities, innovations, progress and challenges in a very short period of time.
- Providing space for stakeholders such as civil society, youth, children and the private sector and others to share their contributions to and views on SDG progress.
- Working informally with other presenting countries in advance to compare review processes and findings, for example twinning for peer learning, with a view to facilitating an exchange of lessons learned and good practices during and after the VNR presentation.
- Making best use of the allocated time, including possibly written questions and answers, to allow for interactive discussions and Q&A sessions during the HLPF, which can strengthen peer learning and exchange of best practices.
- Consider actively using the regional sustainable development forums in the five regions as a preparatory step to share progress and challenges and best practices on the preparation of the VNRs and reflect on the follow-up to the VNRs.

Think about your audience and which experiences of your country's 2030 Agenda implementation efforts could speak to other countries. Which messages would you want to highlight for potential partners?

During the interactive discussion following the VNR presentation, the Chair of the session will open the floor for questions and comments. VNR countries can anticipate receiving questions from Member States and civil society representatives. Any Member State can pose a question or comment to a VNR country. There is no need for pre-inscription for the Q&A. A Group of Friends of VNRs was launched in 2019 and stands ready to support the preparation of the interactive discussion following a given country's VNR presentation at the HLPF, if the respective VNR presenting country so wishes. In line with the established practice, each VNR country will also receive at least one question from a representative Major Groups

and Other Stakeholders[20]. The MGoS conduct an extensive process to prepare a statement for each country presenting a VNR[21].

Tips:

- ✓ Videos of past VNR presentations are available in the archives of UN Web TV: http://webtv.un.org/

Countries may also wish to consider how best to use the time around the formal meetings of the HLPF to further engage on the lessons emerging from the review process and seek feedback on their VNRs, including through actively participating in special events and VNR Labs, by co-organizing side events or using other means to share relevant experience and lessons learned. Presenting countries are encouraged to make sure that their presentation panels are gender balanced.

H. After the presentation

To benefit fully from the resources invested in preparing and presenting the VNR, countries could consider taking concrete follow-up steps, including the following:

- Ensure wide dissemination of the VNRs. For example, countries could convene a press conference to present outcomes of the VNR presentation at the HLPF.
- Debrief the VNR project team on the outcomes of the presentation at the HLPF. This could include a summary of lessons learned and good practices from other countries.
- Promote concrete action on priorities contained in the VNR. For example, convene a cabinet meeting or other appropriate decision-making body to consider VNR follow-up.

[20] More information about the MGoS available here: https://hlpf.un.org/mgos
[21] Examples of previous MGoS statements are available here: https://www.mgos.org/vnr-questions-interventions/

- Develop an action plan/road map covering who, what, where and when for priority follow-up.
- Consider meeting, where applicable, with the Resident Coordinator's Office and the UN Country Team as well as with bilateral donors on follow-up and support for priorities identified in the VNR.
- VNR countries should consider producing communication materials and initiatives to share the VNR findings with the wider public after the presentation. This may include social media campaigns, infographics, radio segments, TV programmes and advocacy events.
- Countries may wish to tailor additional VNR for broader public consumption, including preparing non-technical summaries and translation into local languages.
- Consider presenting an annual report to Parliament on the implementation of the 2030 Agenda.
- Consider sharing the VNR and lessons learned at the regional level, e.g. regional forums on sustainable development.
- Use lessons from the VNR process to refine and enhance institutional arrangements.
- Review and align national SDG monitoring processes to ensure they are designed for seamless integration into the VNR preparation process.
- Use the lessons from the VNR to identify capacity building needs.
- Consider initiating a decision on preparation and presentation of a follow-up VNR.

All VNR presentations at the HLPF will be archived on UN WebTV for reference and use by Member States and stakeholders.

Annex 1: VNR preparation checklist

Item	Actions
1. Initial preparation and organisation	☐ Send letter to the President of ECOSOC to communicate the decision to conduct a VNR. ☐ Assign responsibility for coordinating and preparing the VNR. ☐ Estimate and identify resources required. ☐ Consider scope of review. Countries are encouraged to provide brief information on progress and the status of **all** 17 Sustainable Development Goals. ☐ Develop work plan/road map and VNR data road map with deliverables aligned to HLPF deadlines (e.g. submission of Main Messages, VNR Report and audio-visual materials). ☐ Map key national actors and data providers (e.g. Parliament, line ministries, national statistical office, local government officials, stakeholders). ☐ Prepare draft outline of VNR and develop key messages. Consider the storyline behind the VNR: what is your country's sustainable development story? ☐ Assign information- and data-gathering tasks, including drawing on existing institutional frameworks, national documents and previous VNR reports. ☐ Assign the preparation of infographics, data visualization etc. for the VNR presentation. ☐ Prepare a communications strategy for dissemination of information related to the VNR for the pre-VNR, during VNR and post-VNR stages.
2. Stakeholder Engagement	☐ Contact relevant government departments (line ministries) and agencies, setting out basic details,

	e.g. about the VNR, the information/data requested, and establishment of a focal point. ☐ Develop a stakeholder engagement plan which identifies key stakeholders, and method of engagement (consider offline and online options). ☐ Establish awareness-raising and public outreach component to disseminate avenues for stakeholder engagement in the VNR process, making use of government communication services, social media, etc. ☐ Make sure targeted efforts are made to reach groups that are marginalised and at risk of being left behind.
3. VNR Preparation	☐ Review and incorporate material received, including data, other reports and previous VNRs. ☐ Follow-up with government colleagues/information providers to secure missing material or provide additional analysis. ☐ Decide on participants for the preparatory global and regional workshops. ☐ Prepare zero draft, including identifying remaining gaps, together with stakeholders. ☐ Prepare draft of Main Messages (not more than 600 words) for approval and submission to DESA by **20 April 2026** ☐ Carry out internal review of VNR, including quality control, allowing time for resolution of possibly contentious issues. ☐ Establish comment period and circulate draft to relevant government officials. ☐ Provide opportunity for stakeholders to comment and integrate comments from all national actors and stakeholders to the greatest extent possible. ☐ Edit the VNR and arrange for translation into English, if needed/desirable, and design and layout.

	☐ Submit for endorsement and approval if required (for example to the Minister, Prime Minister, Cabinet). ☐ Transmit electronic copy of the VNR to DESA by **8 June 2026.**
4. HLPF Presentation	☐ Fill out questionnaire on the preferred presentation format (panel / individual), presenter, and composition of delegation, and return to DESA (deadline will be indicated) for information on HLPF presentation. ☐ Produce visual materials for the VNR presentations and submit to UN DESA by **15 June 2026.** ☐ Select key messages for VNR presentation, with time limit scheduled for that year in mind. ☐ Coordinate logistical arrangements with the Permanent Mission in New York. ☐ VNR presentations at the 2026 HLPF will take place from **10-15 July 2026**.
5. Follow-up to the VNR	☐ Develop a plan for the wide dissemination of the VNR. ☐ Plan to debrief the VNR project team, partners and stakeholders. ☐ Develop an action plan/ roadmap for the follow-up of the recommendations and findings from the VNR. ☐ Consider initiating a decision on preparation and presentation of a follow-up VNR.

Annex 2: Secretary-General's voluntary common reporting guidelines for VNRs

I. Introduction

Voluntary National Reviews (VNRs) are the cornerstone of the follow-up and review framework of the 2030 Agenda for Sustainable Development. The VNR process culminates in a country report that is submitted to and presented at the annual UN High-level Political Forum on Sustainable Development (HLPF). These reviews seek to facilitate the sharing of data and information, successes and challenges, lessons learned and actions for accelerating implementation of the Sustainable Development Goals (SDGs).

The common reporting guidelines seek to support member States in conducting VNRs. Initially prepared by the Secretary-General in December 2015,[22] they are updated regularly[23] to reflect lessons learned and experiences from the HLPF.[24] They provide a framework for certain common elements within reports while allowing for flexibility so countries can adapt them to their own circumstances.

At the 2023 SDG Summit and the Summit of the Future in 2024, Member States expressed their determination to make every effort to implement the 2030 Agenda and achieve the SDGs. Drawing on good practices and lessons learned, the guidelines aim to support countries in preparing reviews that are inclusive, evidence-based, and transformative and to provide an analytical assessment of progress and gaps, main challenges and lessons learned, and priority areas for action.

II. Guiding principles

Paragraph 74 of the 2030 Agenda, identifies specific principles to guide the follow-up and review process at all levels. In preparing the VNR, it is important that these principles be taken into account:

a) The follow-up and review processes will be voluntary and country-led, will take into account different national realities, capacities and levels of development and will respect policy space and priorities. As national ownership is key to achieving sustainable development, the outcome from national-level processes will be the foundation for reviews at the regional and global levels, given that the global review will be primarily based on national official data sources.
b) They will track progress in implementing the universal Goals and targets, including the means of implementation, in all countries in a manner, which respects their universal, integrated and interrelated nature and the three dimensions of sustainable development.

[22] See annex to A/70/684, the Secretary-General's report on "Critical milestones towards coherent, efficient and inclusive follow-up and review at the global level".
[23] The guidelines have been updated in December 2017, November 2019, January 2021 and November 2024.
[24] See paragraph 9 of A/RES/70/299 of 29 July 2016 and paragraph 23 of A/RES/75/290B.

c) They will maintain a longer-term orientation, identify achievements, challenges, gaps and critical success factors and support countries in making informed policy choices. They will help to mobilize the necessary means of implementation and partnerships, support the identification of solutions and best practices and promote the coordination and effectiveness of the international development system.
d) They will be open, inclusive, participatory and transparent for all people and will support reporting by all relevant stakeholders.
e) They will be people-centred, gender-sensitive, respect human rights and have a particular focus on the poorest, most vulnerable and those furthest behind.
f) They will build on existing platforms and processes, where these exist, avoid duplication and respond to national circumstances, capacities, needs and priorities. They will evolve over time, taking into account emerging issues and the development of new methodologies, and will minimize the reporting burden on national administrations.
g) They will be rigorous and based on evidence, informed by country-led evaluations and data which is high-quality, accessible, timely, reliable and disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location and other characteristics relevant in national contexts.
h) They will require enhanced capacity-building support for developing countries, including the strengthening of national data systems and evaluation programmes, particularly in African countries, least developed countries, small island developing States, landlocked developing countries and middle-income countries.
i) They will benefit from the active support of the United Nations system and other multilateral institutions.

III. Structure and content of a report for the HLPF

Countries are encouraged to structure their VNR report along the lines highlighted below. The aim is to give an overview of the follow-up to and implementation of the 2030 Agenda and to promote consistency and comparability between reports over time. Countries are encouraged to develop each of the proposed points in a balanced manner.

1. **Opening statement.** An opening statement by the Head of State or Government, a Minister or other high-ranking Government official, could highlight:
    - The overall status of SDG progress.
    - Related national development plans and strategies, sectoral policies and financing frameworks.
    - Major policy developments since the previous VNR.
    - Measures taken to leave no one behind, with a focus on those identified as most vulnerable.

2. **Highlights.** A synthesis of one or two pages in length, briefly highlighting the following:
    - Outline the core elements of the country-level review process, including coordination mechanisms and the engagement of civil society organizations, the private sector, and other stakeholders.
    - The status of SDG implementation based on statistical data, using SDG indicators to the extent possible and outlining the factors of success or failure to achieve progress.

- How the Government has responded to the integrated, indivisible and interlinked nature of the SDGs and whether that has helped address trade-offs and accelerate implementation.
- What the government is doing to ensure that no one is left behind while also promoting gender equality.
- National initiatives in terms of finance, capacity building, policy advice, data gathering and analysis, technology, partnerships, or other means of implementation.
- Two or three examples of good practices and lessons learned including on integrated implementation of the 2030 Agenda that could be elaborated in boxes interspersed throughout the report.
- Two or three examples of challenges encountered.
- New and emerging challenges and opportunities.

3. **Introduction.** The main results, context and objectives of the review could be presented here in a succinct way. The introduction may briefly describe:
   - Country context, including the national review cycle and how the 2030 Agenda is integrated in national sustainable development plans and strategies, data collection systems, research and innovation systems, and in financing and budgetary frameworks.
   - Actions taken to achieve progress since the previous VNR and follow-up on recommendations.
   - How the domestic policy framework supports the implementation of all three dimensions of sustainable development (economic, social and environmental) and what policies and mechanisms have enabled this integration.
   - Synergies with other international agreements or regional frameworks, including whether and how existing national reports to regional and international mechanisms have been incorporated in the VNR.

4. **Methodology and process of the review.** This section may discuss the methodology that was adopted for the review, including:
   - How the principles on follow-up and review from paragraph 74 of the 2030 Agenda were used.
   - Steps taken to make the review less descriptive and more analytical of achievements, enabling factors, challenges, gaps and lessons learned.
   - How different levels and sectors of Government contributed to the review and whether a whole-of-Government approach was used to work across sectors and institutions in the implementation of the SDGs.
   - Collaboration with governmental structures established to coordinate reporting to other international and regional bodies and whether the review draws on existing reporting under other relevant international frameworks, including, among others, human rights, climate change, biodiversity, and disaster risk reduction.
   - Whether and how parliaments, human rights institutions, UN Country Teams, and national evaluation/oversight bodies were involved in the process.

- What mechanisms were used to engage civil society and other stakeholder groups, and which groups were represented.
- How the VNR process was discussed at the national, regional and local levels and who was engaged in the discussions, as well as any peer review or knowledge exchanges with other countries.
- How national-level, regional-level and global-level reporting on the 2030 Agenda were combined, and how any voluntary local reviews were integrated into the report.

5. **Policy and enabling environment.** This section sets out progress in the development of policy and an enabling environment since the previous VNR, including what changes have been introduced or how the commitments in previous VNR(s) have been implemented, in the following areas:

(a) Integration of the Sustainable Development Goals in national frameworks to drive transformative actions

- How sustainable development policies are being designed and implemented to ensure an integrated implementation of the SDGs, including an analysis of relevant interlinkages.
- Transformative policies, tools, capacity building, or institutional changes used to support integrated follow-up, or to address or barriers and avoid trade-offs among the Goals, including the use of the framework and analysis of the Global Sustainable Development Report (GSDR) to identify entry points and levers for transformative actions.
- Relevant structural issues or barriers the country has faced in implementing the 2030 Agenda, including consequences of other countries' domestic policies on their economy and societies, the impact of their own policies on other countries, issues related to trade, and the impact of debt.
- Steps taken to integrate a gender perspective throughout national legislation, policies, plans, budgets and programmes for the SDGs.
- How analysis, guidance and recommendations from regional and international mechanisms have supported policy coherence and identification of interlinkages.

(b) Institutional mechanisms

- What measures are in place to ensure that the institutional mechanisms supporting SDG implementation are effective, responsive, transparent, accountable, inclusive and adequately funded. This could cover efforts to enhance systematic collaboration and promote change to achieve policy coherence and integration across all sectors of Government and joint planning with relevant national bodies such as national planning entities, oversight bodies, or national mechanisms for reporting and follow-up.
- The division of responsibility between various levels of Government (national, subnational and local) for coherent implementation and review of the 2030 Agenda.
- How policy makers are coordinating through national planning, budgetary, financial and investment processes.
- What has been done to ensure that relevant data, information and analysis is systematically gathered, shared, analyzed and used across sectors.

- Institutional arrangements engaged in reviewing progress in implementing the SDGs, through preparation of national regional or international SDG reports and support by the UN Country Team where applicable.

(c) Leaving no one behind

- How the principle of leaving no one behind has been mainstreamed in the implementation of the SDGs.
- How most vulnerable people and groups have been identified, including through improved data collection and disaggregation, and how they are empowered and involved in finding solutions.
- How this principle has been translated into concrete actions for tackling inequalities and discrimination, as well as efforts to ensure inclusive and effective participation in implementation efforts.
- Beyond social policies, consider how macroeconomic policies and technology affect the situation of those furthest behind and set out the support for the social and economic inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
- Steps taken to empower women and girls and help realize human rights.

(d) Ensuring ownership of the Sustainable Development Goals and the VNRs

- Outline the involvement of national and local government, legislative bodies, national oversight/auditing bodies, national human rights institutions or other relevant entities.
- Involvement of civil society, including academia, as well as the private sector and other relevant stakeholders in the implementation of the 2030 Agenda.
- How specific groups, particularly women and youth, as well as children, persons with disabilities, people living with HIV/AIDS, older persons, indigenous peoples, smallholder farmers, refugees and internally displaced persons, migrants and other vulnerable groups in the country have been engaged and contributed to the implementation of the 2030 Agenda.
- How efforts to sustain or mainstream ownership have evolved, how stakeholder engagement has been enhanced, and progress made towards a whole-of-society approach to implementing the 2030 Agenda.
- How inputs and contributions from civil society and other stakeholders have been incorporated into the report.
- Examples of advocacy and outreach campaigns around the 2030 Agenda to build buy-in and ownership across all sectors of society.
- Challenges and solutions identified to enhance stakeholder engagement in the VNR process and implementation and follow-up of the 2030 Agenda.

6. Progress on Goals and targets and evaluation of policies and measures taken so far.

Countries are encouraged to provide brief information on progress and the status of all Sustainable Development Goals, in an integrated manner; however, some Goals could be reviewed in more depth, in line with national priorities. There is no expectation that countries

should concentrate on those SDGs under in-depth review at the HLPF25. In preparing this section, countries are encouraged to focus on the following:

- Assessments, findings, and conclusions presented in this section should be evidence-based and include progress made since the previous VNR, noting specific efforts undertaken to address findings, define next steps and overcome challenges.
- Analysis of best practices, challenges, obstacles and gaps, based on quantitative and qualitative data. Consider examples that could be relevant for peer learning in an international or regional context.
- Trends, emerging issues, lessons learned, and actions taken to address gaps and identification of solutions, best practices, synergies, trade-offs, spillovers and areas requiring advice and support from other countries or institutions.
- Include data using the national SDG indicator framework based on the global Sustainable Development Goals indicators, including priority indicators identified at the regional and national levels where appropriate.
- A dedicated chapter or section on the "data journey" defining the country's approach to data collection/compilation, mapping, quality considerations and data utilization.
- Include progress assessments or charts based on a defined methodology to enhance transparency and credibility.
- Identify actions to accelerate progress towards the 2030 Agenda based on the findings of the review process.

7. **Means of implementation.** The review could address means of implementation in the following areas:
   - How financing, technology and capacity building are mobilized, what difficulties this process faces and what resources are needed to implement the 2030 Agenda, aligned with the seven Action Areas of the Addis Ababa Action Agenda:
     i. Domestic public resources
     ii. Domestic and international private business and finance
     iii. International development cooperation
     iv. International trade as an engine for development
     v. Debt and debt sustainability
     vi. Addressing systemic issues
     vii. Science, technology, innovation, and capacity building
   - How institutional frameworks, financial systems, financing strategies and integrated national financing frameworks (INFFs), statistical data, and resource allocations are aligned to support the realization of the 2030 Agenda and its pledge to leave no one behind. Donor countries could describe how they have reviewed their development cooperation guidance.
   - What have been experiences with gender responsive budgeting, climate finance, among others.
   - Identification of technology, capacity development and data and analysis needs, including requests for external support.
   - Linkages between the VNR and the country's participation in other relevant forums, such as the ECOSOC Financing for Development Forum.

[25] SDGs under in-depth review at the HLPF in 2025, 2026, and 2027 are contained in A/RES/78/285.

- What are changes between the previous and current VNR in the above-mentioned areas.

8. **New and emerging challenges.** This section could describe the impacts of trends that are affecting the country, including the following:

   - How the country is making efforts to strengthen its resilience in the social, economic and environmental dimensions in relation to rising challenges in areas such as the impacts of climate change, environmental degradation and biodiversity loss, migration, violent conflict, gender inequality, debt burden, digitalization and artificial intelligence, and food insecurity.
   - What forward-looking policies and measures may be needed to address underlying structural frictions and root causes, defining actions to build resilience and prevent future setbacks, with a focus on leaving no one behind and inclusive and meaningful participation of those concerned.
   - Analysis of how new and emerging challenges have an impact across the SDGs and may create new vulnerable groups or increase the marginalization of some already at risk of being left behind.

9. **Conclusion and next steps for post-VNR action.** To enhance the long-term impact of VNRs, it is essential to translate the findings of the analysis of progress towards the SDGs into respective policy-related actions for further progress. By fostering a continuous cycle of reflection and action, countries can ensure that VNRs serve as practical tools for driving policy adjustments, mobilizing resources and implementing targeted initiatives. Countries are encouraged to:
   - Outline what steps are planned to enhance and accelerate the implementation of the 2030 Agenda, drawing on the outcomes of the 2023 SDG Summit and the 2024 Summit of the Future.
   - Highlight lessons learned from the review process, describe how these lessons will be applied, and outline concrete next steps for targeted follow-up in subsequent VNRs or related documents.
   - Strengthen implementation momentum at the national and sub-national levels, including through dissemination of the VNRs and other national reviews and their findings.
   - Integrate post-VNR actions into a national feedback loop, including through workplans or roadmaps, so that lessons learned from the VNR process are actively used to adjust strategies and policies for SDGs implementation.

10. **Annexes.** Additional information can be included in annexes containing:
   - Data from the national SDG indicator framework
   - Compilation of good practices and/or policies and strategies that have advanced implementation of the 2030 Agenda
   - Contributions or comments from stakeholders on the report
   - Links to other reports for posting on their national page in the VNR database maintained by DESA, including complementary reports by stakeholders
   - List all actors consulted in the preparation of the report

IV. Making presentations at the HLPF

Under the current modalities, the time provided for countries to present at the HLPF is limited. Countries may therefore wish to consider the following when preparing for and conducting their presentations at the HLPF:

1. Submit the written report well in advance of the HLPF to inform a substantive interactive debate at the HLPF.
2. Utilize the regional sustainable development forums as a preparatory step to share progress, challenges and best practices on the preparation of the VNRs and reflect on their follow-up.
3. Join the "Group of Friends of VNRs" to prepare for discussions on specific VNRs at the HLPF.
4. Focus on selected key messages and lessons from the VNR, for peer learning during the HLPF, and highlight areas where advice or support is needed.
5. Use infographics, data visualization to communicate complex messages related to SDG implementation, focused on the implementation of the 2030 Agenda and leaving no one behind.
6. Provide space for stakeholders such as local governments, civil society, youth, children, national human rights institutions, and the private sector to share their contributions to the VNR and their views on SDG progress in the country.
7. Ensure gender balance among all speakers in the presentation.
8. Work informally with other presenting countries in advance to compare review processes and findings, for example through voluntary twinning for peer learning.
9. Make best use of the allocated time during the HLPF to allow for interactive discussions and questions and answers to strengthen peer learning and exchange of best practices, which may include written questions and answers.
10. Co-organize side events and actively participate in the special events and VNR Labs on the margins of the official HLPF programme to further engage on the lessons emerging from the review process and seek feedback.