



VOLUNTARY NATIONAL REVIEWS

The 2022 Edition





Purpose and aim of this Handbook

This is a handbook for countries in preparation of presenting voluntary national reviews (VNRs). It should be read in conjunction with the Secretary-General's proposal for voluntary common reporting guidelines for VNRs at the High-Level Political Forum (HLPF). The Secretary-General's guidelines are attached in the handbook as Annex 2.

This handbook supplements the Secretary-General's guidelines in that it provides elementary building blocks and the basic, practical information on the steps that countries may take when preparing VNRs. It is not an exhaustive document. A range of other sources of information may further assist countries, some of which are indicated in the text.

This document has been updated to reflect new information and dates.

Prepared and updated by DESA, October 2022

Foreword



The 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs), adopted by all Member States of the United Nations in September 2015, provide a visionary roadmap for all countries and stakeholders to strive for a world of sustainable prosperity, social inclusion and equality while at the same time

preserving our planet and leaving no one behind. By no means is this an easy mission and in this past year it has been further compounded with the COVID-19 pandemic. Many hard-achieved gains are threatened as means of implementation are diverted to combat impact of the pandemic on health and socio-economic areas. Multilateralism and global solidarity are the only way to build back better at the beginning of the decade of action and delivery for sustainable development. Effective follow-up and review of the 2030 Agenda through peer learning is essential for renewed action and progress in achieving the ambitious and interlinked SDGs in these challenging times. At the heart of this process are voluntary national reviews (VNRs), which have become a critical component of the review and implementation of the 2030 Agenda and the SDGs and will continue to show the way forward and provide essential source of lessons learned and experience sharing.

One hundred and seventy-six VNRs have been presented at the High-Level Political Forum on Sustainable Development (HLPF) since 2016, with a further 46 due to be presented in 2022. This handbook, which is produced by the United Nations Department of Economic and Social Affairs serving as the Secretariat of the HLPF, elaborates on the Secretary-General's guidelines on VNRs and reflects five years of shared experience in undertaking and supporting VNRs at the HLPF.

Prepared through a collaborative effort, the handbook provides practical information on the steps that countries may take when preparing a VNR. It explains in a practical way all stages in VNR preparation - from communicating the intention, to organizing and preparing the review, including its key building blocks and related preparatory workshops, to presenting at the HLPF. As more countries are presenting their VNRs for the second time, it also contains recommendations how to prepare subsequent VNRs. This year, it also

contains a section on some suggestions on how to build back better after the pandemic.

As often emphasized, VNRs are not an end, but a means to exchange experiences, identify challenges and accelerate implementation. In that spirit, the handbook further proposes what to do after the VNR presentation. It also contains two useful annexes to be used in conjunction with the handbook: a checklist for VNR preparations and the revised Secretary-General's proposal for voluntary common reporting guidelines for VNRs.

Though it can hardly be expected to do full justice to all the richness of the follow-up and review at the national level, I hope this handbook will be a useful reference for countries undertaking the VNRs. It is meant to be a tool to assist the countries in their journey to achieving the 2030 Agenda and the Sustainable Development Goals especially in these challenging times. It will be further refined and updated as more experience and knowledge are acquired along with the deepening of the VNR process including any new guidance by the General Assembly based on its review of the resolutions on the HLPF.

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Under-Secretary-General

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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

VNRs make possible the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda. They are most meaningful when they involve an inclusive, participatory, transparent and thorough review process at the national and sub-national levels, when they are evidencebased, produce tangible lessons and solutions, and when they are followed by concrete action and collaboration that drives SDG implementation. Five years into the implementation of the 2030 Agenda, VNR can also be a useful tool to show progress in the implementation and impact of policies and strategies that have been put in place. It is especially important for countries presenting their second or third VNR to show progress that has been made since their first VNR and to build on their second or subsequent VNR. They are encouraged to address in particular those areas which they identified in their previous VNR as challenging and not to repeat what has already been presented in their previous VNR. The emphasis should be on implementation and progress.

The process of carrying out the voluntary national review 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 take stock of and assess progress - and shortcomings - in implementation of the goals and targets. It can be useful in acting as a catalyser for the national

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 $^{^1}$ Transforming our World: The 2030 Agenda for Sustainable Development, <u>GA resolution 70/1</u>. See also <u>GA resolution 67/290</u>, para 8, for more on the reviews and the mandate of the HLPF.

implementation of the SDGs and strengthening coordination and whole-of-government and whole-of society approach. It can strengthen monitoring and evaluation of the progress in the implementation and identify areas where more help is needed. It can also be a powerful communication tool to raise awareness in government and society about the 2030 Agenda and SDG implementation.

The VNRs are intended to track 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 paragraph 74, provide, among other things, that reviews will be substantive, and knowledge 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.²

The HLPF meets annually in July for eight days under the auspices of the Economic and Social Council (ECOSOC).³ Every four years the HLPF also meets under the auspices of the UN General Assembly at the level of heads of state and government. Accordingly, the HLPF met twice in 2019, once in July under the auspices of ECOSOC and in September under the auspices of the General Assembly, the "SDG Summit". In 2022 the HLPF will meet once, in July under the auspices of ECOSOC, when the VNRs will be presented. 12 countries conducting their first VNR will present them during the three-day ministerial segment of the HLPF with thirty (30) minutes allocated to each presenting country, while 34 countries presenting their second and subsequent VNR will present them in a panel format with twenty-five (25 minutes allocated

² GA resolution 70/1, para. 74.

³ GA resolution 70/299.

to each presenting country⁴. For the 2022 HLPF, the ministerial segment will be held from 13 to 15 July, at UNHQ in New York⁵.

These 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 Mr. Collen Kelapile, Permanent Representative of Botswana to the United Nations in New York. He will chair the 2022 VNRs, with the help of four Vice-Presidents of the Council.

Two hundred and five VNRs have been conducted (22 in 2016, 43 in 2017, 46 in 2018, 47 in 2019, 47 in 2020 and 42 in 2021)

176 countries have presented VNRs with 59 countries having conducted more than one VNR. Their VNRs, and the Main Messages, are available at: https://sustainabledevelopment.un.org/hlpf. 46 countries will present their VNRs in 2022.

⁴ In a letter dated 13 October 2021, the President of ECOSOC indicated the list of countries presenting at 2022 HLPF. 12 countries presenting for the first time, 29 conducting their second reviews*,3 countries conducting their third review** and 2 countries conducting their fourth review. These countries are: Andorra*, Argentina**, Belarus*, Botswana*, Cameroon*, Comoros*, Côte d'Ivoire*, Djibouti, Dominica, Equatorial Guinea, El Salvador*, Eritrea, Eswatini*, Ethiopia*, Gabon, Gambia*, Ghana*, Greece*, Grenada, Guinea-Bissau, Italy*, Jamaica*, Jordan*, Kazakhstan*, Latvia*, Lesotho*, Liberia*, Luxembourg*, Malawi*, Mali*, Montenegro*, The Netherlands*, Pakistan*, The Philippines**, São Tomé and Príncipe, Senegal*, Somalia, Sri Lanka*, St. Kitts and Nevis, Sudan*, Suriname, Switzerland**, Togo***, Tuvalu, United Arab Emirates* and Uruguay***.

⁵ Please see section G below.



Figure 1: Map showing the distribution of VNR countries 2016-2022

The HLPF also carries out thematic reviews of progress on the SDGs, including on cross-cutting issues.⁶ At the current session of the General Assembly there will be a review of the resolutions on HLPF⁷ which will decide the future programme of work of HLPF. The previous session of the General Assembly decided on the theme and SDG goals that will be discussed at the 2022 HLPF as follows⁸: "Building back better from the coronavirus disease (COVID-19) while advancing the full implementation of the 2030 Agenda for Sustainable Development". The SDGs to be discussed are: SDG 4 on quality education, SDG 5 on gender equality, SDG 14 on life below water, SDG 15 on life on land, and SDG 17 on partnerships for the Goals. The forum will take into account the different and particular impacts of the COVID-19 pandemic across all Sustainable Development Goals and the integrated, indivisible and interlinked nature of 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 therefore no registration form or template. Once a country has decided to carry out a review, the decision is communicated to the President by means of a letter from the Permanent

⁶ GA resolution 70/1, para. 85.

⁷ GA resolutions 67/290 and 70/299

⁸ GA resolution 74/298

Representative of the country concerned. For a sample, see below (Figure 2).

The President notifies countries of matters related to the VNRs by means of letters addressed to their Permanent Missions in New York. In October 2021, the President informed countries that the list of VNRs for 2022 had been closed, with a total of 46 countries presenting at the HLPF.⁹ A list of volunteering countries for all years is available 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].

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 2: Sample text of letter communicating decision to conduct a VNR

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⁹ See note 4.

B. Organisation and Preparation of the Review and Building Back Better

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; and HLPF presentation. The latter aspects are discussed later in the document.

Second or third reviews will increasingly begin to predominate at future HLPFs: at the 2022 HLPF, 29 countries are slated to carry out their second VNR,3 countries their third VNR and 2 countries their fourth VNR. Against this backdrop, the first report, which often is a baseline assessment of the implementation of the 2030 Agenda, could be followed in subsequent reports by a summary and analysis of 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 issue. It might also contain description of a roadmap for implementation and a financial framework.

Country examples

Costa Rica in its second 2020 VNR reminded of the first VNR that described stronger measurement of indicators and national targets; creation if specific working groups; progress in human rights dimensions for sustainable development, inclusive economic growth, and environmental protection; continued multisectoral and participatory dialogues to build common agendas and continuous training and information efforts among others. Building on this in the second VNR, Costa Rica is highlighting its state of progress in indicators and targets towards the implementation of the SDGs as the result of national ownership efforts, processes, and mechanisms of the various stakeholders beyond institutions.

From: the VNR of Costa Rica, 2020

The experience of most VNR countries is that the preparation time is very short. It is advisable to begin the process as early as possible, drawing up a work plan that covers the main deliverables and deadlines for the national preparatory process.

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 Main Messages, 3 May 2022 and the VNR report, 10 June 2022, both covered in greater detail in section F below. Audio / visual materials need to be submitted to DESA by 17 June 2022.
- 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 of the VNR. Collaboration with other relevant government ministries, agencies 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 with the engagement from other stakeholders from the very beginning of the process.
- 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 review (editing, layout, translation), and preparation of audiovisual material, including videos, for the VNR presentation at the HLPF. Human and technical resources will need to be dedicated to the VNR preparation.
- 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 and indicate steps that the country intends

to take to accelerate their implementation as part of the decade of action and delivery launched at the SDG Summit in September 2019. ¹⁰ . As VNRs are national reviews, the SG guidelines encourage countries to report on the progress in relation to all 17 SDGs. Where priority goals have been identified nationally, countries could cover those in greater depth. The report could consider where the country is in the national planning cycle and whether the national strategy or plan, legislation, budgets, policies has been updated or aligned with the SDGs and how this has helped national implementation including examining policy coherence and interlinkages. The 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.

- Consider the candid inclusion of successes, challenges and lessons learned in order to accelerate the implementation of the 2030 Agenda and identify areas where assistance is needed.
- Building back better. It will be important to include section on the impact of the COVID-19 pandemic on the implementation of the 2030 Agenda and the SDGs as well as what kind of measures have been undertaken, so that the recovery is more sustainable and greener and if it available the impact of these measures. It is also encouraged that impact of COVID-19 on the preparations of the VNR is described.
- 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, 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 and

¹⁰ Political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly adopted on 15 October 2019 (https://undocs.org/en/A/RES/74/4)

other means through which stakeholder contributions could be gathered. All sectors and levels of government, civil society, private sector, trade unions, members of parliament and national human rights institutions, should be considered (see Figure 4). The identification of a focal point to liaise with stakeholders can facilitate communication and follow up. It can also be considered to establish a more institutionalized multi-stakeholder mechanism to engage stakeholders, which can be used for future involvement in the implementation of the 2030 Agenda.

- Data. Access to high quality, up-to-date, and disaggregated data
 is vital for the VNR. Contacts with the national statistical office
 and other providers of data should be part of the planning
 process. If a statistical annex is included in the review, more
 extensive statistics on progress can be included there.¹¹ The <u>UN</u>
 <u>Open Data Hub</u> could be a good resource if national data is not
 available.
- Draw on existing reports. Use existing national platforms and processes that could contribute to the VNR writing and analysis process. Examples include:
- national frameworks such as national development plans and national sustainable development strategies;
- o reports submitted to international bodies, including human rights mechanisms, 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 as well as reports to multilateral environmental agreements;
- the SDG reports prepared at the national level together with the United Nations Country Team (UNCT) and the United Nations Development Programme (UNDP) if available or applicable.
- 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

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¹¹ The global indicator framework was adopted by the General Assembly on 6 July 2017. See https://unstats.un.org/sdgs/indicators/indicators-list/

Messages. This should allow for the integration of contributions from within government and other stakeholders. 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.

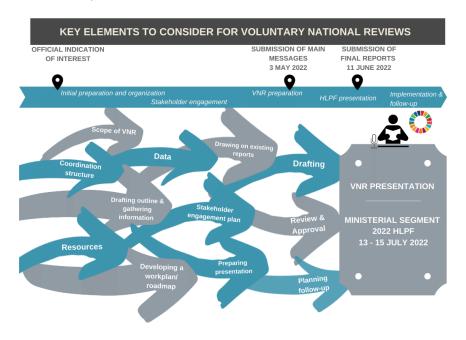


Figure 3: Elements for organisation and preparation of review

Tips:

✓ The Guidelines to Support Country Reporting on the Sustainable Development Goals (2017) prepared by the United Nations Development Group (UNDG) contain tools and suggestions for preparing reviews at the national level, which can be used in the preparation of the VNR.¹² There exists a number of other web-based resources designed to assist and support countries in SDG implementation.¹³

http://www.2030agenda.undp.org/content/2030agenda/en/home/resources/tools-and-guidelines-for-development-practitioners.html

¹² Available at: https://undg.org/document/guidelines-to-support-country-reporting-on-the-sustainable-development-goals/

¹³ See for instance:

- ✓ Countries are encouraged to take advantage of the opportunity to learn from the experiences of other countries. The country examples provided below have been taken from the 2020 VNRs, but countries can also use any of the VNRs as a benchmark for their own preparations.
- ✓ Capacity building support is also available for countries. DESA
 organises workshops for all participating VNR countries, which
 are designed to facilitate peer learning about the VNR
 preparations. They are discussed further below. Further
 capacity development building support is available from the
 UN system, including upon request from DESA by sending a
 letter to the Under-Secretary-General for Economic and Social
 Affairs requesting support.

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 national human rights institutions, among others. This participation and consultation build wider societal ownership of the 2030 Agenda. 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. Stakeholders have been actively engaged throughout the process of design, implementation, monitoring and review of the 2030 Agenda at all levels in many countries around the world.

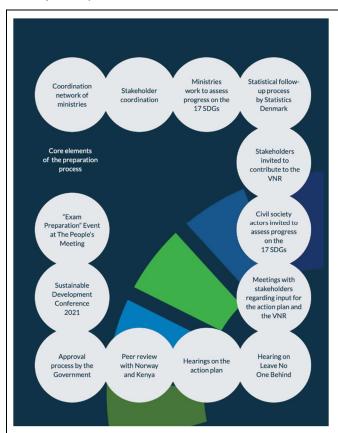
The participation of stakeholders promotes effective decisions, by giving groups affected by those decisions the opportunity to communicate their needs and interests and support governments in tailoring, implementing and reviewing public policies. Participation and consultation also build ownership of the 2030 Agenda, and therefore contributes to a whole-of-society approach to the implementation of the SDGs. 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; means; techniques and methods for consultation (face-to-face workshops, online platforms, focus groups, written comments); and how the consultation process will documented. Consideration could be given throughout the process as to how to support reporting by relevant stakeholders and how those contributions will be reflected in the final report, and how ongoing stakeholder involvement will be reflected in the implementation of the 2030 Agenda. Efforts could include reaching out to legislative bodies, subnational and local governments, the public, civil society and the private sector, and communicating entry points for stakeholder participation in VNR preparation and 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. Awareness raising efforts encompass a range of activities such as simplifying and translating the SDGs into local languages and including the SDGs in school and university teaching programmes.

Some questions that could be considered include the following:

- What mechanisms and platforms are available for stakeholders from civil society and the private sector to contribute to the VNR and implementation of the SDGs?
- Who can participate? Are there umbrella bodies that can be consulted or is there a need to create targeted consultation processes in situations where no multi-stakeholder bodies or fora exist?
- What is the desired mix of in-person or online engagement options?
- How does the Government take into account the views of all stakeholders in developing its implementation plan for the 2030 Agenda?
- 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?

Country examples



As part the preparation process, the Danish Ministry of Finance engaged in dialogue with the Danish 2030 Network, which is the Danish Parliament's inter-party network for efforts to achieve the UN's SDGs. The Danish Ministry of Finance was also in close dialogue with the 2030 Panel, a panel appointed by the 2030 Network consisting of 24 members who either represent key actors in Danish society or possess special knowledge about the implementation and fulfilment of the UN SDGs nationally and globally. The 2030 Panel supports the 2030 Network's parliamentary work by providing critical and constructive feedback, knowledge and analysis; through ongoing dialogue with the Danish Ministry of Finance, the Panel has provided valuable input in connection with the Danish Government's national action plan and the VNR report. Stakeholder engagement was an important part of the development of Denmark's VNR. Meetings were regularly conducted

with the stakeholders regarding the Government's action plan and the national VNR report. These meetings aimed to give space and voice to relevant actors outside the Government and to strengthen the dialogue and cooperation on sustainable development between the Government and civil society. The contributions of the stakeholder were reflected in Denmark's VNR report, where the stakeholders have contributed independently prepared reviews and cases

Source: the VNR of Denmark, 2021

The Technical sub-committee in The Gambia is responsible for multistakeholder engagement of the VNR process and it designed and implemented a multi-stakeholder engagement platform that ensured continuous engagement of all stakeholders throughout the VNR process. In collaboration with the United Nations Children Fund (UNICEF), the U Report platform was used to assess youth understanding of the SDGs and the VNR process in particular. As part of the outreach and sensitization strategy, the team embarked on comprehensive VNR consultations with stakeholders across all Local Government Areas (LGAs), of the country. The aim of the consultations was to engage key stakeholders in LGAs across the country to gauge the level of implementation of the SDGs to ascertain the level of progress registered, challenges encountered, development initiatives at community levels, and the way forward. A dedicated consultation was also held with persons living with disabilities. To engender greater outreach, community radio stations were used to engage stakeholders to deepen understanding of the Agenda 2030 and the VNR process in particular. Consultations followed a qualitative approach with Focus Group Discussions (FGDs) held in each of the LGAs with different groups including local authorities, women, persons with disabilities, opinion leaders/elders, the media, CSOs/NGOs, the private sector, youth and children. This approach provided an opportunity for indepth discussions on various issues relating to the SDGs. In some instances, site visits were conducted to observe the performance of some SDGs related projects.

From: The VNR of Gambia, 2020

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 countries¹⁴ and usually take the lead on drafting those reports.
- ✓ Since 2016, 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://www.unitar.org/stakeholders-engagement-implementation-sdgs-giving-countries-best-chances-succeed
- ✓ UN DESA webinars for MGoS

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. ¹⁵ 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.

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. Implementation needs to be more visible over time and the country should indicate exactly what concrete, tangible steps it has taken to ensure that the 2030 Agenda is

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¹⁴ Examples of national CSO coalitions on the SDGs can be found here: http://www.together2030.org/wp-content/uploads/2018/03/FINAL-Mapping-of-National-CSO-coalitions-on-SDGs-March-2018.pdf

¹⁵ 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 guidelines are attached hereto as annex 2.

met. 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 provide two or three examples of good practices, lessons learned and challenges on which it wishes to hear about from other countries. Countries may also provide a snapshot of the voluntary national review, including the preparation process and 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 Addis Ababa Action Agenda, 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. Awareness raising and dissemination of information about the SDGs throughout all branches and levels of government and among stakeholders is a crucial and ongoing dimension of creating an enabling environment, and participatory and inclusive processes, a central requirement in the 2030 Agenda, can help to create a sense of ownership. 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. Keeping the goals and targets under constant national review and ensuring the sustained involvement of all stakeholders, including through monitoring and review mechanisms, is important to maintain ownership of the SDGs.

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? Have they prepared their own voluntary local reviews?
- 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 examples

In Austria, Sustainability Action Days are nationwide events that the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology has staged jointly with the Federal States since 2013. They spotlight the dedication that large number of actors have shown for implementing the 2030 Agenda in Austria. The goal is to make more visible and promote the implementation of the 2030 Agenda at the local and regional level. Since its start, the initiative has staged 103 Action Days featuring 2,500 regional and local examples of forward-looking enterprises, NGOs, educational institutions and private individuals. The Sustainability Action Days take a participatory approach to governance that promotes broad mobilization to fulfil the SDGs.

From: the VNR of Austria, 2020

In Liberia a massive awareness initiative on the Sustainable Development Goals was carried at both national and sub-national levels. SDGs teams were deployed in each of the 15 counties to raise awareness on the SDGs. The teams organized radio talk shows on national and community radio stations in major cities and rural parts of the country. The messages were spread not only in English but

also in local dialects in the view of leaving no one behind. During the exercise, the teams also conducted town hall meetings in city halls, schools and universities auditoriums targeting students, youth leaders, children, business communities, women's organizations, persons with disabilities, religious and traditional leaders, farmers, teachers, health workers, local community opinion leaders amongst others.

From: the VNR of Liberia, 2020

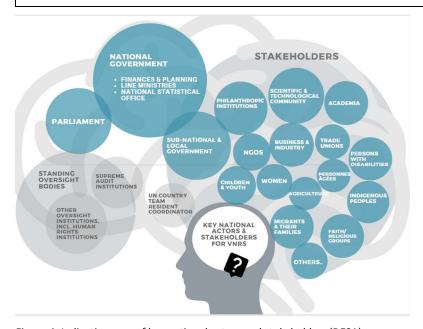


Figure 4: Indicative map of key national actors and stakeholders (DESA)

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 laws, regulations and policies 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. Below is a simplified representation from the Rapid Integrated Assessment (RIA) tool of UNDP.

Policy Area/Sector	SDG-1: Poverty							SDG-2: Food security							
Alea/Sector	1.1	1.2	1.3	1.4	1.5	1.a	1.b	2.1	2.2	2.3	2.4	2.5	2.a	2.b	2.c
Health Strategy	х								х						
Water Sector Development Policy	х				х					х	х				
National Biodiversity Strategy				x							х	Х	Х		
Land Policy Act	Х			×						х	Χ				
National Smallholder Policy	X			х			х		х	х					
Justice System Reform Programme				х			х								
Prevention of Violence Against Women Policy				V	Х										
Early Childhood		Х							Х						

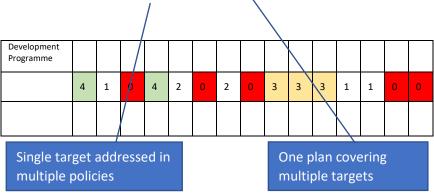


Figure 5: Mapping of existing policies to the SDGs (DESA, adapted from the RIA of UNDP)

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. Specifically, the country may describe how the policy makers are coordinating through national planning, budgetary, financial and investment processes, which may help bring about a deeper, faster and more ambitious response to the challenges which their economies are facing.

Some questions that could be considered include the following:

- Has the country conducted a gap analysis of the SDGs and its national frameworks?
- 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?
- How have the SDGs been aligned with national policy frameworks?
- To what extent have the SDGs been integrated into the policies and programmes of line ministries?
- What are solutions and good practices to ensure policy coherence and identify benefits and minimize trade-offs?
- What are the main results of policy changes or new policies and plans in place?

• What are the main challenges and difficulties that the country faces in implementing the SDGs?

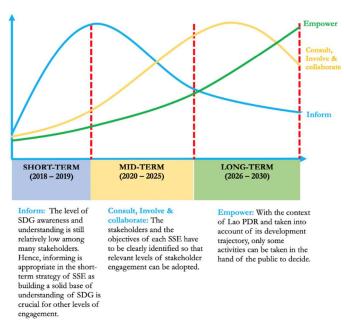
What actions have been undertaken by sub-national and local government to implement the SDGs?

Country examples

The transformative nature of the SDGs has been reflected in the national development framework of the Kyrgyz Republic through gap analysis and priority setting undertaken in the National Development Strategy of the Kyrgyz Republic, (2040 Strategy; 2018-2040), the "Unity, Trust, Creation" (Program 2018-2022) Program of the Government of the Kyrgyz Republic, and through various programs and strategies on healthcare, education, gender, youth, green economy, digitalization, regional development and in other spheres integrating the social, economic and environmental dimensions of sustainable development. Realizing the SDGs in the context of the Kyrgyz Republic has meant taking advantage of the previously established implementation mechanisms, improving the national multi-stakeholder coordination modalities, and activation of partnerships between government institutions and local authorities, civil society, the private sector, academia, United Nations agencies and international organizations. The national planning processes have been founded on the premises of being people centered, ensuring prosperity, protecting the planet, encouraging partnerships and promoting peace, with a particular commitment toward reaching those left furthest behind.

From: the VNR of Kyrgyz Republic, 2020

Lao PDR outlined its plans to enhance the implementation of the 2030 Agenda, through an SDG roadmap and through the greater national, sectoral and provincial stakeholder engagement (or SDG Stakeholder Engagement – SSE). The key focus of Lao PDR's SSE is to form an overarching framework for SDG localization in Lao PDR for the Decade of Action. This framework focuses on institutionalizing and legitimizing the roles of SSE in line with the development of Lao PDR; providing support to national, sectoral, provincial and local levels in capacity building related to SSE in the spirit of SDGs; ensuring smooth horizontal and vertical coordination and linkages across and between central and local governments. This intends to provide a platform for partnership and coordination between government and nongovernment sectors. In follow-up to Lao PDR's second VNR and under the SSE framework the country outlines from key next steps and developed a plan for short-term, medium-term and long-term actions.



Source: the VNR of Lao PDR 2021

Tips:

The Rapid Integrated Assessment Policy Tool developed by UNDP help countries their readiness for SDG may gauge implementation. This assessment tool provides an initial overview of a country's alignment with the 2030 Agenda through a gap analysis of SDG targets. It can be used as a starting point for more focused analysis. The RIA Tool is available http://www.undp.org/content/undp/en/home/librarypage/sust ainable-development-goals/rapid-integrated-assessment--mainstreaming-sdgs-into-national-a.html

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 and conflicts taking into account the three dimensions of sustainable development: economic, social and environmental. A clear understanding of inter-linkages will, in turn, allow countries to manage them, notably through optimum cooperation and coordination between sectors and institutions.

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?

A simple example can be used to illustrate how certain policies/strategies have multiple benefits. Unconditional cash transfers to young girls in Africa can reduce poverty, keep girls in school, reduce unwanted teen pregnancies and decrease HIV transmission by as much as two thirds. Thus, an intervention motivated by a 'social protection' objective ends up advancing other goals such as the reduction of poverty, education, health and gender equality goals.¹⁶

A basic template can be used to explore interlinkages between SDG targets, such as this one below, taken from the VNR report of Ghana, 2019.

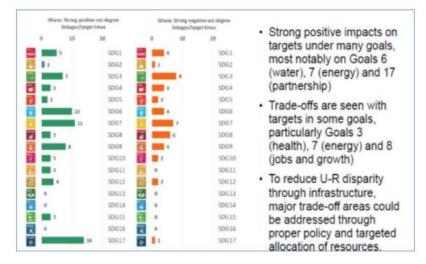


Figure 5.1: Ghana: major synergies and trade-offs of infrastructure-related targets

Such 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.

http://www.undp.org/content/dam/undp/library/SDGs/SDG%20Implementation%20and%20UNDP_Policy_and_Programme_Brief.pdf

¹⁶ This has been adapted slightly from the example used in *UNDP Support to the Implementation of the 2030 Agenda for Sustainable Development* available at:

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 tradeoffs.

Country examples

The German Government has identified and mapped the SDGs to transformative measures for these six areas. These areas include: 1) human well-being and capabilities; social justice; 2) climate action and energy transition; 3) circular economy; 4) sustainable building and the transformation of transport; 5) sustainable agricultural and food system; and 6) pollutant-free environment. The policies and measures are implemented at three levels: focusing on implementation and effect in Germany, focusing on international impact and focusing on supporting partner countries. The figure below shows how the areas of transition relate to the off-track indicators, i.e. those targets and measures within the German Sustainable Development Strategy where action is particularly required, as well as the key measures the German Government is undertaking in those areas.



From: the VNR of Germany 2021

The SDGs have been mainstreamed into key national planning and developmental documents in the Seychelles such as the Vision 2033 and the National Development Strategy (NDS) 2019-2023. These key strategies provide frameworks for achieving sustainable development through the integration of economic, social and environmental dimensions. Furthermore, the documents include many crosscutting issues such as gender, culture, spirituality, equity, values, citizenship, youth, employment, the blue economy initiative, disaster risk management, climate change, information and communications technology (ICT) and data/statistics.

The NDS has six pillars and SDGs, the African Union's Agenda 2063 and SAMOA Pathway have been mapped onto each pillar and each goal.



From: the VNR of the Seychelles, 2020

Tip:

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

https://sdghelodesk.unescap.org/knowledge-hub/thematic-

https://sdghelpdesk.unescap.org/knowledge-hub/thematicareas

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 their specific needs. Countries are encouraged to go beyond social policies and include macroeconomic policies and technology that impact on the situation of the 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 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 — being a woman and living in a rural area, for example, could also be considered.

Some questions that could be considered include the following:

- How are vulnerable groups and those furthest behind being identified?
- 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 actions are being taken to determine the needs of the vulnerable and furthest behind?
- What is being done to support the empowerment of vulnerable groups?

Country examples

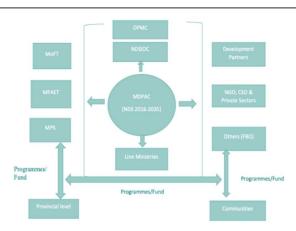


Figure 4: Office of the Auditor General - Key Stakeholders in SDGs Implementation

The integration of the 2030 Agenda into the National Development Strategy (NDS) 2016-2035 in the **Solomon Islands** has helped to ensure progress in national ownership of the SDGs. Nation-wide consultations on the NDS helped to introduce the SDGs at the provincial levels. Women's groups, youth groups, development partners and 26 civil society organizations were involved in the preparation of the NDS 2016-2035. However, the challenges of adequately representing all vulnerable groups in the consultations were noted.

In 2019, a National Development Strategy communication strategy was developed and implemented to further create awareness and ownership of the NDS 2016-2035. The targeted groups are stakeholders who were consulted in the preparation of the NDS, parliamentarians, government ministries, permanent secretaries, donors, private sector, provincial governments, rural communities, people with special needs, academic institutions, community based organizations, faith based organizations, the elderly, illiterate population and prison inmates. The messages were delivered through written brochures, meetings, radio programmes and newspaper articles in order raise awareness amongst more groups and various communities.

From: the VNR of Solomon Islands, 2020

The government of Malawi views 'leaving no one behind' as a key aspect the implementation of the 2030 Agenda in the country. Members of parliament in Malawi have assisted in popularizing the SDGs in rural areas and have also adopted the principle of leaving no one behind by seeking to amplify the voices of the Malawian people and adopt people-centred development programmes. This has also meant that the government has made considerations on starting first by reaching those furthest behind and seeking the participation of women, the youth, the elderly, persons with disabilities and vulnerable children.

Civil society engagement has been identified in Malawi as critical for implementation of both local and global objectives. Some key interventions in Malawi, particularly in relation to SDG 16 and leaving no one behind, is citizen empowerment and access to public information. This focuses on strengthen of the role of civil society and the private sector in data provision in order tackle the challenge of under-reporting of progress in some sectors. During the VNR process consultations were also conducted with various minority groups, for example with youth, LGBTI and persons with disabilities, in order assess the impacts of various laws, policies and practices on those communities. Whilst this process was impact by COVID-19, some in person meeting with stakeholders were conducted before the pandemic, as well as virtual consultations.

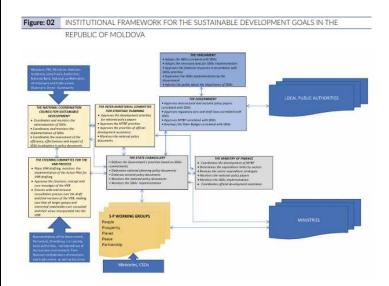
From: the VNR of Malawi, 2020

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 crosscutting 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).

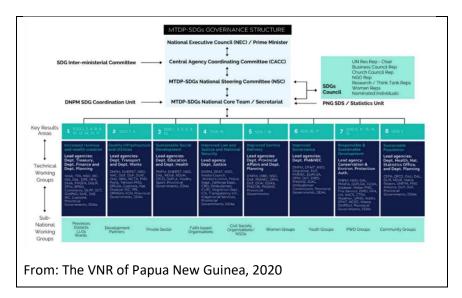
Country examples

In 2016, following the adoption of the 2030 Agenda, Moldova established the National Coordination Council for Sustainable Development to serve as the institutional framework to ensure a participatory and transparent process for the implementation of the SDGs at the national level. The Council is led by the Prime Minister of the Republic of Moldova. The interactions between the different institutions involved in SDG coordination in Moldova is illustrated below.



From: the VNR of Moldova 2020

Papua New Guinea has sought to localize the SDG implementation process by also streamlining the governance structures that were established during the Millennium Development Goals implementation process. New features were added to the governance structures such as establishing eight Technical Working Group or 'Coalition of Partners' overseeing the review of the SDGs in different thematic areas.



The institutional mechanism should remain relevant across political cycles and should overlap with rather than follow the electoral cycle of the country in question. This ensures that the institution's work extends beyond the term of the present government to which both current and future decision makers and political parties are committed. The review can provide opportunity to include information on how the views of different ministries, agencies, levels of government and nongovernmental stakeholders, including representatives of vulnerable groups, have been mobilized around the 2030 Agenda and how their views are considered. Countries may also consider including information, on the institution(s) / mechanism(s) in charge of coordination and integration for the implementation of the 2030 Agenda, on their interaction with relevant national bodies, such as the national planning entities, 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. It would be useful to highlight how the country is reviewing progress in implementing the SDGs, including mechanisms for monitoring and evaluation of policies and measures. possible plans for the conduct of national reviews that take into account the presentation of the VNR. The review could also highlight how the preparation and follow-up to VNRs at the HLPF are embedded in the ongoing processes.

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?
- How does the country review progress in implementing the SDGs, including possible plans for the conduct of national reviews that take into account the presentation of the VNR at the HLPF?

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, trade, 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. Countries could also provide examples of policies they have implemented that have resulted in transformative changes and/or show institutional changes they did to address structural issues or barriers and how to avoid trade-offs among the SDGs.

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 in light of its priorities but could also be provided because countries have 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. If countries are doing their second and subsequent voluntary national reviews it would be desirable to include the progress made since the previous review, along with any 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;
- achievements and good practices;
- the impact of country interventions at home and abroad;
- gaps and challenges;
- challenges and opportunities;
- 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? 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 examples

In Trinidad and Tobago, the government has made efforts to align and integrate the SDGs with the country's national plan, Vision 2030. This integrated approach is a means of ensuring that the progress is made towards the SDGs whilst also maintaining focus on Trinidad and Tobago's development needs and national priorities. The below diagram indicates how the government policies have been aligned with the SDGs and identifies accelerators for enhancing the country's implementation of the SDGs.

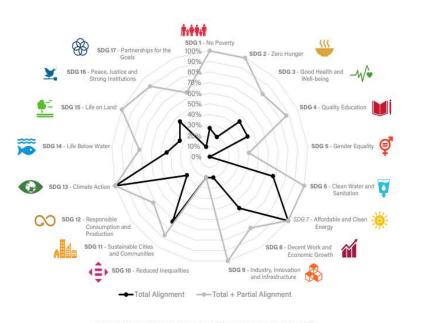
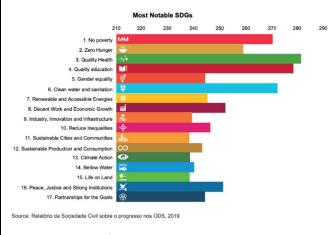


Figure 4: Alignment of planning Government's documents analysed with the SDGs Source: Trinidad and Tobago Roadmap for SDG Implementation (2017)

From: the VNR of Trinidad and Tobago 2020

Mozambique engaged with civil society stakeholders to consider the SDGs with the potentially more dynamic and multiplier effects in the context of Mozambique.



From: the VNR of Mozambique, 2020

Means of implementation

The review process should discuss how means of implementation are mobilised, 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-financing 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 / integrated national financing framework where applicable, and the appropriate policies and reforms in place to finance this strategy. Countries could also provide an overview of the institutional set-up and coordination mechanisms (intra-government and with other stakeholders) which 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.

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

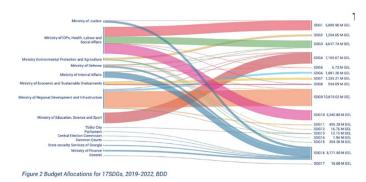
Some questions that could be considered include the following:

- 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 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.

Country examples

Georgia conducted an analysis of the budgeting process to show which SDGs received the largest share of the budget and were thus considered to be de facto national priorities. These areas include Peace (SDG 16), Health (SDG 3), Education (SDG 4), Poverty (SDG 1), Infrastructure (SDG 9) and Equality (SDG 10). The analysis also revealed the SDGs that received less funding. This allowed the government to reassess the priority areas and funding allocations in the new strategic planning processes.



From: the VNR of Georgia, 2020

In the budget allocations to the SDGs, Nepal began to assign SDGs codes to all national programs and projects since 2016/17 in addition to gender, poverty and climate budget codes. Nepal's National Planning Commission maps out annually where the public investments aligned with the SDGs are allocated by the various line ministries. This method of SDGs budget tagging is based on the program's primary contributions to the respective SDGs.

Since its first VNR, Nepal has sought to prioritize and allocate budget to the SDG goals and targets where the country has lagged behind compared to other goals.

Nepal has conducted a comprehensive needs assessment, costing and financing strategy for the SDGs covering public, private, cooperatives and NGOs. The assessment highlighted a financing gap and the average annual investment required in the country in order to achieve the SDGs. This assessment is intended to be used as a roadmap for the implementation of the SDGs by identifying policies and measures to scale up private financing and investments.

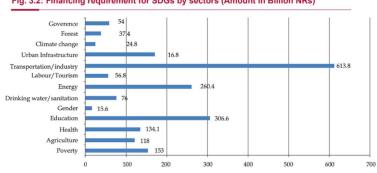


Fig. 3.2: Financing requirement for SDGs by sectors (Amount in Billion NRs)

From: the VNR of Nepal, 2020

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 four years. Countries could also indicate their plans for keeping the SDGs under review at the national and sub-national levels, including dissemination of VNRs and other national reviews and their findings. 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?
- What adjustments should be made to the voluntary national guidelines to ensure that they are useful?

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 for regular review of progress at the national level on the implementation of the Agenda?
- What follow-up actions are being defined after the presentation of the VNR at the HLPF?

Country examples

In Argentina, as way of localizing the SDGs, most of the provinces have aligned their strategic plans and agendas to the SDGs. The below table summarizes the links made by the 15 provinces to the SDGs from

Cuadro 2 P	rovincias con vinculación de	sus	plar	ies e	stra	égio	os a	los	ODS									
Provincias	Ejes Estratégicos	8484	-111	-W-	M	o r	Å	0	αí	8	4∰>	Alle	00	0	10		¥	*
CABA	Disfrute																	
	Escala humana									•								
	Integración social			•		•				•							•	
	Creatividad																	
	Empleo																	
Chaco	Estado de tu lado																	
	Sistema de ciudades																	
	Justicia social					•												
Córdoba	Crecimiento económico sostenible																	
	Fortalecimiento de las instituciones																	
	Territorio integrado																	
Corrientes	Calidad social y económica para el desarrollo		•		•	•				٠		٠	•				•	
Jujuy	Desarrollo humano	•			•	•	•			•	•							
	Desarrollo económico sostenible																	
	Jujuy: provincia integrada																	
	Desarrollo productivo																	
La Rioja	Desarrollo humano									•							•	
	Desarrollo infraestructural																	
	Coordinación interministerial e interinstitucional																	
	Desequilibrio territorial																	
	Acceso al hábitat adecuado																	
Mendoza	Conservación de la biodiversidad y mitigación del riesgo																	
	Conectividad y vinculación	•																
	Diversificación de la matriz energética productiva							•										
	Gestión integral del recurso hídrico						•											
Neuquén	Desarrollo económico																	
	Sostenibilidad ambiental																	
	Inclusión y equidad											•					•	
	Fortalecimiento institucional e interinstitucional																	
	Personas	•																
Río Negro	Planeta						•						•		•	•		

From: the VNR of Argentina 2020

Participatory processes have formed the backbone of Finland's follow-up and review of the SDGs. Innovative mechanisms have been established to support national implementation, such as the Citizen panel where approximately 500 Finnish volunteer citizens assess the state of sustainable development in Finland on annual basis. Such mechanisms provide opportunities to bring sustainable development related data, trends and challenges into wider public debate.

Finland's second VNR report, like the first, utilized existing sustainable development participation mechanisms and structures. However, for Finland's second VNR report stakeholders were not only consulted but also invited to independently write parts of the VNR report.

The role of the national parliament in the review and follow-up of the 2030 Agenda has also been strengthen in Finland. The Committee for the Future is the Committee is the Finnish parliamentary committee

responsible for the 2030 Agenda issues and leads the follow-up of the Government's work on implementation. There is a continuous dialogue between this committee and the Prime Minister's Office.

Figure 1. How Finland prepared the VNR
Engagement of the main stakeholders into the process

1. VNR Rick eff, 2. Stakeholder guestionnaire and september 2019 2. Stakeholder guestionnaire and review network of Ministries and review network of Ministries and review network of Ministries 10. Stakeholders invited to sees the 17 SDGs of SDG of SDG

From: the VNR of Finland, 2020

Annexes

Countries are encouraged to include an annex with data, using the global Sustainable Development Goals indicators and adding priority indicators identified at the regional and national levels where appropriate. They may highlight whether statistics, including gender statistics, were collected from the national statistical system and pinpoint major gaps in official statistics on indicators.

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 time-series data?

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.

If countries so wish, they can 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 the progress adopted in 2017 which contains 232 indicators towards achieving the SDGs. Countries are developing their statistical capacities and contributing to the definition of

global indicators identifying indicators that best reflect national challenges.¹⁷

Many countries have different institutions for monitoring the achievement of the SDGs, including their 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 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

The Czech Republic's second VNR differs from their first in terms of increased detail and new sources of information. The second VNR monitors progress by means of three sets of indicators – the global set of Agenda 2030 indicators, a national set related to the Strategic Framework Czech Republic 2030 (CR 2030) and over 500 quality of life indicators. Czech Republic did not limit itself to just the data

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¹⁷ See note 8.

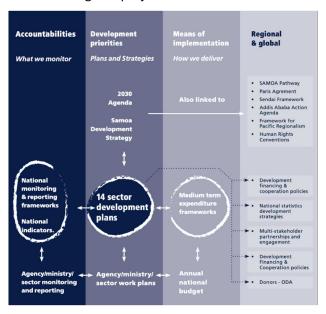
based on international comparison (OECD Measuring Distance to SDG targets, SDG Index, EU SDG Index). The government wished to go into greater detail set the data into the specific Czech context, and to also include areas where there is no international accord on the method of their measurement. The Central Statistics Office coordinates the compilation of data for and plays an important role in monitoring for a large volume of data: a total of 192 indicators for CR 2030 and 247 indicators for the 2030 Agenda. Another 140 indicators of the national set for quality of life, i.e. indicators that attempt to integrate the viewpoint of the citizens themselves and how they perceive the impact of policies. The Czech Republic also highlighted the current availability of data on the 2030 Agenda and data that was still missing.





From: the VNR of Czech Republic 2021

Since its first VNR report Samoa has further integrated the SDGs into their national processes for better data collection and linking the SDGs to monitoring frameworks, planning processes and budgets. Samoa's second VNR report allowed for deeper analysis into the country's priority areas and also confirmed that Strategy for the Development of Samoa 2016-2020 (SDS) shares the interlinkages with the three dimensions of sustainable development. In Samoa SDG implementation is linked to the 14 sector plans of the SDS and their existing monitoring and evaluation frameworks as well as key development financing and projects.



From: the VNR of Samoa 2020

Figure 1: DEWA Platform



Since its first VNR, Bhutan has developed the DEWA Platform—an integrated dashboard to monitor Gross National Happiness (GNH), SDGs and development management in the country. It will enable more up to date analysis of SDG indicator status as well as current state of data gaps and availability. The dashboard aims to bring together into a consolidated platform data across a wide spectrum in Bhutan, and thus also includes updated data for indicators in the 12th Five Year Plan of Bhutan and GNH. Among other features, the dashboard will provide a common geographic information system (GIS) interface platform for geo-spatial analysis and district-, block- and sub-block data visualisation. This aims to facilitate the exchange lessons learned and best practices with other countries in the region that have good systems for data capture and analysis to support SDG implementation

From: the VNR of Bhutan 2021

F. Preparatory workshops and submission of VNRs¹⁸

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-

¹⁸ Dates in this section refer to the 2022 HLPF

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

The preparatory process for the 2020 VNRs includes the following:

First global workshop (25 – 29 October 2021, virtual): Based on peer learning and exchange between countries conducting VNRs in 2022 and countries that have carried out VNRs in previous years (2016-2021). The workshop is also designed to cover key components of the preparatory process.

Second global workshop (Spring 2022): Will facilitate a sharing of experiences among the 2022 VNR countries, including on lessons learned and challenges encountered in the process up to this point. It will also feature more in-depth exchange of knowledge and guidance on the preparation and presentation process and will facilitate discussion on how to draft sections of the report and make VNR presentations at the HLPF.

Third global workshop (10 July 2022, New York, USA): Scheduled to take place on the Sunday 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 2022 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.

Regional Preparatory Meetings

<u>United Nations Economic Commission for Africa (ECA): March 2022,</u> (venue and format tbd)

<u>United Nations Economic Commission for Europe (ECE):</u> 6-7 April 2022, Geneva, Switzerland: (hybrid)

<u>United Nations Economic Commission for Latin America and the</u>
<u>Caribbean (ECLAC):</u> 8-10 March 2022, (venue and format tbd)

<u>United Nations Economic and Social Commission for Asia and the Pacific (ESCAP):</u> 28-31 March 2022, <u>Bangkok, Thailand (hybrid)</u>

<u>United Nations Economic and Social Commission for Western Asia</u> (ESCWA): 15-17 March 2022, (venue and format tbd)

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 3 May 2022. 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 700 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

¹⁹ Main Messages from the 2020 VNRs are available at https://sustainabledevelopment.un.org/content/documents/26196Compilation Main Messages VNRs.pdf

The final **VNR report** should be submitted in electronic format to DESA by 10 June 2022 (a month before the HLPF). ²⁰ 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.

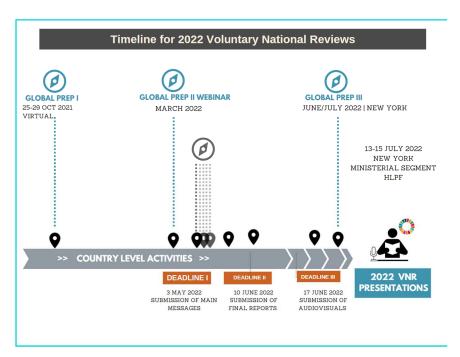


Figure 6: Timeline for 2022 Voluntary National Reviews (DESA)

Audio-visual materials for the VNR presentation should be submitted to UN DESA by **17 June 2022.** 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.

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²⁰Only reports that conform to UN resolutions can be posted on the UN website

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 of the VNRs, including good practices, challenges and areas for support and advice.

Questionnaire

To gather relevant information, UN DESA sends a questionnaire to countries a few months before the HLPF. This questionnaire seeks to establish:

- whether the country presenting for the first time prefers the panel or individual-style presentation format for its presentation (see below);
- preliminary information on the composition of the delegation and who will present the VNR;
- information on audio-visual materials, including videos, that will be used; and
- any other special requests, including dates on which the lead presenter (minister) is/is not available, so that the draft schedule for the VNR presentations can be prepared.

Format of presentation: In the panel format, the countries in a VNR session (between two and four) each make their presentations. Presenting countries may also consider having a dialogue among themselves on their VNRs. Once all countries in the session have presented, questions are posed to the presenting countries. Second-time presenters will present in the panel format only. In the individual format, a country presents, followed by questions from countries in the audience, as well as from major groups and other stakeholders. This is then followed by the next VNR country in that VNR session. 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 (13-15 July 2022) 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 timeously to UN DESA. Countries may also propose their own grouping, bearing in mind the above-mentioned regional diversity. The President of ECOSOC shares a draft schedule with the VNR countries' representatives in New York.²¹

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

- submit any audio-visual material on the SDG implementation of the VNR by the deadlines communicated by UN DESA;
- finalise 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**

Under the current modalities, the time provided for countries to present at the HLPF is limited.

Countries presenting a VNR for the first time will have 10 minutes for their presentation, followed by 20 minutes for questions from other countries and stakeholders and factoring in time for podium changes. The 10-minute time allocation for the presentation includes the use of audiovisual material, including videos.

Countries presenting a VNR for the second time will be allocated a total of 25 minutes each in a panel format: 10 minutes will be allocated for the VNR presentation and 15 min for Q&A.

²¹ See Note 4 above

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, and where meaningful videos, 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 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. A Group of Friends of VNRs has been launched in 2019 which 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. It is co-chaired by H.E. Mr. Omar Hilale, Permanent Representative of the Kingdom of Morocco to the United Nations and H.E. Mr. Enrique Austria Manalo, Permanent Representative of the Republic of the Philippines to the United Nations.
- 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?

Tips:

- ✓ Videos of past VNR presentations are available in the archives of UN Web TV: http://webtv.un.org/
- ✓ Power-Point presentations of past VNR presenters are posted on the presenting country's national page in the VNR database: https://sustainabledevelopment.un.org/vnrs/

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

In order to get full benefit from the resources invested in the VNR, countries could consider concrete follow-up steps. Points to consider are 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 which presented during that session.
- 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.
- 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.
- Take initiatives to simplify the review for wider public consumption.
- 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.
- Institutionalise the collection of the material for the VNRs.
- Use lessons from the VNR process to refine and enhance institutional arrangements.
- Consider initiating a decision on preparation and presentation of a follow-up VNR.

Annex 1: VNR preparation checklist

Item	Actions
1. Initial preparation	☐ Send letter to the President of ECOSOC to communicate the decision to conduct a VNR.
and organisation	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 with deliverables aligned to HLPF deadlines (e.g. submission of Main Messages, VNR Report and audio-visual materials).
	 Map key national actors (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 national documents and previous VNR reports.
	 Assign the preparation of infographics, data visualization etc. for the VNR presentation.
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 700 words) for approval and submission to DESA by 3 May 2022.
	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 10 June 2022.
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 17 June 2022.
	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.

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 UN High-level Political Forum on Sustainable Development (HLPF). The VNRs are most meaningful when they are conducted through an inclusive, participatory, transparent and thorough review process at the national and sub-national levels, when they are evidence-based, and produce tangible lessons, solutions and commitments, and when they are followed by concrete action and collaboration that drives 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 were updated in December 2017 and November 2019 to reflect lessons learned, taking into account experiences from the first cycle of the HLPF,²³ and were most recently updated in January 2021. They provide a framework for certain common elements within reports while allowing for flexibility so countries can adapt to their own circumstances.²⁴

The guidelines apply to the preparation of both the first and subsequent VNRs. As part of the Decade of Action and Delivery for sustainable development, launched at the SDG Summit (the HLPF under the auspices of the General Assembly) in September 2019, numerous counties are now preparing their second and subsequent VNRs, which provide a new and unique opportunity for all countries to learn from each other how to launch an ambitious and accelerated achievement of the SDGs. Second and subsequent VNRs also provide an opportunity for reporting countries to share knowledge, strengthen accountability and inclusiveness, improve coherent reporting across different levels of government, and express their need for increasingly specific support from external partners.

II. Guiding principles

In paragraph 74 of the 2030 Agenda, member States identified a number of principles to guide the follow-up and review process at all levels. In preparing the voluntary national reviews, 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.

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 See paragraph 9 of <u>A/RES/70/299</u> of 29 July 2016, "Follow-up and review of the 2030 Agenda for Sustainable Development at the global level".

²⁴ It is important to note that the UN Sustainable Development Group has also released <u>Guidelines for UN Country Teams for the preparation of UN Country Results Reports</u>. While they can serve to complement the present Secretary-General's voluntary guidelines, it should be noted that the VNR is different from a country results report.

- 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.
- 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 the report along the lines highlighted below, which will give an overview of the follow-up to the 2030 Agenda and promote consistency and comparability between reports of different countries, as well as between second and subsequent reports of all countries. Doing so will also help inform the process of review and generate reflections on implementation at national, regional and global levels. 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 current status of SDG progress and how the Government is responding to the transformative nature of the 2030 Agenda for Sustainable Development including through its national development plans, strategies, policies or other relevant documents, including sectoral policies and specific action and financial plans. It could highlight outcomes and results

accomplished since the adoption of the 2030 Agenda and indicate steps that the country intends to take to accelerate the implementation of the 2030 Agenda as part of the Decade of Action and Delivery for sustainable development launched at the SDG Summit in September 2019 along with ten political commitments.²⁵ It could also link COVID-19 recovery plans with the 2030 Agenda and concrete measures taken to achieve the SDGs, leaving no one behind and moving towards a more equal society. Second and subsequent VNRs could highlight the main steps taken towards SDG implementation since the previous report, with a focus on those identified as most vulnerable.

- 2. Highlights. A synthesis of one or two pages in length, briefly highlighting the following:
- The number of VNRs previously presented to the HLPF, and the most significant changes since the last review.
- The core elements of the country-level review process.
- 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.
- New and emerging challenges related also—but not only—to the COVID-19 pandemic, discrimination
 and inequality, the impacts of climate change, and other relevant issues.
- How the Government has responded to the integrated, indivisible and interlinked nature of the SDGs and whether that helped address trade-offs and accelerate implementation.
- How the Government has responded to the principle of leaving no one behind, including with regard to gender equality.
- Two or three examples of good practices and lessons learned that may be relevant for other countries, preferably with a focus on measures with a transformative potential, considering the interlinkages and synergies among the SDGs, including in the context of COVID-19 response and recovery. These could be elaborated in boxes interspersed throughout the report.
- Two or three examples of challenges encountered on which the country wishes to hear about other countries' and other stakeholders' experiences including the United Nations system.
- National Initiatives that need support in terms of finance, capacity-building, policy advice, data gathering and analysis, technology, partnerships, etc. It is hoped that this would lead to mobilizing support through international cooperation and continued collaboration/twinning with one or more other countries.
- 3. Introduction. The main results, context and objectives of the review could be presented here in a succinct way, and emphasizing the most critical elements emanating from the report. The introduction may briefly describe key features of the country context as it pertains to the 2030 Agenda, the national review cycle, and whether and how existing national reports to regional and international mechanisms have been used. It could outline how the 2030 Agenda was reflected in the national sustainable development plans and strategies and in the financing and budgetary frameworks. It could outline how the policy architecture supports the implementation of all three dimensions of sustainable development (economic, social and environmental) and what policies and mechanisms have enabled this integration. It could highlight links to other international agreements such as the Addis Ababa Action Agenda, Paris Agreement on Climate Change, Sendai Framework for Disaster Risk Reduction, Samoa Pathway, Istanbul or Vienna Programme of Action, etc. This could include describing how synergies among those agreements

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²⁵ Political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly adopted on 15 October 2019 (<u>A/RES/74/4</u>).

are being pursued in the national plans so as to meet multiple objectives in an efficient manner. For second and subsequent reports, it may briefly describe what elements of the previous VNR have changed and refer to the section in which they are presented in depth.

- 4. Methodology and process for preparation of the review. This section may discuss the methodology that was adopted for the review, including its scope, depth and limitations and how the principles on follow-up and review from the 2030 Agenda, including paragraph 74, were used. Information on the process for preparation of the national review may be presented, including, for example, how different levels and sectors of Government contributed to the review and whether and how the wholeof-Government approach was used to work across sectors and institutions in the implementation of the SDGs;²⁶ whether parliaments were engaged; whether national evaluation/oversight or human rights institutions contributed; what mechanisms have been used to meaningfully and effectively engage civil society, whether representatives of vulnerable groups, academia, youth, the business sector, other stakeholders and, where applicable, whether the UN Country Teams were engaged. The section could describe how the national report to the HLPF was discussed at the national, regional and local levels and who was engaged in the discussions. It may describe how national-level, regional-level and global-level reporting on the 2030 Agenda were combined. Countries may consider whether to showcase any voluntary local reviews undertaken or actions by cities. They may also highlight any social platforms used to engage stakeholders. If other novel approaches to stakeholder engagement were used, countries may wish to elaborate on this here. Countries presenting a VNR for the second and subsequent times could avoid unnecessary repetition by focusing primarily on how the report builds on previous reviews, how the methodology for the review differs from the previous ones and why, and how the review helped to raise awareness of the 2030 Agenda at the national level, particularly among people.
- 5. Policy and enabling environment. For second and subsequent VNRs, the elements outlined below could indicate whether efforts have continued since the previous VNRs, what changes have been introduced or how the commitments in the previous VNR have been implemented. The subsequent subsections may all be addressed, while avoiding duplication of information.
 - (a) Ensuring ownership of the Sustainable Development Goals and the VNRs. The review could outline how stakeholders, such as national and local governments; legislative bodies, national oversight/auditing bodies, national human rights institutions or other relevant entities; the public, civil society and the private sector were continuously involved in the implementation and review of the 2030 Agenda, including its Goals and targets. The review could address how different groups, particularly women and youth, as well as children, persons with disabilities, people living with HIV/AIDS, older persons, indigenous peoples, 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 and how direct engagement of people has been facilitated. The countries presenting a VNR for the second and subsequent times could explain how ownership evolved since the first VNR, indicating efforts to sustain or mainstream it, and could discuss how this impacted stakeholder engagement. Boxes could be used to highlight efforts of stakeholders.
 - (b) Integration of the Sustainable Development Goals in national frameworks. The review could outline how the further integration of the Goals into the country's legislation, policies, plans, budgets

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²⁶ Under this heading, countries may wish to report on the national institutional arrangements for the implementation of the 2030 Agenda as well as the extent of collaboration with governmental structures established to coordinate reporting to other international and regional bodies.

and programmes, including the sustainable development strategy, if there is one, has helped with successful implementation of the SDGs and targets. This would include examining policy coherence and interlinkages. ²⁷ Countries are encouraged to be specific in identifying the main challenges and difficulties experienced in implementing the Sustainable Development Goals as a whole and how they foresee overcoming these barriers. Specifically, the country may describe how the policy makers are coordinating through national planning, budgetary, financial and investment processes, for example to bring about a deeper, faster and more ambitious response to the challenges that their economies are facing. Countries are encouraged – even in cases of incomplete data – to provide, as far as possible, an analysis of the causes of their SDG implementation challenges and possible ways forward, including how the engagement of different actors can help, and is helping, to bridge these gaps. Countries could consider outlining how cities, local authorities and communities have been pursuing the 2030 Agenda and how they have supported their efforts. Countries could also refer to major efforts undertaken by local authorities and non-State actors to implement the Goals, the role of scientists and academia in advising the government and benefits arising from multi-stakeholder partnerships. They are also encouraged to integrate a gender perspective across all sections of the report.

- (c) Integration of the economic, social and environmental dimensions. The review might discuss how the three dimensions of sustainable development (economic, social and environmental) are being integrated and how sustainable development policies are being designed and implemented to reflect such integration including an analysis of the relevant interlinkages among the goals and targets and lessons learned in this regard. This can also include an analysis of progress and initiatives related to the high-level political forum's theme for that year.
- (d) Leaving no one behind. The review could also assess how the principle of leaving no one behind has been mainstreamed in the implementation of the Sustainable Development Goals. This would also address 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. In this regard, the review could detail how the people who are the furthest behind and vulnerable groups have been identified, including through improved data collection and disaggregation, how they are involved in finding solutions, as well as what policies and programmes are being implemented to address their needs and support their empowerment. Countries are encouraged to go beyond social policies and include macroeconomic policies and technology that impact on the situation of those furthest behind and provide support to the social and economic inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. Particular attention should be placed on how national efforts seek to empower women and girls and help realize human rights.
- (e) Institutional mechanisms. The review could provide information on how the country's institutional framework has evolved in light of the 2030 Agenda. This could 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 including information on how the institutions and mechanisms are progressing in their coordination and integration for the implementation of the 2030 Agenda, and analyze their interaction and collaboration, including joint planning, with relevant national bodies, such as the national planning entities, oversight bodies or national mechanisms for reporting and follow-up. This section could also include a reflection of how the country has ensured that

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²⁷ In this vein, the review might discuss how analysis, guidance and recommendations from regional and international mechanisms have been incorporated in national frameworks and policies in support of SDG implementation.

the institutional mechanisms supporting SDG implementation are effective, accountable, inclusive and adequately funded. The review could consider highlighting how it was possible to successfully mobilize institutions around the Sustainable Development Goals, enhance systematic collaboration, improve their functioning—making them more responsive, accountable, inclusive and transparent—and promote change to achieve policy coherence and integration across all sectors of Government. Information may also be provided on how responsibility is allocated among various levels of Government (national, subnational and local) for coherent implementation and review of the 2030 Agenda. This section could highlight what has been done to ensure that relevant data, information and analysis is systematically gathered, shared, analyzed and used across sectors and how this has helped with implementation of the SDGs and ensuring no one is left behind. It would be useful to highlight how the country is reviewing progress in implementing the Sustainable Development Goals, including mechanisms for monitoring and evaluation of policies and measures. The review could also highlight whether and how the preparation and follow-up to VNRs is embedded in these ongoing processes. This may include the preparation of national SDG reports, supported by the UN Country Team, where applicable as well as the preparation of regional or international State reports.

- (f) Systemic issues and transformative actions. Countries are encouraged to report on relevant structural issues or barriers they have faced in implementing the 2030 Agenda, including the possible external consequences of other countries' domestic policies on their economy and societies and the impact of their own policies on other countries. Countries can highlight the transformative policies, tools, or institutional changes they have used to address these issues or barriers and avoid trade-offs among the goals. The 2019 Global Sustainable Development Report could be used as a source of inspiration for how to identify entry points and levers for transformative action to achieve 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. It would be desirable to analyze critical difficulties encountered in reaching them and how these could be addressed, referring to data provided in a statistical annex, as well as ways of fostering inclusive participation in addressing these challenges. The review could indicate whether a baseline for the Goals has been defined and evaluate the main gaps identified, assessing the policies and measures taken so far, and identifying the remaining obstacles. Countries are encouraged to review all 17 SDGs; however, some could be addressed in more depth, for instance, to illustrate innovative policies to achieve goals, to reach those furthest behind, or to showcase examples that could be especially interesting for peer learning in an international or regional context. The consideration of Goals could focus on trends, successes, challenges, emerging issues, and lessons learned, and evaluate actions taken to address gaps and challenges. It could support the identification of solutions, best practices, synergies, trade-offs and spillovers and areas requiring advice and support from other countries or institutions. The review may examine the agreed global indicators for SDGs and related targets, but countries may also choose to refer to complementary national and regional indicators. Conclusions presented in this section should be based on said empirical evidence, in order to have concrete elements to measure progress. Countries presenting their second and subsequent voluntary national reviews could highlight progress made since the previous presentation, noting specific efforts undertaken to address findings, define next steps and overcome challenges identified in the previous review. Countries should also identify relevant actions they intend to take in the near future and over the coming years to accelerate progress towards the 2030 Agenda, based on the findings of the VNR and the challenges it identified, and as a result of the Decade of Action and Delivery for sustainable development launched at the SDG Summit in September 2019.

- 7. New and emerging challenges. This section could describe how the country is recovering from the COVID-19 pandemic, including plans and concrete measures taken for building back better, ensuring that recovery measures advance the Sustainable Development Goals and target those most at risk of being further marginalized, strengthening resilience in the social, economic and environmental dimensions. It may also describe other new and emerging challenges such as food insecurity, migration, violent conflict, gender inequality, environmental degradation, and the impacts of climate change and biodiversity loss. Beyond assessing negative effects, the section should also be analytical and forward looking in terms of discussing policies and measures for how to recover better, addressing any underlying structural frictions, and defining future actions needed if faced with another pandemic or similar calamity, with a focus on leaving no one behind. New and emerging challenges can have an impact across all or some SDGs and may create new vulnerable groups or enhance the marginalization of some already at risk of being left behind. This section could analyze such impact and vulnerabilities, with inclusive and meaningful participation of those concerned.
- Means of implementation. Based on the above challenges and trends highlighted, the review may discuss how the means of implementation (financing, technology, capacity building, etc.) are mobilized, what difficulties this process faces, and what resources are needed to implement the 2030 Agenda, looking at the full range of financing sources (public/private, domestic/international) and non-financing means of implementation, such as capacity development and data needs, technology, and partnerships. It could include ideas and experiences for how to align recovery plans and funds with the Sustainable Development Goals (support schemes, investment plans, restructuring of subsidies, as well as an analysis of budgetary reallocations with a view to ensure addressing vulnerabilities and sharing experiences on what works in this regard). Countries could elaborate on their financing strategy/integrated national financing framework where applicable, and the appropriate policies and reforms in place to finance their 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. Experiences with gender responsive budgeting, where applicable, should be reflected. Countries are also encouraged to identify concrete technology and capacity development and data needs and request external support to improve it, if necessary, as well as include the contribution of multi-stakeholder partnerships. 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. Donor countries could describe how they have reviewed their development cooperation guidance to align with the 2030 Agenda. Countries could consider linking their VNRs to the country's participation in the ECOSOC Financing for Development Forum, sharing national experiences on means of implementation at the Forum. The countries presenting a VNR for the second and subsequent times could focus on the changes that took place between the previous and current VNR(s) in the above-mentioned areas.
- 9. Conclusion and next steps. Based on the outcomes of the review, the country could outline what steps are planned to enhance and accelerate the implementation of the 2030 Agenda, notably as part of the Decade of Action and Delivery for sustainable development, and within the efforts for an inclusive and resilient recovery from the COVID-19 pandemic, including any specific support that is needed. It could also indicate how it plans to keep the implementation momentum at the national and sub-national levels,

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including through dissemination of the VNRs and other national reviews and their findings, forging of new partnerships, commitments to accelerated action, and implementation of concrete policies or programmes. It 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. Next steps should be as concrete as possible, to allow targeted follow-up in subsequent VNRs or related documents.

10. Annexes. Countries are encouraged to include an annex with data, using the global Sustainable Development Goal indicators and adding priority indicators identified at the regional and national levels where appropriate. They may highlight whether statistics, including gender statistics and disaggregated data, were collected from the national statistical system and pinpoint major gaps in official statistics on indicators. Countries may want to include additional annexes where they would showcase best practices and/or policies and strategies that have advanced implementation of the 2030 Agenda. Countries might consider including an annex specifically on interlinkages between the goals and targets as well as the global impacts of national actions (spillover). They could also include a list of all the actors consulted in the preparation of the report. They could also include comments from stakeholders on the report in an annex. If countries so wish, they can send other reports to DESA for posting on their national page in the VNR database, including complementary reports by stakeholders.

IV. Making presentations at the HLPF

Under the current modalities, whether virtual or hybrid, the time provided for countries to present at the HLPF is limited. Countries may therefore wish to consider a number of measures/options when conducting their presentations at the HLPF:

- Submit their written report well in advance of the HLPF to inform a substantive interactive debate at the HLPF.
- Focus on selected key messages and lessons from the VNR, for peer learning during the HLPF.
 Highlight areas where advice or support is needed.
- Use focused infographics, data visualization, and meaningful focused videos, to communicate
 complex messages related to SDG implementation (such as VNR preparatory process, linkages,
 priorities, innovations, progress and challenges) in a very short period of time. It is important to
 keep these tools focused on the implementation of the 2030 Agenda and leaving no one behind.
- Provide space for stakeholders such as civil society, youth, national human rights institutions, and the private sector to share their contributions to the VNR and their views on SDG progress in the country.
- Ensure gender balance if there is a panel of speakers.
- Work informally with other presenting countries in advance to compare review processes and findings, for example through voluntary twinning for peer learning.
- Make best use of the allocated time during the HLPF to allow for interactive discussions and questions and answers, which can strengthen peer learning and exchange of best practices. This

- may include written questions and answers. In virtual or hybrid settings possibilities for dialogue after the presentation should be preserved.
- 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.

The "Group of Friends of VNRs and Follow-up and Review of the 2030 Agenda" created by the ECOSOC President will prepare discussions on specific VNRs at the HLPF. Countries are encouraged to submit their written reports at least a month in advance of the HLPF and they are made available in the VNR database. VNR reports need to conform to UN resolutions and terminology in order to be posted on the UN website.

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, and by co-organizing side events. Presenting countries are encouraged to make sure that their presentation panels are gender-balanced.