

Voluntary National Reviews (VNRs)

10
YEARS
ON

Peer Learning —
Our Common Journey



Secretaría de
**Planificación y
Programación de
la Presidencia**



Ministry of National
Development Planning/Bappenas
Republic of Indonesia



**United
Nations**

And we must continue to learn from each other. Voluntary National Reviews — the backbone of this Forum — are more than reports. They are acts of accountability. They are journeys of self-discovery as countries develop and build. And they are templates for other countries to follow and learn from. [...] [They are a] clear demonstration that solutions exist and can be replicated and expanded. With five years left, it's time to transform these sparks of transformation into a blaze of progress — for all countries.

UN Secretary-General António Guterres

Opening of the HLPF 2025

Foreword by UN DESA

The SDG Progress Report 2025 shows that countries have made remarkable progress toward achieving the Sustainable Development Goals (SDGs). Yet, with only 18 percent of the Goals currently on track, the lessons we share — and the partnerships we build — will determine how far we go together.

Through their Voluntary National Reviews (VNRs), countries are not only taking stock of progress but also driving targeted actions to accelerate implementation. VNR reports also act as important tools to promote peer learning, enhancing the quality of reviews and strengthening collective efforts towards achieving the 2030 Agenda, as highlighted in the recently published [UN DESA Synthesis Report on the 2025 VNRs](#).

Peer learning through voluntary national reporting is a true source of inspiration. Over the years, the High-level Political Forum on Sustainable Development has evolved into a vital global platform for sharing experiences, promoting mutual learning and avoiding common pitfalls — with more than 400 VNRs presented to date. Countries undertaking their third or fourth reviews now offer valuable guidance to those just beginning their journeys.

Effective implementation of the 2030 Agenda requires both a whole-of-government approach and a whole-of-society approach — breaking down silos, strengthening collaboration and bringing everyone to the table. Many countries have now integrated peer learning into the VNRs, recognizing its value in shaping stronger national reporting frameworks.

Many VNRs also highlight local implementation efforts, with Voluntary Local Reviews (VLRs) serving as important tools for showcasing practical and innovative solutions.

DESA is proud to have supported countries on their VNR journeys and remains committed to supporting their continued efforts to deliver on the promise of the 2030 Agenda.



Lotta Tähtinen
*Director, Office of Intergovernmental
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Abbreviations

ESDN	European Sustainable Development Network
GSDR	Global Sustainable Development Report
GSDS	German Sustainable Development Strategy
HLPF	High-Level Political Forum on Sustainable Development
KRISNA	Integrated Planning, Budgeting and Monitoring System (Indonesia)
LNOB	Leave no one behind
NESDP	National Economic and Social Development Plan (Thailand)
OECD	Organisation for Economic Co-operation and Development
SDG	Sustainable Development Goal
SDG Move	Centre for SDG Research and Support (Thailand)
TT	Transformation team (Germany)
UN	United Nations
UN DESA	United Nations Department of Economic and Social Affairs
VLR	Voluntary Local Review
VNR	Voluntary National Review



01

Introduction — How To Peer Learn

The Sustainable Development Goals (SDGs) challenge every country to direct their efforts towards achieving a more sustainable world by 2030. In this context, Voluntary National Reviews (VNRs) are key to communicating progress, highlighting achievements and challenges and strategising for prospective policy development. VNRs are not only an opportunity to review past efforts but also to build capacity and partnerships for new forms of collaboration, forge strategic alliances for SDG finance and inform future implementation aligned with strategies for the environment, biodiversity and climate.

In 2025, six countries — **Finland, Germany, Guatemala, Indonesia, Nigeria and Thailand** — partnered to prepare their VNRs for the 2025 High-Level Political Forum on Sustainable Development (HLPF). At the heart of this initiative was the idea of sharing and growing together. *What works well in VNR reporting and how can we improve? What challenges do countries face in the process?* What insights can be drawn to guide future efforts? During their peer learning activities, the group took time to discuss how countries' VNRs have evolved over time and deliberated on the key factors necessary to expedite implementation in the future. Regular exchanges, feedback rounds and virtual check-ins helped maintain an ongoing dialogue and create a trusted space for discussion, allowing the peer partners to support each other in the VNR preparation process. As part of this peer learning process, the members of the group have explored ways to **make their VNRs ambitious, participatory and comprehensive and to ensure that they are balanced in reporting challenges and achievements** and take into account SDG interdependencies. The aim is for countries to shape reports that reflect both the complexities and the aspirations of their societies.

1.1 Peer learning journey

Through the peer learning process, designed to strengthen the role and use of VNRs as a tool for mutual learning and exchange, Finland, Germany, Guatemala, Indonesia, Nigeria and Thailand jointly facilitated a structured initiative to share good practices, address challenges and reflect on key lessons learned from efforts to achieve comprehensive and transparent national SDG implementation and reporting.

This initiative was designed to inspire higher levels of ambition and enhance cooperation among participating countries. By organising a series of tailored, demand-driven dialogues, the programme aimed to improve coordination and information exchange during the VNR preparation phase, ultimately accelerating progress towards achieving the SDGs.

The peer learning process consisted of three online consultations, one in-person meeting and a joint high-level side event at the 2025 HLPF. The sessions were held at a technical level with ministry representatives.

*Right page top: Berlin Workshop
Right page bottom: High Level Event*



- The initial two sessions were conducted virtually under the Chatham House Rule to facilitate honest and open dialogue.
- The first session, held in January 2025, served as the kick-off meeting for the process, during which the following key priorities were identified: ensuring transparency in reporting, including the utilisation of various data types, the role of stakeholder participation and strategies for managing changes in government and reporting frameworks during the reporting cycle.
- The second session, in March 2025, focused on sharing experiences related to addressing challenges, progress on monitoring, tracking and evaluating data, and strategies to enhance stakeholder engagement.



The third session was held in person on 7 April in Berlin, Germany. In discussions on innovative SDG financing, participants emphasised the need to align with national priorities, build strategic partnerships across sectors and conduct investor mapping to identify opportunities for private finance. It was further noted that VNRs not only take stock, but also assist in SDG implementation, including by fostering mutual learning. They can inspire a continuous cycle of reflection and action, ensuring that VNRs drive policy adjustments, mobilise resources and support the implementation of targeted initiatives. The session was held back to back with the UN DESA Second Global Workshop, focused on supporting a new generation of VNRs that deepen the analysis of progress towards the 2030 Agenda, shifting from assessments of the current situation towards an examination of the root causes of challenges.

After an additional organisational session in May 2025, the six peer countries jointly presented their journey at the high-level side event *Voluntary National Reviews (VNRs) 10 Years On — Our Common Journey* at United Nations (UN) Headquarters in New York on 21 July 2025. During this event, countries shared and discussed

their VNR experiences, highlighting ongoing challenges, such as maintaining momentum, ensuring meaningful inclusion and supporting stakeholder engagement. They also reflected on key lessons learned and innovative practices they discovered during the peer learning process. The aim of the side event was to share experiences of ambitious VNR reporting and SDG delivery and thereby motivate next year's cohort of VNR countries to follow suit. The event built on the joint peer learning journey, showcasing the innovative efforts that have driven progress towards integrated understanding, delivery and reporting on the 17 SDGs, emphasising the critical importance of stakeholder participation through a whole-of-society approach and illustrating how collective engagement has led to impactful outcomes.

In addition to the high-level participation of partner countries represented by their heads of delegation, Bjørg Sandkjær, UN DESA Assistant Secretary-General for Policy Coordination, also took part in the side event, highlighting differences and commonalities between VNR approaches and encouraging countries to continue sharing experiences.



Peer Learning Journey

January 2025
Virtual Kick Off Meeting
Launch of the international peer learning initiative — setting shared goals and priorities for SDG advancement.

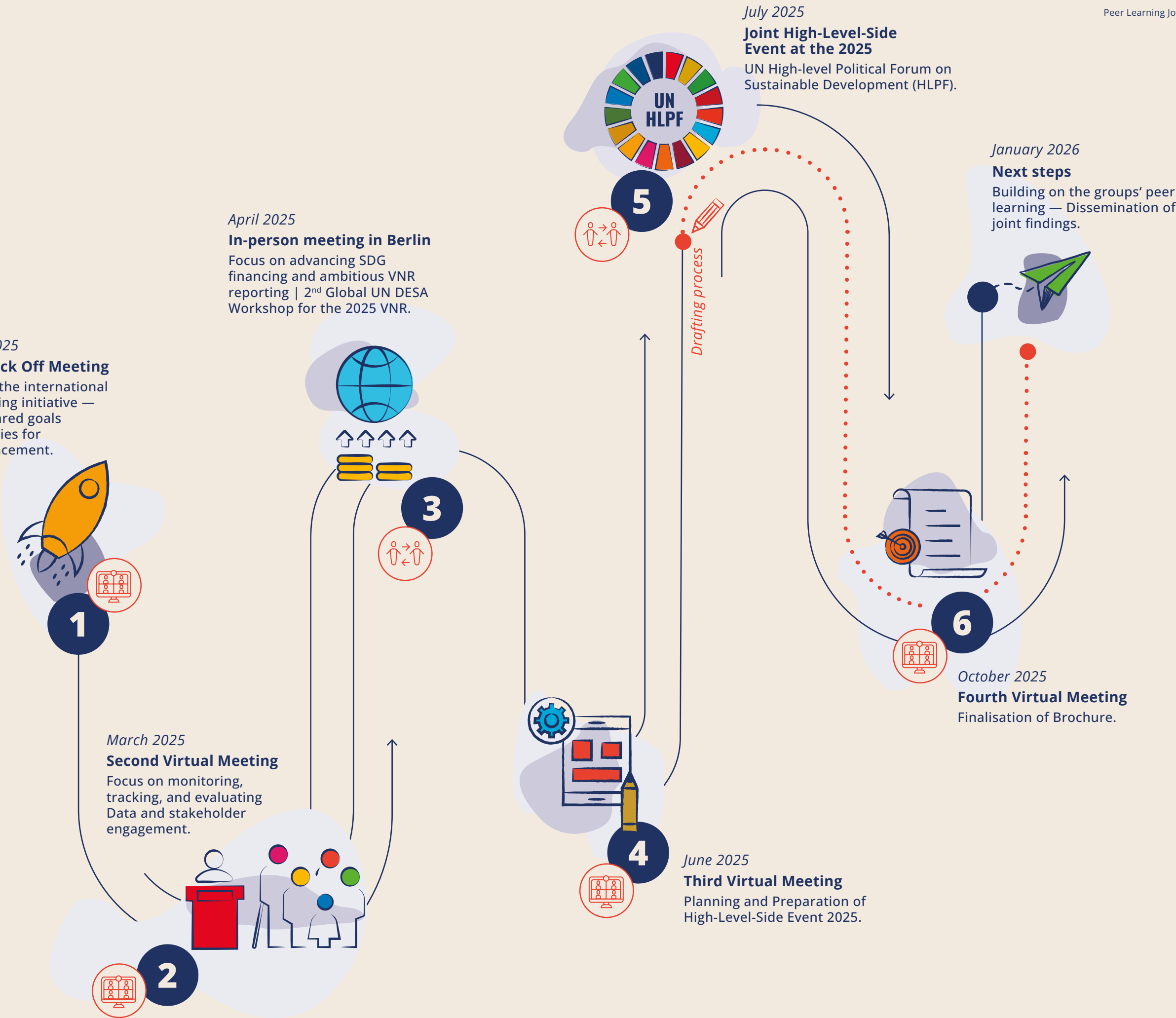
March 2025
Second Virtual Meeting
Focus on monitoring, tracking, and evaluating Data and stakeholder engagement.

April 2025
In-person meeting in Berlin
Focus on advancing SDG financing and ambitious VNR reporting | 2nd Global UN DESA Workshop for the 2025 VNR.

June 2025
Third Virtual Meeting
Planning and Preparation of High-Level-Side Event 2025.

July 2025
Joint High-Level-Side Event at the 2025
UN High-level Political Forum on Sustainable Development (HLPF).

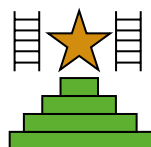
January 2026
Next steps
Building on the groups' peer learning — Dissemination of joint findings.



1.2 Peer learning as an instrument for accelerated SDG delivery

Peer learning across countries drives ambition for the 2030 Agenda and for VNRs. It fosters mutual learning, policy dialogue and the exchange of good practices, thereby enabling countries to benefit from each other's experiences and innovations in sustainable development. Moreover, peer learning enhances capacity building and technical standards, as countries can share knowledge and skills, thus strengthening their ability to achieve the SDGs.

Peer learning yields multiple benefits, including the following:

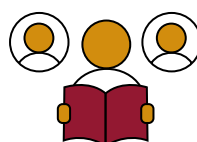


Encourages leadership

and responsibility and can therefore result in higher collective ambition and motivation for reporting and strategising on sustainable development.



Reinforces mutual understanding through exchange and dialogue.



Allows for learning

at one's own pace with peer support.

Peer learning across countries drives ambition for the 2030 Agenda and for VNRs.

Collaboration creates trusted spaces for honest dialogue, where partners can address common challenges and discuss potential solutions.

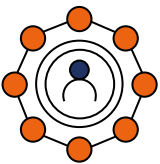
They are valuable because they:



Strengthen critical and creative thinking
for problem solving.



Expose learners to diverse viewpoints
and a variety of problem solving approaches.



Offer a continuous peer group
for feedback, questions and joint initiatives.





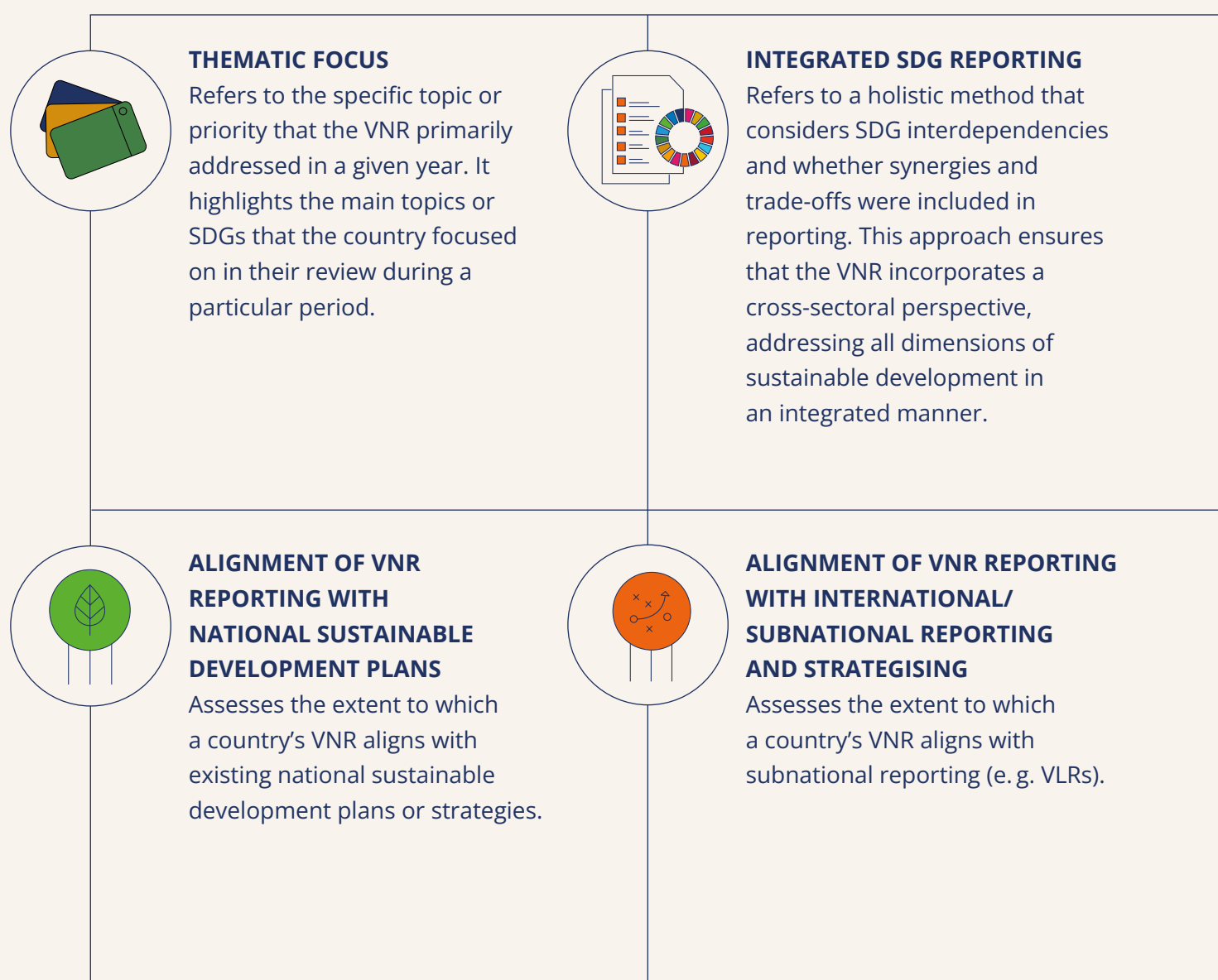
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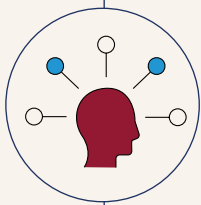
10 years on — How VNRs evolve over time

Ten years into voluntary national reporting, countries can draw on the rich and varied experiences gained from their previous VNR processes. Each country's VNR process reflects a distinct national journey, shaped by evolving priorities, methodologies for data collection and presentation, approaches to stakeholder engagement and the broader institutional and policy context in which the reviews are conducted. To better understand these developments, a set of common criteria were jointly developed during the in-person peer learning workshop in Berlin.

These criteria serve as the foundation for the analysis conducted by the 2025 peer learning countries across their respective VNR journeys, aiming to show their development over time and inspire future VNR processes. Thus, this analysis seeks to understand how the countries' VNRs evolved over time and what others can learn from this for their future VNRs.

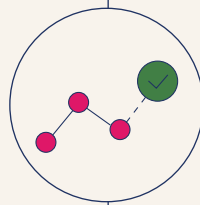
The criteria include the following:





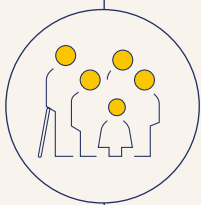
**BALANCED REPORTING —
SELF-CRITICAL REFLECTION
ON CHALLENGES THAT ARE
DIFFICULT TO OVERCOME**

Assesses whether a country's VNR adopts a balanced reporting style, which means not focusing solely on achievements but also providing self-critical reflection on the challenges encountered in SDG implementation.



PROGRESS ASSESSMENT








Measures the extent to which a country's VNR includes a comprehensive progress assessment using specific quantitative indicators to track advancement towards the SDGs. It evaluates whether the report analyses both on-track and off-track indicators, identifying areas where progress has been made and where challenges persist.



STAKEHOLDER ENGAGEMENT

Refers to the process by which governments involve various groups, stakeholders and sectors of society in the development, implementation and monitoring of their SDG strategies as well as in the VNR process itself.

2.1 VNR progress over time: Finland

	CRITERIA	VNR 2016	VNR 2020	VNR 2025
	Thematic focus	<ul style="list-style-type: none"> • Commitment tool • Collaboration with development and sustainable development commissions • Establishment of an expert panel on sustainable development 	<ul style="list-style-type: none"> • SDG progress 2016–2020 • LNOB • Incorporation of SDGs into national processes and policies • Tools and innovations for implementation 	<ul style="list-style-type: none"> • Intergovernmental cooperation • Systemic approaches and independent science- and knowledge-based follow up • Future-oriented
	Integrated SDG reporting	✓	✓ ✓	✓ ✓ ✓
	Alignment of VNR reporting with national sustainable development plans	✓	✓ ✓	✓ ✓
	Alignment of VNR reporting with international/subnational reporting and strategising	✓ ✓	✓ ✓	✓ ✓
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome	✓	✓ ✓	✓ ✓
	Progress assessment	✓ ✓	✓ ✓	✓ ✓ ✓
	Stakeholder engagement	✓ ✓	✓ ✓	✓ ✓ ✓



Criterion not addressed



Criterion mentioned superficially



Criterion addressed in detail



Criterion implemented

Finland's VNRs show steady progress, although the present policy framework for sustainable development was largely already in place in 2016. In that year, the focus was on setting up structures and spotting outreach gaps. By 2020, engagement had widened, and cities, civil society organisations and youth played a bigger role. Government and civil society provided parallel SDG assessments. By 2025, the approach had become more system-focused and future-oriented, with stronger science-based monitoring. The integration into government programmes of related issues, including cultural and population diversity and dynamics, has become routine, and difficult areas, such as consumption and production, biodiversity, telecoupling of externalities and policy coherence, are recognised. Links between national reporting and city-level VLRs expanded, including the five largest cities and Åland. All three VNRs also referred to Finland's progress via other international agreements and institutions, such as the Organisation for Economic Co-operation and Development (OECD) and the European Sustainable Development Network (ESDN).

With regard to self-critical reflection, the 2016 VNR began to acknowledge limitations, such as a narrowing of the focus to selected issues. The 2025 VNR acknowledges interlinkages between the SDGs and reflects a deeper self-critical stance, recognising persistent challenges, such as weak policy coherence and the non-binding nature of sustainable development commitments. Stakeholder engagement broadened in 2020 to become more systematic, while the 2025 review highlights further





































progress by actively involving citizens, including young people, and strengthening collaboration between government and parliament.

In 2016, Finland's progress was tracked using 39 national indicators, revealing weak performance in several environmental areas, including ecological footprint, Renewable Energy Country Attractiveness Index (RECAI), Ocean Health Index and Sustainable Society Index (SSI) Environmental Wellbeing. By 2020, evaluation efforts had expanded with Polku2030, which identifies both strengths and areas needing improvement, such as forest use, aquatic ecosystems and global consumption impacts.

Although the 2016 VNR did not mention the upcoming Global Sustainable Development Report (GSDR), as it had not yet been approved by the UN, in 2020 Finland began aligning with the GSDR by referring to its six levers for transformation and incorporating input from the national science panel. By 2025, Finland actively showcased how it applied the GSDR framework. Since 2016, Finland has reported on 2030 Agenda implementation through government reports to parliament, outlining sectoral policies and regulations. While lacking a binding sustainable development framework, the 2020 and 2025 VNRs maintain this approach.



2.2 VNR progress over time: Germany

	CRITERIA	VNR 2016	VNR 2020	VNR 2025
	Thematic focus	<ul style="list-style-type: none"> • Roadmap for implementation • LNOB 	<ul style="list-style-type: none"> • COVID-19 • Learning from failure and progress 	<ul style="list-style-type: none"> • Reflective, participatory and integrated reporting
	Integrated SDG reporting			 
	Alignment of VNR reporting with national sustainable development plans	 		 
	Alignment of VNR reporting with international/subnational reporting and strategising		 	  
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome			  
	Progress assessment			 
	Stakeholder engagement			  



Criterion not addressed



Criterion mentioned superficially



Criterion addressed in detail



Criterion implemented



The 2016 VNR aligned the SDGs with the German Sustainable Development Strategy (GSDS). By 2021, amid the pandemic, resilience and learning became a focus. The 2021 VNR did not yet demonstrate a systematic alignment with the GSDS, as the strategy was still under revision at the time, most notably through the comprehensive update of its indicator framework, which later formed the analytical backbone of the 2025 VNR. Building on this foundation, the 2025 VNR advances the approach with an integrated, participatory methodology based on the UN GSDR, promoting systematic thinking and cross-cutting solutions that are showcased throughout the report.








The GSDS has been the foundation for SDG implementation and reporting since 2016, with regular updates to align with evolving priorities and recommendations, such as those of the GSDRs. Reflecting this, the 2025 VNR adopts a fully integrated structure based on the 2019 and 2023 GSDRs, reporting on six transformation areas and five levers, including circular economy, mobility, social justice and climate action. This approach provides a holistic view of sustainable development and aims to strengthen coherence across sectors and governance levels, putting SDG synergies and trade-offs upfront.

Germany's VNRs have increasingly embraced self-critical reflection, with the limited space devoted to this in 2016 expanded to provide a more open discussion of pandemic setbacks in 2021. The 2025 review goes further, with a dedicated chapter on obstacles, capacity gaps and systemic shortcomings, underlining transparency as key to progress and international learning and building on the UN DESA guidelines, which highlight the importance of addressing new and emerging issues in VNRs. At the same time, progress assessment has improved. It was absent from the 2016 VNR, but the 2021 and 2025 VNRs provide detailed data through DeStatis, the Federal Statistical Office of Germany, and the national SDG indicator platform. Building on this enhanced data transparency, a complementary VNR website, accessible via QR codes provided throughout the publication, has been established, offering additional good practice examples, insights on SDG monitoring and all stakeholder contributions.

The 2025 VNR also uses off-track reports to assess failures, guide evidence-based solutions and push for more integrated policy-making. Lastly, Germany's 2025 VNR marks a significant shift towards co-creation and inclusiveness, with broad and continuous stakeholder engagement and greater integration of local perspectives through an increasing number of VLRs, highlighting both progress made and areas for deeper alignment between local and national efforts. Whereas the 2016 report made reference to a single VLR, the 2020 VNR already incorporated insights from seven, and by 2025 this number had expanded to nineteen.



2.3 VNR progress over time: Guatemala

	CRITERIA	VNR 2016	VNR 2020	VNR 2021	VNR 2025
	Thematic focus	<ul style="list-style-type: none"> Alignment of the K'atun National Development Plan 2032 with SDGs National prioritisation of targets and indicators 	<ul style="list-style-type: none"> Integration of SDGs and the K'atun National Development Plan 2032 10 national priorities Multisectoral and territorial approach 	<ul style="list-style-type: none"> Implementation of SDGs linked to the K'atun National Development Plan 2032 10 national priorities Emphasis on six key priorities and response to the COVID 19 pandemic 	<ul style="list-style-type: none"> Thematic focus according to prioritised SDGs (SDGs 3, 5, 8, 14, 17)
	Integrated SDG reporting	✓	✓	✓	✓
	Alignment of VNR reporting with national sustainable development plans	✓	✓	✓✓	✓✓
	Alignment of VNR reporting with international/subnational reporting and strategising	✓	✓	✓	✓✓
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome	✓	✓	✓✓	✓✓
	Progress assessment	✗	✓	✓	✓✓
	Stakeholder engagement	✓	✓✓	✓✓	✓✓



Criterion not addressed



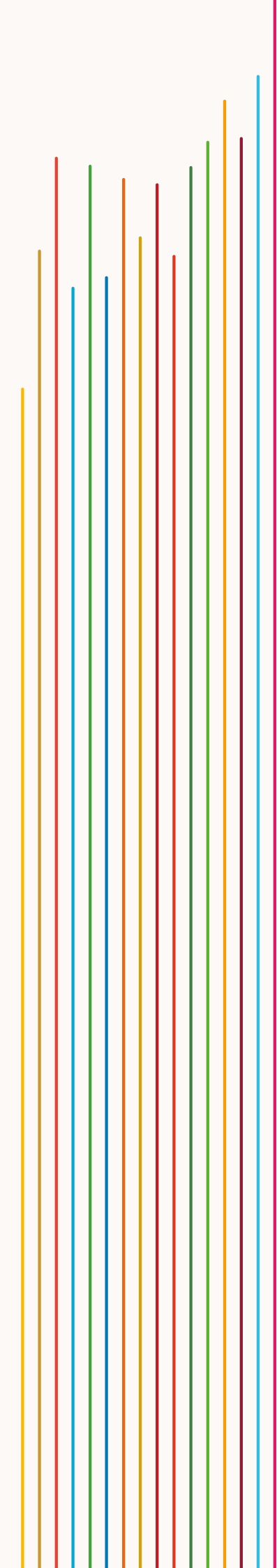
Criterion mentioned superficially



Criterion addressed in detail










Criterion implemented



The VNRs submitted between 2017 and 2025 show a progressive evolution in the institutionalisation, alignment and evaluation of the SDGs within the framework of the K'atun National Development Plan 2032. The 2017 VNR marked the starting point, focusing on initial alignment, national prioritisation of targets and indicators and the establishment of baselines for 33 indicators. In the 2019 and 2021 VNRs, coordination with the 10 national priorities was consolidated. A total of 99 targets and 16 strategic goals were integrated, strengthening multisectoral coordination and data generation. However, gaps persisted in implementation, financing, data quality, territorial inequalities and decentralisation. The 2025 VNR represents a significant advance in the process, with a thematic focus on five prioritised SDGs (3, 5, 8, 14 and 17). In addition, it includes territorial and subnational integration through VLRs. It provides a detailed statistical analysis of progress and setbacks as well as more self-critical reflection that identifies structural challenges and proposes solutions aligned with international agreements, such as Addis Ababa, Paris and Sendai, addressing structural challenges and gaps up to 2032.

2.4 VNR progress over time: Indonesia

	CRITERIA	VNR 2016	VNR 2020	VNR 2021	VNR 2025
	Thematic focus	<ul style="list-style-type: none"> • Eradicating poverty and promoting prosperity 	<ul style="list-style-type: none"> • Empowering people • Inclusiveness and equality 	<ul style="list-style-type: none"> • Sustainable and resilient recovery from COVID 19 	<ul style="list-style-type: none"> • Fostering inclusive growth • Advancing sustainable and resilient Indonesia
	Integrated SDG reporting	✓	✓ ✓	✓ ✓	✓ ✓ ✓
	Alignment of VNR reporting with national sustainable development plans	✓	✓ ✓	✓ ✓	✓ ✓ ✓
	Alignment of VNR reporting with international/subnational reporting and strategising	✗	✗	✗	✓
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome	✓	✓ ✓	✓ ✓	✓ ✓
	Progress assessment	✓	✓ ✓	✓ ✓ ✓	✓ ✓ ✓
	Stakeholder engagement	✓	✓ ✓	✓ ✓	✓ ✓ ✓



Criterion not addressed



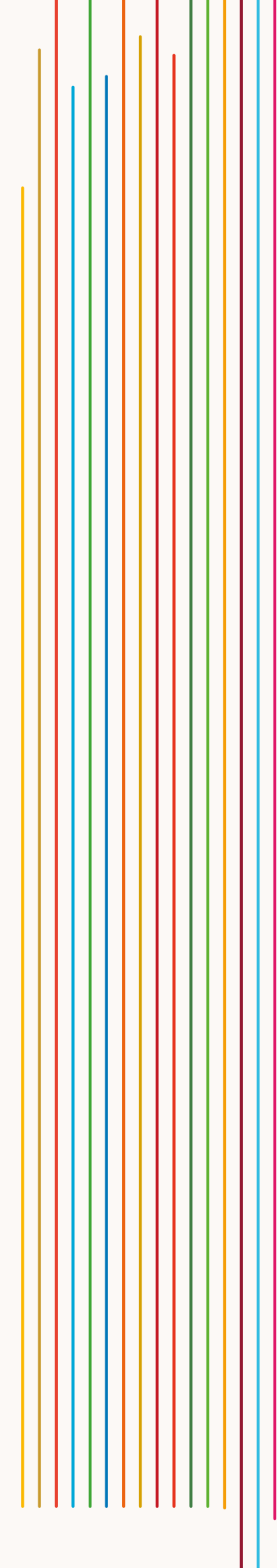
Criterion mentioned superficially



Criterion addressed in detail










Criterion implemented



Stakeholder engagement evolved from basic inclusion (2017) to structured consultations, parliamentary and audit oversight and active non-state roles by 2025. Integration progressed from mapping SDGs in medium-term plans to full alignment with the 2025–2029 Development Plan and Long-Term Vision 2045. Reflection consistently addressed gaps, including unfinished Millennium Development Goals (2017), governance, data, financing, COVID 19 impacts and youth/aging metrics. Progress assessment increased from partial reporting (2017) to 17 goals with focused highlights in 2025. Integrated approaches expanded from sustainability to low-carbon pathways, systemic reforms, blue economy and digitalisation. VLR linkages emerged in 2025, resulting in stronger local–national synergy. Data systems advanced from limited coverage to annexes and ‘leave no one behind’ (LNOB) disaggregation. There was an advance from no information on financing (2017) to *sukuk*, blended finance and expanded instruments (2021 and 2025). Oversight strengthened with parliament consultation (2019) and audit by Indonesia’s Supreme Audit Institution (BPK) (2021–2025). Digitalisation featured in the 2025 VNR through dashboards and geospatial tools.

2.5 VNR progress over time: Nigeria

	CRITERIA	VNR 2016	VNR 2020	VNR 2025
	Thematic focus	• Institutional frameworks and policy integration for SDG	• Focus SDGs: SDG 1, SDG 8, SDG 3, SDG 4, SDG 5, SDG 16, SDG 17	• Whole-of-society approach, Focus SDGs: SDG 3, SDG 5, SDG 8, SDG 14, SDG 17
	Integrated SDG reporting	✓	✓✓	✓✓
	Alignment of VNR reporting with national sustainable development plans	✓✓	✓✓✓	✓✓✓
	Alignment of VNR reporting with international/subnational reporting and strategising	✗	✓✓	✓✓
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome	✓	✓✓	✓✓
	Progress assessment	✓	✓✓	✓✓✓
	Stakeholder engagement	✓✓	✓✓	✓✓✓



Criterion not addressed



Criterion mentioned superficially



Criterion addressed in detail










Criterion implemented



The 2017 VNR focused on institutional frameworks and policy integration for SDG implementation. It highlighted the alignment of the SDGs with Nigeria's Economic Recovery and Growth Plan 2017–2020, a baseline assessments on 69 indicators and measures taken to foster national ownership, policy mainstreaming, intersectoral coordination and resource mobilisation. Nigeria's 2020 VNR examined priority SDGs — poverty (SDG 1), economic growth (SDG 8), health (SDG 3), education (SDG 4), gender equality (SDG 5), peace and justice (SDG 16) and partnerships (SDG 17) — in alignment with national development priorities. The review was undertaken in the context of major external shocks, including the COVID 19 pandemic and declining oil revenues. It provided a critical assessment of progress and identified systemic challenges impeding SDG attainment. The third VNR (2025) was developed based on a whole-of-society approach to SDG achievement and focused on the HLPF priority reporting SDGs — health (SDG 3), gender equality (SDG 5), economic growth (SDG 8), life below water (SDG 14) and partnerships (SDG 17) — in alignment with national development priorities.

2.6 VNR progress over time: Thailand

	CRITERIA	VNR 2016	VNR 2020	VNR 2025
	Thematic focus	• SDG implementation at country level, based on the Sufficiency Economy Philosophy	• SDG implementation in light of challenges posed by COVID 19	• 10-year review
	Integrated SDG reporting	⊗	⊗ ⊗	✓
	Alignment of VNR reporting with national sustainable development plans	✓	✓ ✓	✓ ✓
	Alignment of VNR reporting with international/subnational reporting and strategising	⊗	✓	✓ ✓
	Balanced reporting: self-critical reflection on challenges that are difficult to overcome	⊗	✓	✓ ✓
	Progress assessment	✓	⊗	✓ ✓
	Stakeholder engagement	✓	✓	✓ ✓



Criterion not addressed



Criterion mentioned superficially



Criterion addressed in detail



Criterion implemented

In Thailand's first VNR conducted in 2017, the report provided a snapshot of where the country stands on the road towards achievement of the SDGs while highlighting concrete examples of Thailand's home-grown development approach: the Sufficiency Economy Philosophy. The second VNR, produced in 2021, emphasised how the country tackled the development challenges brought about by COVID 19 while seeking to advance progress on the SDGs. The third VNR examined overall progress and challenges in 2030 Agenda implementation over the past decade and presented key recommendations from various stakeholders to accelerate efforts in the last five-year stretch. It is worth noting that Thailand's unofficial VNRs (those not formally submitted to the HLPF) have provided platforms for deeper dives into specific themes, as shown below.

2017	SDG implementation at country level, based on the Sufficiency Economy Philosophy
2018	SDG localisation
2019	Community empowerment
2020	Volunteerism and sustainable development
2021	SDG implementation in light of challenges posed by COVID 19
2022-2023	SDG localisation and VLRs
2024-2025	10-year review

In 2021, stakeholder engagement in Thailand's VNR was largely limited to online formats due to COVID 19 restrictions. By 2025, the process had become more inclusive, with broader participation and active stakeholder input shaping key recommendations. SDG integration also evolved over time. In the 2017 VNR, the SDGs were embedded in the 12th National Economic and Social Development Plan (NESDP). This was further strengthened in 2021 with the adoption of Thailand's SDG Roadmap. In 2025, the SDGs remained central, now integrated into the 13th NESDP, with continued implementation of the national roadmap. Progress assessment matured considerably. While the 2017 VNR included a statistical annex without detailed analysis, the 2021 report introduced a challenge-and-solution format for each SDG. By 2025, Thailand had adopted a more structured approach, using the 'trend to target' methodology and including a comprehensive statistical annex, in a shift from goal-by-goal reporting to a more cross-cutting, systemic reflection. Similarly, alignment with local reporting strengthened. In 2021, Thailand's VNR briefly mentioned the country's first VLR. In 2025, it showcased one ongoing and two completed VLRs and assessed their added value for national implementation.

Advancing SDG implementation and conducting VNRs to monitor progress is a learning process for every country. Thailand has been striving to improve the VNR process in each cycle. The table shows that, overall, the VNR has been strengthened, particularly in the areas of statistical analysis. Certain dimensions of the VNR process have changed over time due to evolving circumstances and contexts, such as the mode of engagement with non-government stakeholders and the emphasis placed on the VNR itself.





03

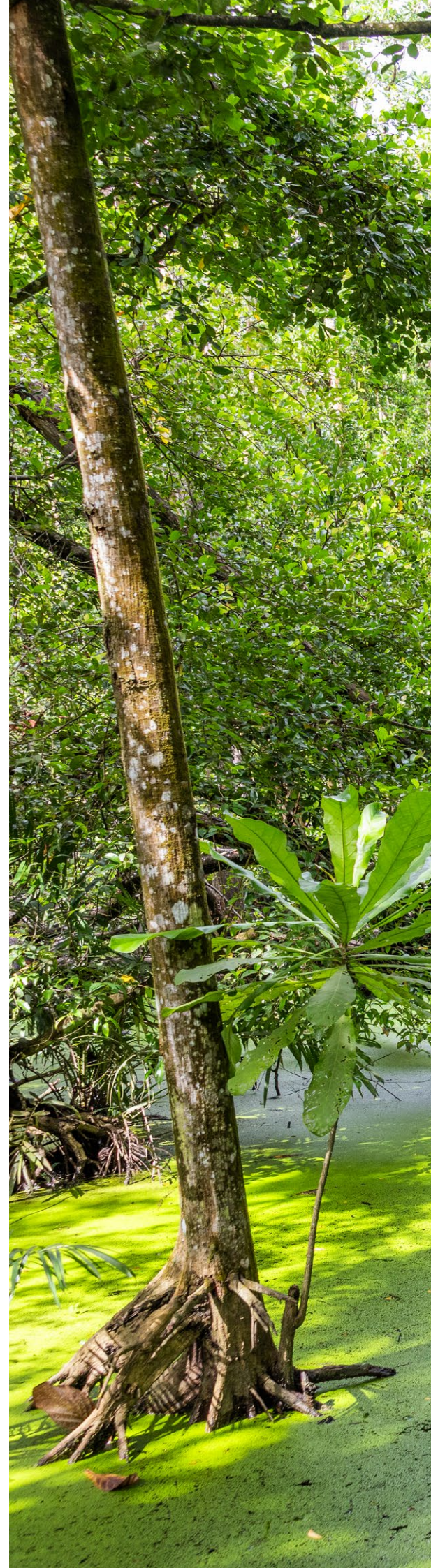
Thematic deep dives and lessons learned

Each country has its own particular approach to advancing the SDGs and developing their VNRs. Here we highlight the notable practices, recurring challenges and lessons learned that each participating country brought to the 2024/2025 peer learning process.

3.1 Nigeria: Methodologies and mechanisms for inclusion

Recognising the VNR as a learning process and an opportunity to strengthen implementation capacity, Nigeria participated in the international peer learning group with Finland, Germany, Guatemala, Indonesia and Thailand. This exchange of experiences and constructive feedback enriched the content of the report and strengthened Nigeria's commitment to international good practices on VNR preparation.

The main theme emphasised by Nigeria during peer learning is multistakeholder engagement in a whole-of-government and whole-of-society approach. As part of this strategic approach, six regional consultations were held across the country's six geopolitical zones. Additionally, two standalone consultations were conducted for people with disabilities and children and youth. This approach ensured that all the key segments of society were involved in the VNR. Some of the key success factors include the commitment of major stakeholders and effective partnerships. The use of evidence and official data from the National Statistical System was equally helpful. Human and financial resources were effectively mobilised to guarantee timely implementation of key VNR activities. Key findings and policy recommendations began to be used to strengthen implementation at all levels and accelerate the achievement of the SDGs across the country.





Peer learning has undoubtedly strengthened Nigeria's capacity to conduct a VNR that meets global standards. The country's unique context and institutional frameworks serve as an inspiration for peer-reviewed countries to strengthen their respective frameworks for the future. Such reviews promote and underpin South-South and triangular cooperation in implementing the SDGs.



3.2 Indonesia: SDG data and institutionalisation of SDG budgeting

Indonesia emphasised the integration of SDG indicators into national planning, budgeting and financing frameworks as the central theme of peer learning. The VNR process served as an entry point to strengthen the whole-of-government and whole-of-society approach. It involved embedding SDGs into the National Long-Term Development Plan (RPJPN) and medium-term plans (RPJPN-long-term, RPJMN-medium-term, RPJMD-subnational-planning), aligning budgets through KRISNA (Integrated Planning, Budgeting and Monitoring System) with planning and budgeting apps, including tagging and integration with SIPD (regional government information system, with subnational planning apps), and advancing innovative financing mechanisms, such as the SDG Indonesia One platform, sovereign green sukuk and the Integrated National Financing Framework (INFF). Data innovations, including small area estimation, the Single National Socio-Economic Database (DTSEN) and LNOB disaggregation, provided stronger evidence for decision-making.

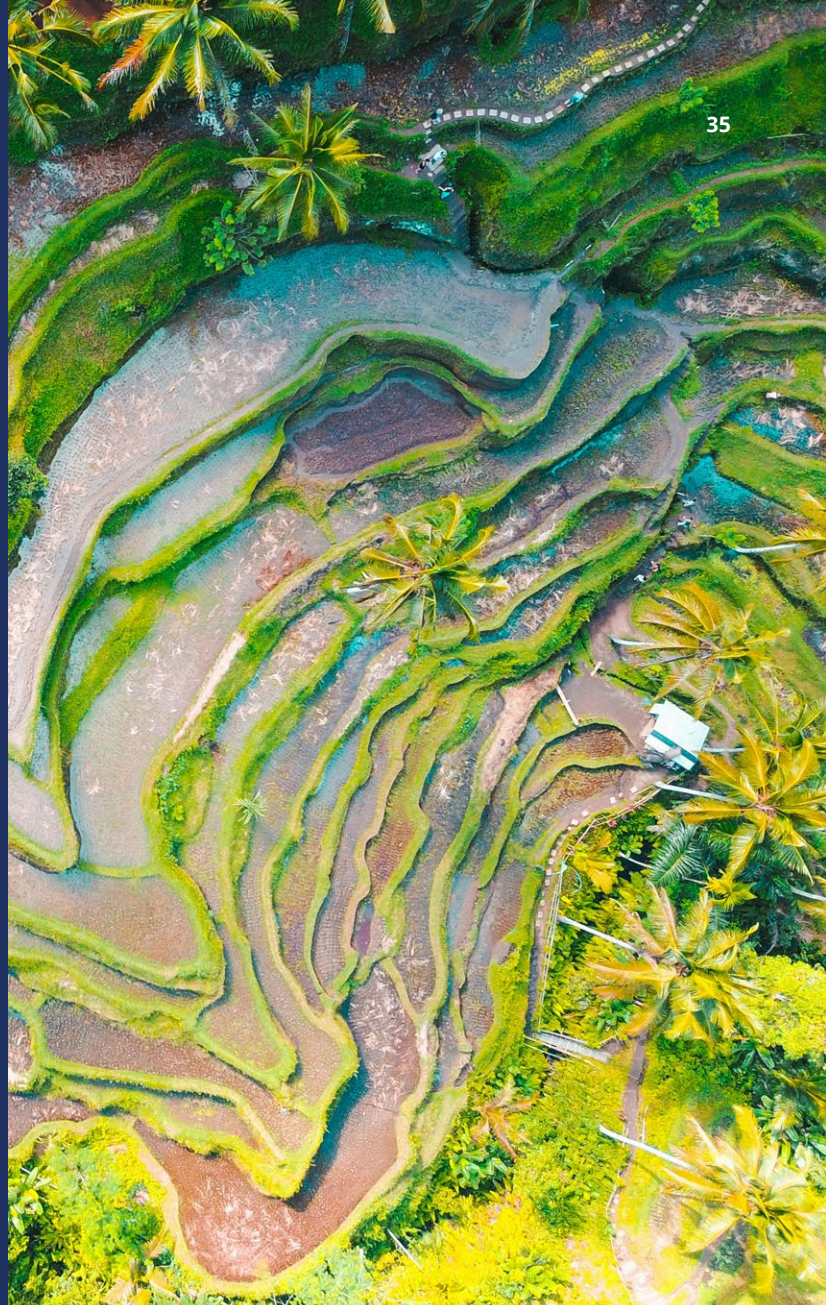
On the ground, ministries, local governments, and stakeholders applied SDG tagging to programmes and subactivities, supported by harmonised metadata and cross-ministerial coordination. Financing innovations mobilised resources beyond the government budget by attracting private investment, philanthropy and blended finance to complement public funds. During the VNR cycles, Indonesia institutionalised stakeholder consultations, voluntary subnational reviews and statistical annexes as living products. After the VNR,

results were mainstreamed into planning, budgeting and financing processes, including dashboards and regional SDG action plans. What worked well was gradual institutionalisation, from voluntary adoption in 2017 and regulatory anchoring in 2019 to wider stakeholder ownership and financing innovations in 2021 and full integration of data-budget-finance systems in 2025. Key challenges included interoperability between planning, budgeting and financing systems and sustaining LNOB-sensitive data across regions with uneven capacity.

Peer learning added value by enabling Indonesia to benchmark progress, gain feedback on innovations and inspire others on subnational reviews, SDG financing strategies and multistakeholder engagement. A concrete example is that the institutionalisation of SDG tagging in KRISNA, combined with green sukuk issuance and SDG Indonesia One, linked budget allocations with sustainable financing instruments, improving accountability and resource mobilisation.



Countries should mainstream SDG tagging into existing planning and budgeting systems while developing innovative financing frameworks. This dual approach secures political buy-in, broadens fiscal space and ensures the sustainability of SDG implementation beyond the VNR cycle.



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3.3 Thailand: Localisation and connecting VLR frameworks

During the international peer learning exchange, Thailand emphasised the importance of incorporating the issue of SDG localisation and VLRs. Activities on the ground were implemented through two key efforts. In the first, the Ministry of Foreign Affairs collaborated with the Centre for SDG Research and Support (SDG Move) at the Thammasat University Faculty of Economics on conducting stakeholder consultations to gather whole-of-society perspectives on development trends and insights on development challenges and needs at the local level. Stakeholder consultations were held in Bangkok and across six regions: Upper Southern, Lower Southern, North Eastern, Northern, Central and Eastern. Local universities hosted these sessions and invited relevant local stakeholders to participate. Thailand believes that these efforts have made the VNR more inclusive and comprehensive. In the second activity, the Ministry of Interior, which leads area-based implementation of the SDGs, provided information on localisation efforts, case studies (Recyclable Waste Bank Project) and VLR processes.

Reflecting on what worked well and what did not, Thailand indicated that ensuring that the VNR process is inclusive has always been a big challenge, from identifying relevant stakeholders (especially those outside of the capital) to finding the most appropriate method of engagement. This was a challenge particularly in the COVID 19 era and beyond, when the momentum of the Open-Ended Working Group on SDGs (the main platform for stakeholder engagement on SDGs, led by

the Ministry of Foreign Affairs) was disrupted. Thailand has tried to use our previous contacts and partner with SDG Move to make the process as inclusive as possible, but Thailand still sees room for improvement. The added value of the peer learning experience came from hearing how other countries plan to incorporate the issue of localisation into their VNRs, which inspired us to explore the best way to incorporate findings from our engagement process.



In the next cycle, Thailand would recommend investing more time in identifying and engaging stakeholders and conducting this process much earlier on in the VNR process. From now until the next cycle, efforts should also focus on strengthening stakeholder networks to restore the pre-COVID momentum.



3.4 Guatemala: Stakeholder participation

During peer learning, Guatemala highlighted that, since the first report in 2017, it has undergone a process of institutional and social learning. We have moved from sectoral consultation to multisectoral and territorial participation. In 2025, we can say with conviction that indigenous peoples, women, young people, people with disabilities, the private sector, academia and international cooperation actors have not only been heard, but have also actively contributed to the preparation of our reports.

In the field, activities were implemented under three central measures. Transparency has been a cross-cutting theme in our reports. We have strengthened platforms such as the National Development Priorities (PND), the Institutional Planning System (SIPLAN) and the International Cooperation Management, Implementation and Analysis System (SIGEACI). We have also published technical data sheets on indicators, flagging gaps, towards 2032. Civil society has played an active role in validating the reports and in the social audit of the commitments made. The private sector, for its part, has reported on its contributions to the SDGs through the Fifth Sustainability Report, showing an alignment of policies with human rights and sustainable development.

In addition, a series of measures were taken during and after the VNR process. The methodology for the preparation and consultation of the VNR report was developed in collaboration with public sector institutions, cooperation agencies and civil society, with

whom partnerships were formed to ensure the participation of multiple actors. The tools and workshops were also developed jointly. Reflecting on what has worked well and what has not, Guatemala has identified some tips and good practices that it would like to share:

- The alignment of the K'atun National Development Plan: Our Guatemala 2032 with the SDGs
- The institutionalisation of the National Council for Urban and Rural Development (CONADUR) as a space for participatory governance
- The localisation of the SDGs through municipal plans and land use planning
- The inclusion of young people, women and indigenous peoples in planning and monitoring

The main lesson we have learned is that sustainability cannot be decreed; it must be built collectively. Looking ahead to the next five years, Guatemala is making the following commitments:

- Strengthen the institutionalisation of citizen participation at all levels
- Increase public investment in health, education, employment and the environment
- Consolidate open, accessible and disaggregated information systems
- Promote transformative partnerships between government, civil society, the private sector and international cooperation
- Ensure that no one is left behind, especially in the most marginalised territories



Peer learning has added great value, and sharing good practices among peers is also a source of motivation, as it provides insights on common challenges in the region. This reminds us that we are not alone and that it is necessary to work in a coordinated manner and share both successful experiences and those that have not yielded the expected results. Promoting the participation of indigenous peoples through presentations in Spanish, especially in parallel events, allows for more effective inclusion and ensures that their voices are heard in spaces for dialogue and decision-making.



3.5 Finland: Evidence-based reporting and innovative data practices

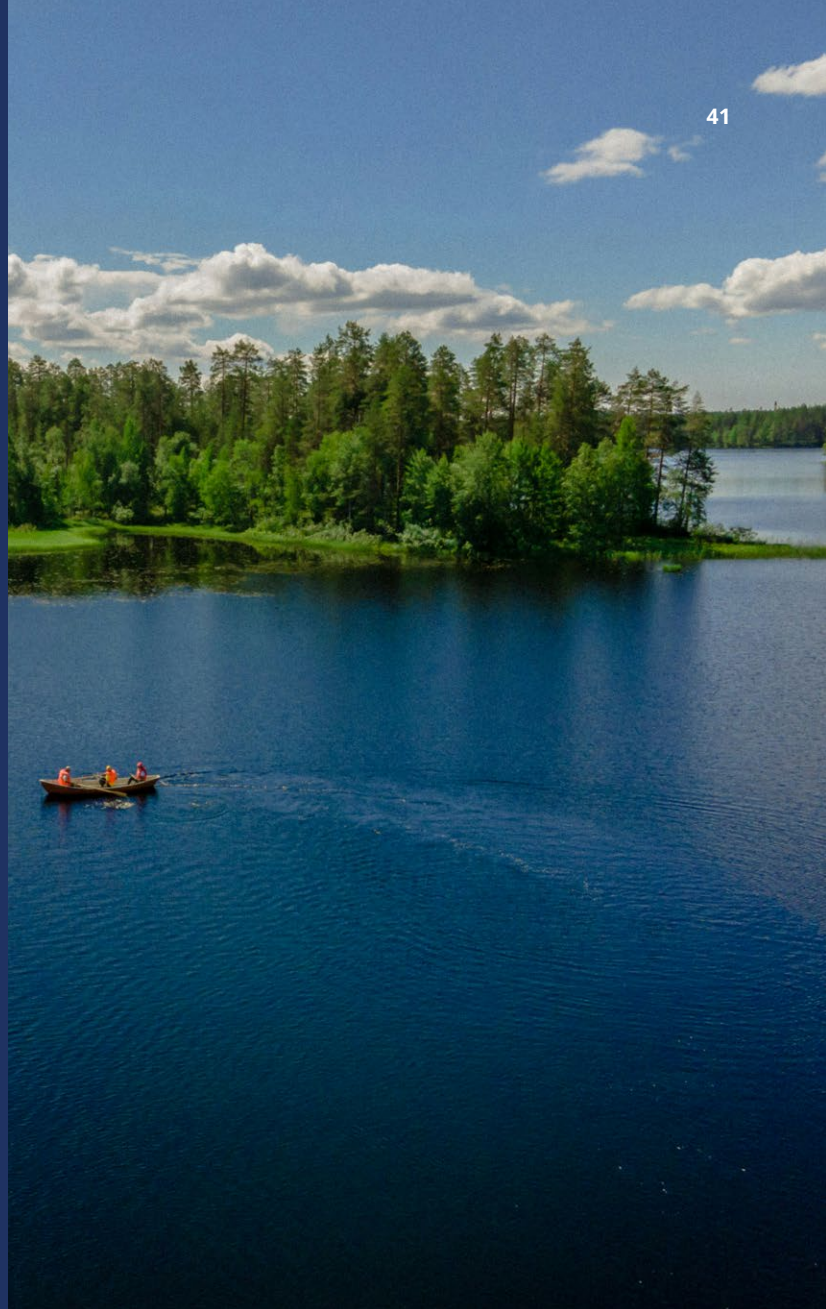
In the peer learning exercise, Finland brought to the table its monitoring framework for the 2030 Agenda and SDG implementation. Finland's approach to sustainable development monitoring and reporting is firmly anchored in evidence-based, systematic and innovative data practices, which reflect our strong commitment to the 2030 Agenda for Sustainable Development.

At the core of these efforts is Statistics Finland, the national statistics office, which annually compiles data related to 248 global SDG indicators. Finland's decentralised statistical system involves over 20 contributing organisations from various sectors. Although most of the monitoring is done by public institutions, monitoring by non-governmental organisations and through citizen science is becoming more common. This collaborative framework ensures that comprehensive and diverse data sources feed into the monitoring system. All SDG monitoring data are openly accessible through Statistics Finland's national reporting platform. The government's commitment to evidence-based sustainability is exemplified by the November 2024 report to parliament, submitted by Prime Minister Petteri Orpo's government. This report synthesises statistical data, with expert contributions from all ministries, and aligns with the government's programme to provide a comprehensive assessment of Finland's progress towards the SDGs.

In addition to the government report to parliament, the cross-ministerial Coordination Network for Sustainable Development contributed to this report by analysing Finland's progress on the SDGs using the SWOT (strengths, weaknesses, opportunities, threats) framework. However, Finland has moved beyond indicator-focused SDG reporting by employing holistic social sustainability assessments conducted by the Prime Minister's Office. These assessments evaluate five dimensions of sustainability: ecological; human capital and culture; social and health; economic; and security, rule of law and democracy. Complementing this, Finland's Strategy of the National Commission on Sustainable Development 2022–2030 employs a system-based monitoring approach. In addition, an independent consultancy, Kaskas, produced a series of seven articles exploring how systems are transforming to become more sustainable. This multidimensional approach makes it possible not only to analyse present conditions but also to forecast developments over the next decade.



With the development of a monitoring system that collects data on a yearly basis and not just when the VNR is to be prepared, the aim is to establish a decentralised, independent model to ensure the best possible data availability, commitment to sustainable development work and scientifically-based data. The 2030 Agenda can only proceed if all the SDGs move forward. This is ensured by a holistic, system-based approach involving a broad set of actors and areas. Lastly, case studies and qualitative data analyses are highly useful in making progress and taking follow-up action.



3.6 Germany: Reflective, participatory and integrated reporting

Germany's focus in its 2025 VNR was to provide reflective, participatory and integrated reporting. This meant presenting not only successes but also challenges and gaps while highlighting the interconnections between the SDGs. Transparent reporting means showing where targets are at risk. The GSDS is monitored through indicators, including an off-track report that highlights areas of slow or negative progress. In 2023, 33 of 75 indicators were flagged, notably in climate action, pollution, food systems and gender equality. Openly acknowledging these gaps allows for targeted adjustments to be made and strengthens trust in the reporting process. The updated 2025 GSDS underpins Germany's 2025 VNR, informing its structure in terms of transformation areas and ensuring integrated SDG reporting. Following the 2019 GSDR recommendations on how holistic interministerial action is key to transformation, the strategy and VNR define six transformation areas and five levers to guide coordinated whole-of-government action in Germany. Covering interconnected domains such as energy, mobility, food systems and social cohesion, it ensures policies address social, economic and environmental impacts together.

In alignment with UN DESA guidelines on establishing institutional mechanisms, Germany has advanced its integrated implementation of the SDGs by establishing temporary interministerial transformation teams (TTs) between 2022 and 2025, which produced evidence-based reports to inform policy and guide Germany's long-term sustainable

development. The 2023 GSDR cites Germany's TTs as good practice for strengthening government capacity. Grounding reporting in scientific recommendations ensures national policy-making is aligned with global knowledge and evidence-based guidance. The Federal Chancellery is responsible for coordinating German sustainability policy. The State Secretaries' Committee on Sustainable Development, chaired by the Federal Chancellery, is the key management body for the GSDS. In the Committee, sustainable development issues are addressed by state secretaries from all government ministries, with input from external experts as well as from the Council for Sustainable Development (RNE) and the Parliamentary Advisory Council on Sustainable Development (PBnE). Complementing these formal governance structures, Germany actively involves citizens through national citizens' dialogues and stakeholder commissions, such as the National Citizens' Dialogue on Water, the Citizens' Assembly on Nutrition in Transition and the Citizens' Assembly on Germany's Role in the World. These dialogues bring diverse perspectives into the reporting process. They help identify challenges and trade-offs, making SDG reporting more inclusive and integrated.



Countries should acknowledge both progress and challenges in SDG implementation. Peer learning provides a trusted space for mutual exchange, where countries can share good practices as well as less successful interventions and thereby encourage others to be more reflective and ambitious in elaborating their VNRs.



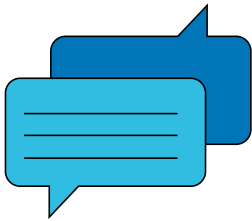
04 Encouraging peer learning and recommendations for the future

The peer learning process reaffirmed the commitment of participating countries to collaborative action.

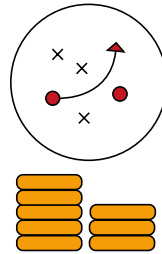
During the joint high-level side event *Voluntary National Reviews (VNRs) 10 Years On — Our Common Journey* held at UN Headquarters in New York on 21 July 2025, members of the peer learning group encouraged countries preparing to submit their VNR in 2026 (and beyond) to continue sharing their experiences by forming peer learning groups. This ongoing dialogue not only strengthens mutual support but also fosters innovation and continuous improvement in VNR processes. Building on these insights, the following lessons can be learned from the 2025 peer learning cohort, providing valuable guidance for enhancing future collaboration and the overall quality of VNR submissions.



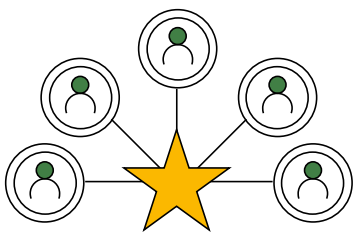
4.1 Lessons learned from the 2025 peer learning cohort



The partner countries felt that engaging in mutual learning and dialogue helped them to achieve transparent and reflective SDG reporting, which is crucial for accountability and progress tracking of national sustainable development pathways.



Peer learning has facilitated a better understanding of financing SDG delivery, enabling countries to develop comprehensive financing strategies that encompass various sources, such as own revenues, private funds and debt management.



Integrated SDG implementation has also benefited from peer exchanges, which have allowed countries to adopt holistic approaches and work towards improving policy coherence.



Stakeholder engagement processes have been strengthened through peer learning, which has fostered collaboration among governments, civil society and other stakeholders.

4.2 Recommendations for future peer learning groups

- Start early and plan ahead to allow sufficient time throughout the year.
- Set up in-person meetings held back to back with the UN DESA workshops and plan online meetings in between.
- Foster trust through transparency. Clearly communicate your expectations for the peer learning process, the outcomes you hope to achieve and your approach for achieving them. Likewise, openly share any limitations, such as time or resource constraints, with your peers.
- Systematically integrate UN DESA guidelines as a reference framework to ensure alignment with global reporting standards, using them as a foundation for context-specific peer learning and practical exchange.
- Reflect on your past and current VNR experiences to identify valuable insights and contributions that can inspire and support others.
- Concentrate on concrete solutions by highlighting the specific policies, processes and measures that have effectively supported your SDG implementation.
- Approach the exercise as a safe space for peer learning by being open and engaging in transparent self-reflection.
- Identify shared experiences and differences and actively share your learning journey with others in regional and international forums.





Voluntary National Reviews (VNRs) 10 Years On

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The 2025 peer learning countries wish you all the best on your VNR peer learning journey!



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