



Secretary-General's voluntary common reporting guidelines for VNRs

I. Introduction

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

The common reporting guidelines seek to support member States in conducting VNRs. Initially prepared by the Secretary-General in December 2015,¹ they are updated regularly² to reflect lessons learned and experiences from the HLPF.³ They provide a framework for certain common elements within reports while allowing for flexibility so countries can adapt them to their own circumstances.

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

II. Guiding principles

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

- a) The follow-up and review processes will be voluntary and country-led, will take into account different national realities, capacities and levels of development and will respect policy space and priorities. As national ownership is key to achieving sustainable development, the outcome from national-level processes will be the foundation for

¹ 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".

² The guidelines have been updated in December 2017, November 2019, January 2021 and November 2024.

³ See paragraph 9 of [A/RES/70/299](#) of 29 July 2016 and paragraph 23 of [A/RES/75/290B](#).

reviews at the regional and global levels, given that the global review will be primarily based on national official data sources.

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

III. Structure and content of a report for the HLPF

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

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

- 2. Highlights.** A synthesis of one or two pages in length, briefly highlighting the following:
- Outline the core elements of the country-level review process, including coordination mechanisms and the engagement of civil society organizations, the private sector, and other stakeholders.
 - The status of SDG implementation based on statistical data, using SDG indicators to the extent possible and outlining the factors of success or failure to achieve progress.
 - How the Government has responded to the integrated, indivisible and interlinked nature of the SDGs and whether that has helped address trade-offs and accelerate implementation.
 - What the government is doing to ensure that no one is left behind while also promoting gender equality.
 - National initiatives in terms of finance, capacity building, policy advice, data gathering and analysis, technology, partnerships, or other means of implementation.
 - Two or three examples of good practices and lessons learned including on integrated implementation of the 2030 Agenda that could be elaborated in boxes interspersed throughout the report.
 - Two or three examples of challenges encountered.
 - New and emerging challenges and opportunities.
- 3. Introduction.** The main results, context and objectives of the review could be presented here in a succinct way. The introduction may briefly describe:
- Country context, including the national review cycle and how the 2030 Agenda is integrated in national sustainable development plans and strategies, data collection systems, research and innovation systems, and in financing and budgetary frameworks.
 - Actions taken to achieve progress since the previous VNR and follow-up on recommendations.
 - How the domestic policy framework supports the implementation of all three dimensions of sustainable development (economic, social and environmental) and what policies and mechanisms have enabled this integration.
 - Synergies with other international agreements or regional frameworks, including whether and how existing national reports to regional and international mechanisms have been incorporated in the VNR.
- 4. Methodology and process of the review.** This section may discuss the methodology that was adopted for the review, including:
- How the principles on follow-up and review from paragraph 74 of the 2030 Agenda were used.
 - Steps taken to make the review less descriptive and more analytical of achievements, enabling factors, challenges, gaps and lessons learned.
 - How different levels and sectors of Government contributed to the review and whether a whole-of-Government approach was used to work across sectors and institutions in the implementation of the SDGs.

- Collaboration with governmental structures established to coordinate reporting to other international and regional bodies and whether the review draws on existing reporting under other relevant international frameworks, including, among others, human rights, climate change, biodiversity, and disaster risk reduction.
- Whether and how parliaments, human rights institutions, UN Country Teams, and national evaluation/oversight bodies were involved in the process.
- What mechanisms were used to engage civil society and other stakeholder groups, and which groups were represented.
- How the VNR process was discussed at the national, regional and local levels and who was engaged in the discussions, as well as any peer review or knowledge exchanges with other countries.
- How national-level, regional-level and global-level reporting on the 2030 Agenda were combined, and how any voluntary local reviews were integrated into the report.

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

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

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

(b) Institutional mechanisms

- What measures are in place to ensure that the institutional mechanisms supporting SDG implementation are effective, responsive, transparent, accountable, inclusive and adequately funded. This could cover efforts to enhance systematic collaboration and promote change to achieve policy coherence and integration across all sectors of

Government and joint planning with relevant national bodies such as national planning entities, oversight bodies, or national mechanisms for reporting and follow-up.

- The division of responsibility between various levels of Government (national, subnational and local) for coherent implementation and review of the 2030 Agenda.
- How policy makers are coordinating through national planning, budgetary, financial and investment processes.
- What has been done to ensure that relevant data, information and analysis is systematically gathered, shared, analyzed and used across sectors.
- Institutional arrangements engaged in reviewing progress in implementing the SDGs, through preparation of national regional or international SDG reports and support by the UN Country Team where applicable.

(c) Leaving no one behind

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

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

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

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

Countries are encouraged to provide brief information on progress and the status of all Sustainable Development Goals, in an integrated manner; however, some Goals could be reviewed in more depth, in line with national priorities. There is no expectation that countries should concentrate on those SDGs under in-depth review at the HLPF4. In preparing this section, countries are encouraged to focus on the following:

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

7. Means of implementation. The review could address means of implementation in the following areas:

- How financing, technology and capacity building are mobilized, what difficulties this process faces and what resources are needed to implement the 2030 Agenda, aligned with the seven Action Areas of the Addis Ababa Action Agenda:
 - i. Domestic public resources
 - ii. Domestic and international private business and finance
 - iii. International development cooperation
 - iv. International trade as an engine for development
 - v. Debt and debt sustainability
 - vi. Addressing systemic issues
 - vii. Science, technology, innovation, and capacity building
- How institutional frameworks, financial systems, financing strategies and integrated national financing frameworks (INFFs), statistical data, and resource allocations are aligned to support the realization of the 2030 Agenda and its pledge to leave no one behind. Donor countries could describe how they have reviewed their development cooperation guidance.

⁴ SDGs under in-depth review at the HLPF in 2025, 2026, and 2027 are contained in A/RES/78/285.

- What have been experiences with gender responsive budgeting, climate finance, among others.
- Identification of technology, capacity development and data and analysis needs, including requests for external support.
- Linkages between the VNR and the country's participation in other relevant forums, such as the ECOSOC Financing for Development Forum.
- What are changes between the previous and current VNR in the above-mentioned areas.

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

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

9. Conclusion and next steps for post-VNR action. To enhance the long-term impact of VNRs, it is essential to translate the findings of the analysis of progress towards the SDGs into respective policy-related actions for further progress. By fostering a continuous cycle of reflection and action, countries can ensure that VNRs serve as practical tools for driving policy adjustments, mobilizing resources and implementing targeted initiatives. Countries are encouraged to:

- Outline what steps are planned to enhance and accelerate the implementation of the 2030 Agenda, drawing on the outcomes of the [2023 SDG Summit](#) and the [2024 Summit of the Future](#).
- Highlight lessons learned from the review process, describe how these lessons will be applied, and outline concrete next steps for targeted follow-up in subsequent VNRs or related documents.
- Strengthen implementation momentum at the national and sub-national levels, including through dissemination of the VNRs and other national reviews and their findings.
- Integrate post-VNR actions into a national feedback loop, including through workplans or roadmaps, so that lessons learned from the VNR process are actively used to adjust strategies and policies for SDGs implementation.

10. Annexes. Additional information can be included in annexes containing:

- Data from the national SDG indicator framework

- Compilation of good practices and/or policies and strategies that have advanced implementation of the 2030 Agenda
- Contributions or comments from stakeholders on the report
- Links to other reports for posting on their national page in the VNR database maintained by DESA, including complementary reports by stakeholders
- List all actors consulted in the preparation of the report

IV. Making presentations at the HLPF

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

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