



Voluntary common reporting guidelines for voluntary national reviews at the High-level Political Forum on Sustainable Development (HLPF)

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 2015,¹ they were updated in December 2017 and November 2019 to reflect lessons learned, taking into account experiences from the first cycle of the HLPF,² 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.³

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 countries 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

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 See paragraph 9 of [A/RES/70/299](#) of 29 July 2016, "Follow-up and review of the 2030 Agenda for Sustainable Development at the global level".

³ It is important to note that the UN Sustainable Development Group has also released [Guidelines for UN Country Teams for the preparation of UN Country Results Reports](#). 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.



priorities. As national ownership is key to achieving sustainable development, the outcome from national-level processes will be the foundation for reviews at the regional and global levels, given that the global review will be primarily based on national official data sources.

- b) They will track progress in implementing the universal Goals and targets, including the means of implementation, in all countries in a manner, which respects their universal, integrated and interrelated nature and the three dimensions of sustainable development.
- 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.⁴ 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 development plans

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



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 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 whole-of-Government approach was used to work across sectors and institutions in the implementation of the SDGs; ⁵ 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,

⁵ 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.



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 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.⁶ 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

⁶ 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.



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 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.

8. 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, 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 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.