

‘How to’ note for NGOs on producing a Voluntary Stakeholder Review (VNR) on the Sustainable Development Goals (SDGs)

February 2026

Introduction and context

In 2015, when UN member states agreed the 2030 Agenda for Sustainable Development, they identified Voluntary National Reviews (VNRs) as the follow-up and review mechanism for governments to report their implementation of the Sustainable Development Goals (SDGs). VNRs have become an effective and widely used reporting and accountability framework, with 190 countries having presented at least one VNR to date.

A year later, the city of New York pioneered Voluntary Local Reviews (VLRs), adapting the VNR methodology as a new approach for local authorities to report on their progress towards SDG implementation. VLRs have been embraced by city and local authorities around the world, growing from two submissions in 2016 to 48 in 2021, and now 254 VLRs completed in total.

Paragraph 89 of the 2030 Agenda calls on major groups and other stakeholders to report on their contribution to implementation of the SDGs, to recognise and account for the efforts and impact of businesses, civil society and non-governmental organisations (NGOs) in the private and third sectors. However, no standardised reporting mechanism has been established and there is no system for such stakeholders to report on their work delivering the SDGs.

To address the gap in SDG reporting among NGOs, in 2025, Sightsavers piloted the first Voluntary Stakeholder Review (VSR), which is available on the Sightsavers website¹. The purpose of this 'How to' note is to present the process followed by Sightsavers. We hope the note is a useful resource for other NGOs who are looking for a way to analyse and communicate their contribution to the SDGs. We also hope it stimulates discussions across the sector as to how the role of NGOs in delivering the SDGs can be more effectively communicated.

What is a Voluntary Stakeholder Review?

A VSR is designed to be a comprehensive report articulating an NGO's contribution to the SDGs. Loosely based on the formats of VNRs and VLRs, a VSR should provide an analysis of the work and impact of an NGO, with an explanation of how this relates to the SDGs. Beyond this, a VSR is a process for an NGO to reflect on the linkages between its long-term objectives and the SDGs in a way which is meaningful. As there is no fixed format, this can be done in different ways, free from any constraints of donor reporting, according to the interests and nature of the NGO.

By definition, a VSR is voluntary - it is not an external evaluation and there is no obligation to submit it to the UN or share it with other organisations. A VSR is not intended to provide a conclusive assessment of all aspects of an NGO's work or an objective measurement of the extent to which each activity or programme delivers the SDGs. Instead, a VSR provides an opportunity for an NGO to explore the different ways in which its work relates to the broader SDG agenda and to assess what can be learned from any achievements or challenges encountered.

¹ www.sightsavers.org/influencing-policy/resources

Why do a VSR?

There is no fixed format for a VSR and the benefits of doing a VSR will vary according to the context and focus. Sightsavers identified the following four reasons to undertake a VSR, and other NGOs may find additional ones.

1. Strengthening communications on contribution to the SDGs

Sightsavers has referenced the SDGs in its programme strategy and project documentation for many years. However, there was no systematic framework or methodology in place to explain Sightsavers' contribution to specific SDG targets. There was also a recognition that this would be useful for our communications, campaigns and donor reporting. For Sightsavers, the VSR has filled this gap, providing a systematic and data-driven articulation of the contribution made not only to the overall SDG goals, but to specific SDG targets, showing a breakdown by country and thematic area. This can be a useful narrative for an NGO to communicate to external audiences such as governments, donors and partner organisations.

2. Preparing for 2030 and beyond

As 2030 approaches, there will be an increasing demand on NGOs to demonstrate their contribution to the SDGs. In the current political climate, with cuts to international development funding being made in many countries, it is imperative that NGOs are prepared with the necessary evidence and tools to show the value they deliver. Discussion around the form the post-SDG global goals should take will intensify from 2025. As yet, there is no agreed framework for this, no fixed structure for NGOs to be involved and no guarantee that NGOs will have the same opportunities to contribute - as in the development of the SDG agenda. If NGOs want to be recognised as important contributors to - and partners in - the post-2030 debate we will need to justify our seat at the table and be able to demonstrate our value in delivering the SDGs. Doing a VSR may be useful for generating this content and making the case for NGOs to be included in the post-2030 debate.

3. Demonstrating accountability

While governments have clear lines of accountability in delivering the SDGs, the lines of accountability for NGOs are much less clear. VNRs are not mandatory, but there is at least a recognised process for governments to report their progress towards the SDGs to the UN. However, while there are several million NGOs across the world, employing hundreds of thousands of people and managing billions of dollars, there is no similar process to report contributions made by NGOs to the SDGs. It is important that NGOs are held accountable for the delivery of their projects and the expenditure of their funds, in explaining how they help to deliver the SDGs. Producing a VSR provides an opportunity to present the contribution that NGOs make and is a step towards strengthening the level of accountability.

4. Stimulating reflection and discussion

Conducting a VSR has value in itself as a process of internal reflection through generating discussion on the long-term impact of an NGO's work. Without needing to conform to the formats and expectations of donor reporting, it is possible to reflect not only on the delivery

of a programme, but the cumulative impact of the NGO's work. Doing a VSR can highlight the extent to which an NGO's internal policies and practices conform to the principles of the SDGs and highlight the synergies between different aspects of an NGO's work.

In the case of Sightsavers, doing a VSR revealed that, while our communications were focused on direct project implementation, a significant element of our contribution to the SDGs lies in facilitating partnerships with civil society and holding governments to account. Beyond this, the experience of developing a VSR was useful for kick-starting conversations on the SDGs with other organisations in the sector.

How to develop a VSR

The following section sets out the methodology and key steps taken by Sightsavers in developing a VSR, informed by key reflections and learning from the process. Some steps may be more or less relevant to other NGOs, and the methodology may need to be adapted according to context.



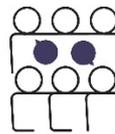
1.

Aligning organisational objectives with the SDGs



2.

Describing the breadth of SDG contribution



3.

Generating VSR content through an inclusive and participatory process



4.

Analysis and sharing of findings

Figure 1: How to develop a VSR

1. Aligning organisational objectives with the SDGs

In order to present a clear and systematic report on an NGO's contribution to the SDGs, it is first necessary to consider, and present, the organisation's overall objectives. While this can take different forms, the essential function is to explain the organisation's long-term goals, beyond those of individual projects. Donor reporting requires project objectives, but these are typically focused on a contract length of no more than five years and will often need to follow the terminology prescribed by the donor, referring to agreed outcomes and impact statements. To consider its contribution to the SDGs, an NGO needs to consider its high-level objectives of how it aims to deliver its mission, and how it aims to help its beneficiaries, with the freedom to use the language that makes sense for its context. Given that the 2030 agenda started in 2015, these objectives will often predate the SDGs.

Once the organisational objectives have been set, these can then be aligned to the 17 goals and 169 targets of the SDGs. For an NGO with just one or several specific and focused objectives, this may be a very simple process. As an example, one of Sightsavers'

organisational goals is to strengthen the capacity of schools and communities to provide inclusive education to children with disabilities. This can clearly be aligned with SDG 4 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. For other NGOs with a wider range of objectives, the process will be more complex, involving the alignment of multiple organisational goals with the SDGs.

As a next step, Sightsavers developed a monitoring framework, setting indicators to measure progress towards the organisational level strategic objectives. These indicators focus on the cumulative impact of our projects over time - for example, quantifying the percentage of Sightsavers project countries showing an increase in the cataract surgical rate. These indicators can be mapped to the SDGs – often, not only to the overall SDG goal, but to individual SDG targets. For example, Sightsavers mapped its organisational indicator on the percentage increase in cataract surgical rate not just to SDG 3 to ensure healthy lives and promote wellbeing for all at all ages, but to the specific SDG target 3.8 - to achieve universal health coverage, including financial risk protection, access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

This process results in a mapping of project level indicators to organisational indicators, and organisational level indicators to SDG targets. In the example above, a **project output indicator** such as the number of cataract operations performed, is mapped to an **organisational-level indicator**, here the percentage of countries which showed an increase in the cataract surgical rate – which, in turn, is mapped to an **SDG target** (in this case SDG target 3.8). This enables a detailed and rigorous analysis of the specific contribution made to the SDGs and ,with this method, Sightsavers is able to present which SDG targets are impacted in each country where we have a presence and/or which SDG targets are impacted through the portfolio of education or economic empowerment projects.

Essentially, the first step of the VSR process involves establishing a mechanism to map an NGO’s work to the SDGs, whether this is a small number of key performance indicators linked to SDG goals, or a more complex framework such as the one developed by Sightsavers. Either approach is valid and the approach should be based on the scope and context of the NGO, rather than following a ‘one size fits all’ approach. The key purpose of the first step is to set out how the data for the VSR will be collected and how the contribution to the SDGs will be explained.

2. Describing the breadth of SDG contribution

The next step is to define and categorise the nature of the contribution made to delivering the SDGs. Before collecting any quantitative or qualitative data for the VSR, it is useful to reflect on the different ways in which an NGO may contribute to the SDGs, so that the data collection process is as broad as possible and doesn’t exclude aspects of work from the start. The following section sets out the approach taken by Sightsavers, but other NGOs may choose alternative models according to their focus and context.

The approach taken by Sightsavers was based on a model set out in a paper for the UN by Graham Long², an academic and expert on the SDGs at Newcastle University, on how civil

² 18445CSOreporting_paper_revisions_4May.pdf

society stakeholders can report their contribution to the implementation of the SDGs through three categories:

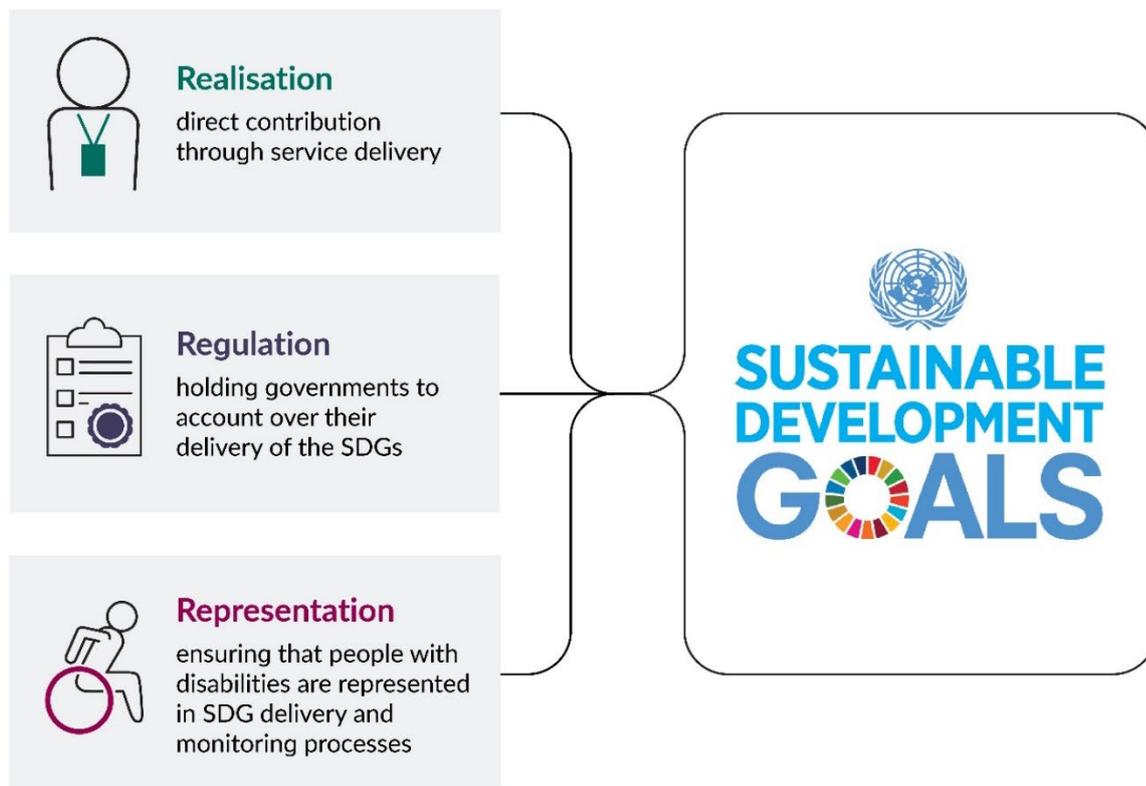


Figure 2: How civil society stakeholders can report their contribution to the implementation of the SDGs

Realisation

Instances of direct project implementation, such as the delivery of mass drug administration to eliminate neglected tropical diseases.

Regulation

Examples of holding governments to account over their delivery of the SDGs - for example, through supporting the passing of the Disability Act in Kenya, which sets out criteria and standards for inclusive development against which future governments can be held.

Representation

Cases of ensuring that marginalised groups are represented in SDG delivery and monitoring processes - for example, through involving them in government consultations or Voluntary National Reviews assessing progress towards SDG implementation.

These categories, which may be called the 'Three Rs' are not mutually exclusive and there will be overlap. For example, the provision of technical assistance to a ministry of health in setting accessibility standards for hospital facilities could simultaneously be seen as an example of realisation in contributing towards universal health coverage (SDG 3.8), as well as an example of representation in making sure that the needs of people with disabilities are reflected in the standards. The purpose of the categorisation and description is not to try to apply a rigid definition, as the overlap between categories is inevitable and helpful for understanding the nature of an NGO's SDG contribution.

3. Generating VSR content through an inclusive and participatory process

With the preparatory work completed, as set out in the first two steps, the next stage is to begin collecting the content for the VSR. Aligning the organisational objectives or indicators with the SDG goals and targets (as in step one), provides a useful starting point for determining which data and reporting is needed for the VSR and which teams or individuals are best placed to produce it. In the case of Sightsavers, the VSR was led by a small coordination team, while each section of the VSR was written by the thematic leads within the organisation, to make sure that the content was produced by those who were best informed in each area of work.

Sightsavers identified ten key thematic areas and aspects of work contributing to the SDGs - from projects on inclusive education, neglected tropical diseases (NTDs) and citizenship and political participation, to research and inclusive data. As part of the preparatory work, the coordination team developed a template, available on request from Sightsavers, with guidance for each team lead to complete - setting out the background and purpose of the VSR, the key SDG targets mapped to the area of work, and asking each team to explain their contribution to the SDGs in terms of realisation, regulation and representation (the 'Three Rs'). The coordination team provided briefings and ongoing support to each team writing their section of the VSR and, once all sections had been received, edited them together into one comprehensive VSR report.

While the process of producing a VSR will vary according to the type, scope and size of an NGO, it is important that it involves a broad cross-section of teams and staff so that the VSR generates useful learning for the organisation as a whole.

4. Analysis and sharing of findings

The final stage of the VSR is to analyse and share the findings and determine how they can be used. The full comprehensive VSR report should be shared with all teams and individuals who contributed to its content, so that they are able to review, provide any feedback or corrections, and consider the sections contributed by other parts of the NGO. In the case of Sightsavers, the full report, executive summary, lessons learned and recommendations were shared with all contributors. This led to useful discussions on what the VSR revealed about the organisation's contribution to the SDGs.

Due to the overlap between the Three Rs, in the case of Sightsavers it was not deemed useful to conduct a statistical analysis of the extent to which the organisation's contribution varies between thematic areas in terms of realisation, regulation and representation. However, the overlap between categories does not make quantitative analysis and coding impossible, and other NGOs may choose to take this approach.

For Sightsavers, it was useful to reflect on the breadth and number of SDG targets to which Sightsavers contributes and compile a range of case studies showcasing some of the most significant examples. The VSR revealed a stronger focus on realisation in the internal and external communication of Sightsavers' work and that the contribution made towards the SDGs in terms of regulation and representation were very significant. Beyond this, the VSR showed the centrality of partnerships with government and civil society stakeholders across

Sightsavers' portfolio of work, which inevitably blurred the lines in the categorisation of contribution between realisation and representation.

A VSR can then be shared with other NGOs and partner organisations to communicate the contribution made to the SDGs. Sightsavers has begun discussions with other NGOs on the VSR - to learn from other approaches and to prompt a broader discussion on how the sector as a whole can strengthen its evidence base in terms of the contribution made to the SDGs.

Conclusion

This 'How to' note has presented a rationale for NGOs to strengthen their SDG reporting through producing VSRs, and a methodology as to how this can be achieved. The 'How to' note is based on Sightsavers' experience. There may of course be a need to adapt the methodology to meet the needs of other NGOs and this model may not be applicable for all organisations in the sector. However, we hope the 'How to' note will be a useful example to learn from and a means of starting further discussion across the international development sector around how best to articulate our contribution to the SDGs.

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We work with partners in low and middle income countries to eliminate avoidable blindness and promote equal opportunities for people with disabilities.

www.sightsavers.org