



Ghana's **SDG Budget Baseline Report**

2018



THE GLOBAL GOALS
For Sustainable Development

Acknowledgments

This report is a product of collaboration across units at Ministry of Finance, and in close collaboration with National Development Planning Commission (NDPC) and Ghana Statistical Service (GSS). Hilde Opoku, Minister for Finance's Special Advisor on the SDGs, led the project with support from Gladys Ghartey, Head of United Nations Systems at MoF.

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For the photographs, we reached out to the public through a photo challenge. We also invited Young Reporters for the Environment (YRE) in Ghana for additional photos to portray all the goals. The names of the photographers are featured on each photo.

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Minister's Foreword

The *Sustainable Development Goals* (SDGs) provide a dynamic framework for Ghana's transformation. They align with President Akufo-Addo's vision of Ghana Beyond Aid, a long-term economic and social transformation strategy. This SDG Budget Baseline Report marks the beginning of the development of a methodology and framework that can help us ensure that our financial priorities are aligned with essential SDG targets in future budget's.

Even as we present this report, Ministry of Finance has already followed up on the main suggestions derived from the work on this report: We have re-coded the budget and are now training budget staff at Ministries, Departments and Agencies (MDAs). With these efforts Ghana is taking the lead, globally, in developing a tracking system to ensure that the SDGs are being achieved.

Without public commitment, financing and partnership, we will not reach the SDGs. Budget provides a concrete measure of real commitment to the goals, while information on government's actual spending will show how well we have followed through. By presenting allocations and spending to the public, we are meeting SDG target 16.6 that emphasizes the importance of transparency and accountability in public institutions.

The methodology and recommendations presented in this report, has the potential to guide us into a Ghana that *leaves nobody behind and where sustainable patterns of production and consumption* are the norm. We have to diligently endeavour to meet the targets and indicators of the SDGs to make this happen.

This report is a starting point of an annual series of SDG budget reports, that will ensure that we use our time and resources well. And looking at the intention of our *Special Policy Initiatives* like *Planting for Food and Jobs, One Village One Dam, One District One Factory* and *Nation Builders Corps* there is no doubt that Ghana is on the right path towards this year's budgets focus: **"Putting Ghana Back to Work"**.

We have to start from somewhere, so although this year's report was bereft in terms of available data, future findings will be guided by SDG statistics from *Ghana Statistical Service* (GSS). Nonetheless, using trend analyses provided by GSS where relevant, alongside data from other sources, our current results highlight a strong need to undertake even more progressive measures to ensure a stronger identification of budget allocations towards the SDG targets.

Our goal is to ensure that the SDGs become part of the DNA of all Ghanaians. The SDGs call for nations to manage their own resources. The global *Addis Ababa Action Agenda on Financing for Development* supports President Akufo-Addo's vision of a *Ghana Beyond Aid*, and we must collectively take a lead in raising the funds needed to ensure the transformation we want. For this purpose, a *Transformation Unit* has been established at the Ministry of Finance. While many of the SDGs will be achieved through improved policies and implementation practices, more collaboration among public institutions, private sector, learning communities and civil society and inclusiveness of all Ghanaians will help us achieve our goals. We need your commitment, involvement and action for Ghana to Prosper for its People and the Planet.

As Minister for Finance, and with the support of President Akufo-Addo who co-chairs the UN's advocacy group for the SDGs, I will use the budget as a critical instrument to institutionalise on the SDGs, as a core anchor for achieving President's transformation vision of a Ghana Beyond Aid.


Ken Ofori-Atta
 Minister for Finance
 Republic of Ghana

Introduction

The role of MoF in implementing the SDGs

THE 2030 AGENDA for Sustainable Development calls for governments to take the development of their countries into their own hands. The government's overarching vision for the country - a Ghana Beyond Aid - is a call to all sectors of Ghanaian society to shift the way things are done, in order to leapfrog the country's growth trajectory to attain the vision within a generation:

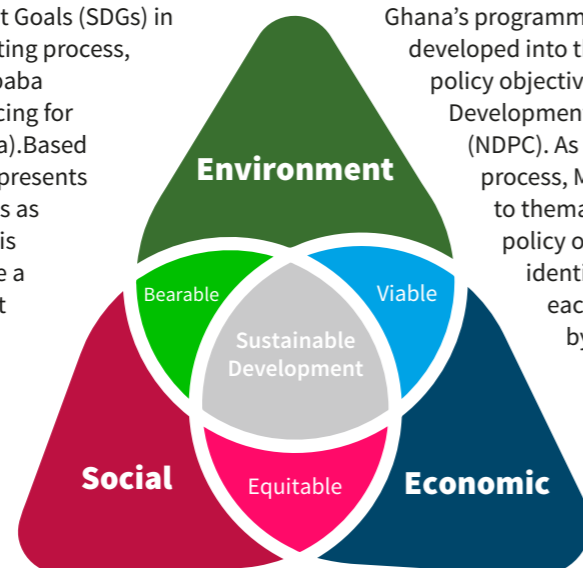
Paradigm Shift

"To get to a Ghana Beyond Aid, we will have to harness effectively our own resources, and deploy them creatively and efficiently for rapid economic and social transformation... this will require hard work, enterprise, creativity, and a consistent fight against corruption in public life. It will also require that we break from a mentality of dependency and adopt a confident can-do spirit, fueled by love for our dear country, Ghana. We cannot subordinate the common good to build a prosperous nation to the selfish interest of a few."
(The President-61st Independence Day speech, 6th March, 2018).

The quote, above, also captures core sentiments of the Sustainable Development Goals (SDGs), which encourage domestic resource mobilisation to ensure welfare for the people and "leave no one behind".

The President is Co-chair of the UN's group of Eminent Advocates for the SDGs. The government recognises the SDGs as a policy framework to guide the transformation process towards Ghana Beyond Aid (GBA). This SDG budget baseline report is a first step in that direction.

With this report, Ghana takes responsibility to develop a methodology to incorporate and track financing of the Sustainable Development Goals (SDGs) in the national budget and budgeting process, as committed to in the Addis Ababa Action Agenda (AAAA) on Financing for Development (the Addis Agenda). Based on the 2018 budget, the report presents goal-by-goal funding allocations as coded in the budget system. This baseline report seeks to provide a framework for the development of a more advanced and comprehensive tracking system while ensuring a more coherent inter-ministerial policy alignment, and better SDGs integrated budgeting processes. The motivation is



to put Ghana on a firm course to meet the 2030 Agenda for Sustainable Development.

Purpose of the Report

This report serves as a template for a series of annual SDG-budgeting reports. The primary purpose of this baseline report is threefold. First, to *start* developing a methodology that provides a more proactive and collaborative SDGs integrated budgeting process, within and among Ministries, Departments and Agencies (MDAs). Second, to develop techniques that make future tracking of annual and cumulative funding in the budget more accurate. These will be from various sources that support the SDGs, targets and indicators. Finally, to build the baseline for a report-series that combines government financing flows with impact data based on the SDGs indicators from the National Statistical System. Ultimately, the aim is to support the process towards achieving the 2030 Agenda.

Methodological Approach

The theme of the 2018 budget is "Putting Ghana Back to Work". The mapping of the budget has been conducted in two steps. First, a preliminary qualitative review was undertaken of the Policy Initiatives (p.8-9). These initiatives are informed by the medium-term development plan to create jobs, prosperity, and equal opportunities for all Ghanaians. Second, a more detailed budget line item as coded in the national budget system was assessed for every Ministry and mapped to targets related to the 17 goals.

Goal-by-goal results of this mapping exercise are presented on pages 10 through 43. The guiding framework for the mapping is based on the SDGs targets and indicator framework. It also takes into account Ghana's programme-based budget, which is developed into thematic areas, sub-goals, and policy objectives, as defined by the National Development Planning Commission (NDPC). As part of the budget preparation process, MDAs assign their operations to thematic areas, sub-goals, and policy objectives. This report seeks to identify the funding allocations of each MDA to specific SDGs targets, by funding sources and the total allocation to each goal. Each goal is also presented with a short narrative of the global and national development context. More targeted impact

data will be provided in subsequent reports as the National Statistical System provides more SDG statistics. Further details on the methodology can be found on pages 6 and 7.

Background

The 2030 Agenda represents the latest stage in the process towards achieving sustainable development. Agenda 21, the implementation plan for Sustainable Development, was agreed upon in Rio de Janeiro in 1992. The plan, which was grounded in the report of the World Commission for Sustainable Development (WCSD) - *Our Common Future* - stated that environmental protection, social development, and economic growth should occur simultaneously. It identified global environmental problems as an important cause of poverty and North-South inequality, and proposed different measures to be implemented by developed and developing countries. The Agenda 2030 framework differs, indeed is a paradigm shift, from both Our Common Future as well as the Millennium Development Goals (MDGs) at three levels:

1. While the MDGs focused on social interventions, the SDGs address the root causes of poverty and environmental degradation.
2. With the AAAA, funding responsibilities are now national, as opposed to aid based for developing countries during the era of the MDGs. Through multi-stakeholder collaborative models, it is expected that innovative change will be driven by government, private sector, civil society, academia, local authorities and other development actors.
3. The adoption of the SDGs signaled a move from the implementation model of the WCSD -- passed on to the MDGs -- that differentiated implementation responsibilities for developed and developing countries. With the SDGs, the targets and indicators are universal, with room for localisation.

Agenda 2030 is underpinned by the three pillars of sustainable development: economic, social and environment. In Ghana, a fourth dimension - strengthening institutions - has been added. These are crucial to achieving all the goals.

The SDGs are interlinked, and should be understood and addressed in an integrated manner. They can best be achieved through cross-sectoral and intra-sectoral collaboration, and through integrated policy approaches. By presenting the results goal-by-goal, this report demonstrates that different MDAs may have different responsibilities towards the same targets. The matrix shown in the conclusion (p.44) is a starting point for a better overview and coordination of the various MDAs' budget allocations towards SDGs targets.

National Context

The Government's vision, as outlined in the Coordinated Programme of Economic and Social Development Policies (CPESDP, 2017-2024) is: "An optimistic, self-confident and prosperous nation, through the creative exploitation of our human and natural resources and operating within a democratic, open and fair society in which mutual trust and economic opportunities exist for all."

The CPESD has four goals: build a prosperous society; create opportunities for all Ghanaians; safeguard the natural environment and ensure a resilient built environment; maintain a stable, united and safe society.

In line with the CPESD, the 2018 Budget Statement and Economic Policy seeks to restore macroeconomic stability, shift the economy from taxation to production, facilitate private sector participation, and strengthen institutions and fight corruption to deliver the benefits of progress to all Ghanaians. A range of policy tools have been deployed to address macroeconomic stability, industrial and agricultural growth, and infrastructural needs. A number of Policy Initiatives have been introduced. An analysis of how the main policy initiatives are aligned with the SDGs is included in the report.

Ultimately the SDGs are for the people, and will only be achieved with the people, public institutions and businesses working together. This baseline report concludes by providing a benchmark strategy for tracing SDG funding and impacts beyond the 2018 Budget cycle. The aim is to move from SDG mapping of budget allocations, towards a proactive and collaborative use of the budget process as a tool to develop policies for achieving the goals and targets, as we move towards 2030.

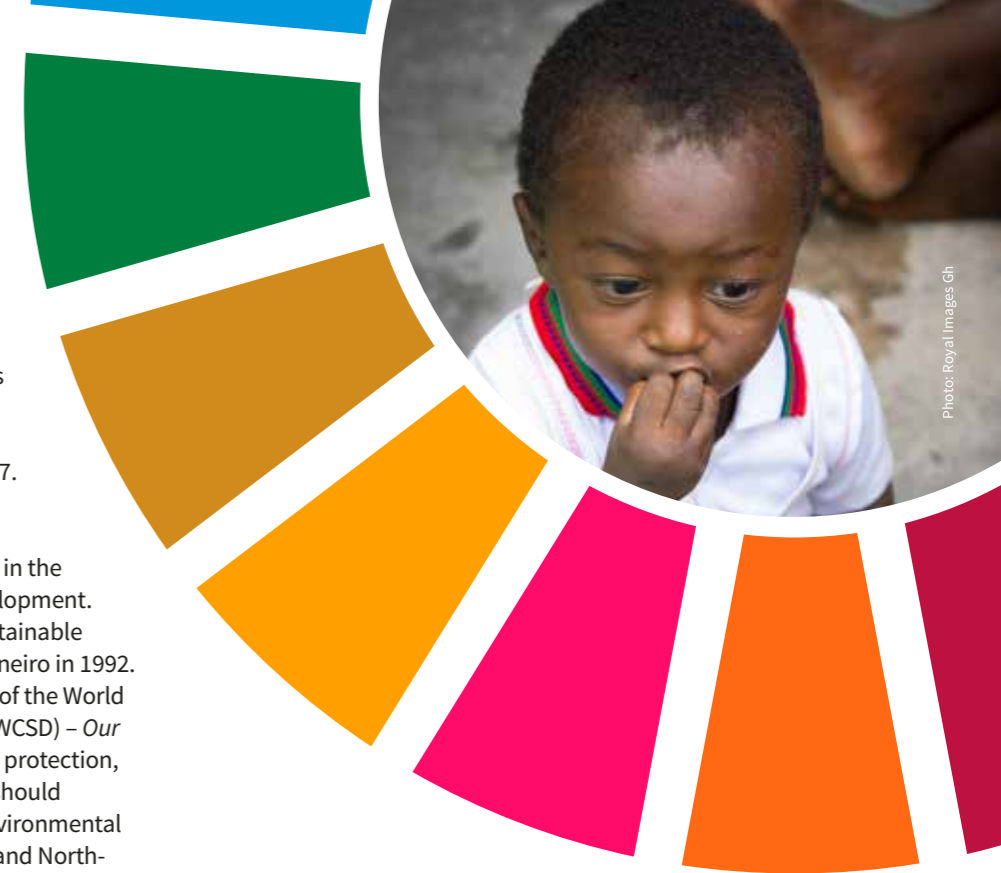


Photo: Royal Images Gh

Methodology

THIS SECTION DESCRIBES the two-step methodological approach applied. The first is designed to determine the correlation between the 2018 budget's Policy Initiatives and the SDGs targets, while the second step tracks the budget allocation to targets by source of funding and MDA.

The two levels of the Ghana budgeting process

Ghana's budgeting process takes place on two levels. The process starts earlier in the year with policy discussions in collaboration with NDPC, which forms the basis of the determination of budget ceilings for all MDAs. The second level involves technical discussions with all MDAs and the finalisation of the economic policy and budget statement. Every four years, the NDPC sets a medium term development framework, which guides budgeting and expenditure for the period.

The Medium-Term Policy Framework 2018-2021 translates into five focus areas:

1. Economic Development
2. Social Development
3. Spatial Development
4. Institutional Development
5. International Community

Methodologically, the development of the report involved two, analytically distinct, steps. **First**, a team undertook a qualitative mapping of the Policy Initiatives as presented in the 2018 budget (see pages 8-9). This mapping process considered descriptive texts of the initiatives, as well as allocated funding where available. Some of the initiatives had operations spread across MDAs, and did not come with a specific funding framework.

Table 1: Example from the SDGs Policy Initiative Mapping Matrix section on Economic Development:

Policy Objectives	Policy Initiatives	SDGs	Targets	Indicators	GOG/ABFA
REVENUE MANAGEMENT					
Boost revenue mobilisation, eliminate tax abuses and improve efficiency	Tax Revenue Streamlining Tax Exemptions:	17. Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development	17.1 Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	17.1.2 Proportion of domestic budget funded by domestic taxes	
Build a transparent and effective regulatory environment	Develop a comprehensive policy on the tax exemption regime.	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.6 Develop effective, accountable and transparent institutions at all levels	16.6.2 Proportion of population satisfied with their last experience of public services	
Minimise inequality among socio-economic groups and between geographical areas	Establish Development Authorities	8. Decent Work and Economic Growth	8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services	8.2.1. Annual growth rate of real GDP per employed person 9.2.1. Manufacturing value added as a proportion of GDP and per capita	GHS 1,237,500,000

As the second analytical step, thematic areas, sub-goals and policy objectives in the budget's Hyperion system were manually mapped to the SDGs, using the target and indicator framework. Within their internal budget preparation process, MDAs group their programmed operations under their assigned thematic areas, sub-goals, and policy objectives. For each goal, this report identifies the implementing MDAs, funding sources, funding for specific targets, and the total allocation.

For the 2018 budget, a set of new thematic, sub-goals and policy objectives were to align with the SDGs, and coded into the system. That means, ongoing activities matching the SDGs targets were not identified by the system, and therefore not mapped in this analysis.

Table 2: Example of Thematic Area and Sub-Goal as appearing in the Hyperion System

Thematic Area [08]	Thematic Area as defined by NDPC - ECONOMIC DEVELOPMENT
Sub Goal 01	Attain and sustain macro-economic stability at all times
Policy Objectives	Attain and maintain low stable and predictable rate of inflation
	Reduce lending rates to internationally competitive levels
	Stabilise the exchange rate between Cedi and major currencies
Sub Goal 02	Increase access to affordable consumer credit
Policy Objectives	Improve access to financial services by firms and households
	Boost revenue mobilisation eliminate tax abuses and improve efficiency
	Negotiate wages & salaries of Public Service workers within the med term framework
	Improve public expenditure management and budgetary control
	Ensure public debt sustainability
	Strengthen economic planning and forecasting
Sub Goal 03	Encourage growth and development of high-value services
Policy Objectives	Improve trade competitiveness
Sub Goal 04	Increase share of high-value services in overall exports.
Policy Objectives	Diversify and increase exports
Sub Goal 05	Diversify products and markets for merchandise exports
Policy Objectives	Accelerate economic integration with other regional and sub-regional bodies
Sub Goal 06	Promote and sustain microeconomic efficiency
Policy Objectives	Improve private sector productivity & competitiveness domestically & globally

For all the MDAs, a majority of the standardised Operations could not be mapped directly with any SDG goal, target, or indicator. This was primarily because these activities were routine administrative functions that currently do not align rationally with any specific SDG as they are reported, e.g. state protocol services and internal management of organisation. Again, although some of the activities could be mapped to the SDGs, the Natural Account segment which forms part of the Chart of accounts segment made it very challenging to align. It can be argued that these Standard Operations are indirectly necessary to reach the SDGs. However, the team decided to focus mainly on objectives and activities, with direct linkages to goals and their targets.

In other instances, the wording of the activities did not provide enough information to accurately map them to any SDGs target or indicator. The development of a glossary to these Standard Operations is yet to be completed, to allow a more accurate alignment of these to SDGs. Rarely were all the activities

under a policy objective aligned with the SDGs, even when the wording of the policy objective appeared to be aligned with an SDG and/or target.

At best, the policy objective could be mapped to a goal or target, with some select, composite activities mapping to a specific SDG indicator.

It was discovered that for many MDAs, the headline policy objectives prescribed by the current coding were seemingly disconnected from the tangible activities the MDAs planned to undertake.

The NDPC has indicated that their SDG alignment of the budget was not complete for the 2018 budget as a draft version of the policies was used in the Budget. Still, the current mapping has formed a useful baseline to review the entire budget process and its technical system in order to inform and strengthen further technical improvements as well as process developments to ensure SDG integration in the entire budget process, and its outcome.

Policy Initiatives and flagship programmes

GOVERNMENT HAS A number of flagship programmes for job creation that are now incorporated as Policy Initiatives in the budget.²

Several of these initiatives commenced with the 2017 Budget, where government committed to: *structurally transform the economy through investment in agriculture, development of strategic infrastructure, investment in human capital and a deliberate push towards industrialisation with active private sector involvement to bust the economy, create jobs and wealth, improve incomes and the basis for tax mobilisation - over all; to improve the standard of living for Ghanaians.*

The design of these policy initiatives are consistent with the Addis Ababa Action Agenda (AAAA), and recognises that domestic public financing and resource mobilisation are essential to provide public goods and services, increase equity and support macroeconomic stability.³ It responds to the Financing for Development strategy, which recognises the impact domestic policy frameworks, as initiated by government and institutions, can have on revenue mobilisation.⁴

AAAA addresses promotion of inclusive and sustainable industrialisation, recognising the importance of industrial development for developing countries, as a critical source of economic growth, economic diversification, and value addition.

Further, it recognises that all sources of financing, public, private and blended, are needed and that they are complementary, although with different objectives and characteristics.⁵ The private sector is expected to contribute to achieving the SDGs by improving their own performance,⁶ increasing collaboration with public sector, and through impact investment.⁷

3.1. Mapping the Special Policy Initiatives

The first step of the SDGs mapping was to identify the correlation between the objectives and costs of the policy initiatives in the 2018 budget - with SDGs, targets, and indicators. The outcome of the analyses is presented below.

The most prominent targets in this exercise are as follow:

- **8.2.** *Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors*
- **8.3.** *Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services;*

- **8.5.** *By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value;*

Government's main strategy to meet its transformation objective is to improve infrastructure and work with the private sector for job creation. This is a strategy that is both in line with expert suggestions for domestic funding of the SDGs, and a step in the right direction for multi-stakeholder involvement. The Nation Builders Corps (NBC) initiative seeks to consciously involve the country's youth in the transformation; at the same time, its fifth pillar, *Revenue Ghana*, is an instrument to collect more taxes and mobilise domestic revenue for future SDGs investments.

The infographic on page 9 shows that the initiatives have a concentrated focus on the targets of **Goal 8: Decent Work and Economic Growth**, underscoring the theme of the 2018 Budget: *"Putting Ghana Back to Work"*.

The diagram also indicates the sub-ordinary goal each of the policies are affiliated to. In the operationalisation of these policy initiatives, there is untapped potential to identify more SDGs targets that each policy could strive towards.

3.1.1. Recommendation

To further develop the policy initiatives to correlate with the SDGs, there is a need to particularly strengthen the integration of environmental and gender interventions. For instance, the *One District One Factory* policy, could incorporate more explicit sustainability measures and encourage businesses to develop new products that will improve today's unsustainable patterns of production and consumption. The availability of Ghana's bountiful natural resources, could help replace single-use plastic pollutants with biodegradable products that also appeal to the global market. Another practical example of an initiative that will potentially cut across all the goals is the NBC. By assigning specific tasks, such as tree planting as part of the National afforestation programme, the NBC can drive results for goals 13 (Climate Action) and 15 (Life on Land).

3.2. Policy and Regulatory Frameworks for Sustainable Development

Ghana has a legal and policy framework that is supportive of Sustainable Development. These policies and regulations need to be enforced to support the transformation towards achieving the SDGs, for example ensuring that social and environmental measures are included in public procurements.

There is also a need to ensure that various agencies have an SDGs checklist applied for approval of policies.



3.3. Develop an enabling environment for financing the SDGs

Ministry of Finance will introduce annual SDG Investment fairs (SDGI). The aim is to bring together different actors such as investors, policymakers and entrepreneurs for resource mobilisation and effective implementation. The fair will showcase examples of how Ghana is meeting obligations outlined in AAAA in line with the call *"on all businesses to apply their creativity and innovation to solving sustainable development challenges"*.



No Poverty

End Poverty in All Its Forms Everywhere

GLOBAL POVERTY LEVELS, generally, have declined by halving the number of persons living in poverty in the world since 2000. Africa has made the least progress in reducing poverty with over 40 per cent of the Sub-Saharan African population living in poverty.⁸ The latest World Bank Africa Poverty Report indicates that the number of persons living in extreme poverty on the continent has grown since the 1990s.⁹

The most significant progress has been made in Eastern and South Eastern Asia, where the poverty rate declined from 35 per cent in 1999 to 3 per cent in 2013. By contrast, 42 per cent of the population in Sub-Saharan Africa require urgent policy action, as they continue to subsist in conditions of extreme poverty.¹⁰

Ghana, however, made tremendous progress and was the first country in Sub-Saharan Africa to achieve MDG target 1.A by halving extreme poverty by 2006.^{11,12} This is explained by the relatively strong and inclusive economic growth that the country has experienced over the last two decades, resulting in a reduction of the poverty rate from 51.7 per cent in 1991 to 24.2 per cent in 2013.¹³ The poverty rates vary, nonetheless, among regions and intra-regional disparities also exist. The depth of poverty is still highest in the three northern regions, with a poverty gap ratio of 19.3 per cent in the Northern, 17.2 per cent in the Upper East and 33.2 per cent in the Upper West regions - indicating that these regions are facing greater depth of poverty than the rest of the country.¹⁴ In urban areas, where poverty incidence has seen

substantial decline, greater disparities and inequalities are still evident, resulting in an increase of one percentage point from 2006-2013.¹⁵

To follow up the commitment to eradicate poverty in all forms by the year 2030, Ghana has introduced some interventions to create jobs and expand the economy as elaborated in the previous section. Other policies and projects that have been developed and are expected to be instrumental are: The new Poverty Eradication Framework, committed to its Social Protection Policy which is aligned to the CPESDP, and a range of other existing programmes, such as the Livelihoods Empowerment Against Poverty (LEAP) Programme.

Ghana's SDGs baseline (status) report, 2017,¹⁶ monitors three indicators for Goal 1: (1.1.1), proportion of national poverty line (1.2.1), proportion of population living below the national poverty line (1.a.1) proportion of resources allocated and disbursed by the government directly to poverty reduction programmes. In the 2018 budget, only two targets were traceable in the budget system: **1.3: Implement protection systems for all** and **1.5: Reduce exposure and vulnerability to climate-related extreme events**. This is not to say that these are the only objectives or activities being implemented to reduce extreme poverty. Rather this indicates that the budget coding system should be improved.

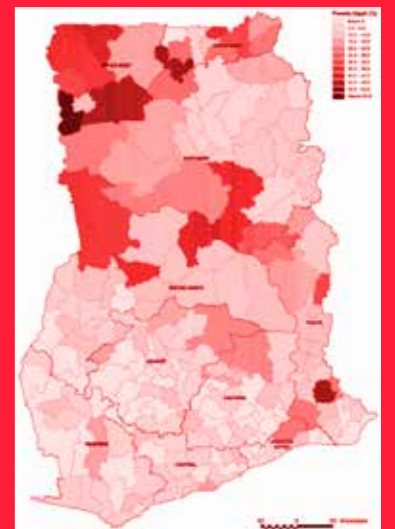


Photo: Aye-Gboyin Samuel

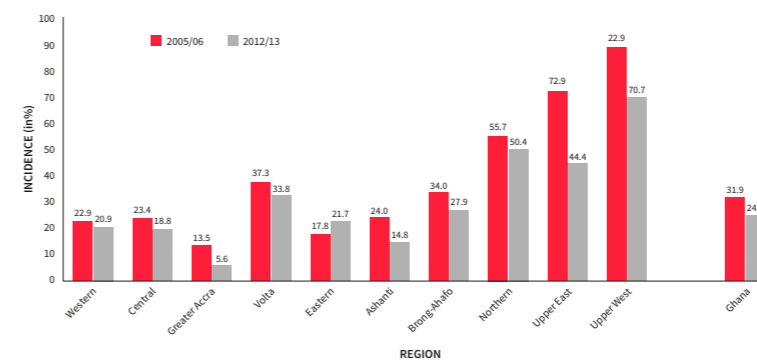
Ghana Poverty Profile

24.2% of Ghanaians are poor and therefore cannot afford to spend Gh¢3.60 per day (Gh¢1,314.00 per year).

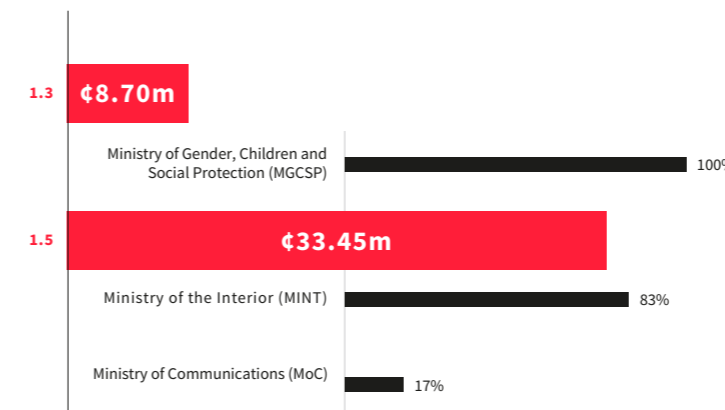
8.4% of Ghanaians are extremely poor. That is putting all their expenditure together, they cannot afford to spend Gh¢2.17 per day on food (Gh¢792.05 per year).



Poverty Incidence: how many people are below the poverty line



Targets Execution by MDA



- The Ministry of Gender, Children, and Social Protection oversees the implementation of poverty reduction initiatives such as LEAP and the School Feeding Programme. The latter programme, in collaboration with Planting for Food and Jobs, could be beneficial towards many more targets, especially from a public health perspective. MGCSPP has a total budget of GH¢34 million for all of its administrative and programmatic activities in the 2018 Budget.
- The budget amount allocated towards Target 1.5 is partly for the Ministry of Interior, covering the activities of the police, firefighters, and rescue response, while the Ministry of Communications (MoC) will spend its share of the allocation on meteorological services.

¢42.15 million

Core Expenditure By Funding Source

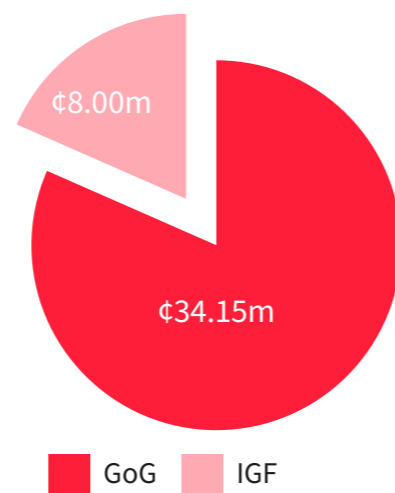
For this goal, more than 50 per cent comes from the consolidated Government of Ghana (GOG) funds, including both tax and none tax revenue. The remaining funds are Internally Generated Funds (IGF), allocated through agencies.

Target Execution by MDA

Currently, tracking for funding for Goal 1 is mainly from the Ministry of Gender, Children and Social Protection (MGCSPP), Ministry of the Interior (MINT) and the Ministry of Communication (MOC).

- The main targets are **1.3: Implement protection systems for all** and **1.5: Reduce exposure and vulnerability to climate-related extreme events**. From the graph, MGCSPP completely executes target 1.3, while the execution of target 1.5 is shared between MINT and MOC.

Core Expenditure by Funding Source





Zero Hunger

End Hunger, Achieve Food Security and Improved Nutrition and Promote Sustainable Agriculture

SINCE THE TURN of the millennium, global efforts to address hunger and malnutrition have advanced significantly. A key metric of this progress is the proportion of undernourished people, especially children, which declined from 15 per cent of the world's population in 2000-2002 to 11 per cent in 2014-2016. Today about 793 million people are reported to be undernourished globally, meaning that continued and focused action is required, especially in Asia and Africa, to end hunger, food insecurity and malnutrition.¹⁷ As the UN's Food and Agriculture Organisation (FAO) has declared, "it is now time for a second green revolution in which agriculture continues to provide abundant and healthy food while at the same time promoting the conservation and use of ecosystem services and biodiversity."¹⁸

Despite being the first sub-Saharan African country to halve the poverty rates (MDG 1),¹⁹ Ghana continues to face challenges relating to national food security, as average yields have remained stagnant.²⁰ The agricultural sector has declined in recent years to 20% of GDP, even though about half of the working population is employed in the sector.²¹ Particularly in the three northern regions, hunger remains a reality for many—the regions account for 70 per cent of the country's poverty incidence, and nearly a quarter of the population suffers from stunting. Hungry and malnourished people are less likely to be productive. They are also more susceptible to diseases and often unable to earn sufficient income to improve their livelihoods. More broadly, it is a desirable economic outcome to be more self-sufficient in food production as a country.

With more than half of the Ghanaian workforce in agriculture, the country hopes to introduce more modern and sustainable agricultural practices to increase yields, to make nutritious food more affordable and available, and to employ agriculture as an engine for job creation through value-added processing industries.

¢833.73 million

Core Expenditure By Funding Source

This goal attains its funding, as currently mapped, from four sources, the majority of which is from GoG and other funds (largely the ABFA from Ghana's petroleum receipts). A fair amount of funding is also obtained from DPs.

As the MDGs came to an end, the threats to food security that persist in the era of the SDGs include:²²

Heavy reliance on rain-fed agriculture, coupled with a limited number of irrigation dams continuing to constrain higher productivity in agriculture.

Continuous application of traditional methods of farming that tends to undermine productivity-enhancing efforts in agriculture.

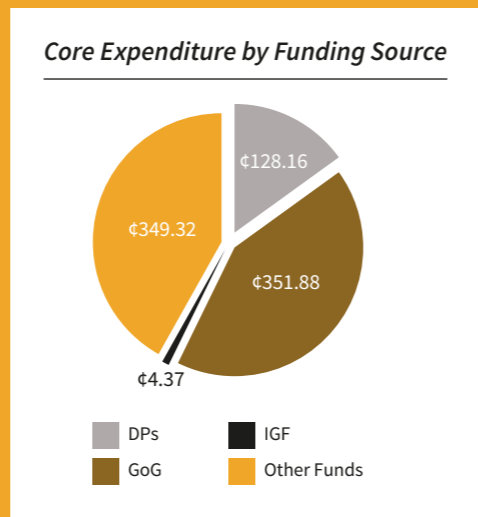
Problems of marketing and unstable prices of food crops, which do not encourage expansion of farmlands.

Land degradation through mining activities depriving farmers of productive land for cultivation.

Inadequate number of extension officers to provide advice to farmers.

Perennial flooding of farmlands.

In 2017, the government introduced the Planting for Food and Jobs policy initiative to increase the production of selected crops—maize, rice, soya bean, sorghum—and create jobs. This policy will continue through 2018 at a total cost of GH¢700 million and will function as the government's primary strategy to improve production practices, the amount of food produced and food access in various marketplaces, from the national budget to provide infrastructure that will attract private investment and private partners to set up businesses. Moreover, government funding allocated towards Goal 2 will not only directly fund projects, but will instead support or provide equity in joint partnerships with the private sector. Given



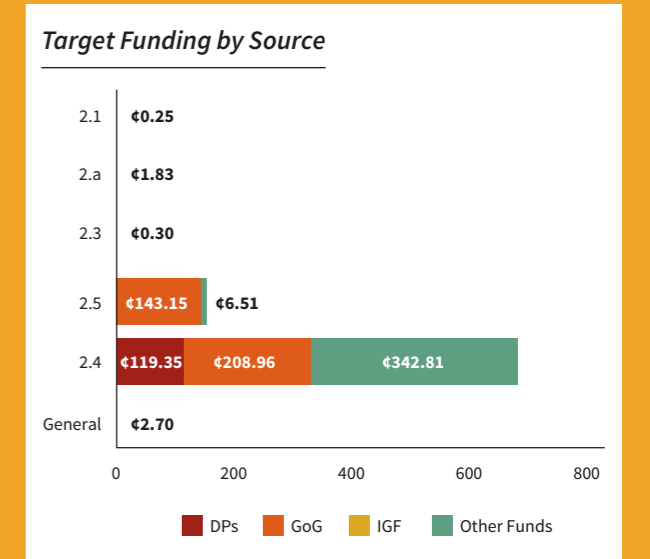
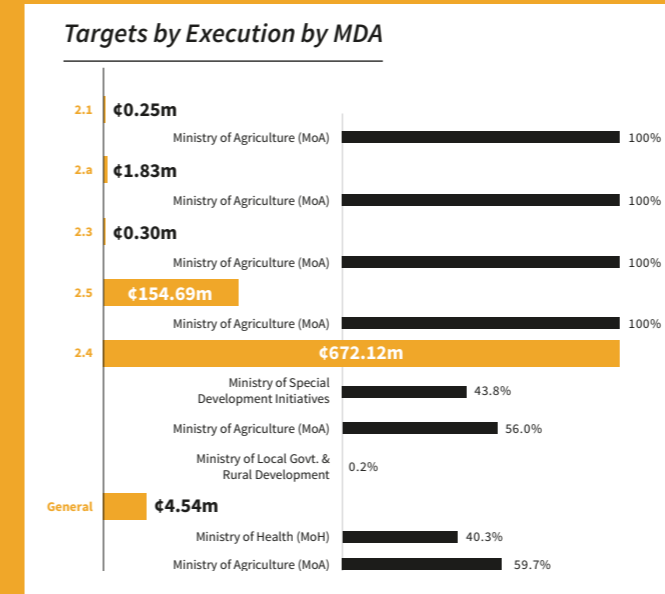
declining agricultural productivity, particularly for non-cash crops, public capital injection into the agricultural sector is regarded as key. This is the Government's main strategy to improve production practices, and the quantum of food being produced, and accessed in various marketplaces.

One, Village One Dam initiative, led by the Ministry of Special Development Initiatives (MSDI), will support community-owned small-scale irrigation facilities across the country—focusing on the three northern regions. A US\$600-million pilot project funded by the private sector, was launched in September 2017. The project will include ten units of 300kW biogas power plants and 80 hectares of centre pivot irrigation dams in ten selected villages within the Kpandai District.²³

Owing to limited funding from development partners (DPs), Government interventions to improve food security are also to address social protection and economic inclusion. Targets 2.1, 2.2, 2.3, and 2A capture the essential issues of malnutrition, hunger, and rigorous investments in research and development, technology and rural infrastructure.

These targets received the least amount of money. In future budgets, DP-funded projects and programmes on these focal areas and government policy initiatives should be better coordinated and prioritised.

The Ghana SDGs Indicator Monitoring Framework Baseline Report has identified four indicators for Goal 2: addressing the prevalence of undernourishment (2.1.1.), food insecurity (2.1.2), malnutrition (2.2.2), and official flows to the agriculture sector (2a.2).²⁴ By the mapping methodology, five targets are receiving funding in 2018. These are further described in the accompanying graphs and text below.



Funding for Goal 2 captures the following targets:

- **Targets 2.1** End hunger and ensure access by all people, in particular, the poor and people in vulnerable situations,
- **2.a** Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services,
- **2.3** By 2030, double the agricultural productivity and incomes of small-scale food producers and
- **2.5** By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, are executed by the Ministry of Agriculture (MOA).
- **Target 2.4** By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production is shared between MOA, Ministry of Special Development Initiatives and Ministry of Local Government and Rural Development.
- In addition, a few activities were not specific to any target under Goal 2, but instead address the general goal. The sum of these activities is labelled "General".

- Targets 2.1, 2.a and 2.3 have funding sources from DPs.
- Target 2.5 is funded by GoG and other funds
- About 70 per cent of Target 2.4 is funded by other funds, 20 per cent from GoG and 10 per cent from DPs.
- General goal-level activities are funded by three sources: DPs, GoG and IGF.

Targets	DPs	GoG	IGF	Other Funds	Grand Total
General	2.70	0.01	1.83		4.54
2.4	119.35	208.72	1.24	342.81	672.12
2.5	3.73	143.15	1.30	6.51	154.69
2.3	0.30				0.30
2.a	1.83				1.83
2.1	0.25				0.25
Grand Total	128.16	351.88	4.37	349.32	833.73



Good Health and Well-Being

Ensure Healthy Lives and Promote Well-Being for all at all Ages

HEALTHY PEOPLE MAKE a healthy nation and, fortunately, the number of people without access to quality health services is declining, as advancements have been made on many health fronts globally. However, in Sub-Saharan Africa and Central and Southern Asia, mortality rates are still high.²⁵

In Ghana, the child survival rate has improved over the past ten years. Malaria is the leading cause of death for children under five, and malnutrition is a significant indirect cause of child mortality. Under the MDGs, there was an increase in the number of people with HIV receiving treatment and a continued reduction of HIV prevalence. Still, prevention of mother-to-child transmission and coverage of paediatric antiretroviral therapy remain extremely low, while stigma and discrimination continue to hamper access to care for HIV patients.²⁶

Good health is not all about treatment. Preventing health risks is a crucial SDG target. With a changing economy, Ghana is also facing change of lifestyles, for both better and for worse. Healthy lifestyles are essential to prevent health risks and require access to nutritious food, a clean environment, and possibilities for active and meaningful lives. The current course of development may reduce some health issues, but risks producing new ones, such as obesity and conditions caused by an unhealthy environment.

In 2015, when the era of the MDGs came to an end, it was clear that Ghana had failed to achieve three critical targets: to reduce the under-five mortality rate significantly, to reduce maternal mortality, and to successfully combat HIV/AIDS, malaria, and other fatal diseases.

Inadequate and inaccessible health infrastructure, cultural practices and beliefs, weak referral systems between hospitals, weak implementation of interventions, and insufficient blood products constituted significant impediments to achieving these MDG targets.²⁸ With the SDGs, Ghana can learn from its shortfalls and improve healthcare delivery.

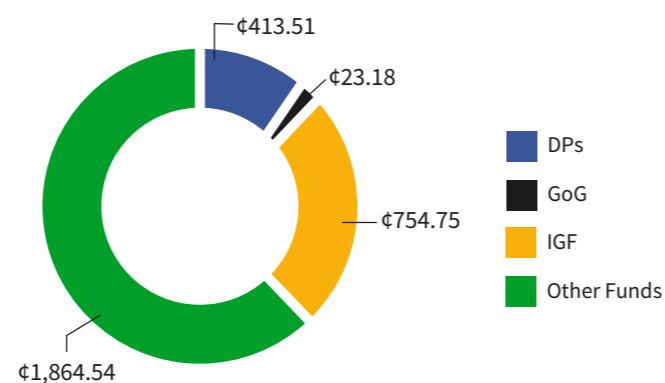
The National Health Insurance Scheme has faced several challenges in the past decade, and as a result, most public hospitals still operate on a pay-as-you-go basis.²⁹ As such, the second-biggest source of finance, internally generated funds, is raised from service charges at government health facilities. Parliament has since enacted the National Health Insurance Levy to finance the National Health Insurance Scheme partially.³⁰ The levy is on goods and services supplied in or imported into Ghana. Exemptions are granted for medical services, mosquito nets, food, education services, and transportation.

Affordable healthy living and improved nutrition are still a luxury for many people in Ghana, particularly in rural areas in the north. At the same time, obesity, stress-related diseases and loneliness are emerging health problems in urban areas.³¹ Strategies to promote well-being for all points of the socio-economic spectrums will cut across all the SDGs and require a united effort.

Mapping health programme activities was uniquely challenging, as most activities could only be mapped at the goal level. Several big-ticket items did not provide enough information to enable accurate mapping to any particular SDG target. Health infrastructure and payment of grants and subsidies amounted to GH¢364 million and GH¢1.8 billion, respectively. These two segments combined comprise two-thirds of total expenditure towards Goal 3, yet there is no clear disaggregation of programmes aligned with specific health policy objectives.

At the MDA level, this disaggregation of spending activities is likely available. However, without strict alignment with the national budget accounting framework, tracking the impact of every disbursed cedi on articulated policy objectives will remain challenging.

Core Expenditure by Funding Source



GH¢3,055.98 million

Core Expenditure By Funding Source

There are different sources of funding for this goal. About 60 per cent is generated from other funds, 20 per cent generated internally (IGF), 15 per cent from DPs, and 5% from GoG.

Transitioning to the SDGs

The unfinished business of MDG 4, 5 and 6 can be tackled over the next 15 years through SDG 3, which sets an overarching goal on health issues to ensure healthy lives and promoting well-being for all. For Ghana to implement SDG 3 successfully, the following issues need to be addressed:³²

- Inadequate national data to provide complete and reliable information on child health;
- Inadequate skills in the health service at lower levels to improve the quality of care;
- High attrition of front-line health workers, especially in the north of the country;
- Limited numbers of front-line health workers, including midwives;
- Inadequate resources for immunisation and other interventions necessary to improve survival rates;
- Inequity and disparity in health-care services on the basis of geographical location, wealth and educational background.
- Significant reductions in persistent inequalities in access to and quality of services, and significant increases in the efficiency of deployment and management of available resources. Better targeting of major pro-poor programmes, e.g. the National Health Insurance Scheme, will be a crucial step in reducing inequalities and bridging equity gaps in access to good quality maternal, new-born and child health services.
- In terms of HIV/AIDS/TB, testing for HIV/TB needs to be further scaled up by training both non-health personnel and health staff, including nurses, midwives and laboratory technicians. Furthermore, although Ghana has received support from development partners, it has become clear, especially since 2010, that public finance constraints are hampering the country's ability to provide the necessary logistical and human resources to sustain an adequate response to the epidemic. If SDG 3 is to be achieved, it will be essential to mobilise more domestic resources, including by setting up an AIDS fund.
- In terms of malaria, the use of insecticide-treated bed-nets by poor people needs to be improved. Furthermore, limitations on available (mainly financial) resources to scale up malaria control programmes need to be tackled. Finally, weak coordination of waste management systems and inadequate waste disposal nationwide, coupled with inadequate drainage systems, needs to be addressed, as mosquitoes and their larvae thrive in such conditions.

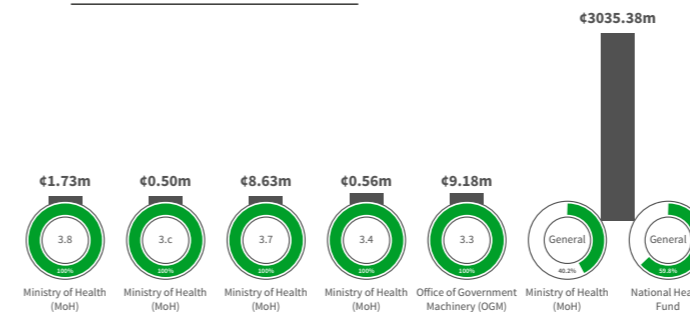


Photo: Aye-Gboyin Samuel

Targets	DPS	GoG	IGF	Other Funds	Grand Total
General	413.23	13.25	744.36	1864.54	3035.38
3.3		9.18			9.18
3.4		0.25	0.31		0.56
3.7			8.63		8.63
3.c		0.50			0.50
3.8	0.28		1.45		1.73
Grand Total	413.51	23.18	754.75	1864.54	3055.98

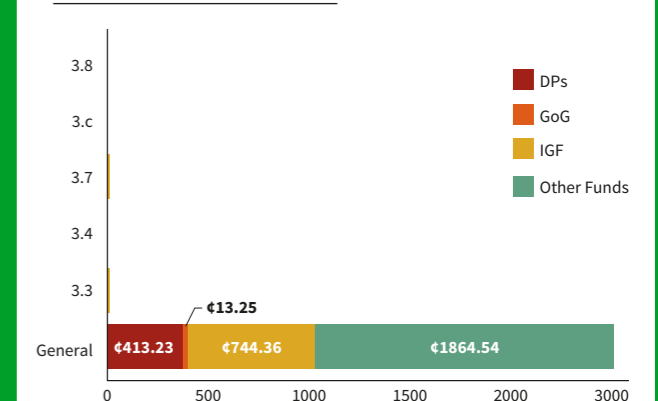
- Target 3.8 is funded through IGF and DP sources
- Targets 3.3 and 3.c are mainly funded by GoG
- Target 3.7 is wholly funded through IGF
- Funding for Target 3.4 is shared between GoG and IGF
- General goal-level activity is however funded by all four sources: DPS, GoG, other funds and IGF

Targets Execution by MDA



- **Targets 3.8** Achieve universal health coverage, including financial risk protection, access to quality essential health-care service,
- **3.c** Substantially increase health financing and the recruitment,
- **3.7** By 2030, ensure universal access to sexual and reproductive health-care services
- **3.4** By 2030, reduce by one-third premature mortality from non-communicable diseases are entirely executed by Ministry of Health (MOH).
- **Target 3.3**, By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases is specifically associated with the Office of Government Machinery (OGM) and
- A general goal level activity identified under goal 3, but not specific to any target under this goal is executed by the MOF and the National Health Fund.

Target Funding by Source





Quality Education

Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for all

CONSIDERABLE GAINS IN education enrolment has been reported over the last 15 years. The worldwide net enrolment rates in 2014 were 91 per cent for primary education, 84 per cent for lower secondary education and 63 per cent for upper secondary education. This means that about 263 million children and youth are still out of school, including 61 million children of primary school age. Sub-Saharan Africa and Southern Asia account for over 70 per cent of the global out-of-school population in primary and secondary education.³³

Ghana is recognised as a regional leader in the delivery of Education for All, reaching MDG 2: *Universal Basic Education*. Gross and net enrolment rates at primary level stand at 100 per cent and 90 per cent respectively; gender parity has improved at primary level; and youth literacy rates have moved beyond the Sub-Saharan regional averages and are now in line with other middle-income countries around the world. Nearly 86 per cent of 15–24 year-olds are now reported literate in Ghana.³⁴

Despite these positive trends, low quality of early learning, and a high degree of absence of teachers in the classroom remain a challenge. In a lot of circumstances, the school environment is usually not conducive for learning: classes are overcrowded, water and sanitation facilities are lacking, trained teachers and school books are in short supply. Ghana is known for practising the Rote system of learning.

Ghana's focus in education development is to ensure a strategic, systematic, inclusive method of schooling that would ensure that every child remains in school without any restriction or discrimination.

The challenges facing the education sector includes:³⁵

- Inadequate infrastructure and basic tools, equipment and materials for teaching and learning, which affect quality;**
- High levels of absenteeism and lateness among teachers owing to weak supervision, particularly at basic level;**
- Reluctance of teachers to accept postings to rural areas;**
- Low retention of trained teachers;**
- High and increasing cost of education, particularly at the tertiary level**

In September 2017, Government introduced Free Senior High School. The total cost of this policy for 2018 is an estimated GH¢1.2 billion, which will be funded largely by Government. Additional financing sources ("Other Funds" category) are drawn from the Annual Budget Funding Amount from Ghana's petroleum receipts. The Free Senior High School Policy aligns with SDG Target 4.1, which is to ensure free, equitable and quality primary and secondary education for all boys and girls. The initiative will be delivered through the Ministry of Education, which, in the budget, is categorised under Office of Government Machinery (OGM). Under Target 4.4, The National Labor Commission and Ministry of Employment and Labor Relations will provide technical and vocational skills training in addition to improving the gathering of labor statistics. The Ministry of Education will also invest in educational infrastructure and monitor education delivery.



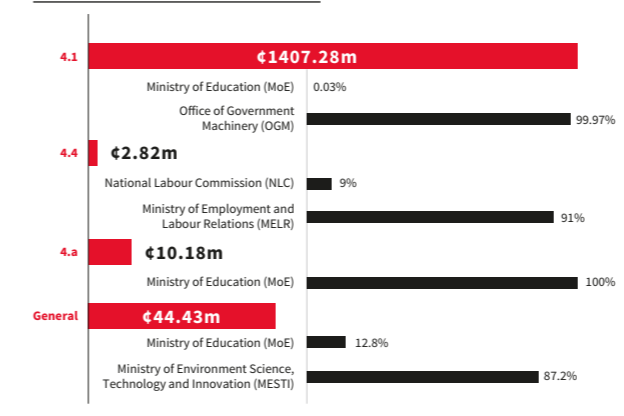
Photo: Aye-Gboyin Samuel

A major challenge of the free basic and secondary school programme is to guarantee quality learning and good educational outcomes. Investments in other Goal 4 Targets need to be prioritised in subsequent budget cycles. Modern facilities such as internet access and computers, basic sanitation facilities, and electricity remain scarce for many children outside of the major metropolitan areas.

In the next decade, resolving the challenges of better learning outcomes, and relevant skill acquisition for decent jobs and entrepreneurship will be critical for economic growth and shared prosperity.

Even as Ghana embarks on a journey to move beyond aid, funding from bilateral and multilateral partners will be most impactful if pooled and directed towards improving the quality of education, and will also ensure that the gap between rural and urban education outcomes is bridged.

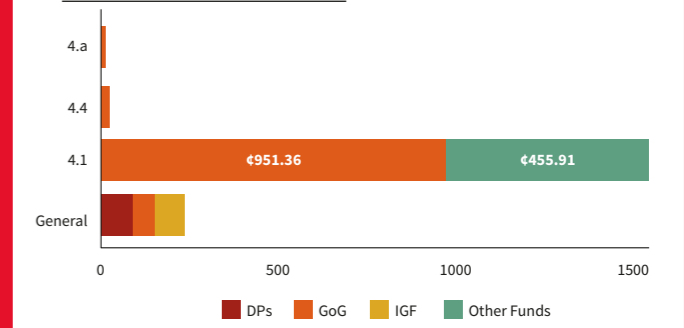
Targets Execution by MDA



Targets	DPs	GoG	IGF	Other Funds	Grand Total
General	19.46	9.05	16.12		44.63
4.1		951.36		455.91	1407.28
4.a		2.82			2.82
4.4		2.25	7.94		10.18
Grand Total	19.46	965.48	24.06	455.91	1464.71

- Target 4.1:** By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education is executed by both the Office of Government Machinery (OGM) and the Ministry of Education (MoE).
- Target 4.4:** By 2030, substantially increase the number of youth and adults who have relevant skills is executed by Ministry of Employment and Labour Relations (MELR) and National Labour Commission (NLC).
- Target 4.a** build and upgrade education facilities that are child, disability and gender sensitive, is solely executed by Ministry of Education.
- A general goal level activity not specific to targets under goal 4, but related to this goal is executed by the Ministry of Environment, Science, Technology and Innovation (MESTI).

Target Funding by Source



- Target 4.a is mainly funded by GoG
- Target 4.4 funded by GoG and IGF
- Target 4.1 funded by GoG and Other Funds and
- General goal-level activity is funded by DPs, GoG and IGF

Average Household Expenditure on Education

	Urban Average	Rural Average	Item & of Total	Ghana	Cost
School and registration fees	343.63	67.90666667		185.02	40.3
Contribution to PTA	12.79	6.116666667		9.01	2
Uniforms and sports clothes	26.865	14.36666667		19.2	4.2
Books and school supplies	71.96	21.24		42.34	9.2
Transportation to and from school	51.57	12.65666667		28.35	6.2
Food, board and lodging	212.765	86.65666667		143.17	31.2
Expenses on extra classes	46.125	14.15333333		26.64	5.8
In-kind expenses	6.625	3.976666667		5.15	1.1
Total	772.335	227.0733333		458.9	100

- About 20% of the adult population 15 years and older have never attended school
- 71.9% of persons currently in school are in the public school
- 56.3% of adult population 15 years and older is literate in English language

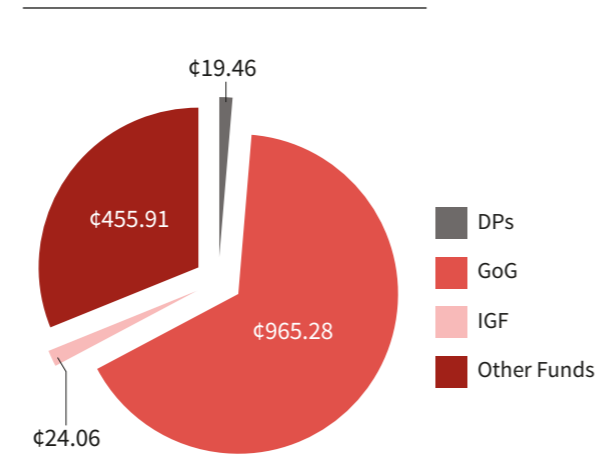
€1,464.71 million

Core Expenditure By Funding Source

Funds mobilised in 2018 to support this goal are mainly from 4 four different sources.

About 60 per cent of funds are sourced from GOG, 30 per cent from Other Funds, 7 per cent Internally Generated Funds and 3 per cent from DPs.

Core Expenditure by Funding Source





Gender Equality

Achieve Gender Equality and Empower all Women and Girls

OVER THE LAST few decades, gender equality and women's empowerment have advanced globally. Still, gender inequality persists worldwide, depriving women and girls of basic fundamental rights.³⁶ Education is often the beginning of numerous institutionalised opportunity gaps between boys and girls, which extend beyond the classroom. Women remain underrepresented in government, accounting for only 23 per cent of parliamentarians worldwide. In fifty-two countries, constitutions have yet to guarantee equality between men and women. Child marriage remains common in many parts of sub-Saharan Africa and Southern Asia, though progress has been made to reduce the proportion of girls married before their eighteenth birthday.³⁷ The incidence of violence against women and girls remains high, and women have inadequate access to productive resources such as land and credit.³⁸ However, there is a growing recognition that eradicating poverty, making economies thrive, and generally improving well-being, depend on a strong commitment to gender equality.

AAAA is a breakthrough for gender equality, as it meaningfully incorporates gender into the financing-for-development framework. It is anchored in its very first paragraph, which commits to ensuring gender equality, and women's and girls' empowerment. Equality and women's empowerment cuts across the entire document, reflecting gender-specific commitments in all the seven Action Areas.

Ghana's constitution guarantees equal rights for both genders, and outlaws harmful gendered practices such as early child marriage and Female Genital Mutilation (FGM).³⁹ In addition to the Constitution, Ghana has passed several legislative measures to tackle domestic violence, human trafficking, and the wage gap between men and women. Currently, President Akufo-Addo is an African Union Gender Champion and has been lauded for appointing women to hold key positions as ministers in his government. Still,

promoting gender equality in all segments of society has been slow: women are underrepresented in leadership and decision making. This is evidenced by the low proportion of women in Parliament (12.7 per cent).⁴⁰

In 2013, the Ministry of Gender, Children and Social Protection (MoGCSP) was established, succeeding the Ministry of Women and Children's Affairs. The principal objective for this move, within the context of the national development agenda, was to have a Ministry that is responsible for policy formulation, coordination and monitoring and evaluation of gender, children and social protection issues.⁴¹ Two years later, government adopted the National Gender Policy, which responded to mainstream gender equality concerns, into the broader development agenda.⁴² This document is an important governing framework, but will require a greater commitment for implementation to be successful.

The Ministry of Gender, Children and Social Protection has a modest budget of GH¢34.3 million, of which only 14 per cent aligns clearly with gender equality objectives. An excellent example of a proactive and forward-looking approach to gender equality is the Ministry of Energy's Gender Mainstreaming activities, which are aimed at increasing female participation in Ghana's energy sector. Stemming from the National Gender Policy, the first phase of the project is focused on a sensitisation and career guidance programme in the petroleum and power sector at Senior High Schools across the country, mostly targeting female students.



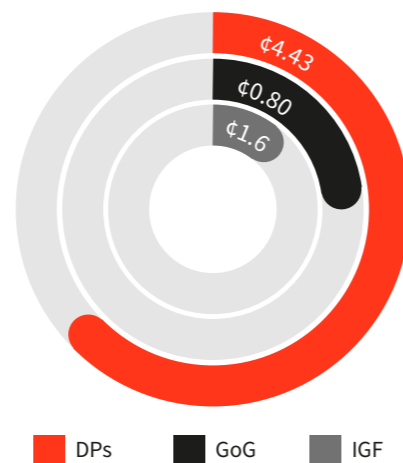
The Ghanaian Constitution guarantees equal rights for both genders, and outlaws harmful gendered practices such as early child marriage and FGM.

Photo: Peter Taylor

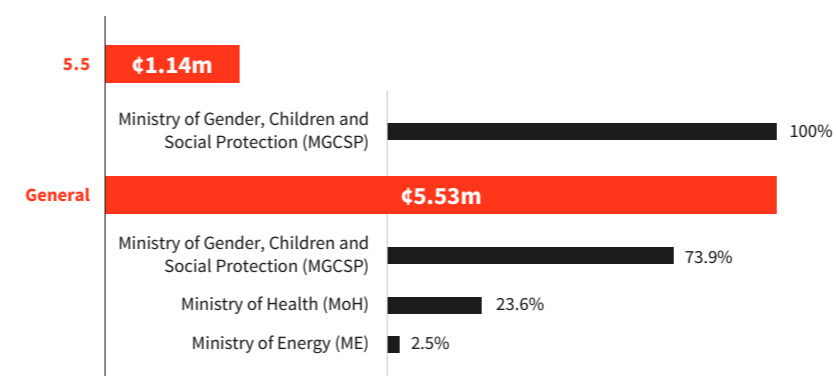
¢6.94 million

Core Expenditure By Funding Source
The sources of funding for this goal are DPs, GoG and IGF.

Core Expenditure by Funding Source



Target Execution by MDA



- **Target 5.5:** Ensure women's full and effective participation and equal opportunities for leadership at all levels is solely executed by the Ministry of Gender, Children and Social Protection (MGCSPP).
- However, general goal-level activities related to goal 5, but not specific to any targets, were identified. These activities are executed by MGCSPP, Ministry of Health and Ministry of Energy (ME).
- Mapping spending to specific SDG targets proved difficult since several activities were merely coded as "gender empowerment and mainstreaming". In future budget cycles, a reference to a defined policy objective will be instructive.



Clean Water and Sanitation

Ensure Availability and Sustainable Management of Water and Sanitation for all

GLOBALLY, THE NUMBER of people without access to an improved water source is declining. Over the past 25 years, 2.1 billion people over the past 25 years have gained access to improved sanitation facilities. In the same period, the number of people practising open defecation has halved, from 27 per cent to 13 per cent.⁴³ While such improvements show progress towards access, these measures do not capture all dimensions of providing water and sanitation. An estimated 2.34 billion people still lack access to improved sanitation facilities, and under stricter definitions, fewer people have access to potable water. Access to improved sanitation facilities is mainly lacking in some countries in South Asia and sub-Saharan Africa.⁴⁴

Despite Ghana's early achievement of the MDG for access to improved water supplies, it failed on access to improved sanitation. Over 87 per cent of Ghanaians have access to safe drinking water. Improved access led to the eradication of Guinea Worm in 2015. Support from international development partners, government commitment and the creation of the National Community Water and Sanitation Agency have accelerated the delivery of water and sanitation facilities across the country, especially in rural areas. In urban areas, periodic cholera outbreaks and choked gutters suggest a lot more work remains to be done. Access to improved sewage systems and toilet facilities is low—at 15 per cent—making Ghana one of the worst-performing countries worldwide.⁴⁵

Entering the SDG era, work left undone from the MDG 7c:⁴⁶

- Low commitment and weak monitoring and enforcement systems for improvements in sanitation;
- Behavioural change and social norms strategies, effective sanitation management systems and enforcement of sanitation by-laws at the local level to improve sanitation coverage;
- The poor, who already bear a high burden of the cost of water, have insufficient access—in terms of quality and quantity—to water supply.⁴⁷

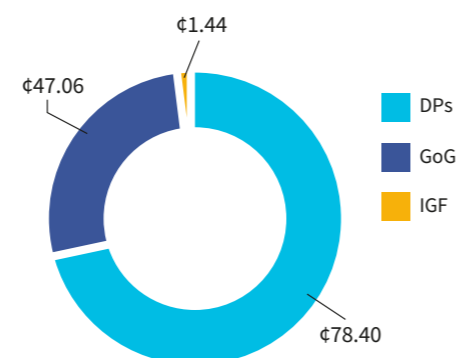
To better prioritise the water and sanitation sector, the government established the Ministry for Water and Sanitation in 2017. The decision to separate water and sanitation policies from the Ministry of Water Resources, Works and Housing, and the Ministry of Local Government and Rural Development, arose from a neglect of the sub-sectors.⁴⁸ Improved waste management in Ghana is a prerequisite for many sanitation improvements. In the SDGs targets and indicators, these activities fall under goals 11.6 and 12.4. but should be addressed in coherence with Goal 6.

In 2018, the Ministry of Water and Sanitation is expected to facilitate the construction of more than 300 boreholes and 50 pipe water systems in small towns. In addition, it will acquire and develop waste transfer stations and final deposit sites in each region. These facilities will ensure proper waste sorting and will temporarily store solid waste prior to treatment. The Ministry will be investing a majority of its total budget (GH¢175 million) in water supply systems (GH¢120 million). These investments will impact Target 6.1: *By 2030, achieve universal and equitable access to safe and affordable drinking water for all.*

The Ministry is expected to roll out the Total Sanitation Campaign to clean up all regional capitals and provide 200,000 household toilets as well as 20,000 institutional latrines.

In spite of already established sector policies, converting them into tangible outcomes remain a challenge, as resources on the ground are insufficient, alongside missing reliable monitoring systems. The reclassification of Ghana as a lower middle-income country (LMIC) has led to decreasing DPs funding.⁴⁹ Therefore, developing an alternative finance mechanism to bridge the gap to achieve SDG 6.

Core Expenditure by Funding Source



¢126.9 million

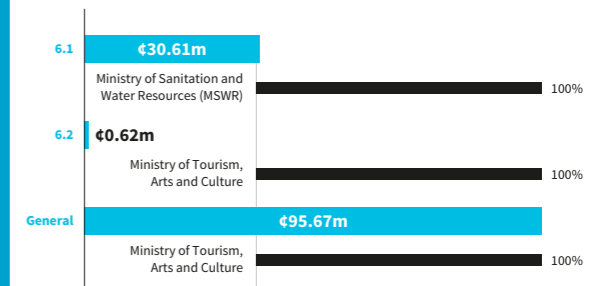
Core Expenditure By Funding Source

About 70 per cent of funding is attributed to DPs, 27 per cent to GoG and 3 per cent to IGF.



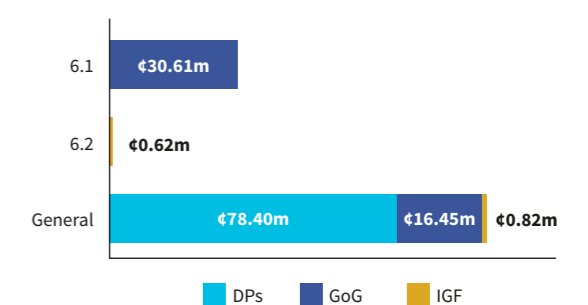
Photo: Godwo Films

Targets Execution by MDA



- **Targets 6.1:** *By 2030, achieve universal and equitable access to safe and affordable drinking water for all* is executed by Ministry of Sanitation and Water Resources (MSWR).
- General goal-level activities that could not be mapped to any specific target are also executed by the Ministry of Sanitation and Water Resources.

Target Funding by Source



- Target 6.1 is wholly funded by GoG.
- About 70 per cent of general goal level activities are funded by DPs, 28 per cent by GoG and 2 per cent from IGF.

In 2018, the Ministry is expected to facilitate the construction of more than 300 boreholes and 50 pipe water systems in small towns.



Affordable And Clean Energy

Ensure access to Affordable, Reliable, Sustainable and Modern Energy for all

CURRENT GLOBAL DEVELOPMENTS fall short on reaching goal 7 by 2030.⁵⁰ Since the 1990s, the proportion of people globally with access to electricity has increased from 75 per cent to over 85 per cent, largely due to aggressive electrification efforts in Asia. Clean energy is essential to reducing poverty; it powers livelihoods and economies. However, only 58 per cent of the world's population has access to clean and modern fuels for cooking. 1.1 billion people do not have access to electricity. This presents an opportunity to increase investments in low-carbon, economically sustainable, and reliable electricity supply.⁵¹

In Ghana, President Nkrumah's pace-setting construction of the Akosombo dam in 1965, provided hydropower to the country. Successive governments have made several attempts at providing enough energy in an increasing market. Closing the last mile has, however, proven difficult. The most recent available data suggests that Ghana's access to clean cooking is at 21.71 per cent.⁵²

Ghana passed the Renewables Energy Act in 2011,⁵³ which committed GoG to generate at least 10 per cent of total power supply from renewable sources by 2020. Leading by example, a more ambitious policy direction under consideration by GoG is to migrate public buildings to solar rooftop programmes, in line with meeting Targets 7.2 and 7.a. Along with the SDGs agenda of increasing the share of renewables in the global energy mix, GoG can do more to strengthen its commitment to renewable energy through its budget process

The single largest activity mapped under Goal 7 (target 7.1.) is the National Electrification Programme. Close to 2000 communities will be connected to the national grid. For example, as part of a cost recovery programme, the Ministry of Energy (MoE) is expected to distribute 12 million LED lamps across the country. To reduce health and environmental risks associated with LPG, a cylinder recirculation policy has been planned, beginning with the construction and operation of LPG bottling plants.

Ghana passed a Renewables Energy Act in 2011, the technical support for which was provided by KfW-GIZ. The Act most prominently committed Ghana to generate at least 10% of total power supply from renewable sources by 2020. Along with the SDG agenda of increasing the share of renewables in the global energy mix, government can do more to strengthen its commitment to renewable energy through its budget process. Particularly when all government buildings are to be transitioned off the grid onto solar, more evident funding towards Targets 7.2 and 7.a will be a powerful start.

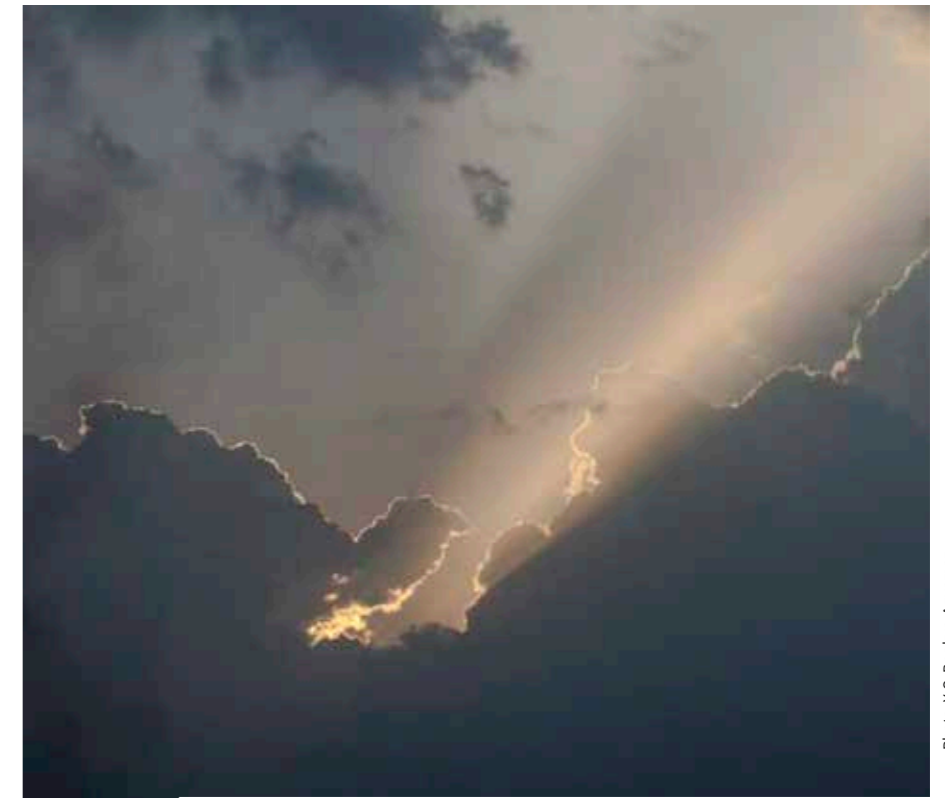
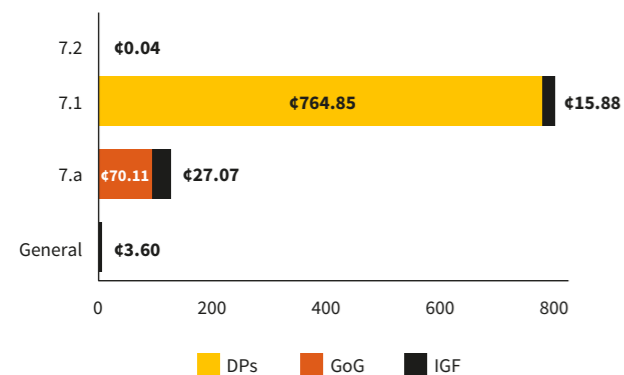


Photo: Y.O. Boakye-Agyeman



Photo: www.icrw.org

Target Funding by Source



Targets	DPs	GoG	IGF	Grand Total
General		3.60		3.60
7.a		70.11	27.07	97.17
7.1	764.85	3.62	15.88	783.99
7.2		0.04		0.04
Grand Total	764.85	77.01	42.95	884.80

GH¢884.80 million

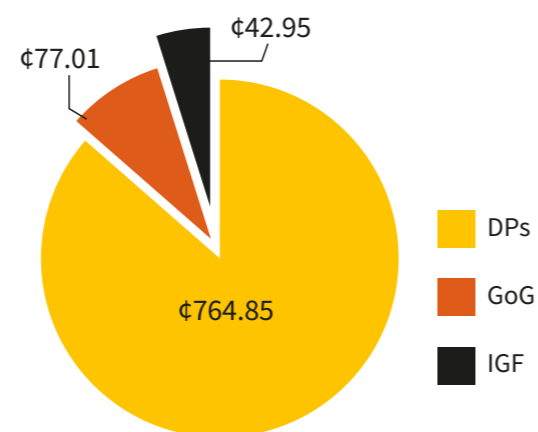
Core Expenditure By Funding Source
Funding from development partners account for about 80 per cent of Goal 7. The remaining 20 per cent is shared between GoG and IGF.

TARGET 7.1: The single largest activity mapped under Goal 7 is the National Electrification Programme (NEP), which will amount to a total of GH¢764 million. Close to 2000 communities to be connected to the national grid, and 12 million LED lamps to be distributed by the Ministry of Energy.

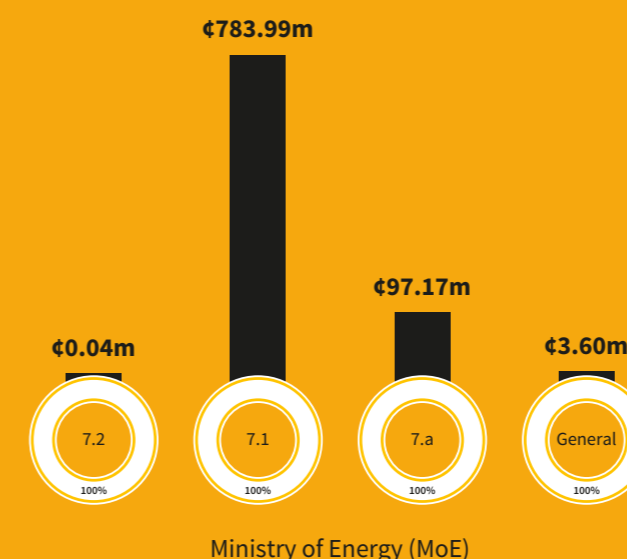
Target Funding by Source

- Target 7.2 is funded by GoG
- Target 7.1 is also funded by Development Partners, GoG and IGF
- Target 7.a has GoG and IGF as its funding source while general goal level activity is sourced by GoG

Core Expenditure by Funding Source

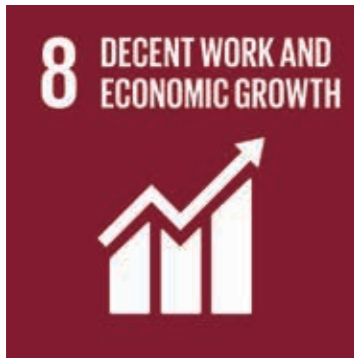


Target Execution by MDA



- The Ministry of Energy (MOE) executes Targets 7.2 by 2030, increase substantially the share of renewable energy in the global energy mix,
- Target 7.1 by 2030, ensure universal access to affordable, reliable and modern energy services and
- Target 7.a by 2030, enhance international cooperation to facilitate access to clean energy research and technology and general goal level activity related to this specific goal.

Energy is what powers livelihoods and economies—ensuring universal access to it essential for reducing poverty.



Decent Work and Economic Growth

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SUSTAINED AND INCLUSIVE economic growth drive progress in all other sectors by providing more resources for education, health, transport, water, and energy. Economic growth is not considered sustainable if countries are relying solely on non-renewable natural resources for growth, putting the burden on the next generation.⁵⁴

Over the last decade, the Ghanaian economy has grown at an average year-on-year rate of 6.5 per cent. During that period, Ghana graduated from low-income to lower-middle income status under the World Bank's classifications, halved poverty rates, and increased the share of industry and

service sectors in the economy. A strong democracy and respect for rule of law have also supported private sector activity, and government continues to improve regulations to attract more FDI. However, the economy's capacity for job creation remains inadequate: the 2015 Ghana Labour Force Statistics Survey reports total unemployment at 11.9 per cent and youth unemployment at 25.9 per cent.⁵⁵ Government's immediate and long-term success will hinge on how sustainably and measurably it can empower the private sector to create more jobs, diversify the economy, and increase labour productivity.



Over the last decade, the Ghanaian economy has grown at an average year-on-year rate of 6.5 per cent.



¢300 million

Nation Builders Corps to employ 100,000 university graduates under five thematic programmes: Feed Ghana, Heal Ghana, Teach Ghana, Clean Ghana, Revenue Ghana.



¢236 million

Stimulus Fund for distressed but commercially viable industries.



¢50 million

National Entrepreneurship and Innovation Programme to support local start-ups with financing and technical advise.

Understanding the presentation of Goal 8

The centrality of Goal 8 to the 2018 Budget rendered the standard mapping process inadequate for these reasons:

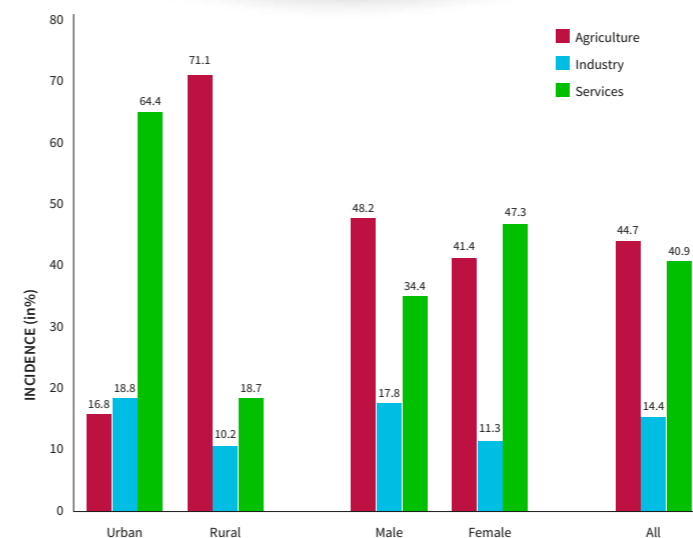
1. The policy initiatives, as described in the budget statement, are designed to support job creation in direct and indirect ways. Planting for Food and Jobs is a prime example, where the total amount of GH¢400 million allocated to the programme contributes to the success of Goal 8 by first contributing to Goal 2 (Zero Hunger). The same is true for the One District One Factory Initiative, which contributes to the success of Goal 8 by first contributing to Goal 9 (Industry and Infrastructure). For this

reason, the analytical team refrained from summing up funding for Goal 8 to avoid double-counting.

2. In the absence of highly detailed budget items and performance indicators from the MDAs, a clear view of the job creation impacts of various expenditures is difficult to assess. For instance, the Ministry of Employment and Labour Relations is a core MDA for the execution of Goal 8, and as such all of its budget allocation could be described as promoting decent employment for all. However, to do so would be to include every administrative expenditure in the totals for Goal 8, which would deeply

undermine the mapping methodology of this report.

3. Finally, the highlighted policies under Goal 8 are only traceable in the budget statement, and not in the technical budget coding system. The Nation Builders Corps and Stimulus Fund for Distressed Industries are allocated GH¢536 million collectively, yet tracing this amount from the activities of the relevant MDAs (Ministry of Trade and Industry, Office of Government Machinery) proved impossible as none of the activities coded in the technical budget allocation system could be rationally mapped to either policy.



- About 75 per cent of the population 15 years and older are employed, majority of whom are engaged by Agriculture (44.7%) and Services (40.9%).
- About two-thirds (68.7%) of the working population are in vulnerable employment (self-employment and contributing family workers).
- The working population is dominated by people with little (up to junior high school) or no education (82.4%).
- Most of the working population work under poor conditions (no written contract with employer; low earnings; not entitled to paid leave, social security, etc.)
- Even though unemployment rate (5.2%) is low, more than one-third of the working population are underemployed. The composite measure of labour underutilization is 47.0 per cent.

Highlight Policy Tools

Ghana as a Financial Services Hub	To make Ghana the preferred headquarters for all international banks operating in the sub-region. Hosting international private equity and venture capital firms will support entrepreneurship and private sector access to long term capital.
Informal Pension Scheme to be piloted in the cocoa sector	To complement the effort of private sector corporate trustees and provide social protection for a large segment of Ghanaians who are in the informal sector especially the hardworking cocoa farmers.
Akufo-Addo Programme for Economic Transformation	To mobilize and leverage public-private partnership investments; modernize and transform agriculture, and develop infrastructure projects that support the agricultural zones and Government's industrialization agenda



Industry, Innovation And Infrastructure

Build Resilient Infrastructure, Promote Inclusive and Sustainable Industrialisation and Foster Innovation

INVESTING IN INFRASTRUCTURE, promoting inclusive and sustainable industrialisation, and supporting technological development, research and innovation are three driving forces for economic growth and sustainable development.⁵⁶

As many countries move to more efficient and less energy-intensive industries, their emissions of carbon dioxide per unit of manufacturing value added are generally declining. Europe and North America have reduced their emissions intensity by 36 per cent.⁵⁷



Photo: Hilde Opoku



¢1200 billion

Government introduced the Infrastructure for Poverty Eradication Programme (IPEP) to direct capital expenditure towards local, constituency-level specific infrastructure and economic development priorities with particular emphasis on rural and deprived communities. Projects fall under the following categories:

- “One Village, One Dam”
- Small Business Development
- Agricultural
- “Water For All”
- Sanitation Projects.

¢150 million GoG

Government is expected to invest 150 million in railway development, and railway investment management programmes. The following critical projects, valued at about US\$8.35 billion, are also expected to be implemented through PPP arrangements:

- Western Railway Line (Takoradi-Kumasi)
- Eastern Railway Line (Accra – Kumasi)
- Central Railway (Kumasi – Paga)
- Accra City Rail
- Kumasi City Rail

¢500 million

As part of the Akufo-Addo Programme for Economic Transformation, the Ministry of Roads and Highways will open up key food basket zones through road construction and commercially viable industries.

¢400 million

The One District One Factory (1D1F) programme will facilitate private sector investments in a minimum of 216 factories. The Ministry of Trade and Industry completed technical, financial and commercial viability analyses of 462 proposals, out of which 191 covering 102 Districts were selected for implementation. It is envisaged that these 191 District Enterprise Projects will collectively generate about 250,000 direct and indirect jobs.⁵⁸

¢2.250 billion

As Ghana’s economy has grown, so have its infrastructure needs. The power crisis of 2013 to 2016 cost the economy an estimated two per cent (2%) in GDP growth, as electricity infrastructure (and financial management of the sector) weakened in the face of growing demand. Among other impacts, the power crisis revealed the need to diversify Ghana’s energy base to include renewables. The energy sector perhaps demonstrated the most tangible impacts of sustained under-investments, but ICT (particularly internet), transportation, and harbor infrastructure also remain critical bottlenecks to economic growth and innovation. With the 2018 budget, Government has committed to transformative investments in economic and social infrastructure as a tool for job creation, poverty reduction, sustainable industrialization, and innovation.

The One District One Factory (1D1F) programme will facilitate private sector investments in a minimum of 216 factories. ... It is envisaged that these Projects will collectively generate about 250,000 direct and indirect jobs

Understanding Goal 9

Similar to Goal 8, funding towards Goal 9 was difficult to capture in accurate terms due to the cross-cutting nature of the policies and initiatives planned under that Goal, and its centrality to the theme of the 2018 Budget. Costing captured relates only to the flagship initiatives pertaining to Goal 9.



Photo: Hilde Opoku



Reduce Inequality

Reduce Inequality within and among Countries

PROGRESS IN REDUCING inequality within and among countries has been mixed.⁵⁹ Inequality is a key challenge of our time, creating tension and social instability — as well as failing to recognise some basic human rights. Inequality refers to the uneven distribution of i.e. social, economic, political access in society, as well as availability to a healthy and stable natural environment. As such it measures a wider phenomenon than the poverty rates. Income inequality is one of the most visible aspects of this complex issue that extends to gender, ethnicity, disability, and age. All countries around the world has, more or less, issues of inequality — developed and developing countries alike. It occurs at many levels, between continents, among states, within states, regions and cities — and among population groups.

The poorest half of the population often controls less than 10 per cent of its wealth.⁶⁰ In many countries that has experienced sustained economic growth, economic inequality has declined, while increasing in countries with negative growth⁶¹ UN data from between 2011 and 2015 shows that the bottom 40 per cent of the population grew faster than the national average, but also that this group is particularly vulnerable to economic changes, and that sustained income growth is necessary for this group.⁶² SDG target 10.1. is therefore to *progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average by 2030.*

The top solutions to income inequality recommended by the World Economic Forum (WEF) are job creation and workforce development.⁶³ Without a holistic sustainability approach, individual or collective pursuit of economic gains may also nurture economic, social and environmental instability at the cost of vulnerable social groups and future generations.

¢0.80 million

Target Execution by MDA

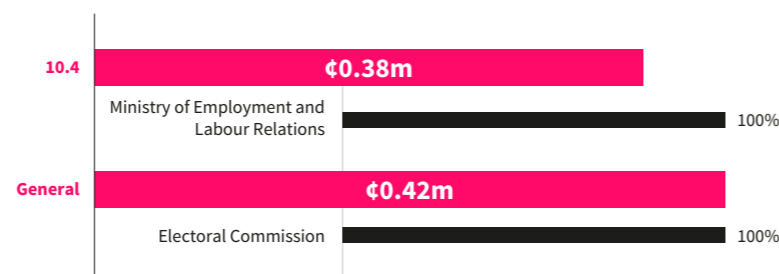
- GOG, is the only source of funding for this goal.
- Target 10.4: *Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality* is solely executed by Ministry of Employment and Labour Relations (MELR) and
- a general goal level activity relating to this goal but not in targets of goal 10 is executed by the Electoral Commission (EC).

Moving towards a sustainable development paradigm enabling trade-offs between economic growth, social equity and environmental sustainability therefore represents an urgent necessity, especially in developed countries with the highest carbon footprint. Progress towards equity and sustainable development is therefore conditional and requires a strengthening of institutions and policy designs that enable stepping up revenue mobilization along with progressive redistribution of income and income-generating assets among individuals under specific conditions, for all actors in both private and public sector.⁶⁴

Through the lenses of climate and environmentally smart solutions technology, infrastructure, social protection policies, and public services such as education, health-including sexual and reproductive health and rights-, water and sanitation, renewable energy, transport, information technologies, as well as accessible, affordable and quality childcare and care facilities for older persons, persons with disabilities, persons living with HIV and AIDS, and all others in need of care as mentioned by the Women and CSO are useful input to reduce inequality through Financing for Development.⁶⁵

In the Addis Agenda the world's governments agreed to a new social compact, agreeing to provide “fiscally sound sustainable and nationally appropriate social protection systems and measures for all, including floors”, promising strong international efforts to support country-led experiences. It was included as indicator 1.3.1: *Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable.* Under Goal 10. this is reflected in the broader target 10.4. *Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality,* and indicator 10.4.1 *Labour share of GDP, comprising wages and social protection transfers.*

Targets by Execution by MDA



Together with other redistributing mechanism such as targeted tax schemes, access to education, housing programmes and job developments.

Ghana's prevalent inequalities are based on income, sex, age, disability, sexual orientation, class, ethnicity, religion and political⁶⁶ representation. Despite the economic growth recorded, inequality has been increasing in Ghana, and poverty remains prevalent in many areas. According to UNICEF, relatively more progress has been made for the extreme poor in recent years than for those living close to the poverty line. While the poverty rate varies among the regions, the inequality gap is rising within all regions in Ghana. At the same time urban poverty is dropping faster than rural poverty. As a result, the gap between urban and rural areas has doubled, rural poverty is now almost 4 times as high as urban poverty compared to twice as high in the 1990 (10.6% versus 37.9%). This has led to a new wave of migration to the cities and, in turn, unprecedented growth of new slum areas.⁶⁷ This is a source of potential social instability that must be dealt with.

Generally, inequalities in Ghana are based on income, sex, age, disability, race, class, ethnicity, religion and political representativity. This has to change by 2030, as the country has committed to *empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status* (Target 10.2).

Universal basic education and free Senior High Schools, as elaborated on under Goal 4, is a step in the right direction of reducing inequality. However, the quality of the provided education still needs to be improved equally for all. Also, a more targeted infrastructure for good healthcare is required to reduce inequality.

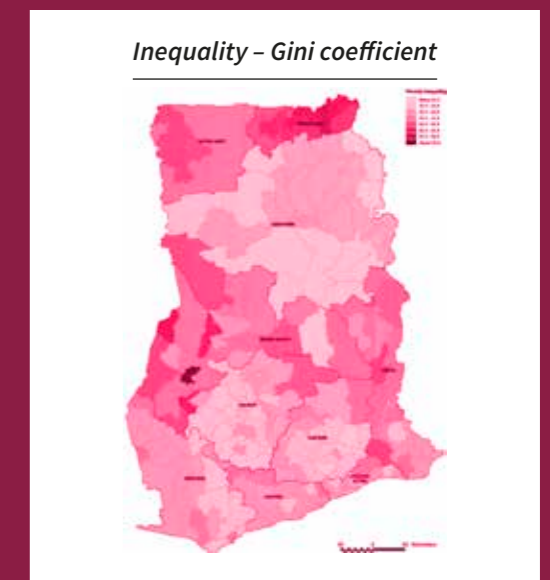


Photo: Codwo Films



Photo: Asamosh Francis Boafo

The now famous example of *Agbogbloshie* can also serve to showcase how poverty, in the first place, forces vulnerable people to expose themselves to other threats that enforces inequality issues. *Agbogbloshie* is a nickname of a commercial district on the Korle Lagoon of the Odaw River, near the heart of Accra, by the slum called “Old Fadama”. The *Agbogbloshie* site became known as a destination for locally generated automobile and electronic scrap collected from across the Accra, and later the world's largest e-waste site also said to be dealing with illegally imported international waste.⁶⁸ Although the access to international e-waste has been limited, the level of chemical toxics remains - and affects the health of the vulnerable young people working there - and the environment of the whole area.



Inequality Situation in Ghana

Despite economic growth recorded, inequality has been increasing in Ghana, and poverty remains prevalent in many areas. According to UNICEF, relatively more progress has been made for the extreme poor in recent years than for those living close to the poverty line. At the regional level, the Northern, Upper East, and Upper West regions continue to have the highest poverty rates. The inequality gap is, however, rising in all regions. Nonetheless, households in urban areas continue to have a much lower average rate of poverty than those in rural areas (10.6% versus 37.9%). Urban poverty is dropping faster than rural poverty and as a result the gap between urban and rural areas has doubled – rural poverty is now almost 4 times as high as urban poverty compared to twice as high in the 1990s. This has led to a new wave of migration to the cities and, in turn, to the growth of new slum areas. The top solutions to income inequality recommended by the World Economic Forum (WEF) are 1. Job creation 2. Workforce development

According to the WEF, economic growth is picking up pace around the world. Still, deep challenges remain, including poverty, environmental degradation, persistent unemployment, violence and conflict. These problems, are often closely related to inequality, as is the case in Ghana.

Generally, inequalities in Ghana are based on income, sex, age, disability, race, class, ethnicity, religion and political representativity.



Sustainable Cities And Communities

Make Cities Inclusive, Safe, Resilient and Sustainable

RURAL RESIDENTS WITHOUT access to land tend to move to cities in search of better livelihoods. More than half of the world's population, 4 billion people, lives in cities. By 2030 it is estimated that 5 billion people will live in cities. The number of cities with more than 10 million inhabitants, are growing. While in 1995 there were two such megacities, New York and Tokyo, it is now 22 - most of them in developing countries - and by 2030 it is likely to be more than 30.⁶⁹ Rapid urbanisation brings with it huge challenges, including growing numbers of slum dwellers, increased air and waste pollution, inadequate basic services and infrastructure. The often unplanned sprawl is also making cities vulnerable to disasters.⁷⁰ In contrast, well planned and managed, cities can, however, hold the solutions to many of today's challenges.

Well organised dense settlements allow for efficient climate and resource smart transportation, energy and material flow systems, and equitable access to basic care, health and education institutions. This is recognised by UN Habitat, who is guiding and monitoring national governments on Goal 11, by addressing urbanisation as a development tool. This includes a provision of a national urban policy framework, composed of three pillars: First, develop effective and comprehensive urban legislations; enforce proper urban planning and design; and third ensure adequate financing.

While the number of urban dwellers is growing by 2 per cent a year globally, the figure is 4 per cent in Sub-Saharan Africa. This will double the number of people in the region's cities in two decades,⁷¹ the most rapid urbanisation happening in the world now. Successful economies regard cities as engines of sustainable economic growth that takes the lead in creating opportunities for innovative solutions for i.g. green housing, transport, work tasks and communication, that in turn promotes safe and resilient communities, income, clean air and access to clean water and proper sanitation with holistic waste management systems.

Ghana is no exception to the global urbanisation pattern. Since 1984, Ghana's urban population has quadrupled, coinciding with rapid GDP growth and decreasing poverty.⁷² The three most populous cities, Accra, Kumasi and Sekondi-Takoradi, account for almost a fifth of the country's population, as they attract more rural migration with the promise of jobs.⁷³ Today, about 55 per cent of Ghanaians live in urban areas.⁷⁴ As more and more people relocate to cities (at an annual rate of 3%),⁷⁵ Ghana

is struggling with many of the inevitable challenges of rapid and unplanned urbanisation, from housing to transportation, environmental degradation, and inadequate services and infrastructure. A radical new approach to planning and managing urban areas is needed.

Currently Ghana has a number of large urban slums, particularly in Accra. And decongestion efforts have largely proven unsuccessful as Government has been unable to provide viable resettlements.

A special Ministry has been created to cater to Zongos (informal settlements populated by Northern migrants) and drive inner city development. The new ministry's activities are broadly captured under the target to ensure access to safe and adequate housing.

The Ministry of Works and Housing is also expected to create land banks and supply local building materials as a step towards closing the housing deficit in Ghana's cities. In addition, it will undertake housing and drainage construction.

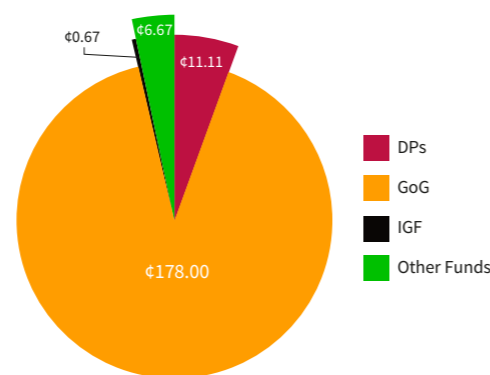
At the broader goal level, the Ministry of Sanitation and Water Resources has been tasked with solid waste management and environmental sanitation programmes.

The Ministry of Works and Housing will also facilitate sea defense construction projects and national flood control programmes. Settlements that obstruct natural water basins and refuse-clogged gutters have made seasonal floods in Accra routine, claiming dozens of lives in some of the city's most densely populated areas.

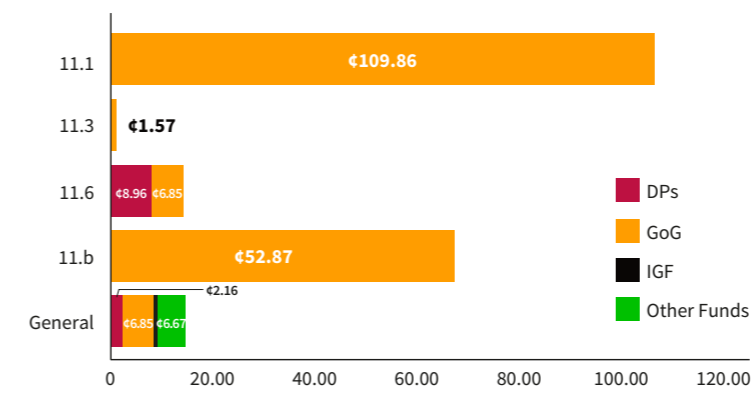
Generally, most successful cities are ruled by local government and municipalities that are given a strong position in developing and managing sustainable urban centers

Moreover, most DPs do not lend or provide grants at the sub-sovereign level, and metropolitan, municipality and district assemblies lack the administrative capacity to collect taxes and fees that could otherwise fund service and infrastructure provision in urban centers. A more substantial reallocation of resources from national to local level can be considered.

Core Expenditure by Funding Source



Target Funding by Source



Targets	DPs	GoG	IGF	Other Funds	Grand Total
11.1		109.86			109.86
11.3	1.57				1.57
11.6	8.96	6.85			15.81
11.b		52.87			52.87
General	2.16	6.85	0.67	6.67	16.34
Grand Total	11.11	178.00	0.67	6.67	196.46



- **Target 11.1:** By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums, is entirely funded by GoG.
- **Target 11.3:** By 2030, enhance inclusive and sustainable urbanisation and capacity for participatory, integrated and sustainable human settlement planning is entirely funded by Development Partners.
- **Target 11.6:** By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention is mainly funded by Development Partners and GoG.
- **Target 11.b:** By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion is solely funded by GoG
- The general goal-level activity identified is funded by Development Partners, GoG, IGF and Other Funds

Targets	MDA	Operations	Total Funding
11.b	Ministry of Works and Housing (MWRWH)	Sea Defence construction projects	32.58
		National flood control programmes	20.29
11.1	Ministry of Works and Housing (MWRWH)	Creation of Land Banks/ Local Building Materials	0.30
		Ministry for Inner City and Zongo Development	Construction of buildings
11.3	Ministry of Local Govt and Rural Development (MLGRD)	Urban Development and Management	0.51
	Ministry of Environment Science, Technology and Innovation (MESTI)	Land Use and Spatial Planning	1.06
11.6	Ministry of Sanitation and Water Resources	Solid Waste Management	13.26
		Environmental Sanitation and waste management	2.55
General	Ministry of Works and Housing (MWRWH)	Creation of land banks/ local building materials	0.80
		Construction of buildings	3.05
		Policies and Programme Review Activities	0.05
	Ministry of Roads and Highways (MoRH)	Research and Development	0.02
	Ministry of the Interior (MINT)	Construction of Drains	5.09
	Ministry Of Sanitation and Water Resources	Environmental Impact Assessment	3.48
		Narcotic Control	0.67
		Environmental Sanitation and waste management	3.17
Grand Total			196.46

To help combat this issue, financial solutions such as, public guarantees, impact investments, taxes on fuel, crowd funding, voluntary standards (Finance) and lotteries can be adopted.

€196.46 million

Core Expenditure By Funding Source

- About 85 per cent of funding for this goal will be provided by GoG.
- About 10 per cent will come from DPs, four per cent (4%) from Other Funds and one per cent (1%) from IGF.



Responsible Consumption and Production

Ensure Sustainable Consumption and Production Patterns

CURRENT GLOBAL PROBLEMS such as climate change and biodiversity loss, as well as local pollution to air, water and soil emanates from the way modern industrial societies produce and consume its products and services. In spite of some progress, e.g. on improved technologies, legislation and public awareness, population increase and rising consumption levels have overshadowed the benefits. The World Summit for Sustainable Development stated that “fundamental changes in the way societies produce and consume are indispensable for achieving global sustainable development” (WSSD 2002:5). Further it emphasised that present problems caused by unsustainable consumption and production patterns should be solved in an *integrated* manner.

From 2000 to 2010 the global trend was the same: Domestic Material Consumption (DMC is the total amount of natural resources used in economic processes) increased from 1.2 kg to 1.3 kg per unit of GDP. Total domestic material consumption also rose during the same period — from 48.7 billion tons to 71.0 billion tons. The increase is due in part to rising natural resource use worldwide, in particular in Eastern Asia.⁷⁶

A sustainable indicator on the economy is that a country moves away from producing waste. Waste from consumption, should be fed back into the production system – either as material or energy. The success or failure of this kind of integrated strategies depends on whether these complex systems can be “*focused into action that can be communicated, understood and embraced by all stakeholders*” (UNEP 2002). This approach has been coined a *Circular Economy*.

Goal 12 aims to increase net welfare gains from economic activities through more sustainable patterns of production and consumption, where we select more environmentally-friendly materials for production processes, and at the same time reduce resource use, environmental degradation, and pollution. It involves different stakeholders across the full production and consumption cycle, including business, consumers, policymakers, media, and communities. It addresses aspects ranging from resource and chemical use to food wastage, solid waste management, recycling, consumer behavior, subsidies, technology, tourism, and government procurement processes.⁷⁷ Under the SDG paradigm all countries are entitled to decoupling economic growth from environmental degradation. Achieving Goal 12, requires a strong commitment by public institutions,

as well as private sector and the population at large. It requires a national framework that is integrated into national and sectoral plans, sustainable business practices and consumer behavior, together with adherence to international norms on the management of hazardous chemicals and wastes are needed.⁷⁸

As Ghana is entering an era of industrialisation, with the One District One Factory (1D1F) initiative, the country would benefit from adopting a systemic approach to production and consumption from the outset.

Countries continue to address challenges linked to air, soil and water pollution and exposure to toxic chemicals under the auspices of multilateral environmental agreements. Almost all Member States of the United Nations are party to at least one of those conventions. Under the conventions’ obligations, countries are requested to regularly report data and information related to hazardous wastes, persistent organic pollutants and ozone depleting substances. However, from 2010 to 2014, only 57 per cent of the parties to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 71 per cent of the parties to the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade and 51 per cent of the parties to the Stockholm Convention on Persistent Organic Pollutants provided the requested data and information. All parties reported to the Montreal Protocol on Substances that Deplete the Ozone Layer.

It is necessary to see patterns of production from a systemic perspective. Sustainable consumption and production is about promoting resource and energy efficiency, sustainable infrastructure, and providing access to basic services, green and decent jobs, and a better quality of life for all. Implementing Goal 12 helps to achieve overall development plans, reduce future economic, environmental and social costs, strengthen economic competitiveness and reduce poverty.⁷⁹

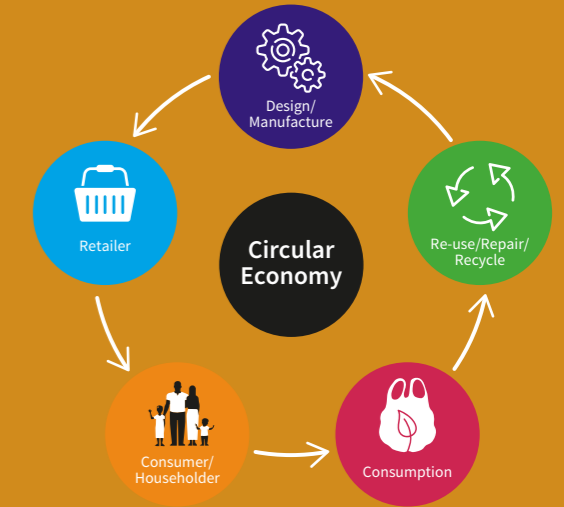


Education for Sustainable Development:

Eco-Schools teachers in Akosombo going through students’ work using waste as resources for product development. Public Education for Sustainable Development is crucial to achieve the SDGs, this is stated in two targets; **Target 12.8** says that *people everywhere should have the relevant information and awareness for sustainable development and lifestyles in harmony with nature*. Similarly **Target 4.7** says that *all learners should acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture’s contribution to sustainable development*.

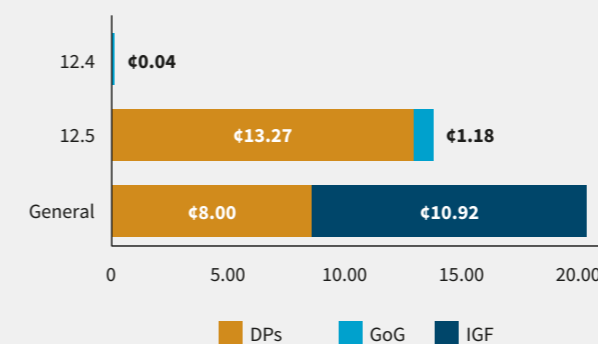


It is necessary to see patterns of production from a systemic perspective.

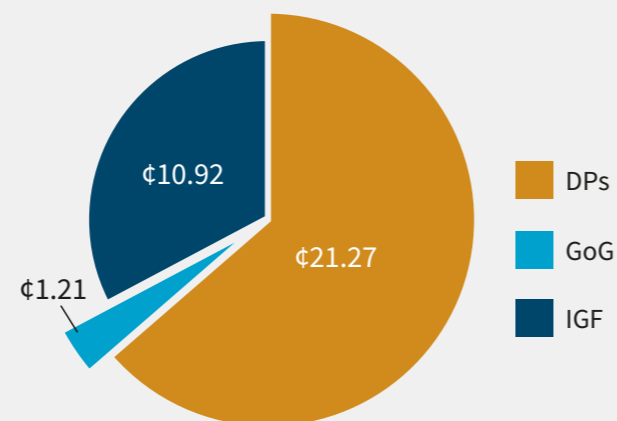


Achieving, Goal 12 call for substantially reduction of waste generation through prevention, reduction, recycling and reuse. This will call for a complete overhaul of the current linear, take-make-waste patterns of production and consumption in favor of a circular system – a restorative or regenerative system in which all products are designed and marketed with reuse and recycling in mind. It requires that we move towards a system where production and consumption strategies are approached in an integrated manner, not as two separate systems, which is the case today. To get there, informed shifts in business models, policies and regulations around the world are needed. Ghana is blessed with natural resources that could replace unsustainable materials at the global market, such as plastics. The many policy initiatives to create more jobs through new business initiatives are golden opportunities to also build sustainable systems, and industrial parks, for sustainable production and consumption. Moving Ghana’s economy in a green direction will open new untapped potentials for national, regional and global market possibilities – while at the same time improving environmental conditions and eventually sanitation and health conditions for its people.

Core Expenditure by Funding Source



Core Expenditure by Funding Source



- **Target 12.4:** By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, is sourced by GoG.
- DPs and GoG fund **Target 12.5:** By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
- General goal level activity is also funded by DPs and IGF.

Targets	MDA	Operations	Total Funding
12.4	Ministry of Environment Science, Technology and Innovation (MESTI)	Assessment and Disposal of Hazardous Materials	0.04
12.5	Ministry of Environment Science, Technology and Innovation (MESTI)	Sanitation and Waste Management activities	14.44
General	Ministry of Lands and Natural Resources (MLNR)	Natural Resource and Environmental Governance Activities	18.92
Grand Total			33.40

¢33.40 million

Core Expenditure By Funding Source

About 70 per cent of funding for this goal is acquired from Development Partners, 25 per cent from IGF and the remaining five per cent (5%) from GOG.



Climate Action

Take Urgent Action to Combat Climate Change and its Impacts

GLOBAL WARMING CONTINUES, while climate change already is felt around the globe, through changing seasons and weather patterns, more aggressive seas and other extreme meteorological events. With the Paris Agreement, nations have committed to keep the global temperature rise below 2 degrees Celsius above pre-industrial levels, and as close to 1.5 degrees as possible. We have already reached 1.1. The effect harm people everywhere, but the poorest are the most vulnerable. Without drastic climate-change preventive developments and enhanced resilience, climate change could erode current development gains and force 100 million more people into extreme poverty by 2030.⁸⁰ Between 2008 and 2015, an average of 26 million people have been displaced annually by climate or weather-related disasters. And the numbers are expected to grow.⁸¹ Goal 13 addresses the changes in climate that pose substantial risks to agriculture, water supplies, food production, ecosystems, energy security, and infrastructure.

In some parts of Ghana, we experience extreme flooding and droughts. This impacts agriculture productivity and livelihoods. The poor, vulnerable and the marginalised are badly affected.⁸² To curb this development Ghana needs to enforce its National Climate Change Policy (NCCP 2013), and policymakers need to provide an enabling environment for social innovation and behavioral change, which will aim to reduce current climate gas emissions and prevent future emissions.

Ghana's intended Nationally Determined Contribution (INDC) to the United Nations Framework Convention on Climate Change was 20 mitigation and 11 adaptation programmes of action to be implemented between 2020 and 2030. These actions fall under seven priority sectors: (i) Sustainable land use including food security; (ii) Climate proof infrastructure; (iii) Equitable social development; (iv) Sustainable mass transportation; (v) Sustainable energy security; (vi) Sustainable forest management; and (vii) Alternative urban waste management.⁸³

To finance its pledged actions, Ghana will need an estimated US\$22.6 billion in investments from domestic and international

public and private sources, US\$6.3 billion of which will be mobilized from domestic sources.

The Ministry of Finance established the Natural Resources, Environment and Climate Change (NRECC) unit, within its Real Sector division in 2010. In 2015 a thorough study of Climate financing in Ghana was published.⁸⁴ To support the unit, MoF developed a set of Climate Change Finance Tracking Tools in 2016 to give oversight, coordination and management of public finance that supports climate change activities in Ghana. This includes three tools; First a climate change action manual designed to assist sector planning and budget officers to identify actions consistent with the 2014 NCCP; Second climate change budget code fact sheets; And third, an International Funds Listing that can be used to identify off budget spending as well as validate the sources of on-budget funds (See table on right page).

The Tracking is based on the ten policy focus areas of Ghana's National Climate Change Masterplan Action Programme, 2015-2020.⁸⁵ Many of these focus areas are aligned with the SDGs targets, however this coordination is not reflected in the current coding of the budget as the results shows. An adjustment is needed before the next SDG-budget report.

Per current allocation patterns, indications of Ghana's ability to meet these commitment targets are not encouraging. Moreover, there are substantial data gaps as five of the seven indicators under Goal 13 are Tier 3, meaning there are no internationally agreed metadata and countries do not regularly produce the relevant data.

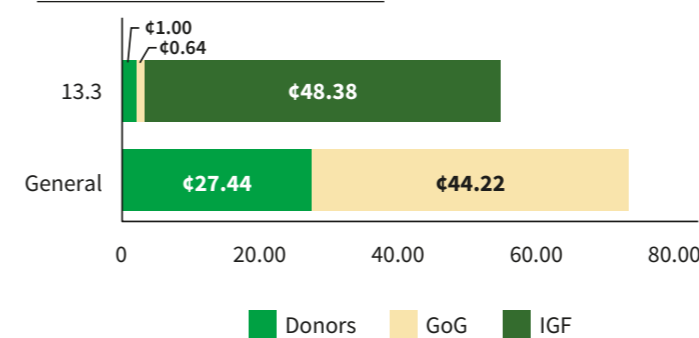
Ghana's data collection and tracking will need investments above and beyond the norm both for measuring progress towards climate action and, importantly, for justifying greater levels of government and DPs commitment.

Environmental trust funds, 'debt for nature' swaps, green bonds, climate credit mechanisms, taxes on renewable natural capital, taxes on fuel, social and development impact bonds, payment for ecosystem services and lotteries are credible resources to help in addressing the issue on climate.



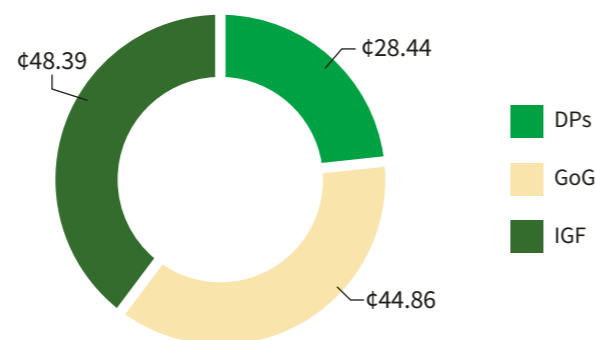
Environmental trust funds, 'debt for nature' swaps, green bonds, climate credit mechanisms, taxes on renewable natural capital, taxes on fuel, social and development impact bonds, payment for ecosystem services and lotteries are credible resources to help in addressing the issue on climate.

Expenditure by Funding Source



Targets	MDA	Operations	Grand Total
13.3	Ministry of Environment Science, Technology and Innovation (MESTI)	Development and promotion of the application of science and technology	1.64
		Environmental protection and Education	48.38
General	Ministry of Environment Science, Technology and Innovation (MESTI)	Environmental policy integration and management	9.42
		Climate change policy and programme	18.14
	Minsitry of Health (MoH)	Green Economy Activities	0.00
	Ministry for Business Development (MDB)		44.10
			121.69

Core Expenditure by Funding Source



¢121.69 million

Core Expenditure By Funding Source
About 35% of funds are received from IGF, 35% from GOG and 30% from Development Partners (DPs).

Target Funding by Source

- Target 13.3: *Improve education, awareness-raising and human and institutional capacity on climate change mitigation...* is funded by DPs, GoG and IGF.
- General goal-level activities related to this goal but not specific to any of its targets, are sourced by DPs and GoG.

Other Funding Sources for Climate Change

POLICY OBJECTIVES	Budget Year 2018	
	Budget	Expenditure
Promote Sustainable Environmental Management for Agriculture Development	248,620,820.73	
Central GoG & CF	2,011,182.00	
Government of Canada	375,000.00	
Donor Pooled	1,099,276.73	
International Fund For Agricultural Development	79,319,362.00	
Consolidated-Annual Budget Funding Amount – ABFA	165,816,000.00	
Improve Access & Coverage of Potable Water in Rural & Urban Communities	120,117,876.94	
Central GoG & CF	30,605,105.69	
Donor Pooled	66,468,586.97	
IDA – African Facility	23,044,184.28	
Establish Ghana as a Transportation Hub for the West African Sub-Region	396,234,633.18	
Central GoG & CF	15,435,924.99	
Non Tax Revenue (NTR) Sources Retained – IGF	9,223,396.19	
Consolidated-INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) – IDA	3,263,283.04	
Government Of France	29,613,105.47	
Donor Pooled	126,178,931.00	
African Development Bank	47,104,220.83	
Multi-Donor Budget Support	27,750,462.00	
Banko De Brazil	19,786,938.66	
Consolidated-Annual Budget Funding Amount – ABFA	106,337,321.00	
IDA – African Facility	11,541,050.00	
Strengthen Environmental Governance	95,276,894.83	
Central GoG & CF	6,192,171.68	
Non Tax Revenue (NTR) Sources Retained – IGF	48,383,954.15	
Consolidated – UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) – UNDP	555,400.00	
Consolidated – WORLD BANK TRUST FUND – WBTF	17,586,800.00	
Kreditanstalt Fur Wiederaufbau (KfW)	13,265,769.00	
World Bank Trust Fund	8,492,800.00	
Government Of Norway	800,000.00	
Promote Sustainable Land Management	30,693,779.99	
Central GoG & CF	1,534,660.00	
Non Tax Revenue (NTR) Sources Retained – IGF	29,159,119.99	
Promote Efficient Management of Mineral Resources	25,080,298.20	
Central GoG & CF	14,160,000.00	
Non Tax Revenue (NTR) Sources Retained – IGF	10,920,298.20	
Prevent Environmental Pollution	1,176,747.00	
Central GoG & CF	1,176,747.00	
Enhance Conservation of Biodiversity and Priority Ecosystems	1,641,207.00	
Central GoG & CF	641,207.00	
Consolidated – UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) – UNDP	1,000,000.00	
Grand Total	918,842,257.88	

OPERATION / ACTIVITIES	2018	
	Budget	Expenditure
Sustainable Land and Water Management	475,000.00	
Central GoG & CF	400,000.00	
Government Of Canada	75,000.00	
Exploration and Management of Mineral and Geological Resources	360,000.00	
Central GoG & CF	360,000.00	
Environmental Protection and Education	48,383,954.15	
Non Tax Revenue (NTR) Sources Retained – IGF	48,383,954.15	
Assessment and Disposal of Hazardous Materials	36,705.72	
Central GoG & CF	36,705.72	
Environmental Policy Integration and Management	9,416,337.96	
Central GoG & CF	123,537.96	
World Bank Trust Fund	8,492,800.00	
Government Of Norway	800,000.00	
Climate Change Policy And Programmes	18,142,200.00	
Consolidated-UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) – UNDP	555,400.00	
Consolidated-WORLD BANK TRUST FUND – WBTF	17,586,800.00	
Grand Total	76,814,197.83	



Life Below Water

Conserve and Sustainably use the Oceans, Seas and Marine Resources for Sustainable Development

GLOBALLY, THE OCEANS and seas are being destroyed by human activities resulting in climate change, marine pollution, overfishing, and other destructions of marine habitats. Oceans cover 70 per cent of the earth's surface, and are home to nearly 200,000 species. Marine and coastal biodiversity also provides the livelihoods of more than 3 billion people.

Coastal and marine resources contribute approximately \$28 trillion to the global economy every year. Through fishing, ports, petroleum exploration and major urban centers, coastal resources are essential to livelihood and the global ecosystem, and they also absorb carbon dioxide and heat from the atmosphere.

The Abidjan Convention for Cooperation in the Protection and Development of the Marine and Coastal Environment of the West and Central African Region, entered into force in 1984. It recognizes the importance of the Gulf of Guinea in respect to fishing, oil and gas and maritime transport industries, and emphasizes the relevance of biological diversity to the socioeconomic development of member states. However, the continuous flow of benefits from the marine coastal ecosystems is increasingly compromised by human activities, both local and global. Climate change, the shifting behavior of the sea and its ecosystems, and plastic pollution are the main threats.

Ecosystem conservation measures within the region have been limited. For example, only a few countries in the Gulf of Guinea have established Marine Protected Areas (MPAs) and these are found mainly in the western Gulf of Guinea. It is in light of this that the German Federal Ministry for the Environment, Nature Conservation, Building and Nuclear Safety is supporting the Abidjan Convention with technical assistance from GRID-Arendal to build capacity for ecosystem-based management of the Gulf of Guinea through the "Mami Wata" Project.

It takes up to 400 years for plastic bottles to degrade, if the current trend continues, there will soon be more plastic than fish in the ocean. Whales are dying regularly because they are filled with plastic bags, and birds lose their ability to fly (and thus die) for the same reason. Plastic particles are even contaminating the water that we drink.

Despite these trends, there was no funding for Goal number 14, per the mapping methodology. It is possible to halt and reverse the damage done to the world's oceans. However, it will come at a cost and requires policy prioritisation.

Reducing marine pollution, including debris and non-biodegradable waste, taking steps to restore marine and coastal ecosystems, and regulating illegal and destructive fishing practices are some of the actionable targets countries must undertake collaboratively to ensure sustainable long-term use of our oceans.



Photo: MoF/UNDP



Photo: MoF/UNDP

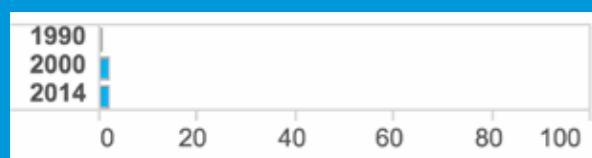


Photo: Hilde Opoku

¢000.00 million

From current mappings, nothing shows for the Targets belonging to Goal 14. This does not mean that there are no activities related to Life Below Water, rather, we need to develop a methodology that also tracks ongoing activities in future analysis.

Marine Protected Areas (% of territorial waters)



West Africa's Blue Economy⁸⁶

- The coastal zone is the source of 56 per cent of West Africa's GDP.
- Globally, insurers alone have paid out more than \$300 billion for coastal damages from storms in the past 10 years, which often goes toward rebuilding similar coastal infrastructure that is still vulnerable to coastal storms and flooding.
- The number of regional fishery-related jobs is expected to drop by 50 per cent by the 2050s due to declining fish stock.
- \$11 billion expected annual damage costs from coastal flooding by the 2050s
- \$1.5 billion is the estimated cost of coastal protection



Photo: Nora Ampomah (VRE)

Hon. Prof. Frimpong Boateng (Minister of Environment), Eric Solheim (Executive Director of UN Environment) and Hon. Ken Ofori-Atta (Minister for Finance) at Independence Beach after endorsing *The Global Clean Seas Campaign on Marine Litter*.

From fishing, ports, petroleum exploration and major urban centers, coastal resources are essential to livelihoods and the global ecosystem as they also absorb carbon dioxide and heat from the atmosphere.



Life On Land

Protect, Restore and Promote Sustainable Use of Terrestrial Ecosystems, Sustainably Manage Forests, Combat Desertification, and Halt and Reverse Land Degradation and Halt Biodiversity Loss

OUR NATURAL ENVIRONMENT is valuable in itself. Protecting and restoring ecosystems and the biodiversity they support can help mitigate climate change and improve resilience in a period of extreme human pressure on nature. The pace of forest loss has slowed down, although increased biodiversity loss, along with continued poaching and trafficking of wild animals is characterised as alarming.⁸⁷ Goal 15 seeks to reverse these trends and dampen the threat of extinction to many plant and animal species (Target 15.5). Worldwide, nearly 25 million square kilometers offer opportunities for restoration, many in tropical and temperate areas. Nearly 18 million square kilometers could ideally combine forests and trees with other land uses through “mosaic restoration,” including small scale agriculture, agroforestry, and settlements. A further 5 million square kilometers would be suitable for wide-scale restoration of closed forests. Africa provides the largest restoration opportunity.⁸⁸

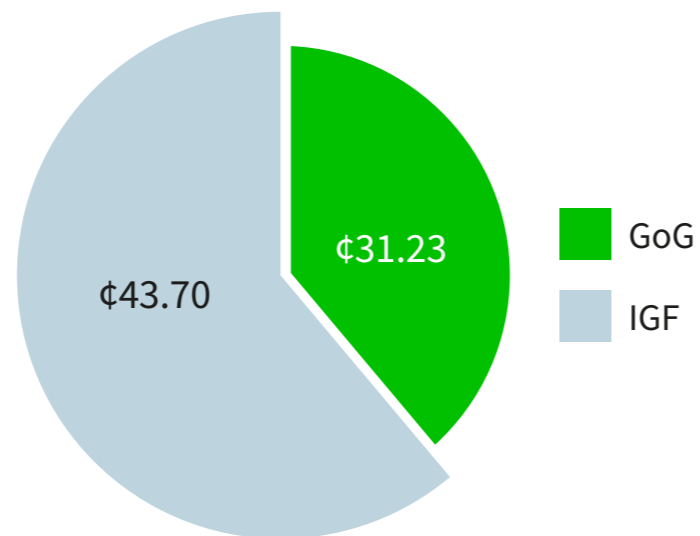
In Ghana, forests provide livelihood for more than 2.5 million people. Besides helping to balance the ecosystem, they play a significant role in the provision of food, clothing, shelter, furniture, potable water supply sources and bush meat.⁸⁹ Evidence suggest that the country is depleting its forest cover at an alarming rate. Between 1990 and 2005, the forest cover has declined from 32.7 per cent to 24.2 per cent.⁹⁰

Over the last five years in Ghana, Illicit small-scale mining has over the past five years caused huge damaging to the natural environment in parts of Ghana, taking over many rural villages and towns, promising immediate wealth for the youthful populations in these localities. Locally termed

“Galamsey”, illegal mining activity has destroyed forests, polluted rivers, and eroded land in affected communities. Galamsey, is said to be a symptomatic evidence of prolonged policy deficiency in the management of lands and protection of forests and ecosystems. In July 2017, Government launched Operation Vanguard to clamp down on illegal mining, which is estimated to have destroyed four per cent (4%) of Ghana’s total land mass.⁹¹ Operation Vanguard is under the execution of the Ministries of Defense and Interior. A reclamation project has been launched to clean up affected sites, while providing alternative employment for the youth. Since it is categorised as a national security operation, Vanguard is not costed in the 2018 budget, and as such could not be mapped to Goal 15.

To tackle Galamsey and other land degradations in a longer time span, and proactively move towards sustainability, Ghana can adopt some financial mechanisms to ensure the sustainability of life on land: biodiversity offsets, bioprospecting, crowdfunding, ‘debt for nature’ swaps, ecological fiscal transfers, enterprise challenge funds, green bonds, payments for ecosystem services, social and development impact bonds, taxes on fuel, and taxes on pesticides and chemical fertilizers.

Expenditure by Funding Source



¢74.93 million

Core Expenditure By Funding Source

There are two sources of funding for this goal. IGF and GoG.

IGF provides about 75 per cent of funds and GoG 25 per cent

Forests

- Around 1.6 billion people depend on forests for their livelihood. This includes some 70 million indigenous people
- Forests are home to more than 80 per cent of all terrestrial species of animals, plants and insects

Desertification

- 2.6 billion people depend directly on agriculture, but 52 per cent of the land used for agriculture is moderately or severely affected by soil degradation
- As of 2008, land degradation affected 1.5 billion people globally
- Arable land loss is estimated at 30 to 35 times the historical rate
- Due to drought and desertification, each year, 12 million hectares are lost (23 hectares per minute), where 20 million tons of grain could have been grown
- 74 per cent of the poor are directly affected by land degradation globally

Biodiversity

- Of the 8,300 animal breeds known, eight per cent (8%) are extinct and 22 per cent are at risk of extinction
- Of the over 80,000 tree species, less than 1 per cent have been studied for potential use
- Fish provide 20 per cent of animal protein to about 3 billion people. Only ten species provide about 50 per cent of aquaculture production
- Over 80 per cent of the human diet is provided by plants. Only three cereal crops – rice, maize and wheat – provide 60 per cent of energy intake
- As many as 80 per cent of people living in rural areas in developing countries rely on traditional plant-based medicines for basic healthcare
- Micro-organisms and invertebrates are key to ecosystem services, but their contributions are still poorly known and rarely acknowledged.⁹²

source: un.org



Biodiversity offsets, bioprospecting, crowdfunding, ‘debt for nature’ swaps, ecological fiscal transfers, enterprise challenge funds, green bonds, payments for ecosystem services, social and development impact bonds, taxes on fuel, and taxes on pesticides and chemical fertilizers.

Targets	MDA	Operations	GoG	IGF	Grand Total
General	Ministry of Lands and Natural Resources (MLNR)	Promotion of Bamboo and Rattan production	0.17		0.17
		Plantation development and afforestation	30.00	10.79	40.79
		Eco-tourism development and management		0.39	0.39
		Management of Public Land	0.37		0.37
		Conservation Operations	0.69	1.67	2.36
		Timber Industry Development Activities		13.98	13.98
		Management of Forestry		16.87	16.87
Grand Total			31.23	43.79	74.93



Peace, Justice and Strong Institutions

Promote Peaceful and Inclusive Societies for Sustainable Development, Provide Access to Justice for all And Build Effective, Accountable and Inclusive Institutions at all Levels

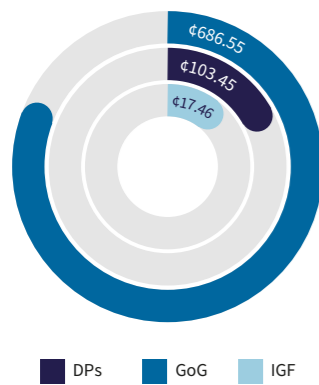
PROGRESS IN PROMOTING peace and justice, and in building effective, accountable and inclusive institution. Violent conflicts have increased in recent years, causing large numbers of casualties and driving people from their homes. At the same time homicide is declining, and more people have access to justice. People in poor countries are more vulnerable to human trafficking, and corruption.⁹³

Good governance in regulations, licensing, taxation, and access to public services is fundamental for a sustainable business environment. Burdensome, and inefficient regulations and procedures may nurture opportunities for corruption by officials extracting bribes or unofficial payments, and Goal 16 seeks to minimise these opportunities⁹⁴ (Target 16.5). To further consolidate the possibilities for public participation in decision making, we must also strengthen local governance as part of improving national democratic processes.

To cater for this goal financial tools such as Crowdfunding, Impact Investment Lotteries and Voluntary Standards (finance) can be adopted to ensure its sustainability.

Fundamentally, without peace, stability, human rights and effective governance, based on the rule of law, we cannot reach a sustainable development. High levels of armed violence and insecurity have a destructive impact on a country's development, negatively affecting economic growth and often resulting in long standing grievances that can last for generations. Sexual violence, crime, exploitation and torture are also prevalent where there is conflict or no rule of law, and countries must take measures to protect those who are at most at risk.⁹⁵ While some regions

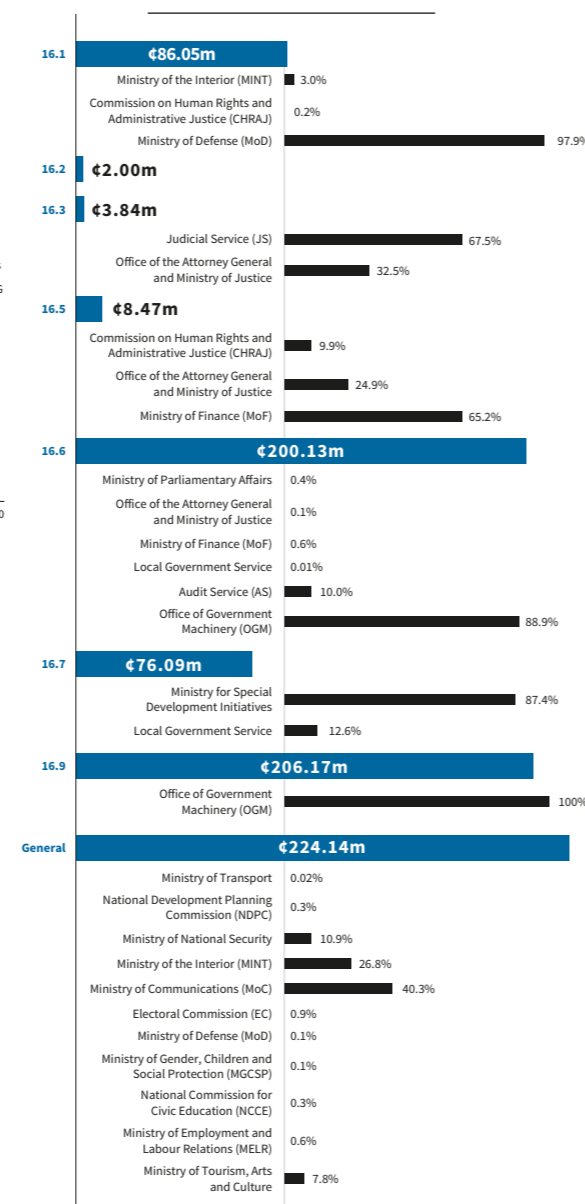
Expenditure by Funding Source



Target Funding by Source



Targets Execution by MDA



Targets Execution by MDA

- Target 16.1:** Significantly reduce all forms of violence and related death rates everywhere is executed by Ministry of the Interior (MINT), Commission on Human Rights and Administrative Justice (CHRAJ) and Ministry of Defense (MOD)
- Target 16.2:** End abuse, exploitation, trafficking and all forms of violence against and torture of children, is mainly executed by Ministry of Gender Children and Social Protection (MGCSPP).
- Target 16.3:** Promote the rule of law at the national and international levels and ensure equal access to justice for all, is executed by the Judicial Service (JS) and the Office of the Attorney General and Ministry of Justice.
- Target 16.5:** Substantially reduce corruption and bribery in all their forms is executed by CHRAJ, Office of the Attorney General and Ministry of Justice and the Ministry of Finance.
- Target 16.6:** Develop effective, accountable and transparent institutions at all levels is executed by Ministry of Parliament Affairs, Office of the Attorney General and Ministry of Justice, Ministry of Finance, Local Government Service, Audit Service and the Office of Government Machinery (OGM).
- Target 16.7:** Ensure responsive, inclusive, participatory and representative decision-making at all levels is taken care of by the Ministry of Special Development Initiatives and the Local Government Service
- Target 16.9:** By 2030, provide legal identity for all, including birth registration is solely executed by the Office of Government Machinery (OGM)
- General goal-level activities, which are not mapped to any particular targets under Goal 16 are executed by Ministry of Transport, National Development Planning Commission (NDPC), Ministry of National Security, Ministry of the Interior (MINT), Ministry of Communications (MOC), Electoral Commission (EC), Ministry of Defense (MOD), Ministry of Gender, Children and Social Protection (MGCSPP), National Commission for Civic Education (NCCE), Ministry of Employment and Labour Relations (MELR) and Ministry of Tourism, Arts and Culture.



enjoy sustained levels of peace, security and prosperity, while others fall into seemingly endless cycles of conflict and violence. This is by no means inevitable and must be addressed.⁹⁶ In a world that is increasingly divided, access to decent work, clean water, and a safe and predictable environment is fundamental to create stability. In other words, peace and stability is not reached once and for all – it has to be nurtured.

Since transitioning into democratic rule in 1992, Ghana has had seven elections and four peaceful handover of power. The latest elections in 2016 were widely deemed free and fair and without incidents. Press freedom and the abundance of independent media platforms have also nurtured a culture of vibrant political dialogue.

In the Transparency International's 2015 Corruption Perception Index, Ghana ranked 56th, placing ahead of its peers in the sub-region.⁹⁷ However, to create actively engaged citizens, Ghana will have to commit to bold anti-corruption measures, strengthen the rule of law, and inspire better confidence in its courts and law enforcement systems.

Ghana is regarded a beacon model for stable democracies in Sub-Saharan Africa. It cannot be taken for granted that this will continue. In Transparency International's 2015 Corruption Perception Index, Ghana ranked 56th, placing ahead of its peers in the sub-region. However, to create engaged citizens, Ghana will have to commit to bold anti-corruption measures, strengthen the rule of law, and inspire better confidence in its courts and law enforcement systems.

Explaining the findings

A third of Government's commitments (€200 million) towards Goal 16 (Target 16.9) will be allocated to the National Identification Authority. The NIA was created in 2003, and later given a legal mandate for its operation in 2007 to issue biometric ID cards and manage the National Information System. Yet in the 10 years since its inception, the authority has just started to roll out a biometric ID programme. Legislative roadblocks have delayed the implementation timeline, pushing mass enrollment to 2018.

Lack of rural access to e-government services, slow governance decentralised, and human trafficking are critical issues that have been marginalised in budget allocations, and are covered entirely by DPs funding.

Target 16.1: Special operations dealing with public safety and national security issues will be addressed through the Ministries of Defense and the Interior. Data on safety and crime are sparse, and greater levels of financial investments are needed in this area as the threat of terrorism grows in the West African sub-region.

Target 16.7: The Ministry of Special Development Initiatives and the Local Governments Service are small institutions that have the potential to strengthen inclusive governance and decision-making by improving service delivery in rural areas. For this reason, administrative management, reporting, and procurement are captured under this Target.

Target 16.6: Broader improvements in administrative capacity at the Office of the President will be undertaken as it oversees the delivery of certain key policy initiatives, such as Free Senior High School.

€843.06 million

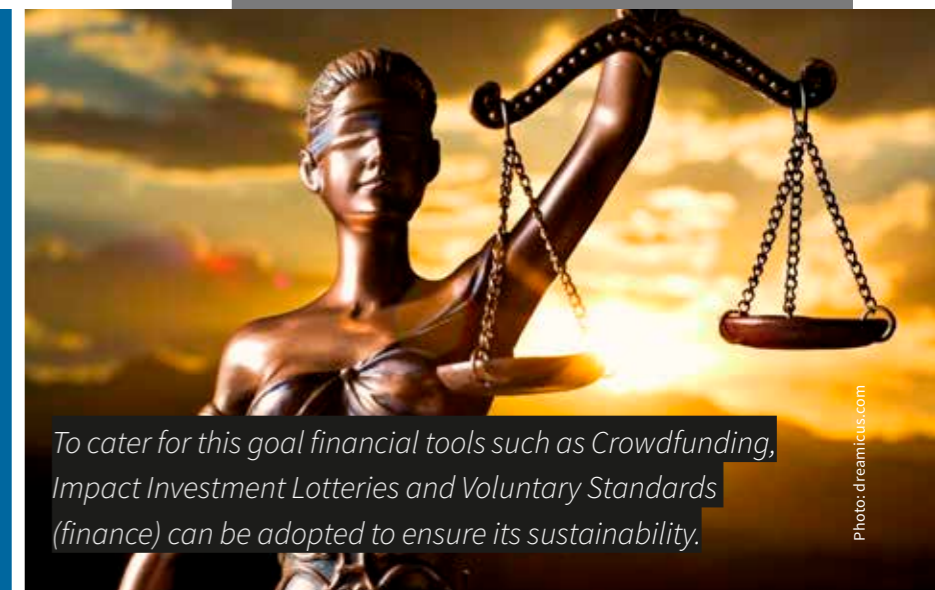
Core Expenditure By Funding Source

Majority of funds for this goal are generated from GoG. DPs contribute about 20% with IGF contributing 10%. A third of Government's commitments (€200 million) towards Goal 16 (Target 16.9) will be allocated to the National Identification Authority, as it plans to implement mass enrollment for a national ID in 2018.

Target Funding By Source

- Targets 16.1, 16.2, 16.3 and 16.6 are mainly funded by the Government of Ghana (GOG)
- Target 16.5 is funded by the GOG and IGF
- Target 16.7 is funded by DPs and GOG
- About 98 per cent of Target 16.9 is funded by GOG and the remaining two per cent (2%) funded by IGF

The general goal level activity is however funded by all three sources, thus DPs, GOG and IGF.



To cater for this goal financial tools such as Crowdfunding, Impact Investment Lotteries and Voluntary Standards (finance) can be adopted to ensure its sustainability.



Partnership For The Goals

Strengthen the Means of Implementation and Revitalise the Global Partnership for Sustainable Development

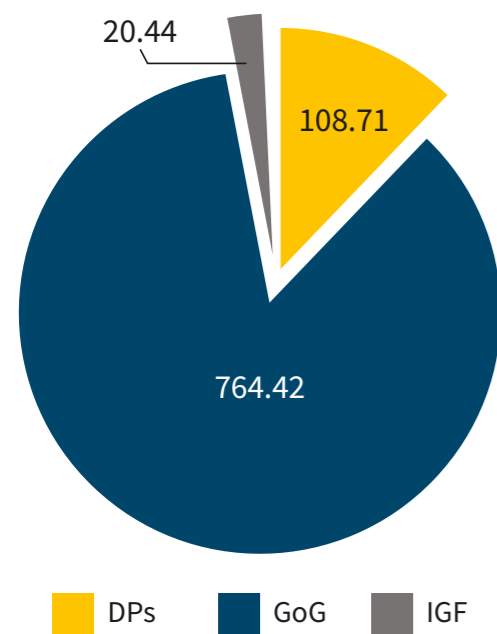
FROM CLIMATE CHANGE to disease outbreaks, forced migration to food security, today's global challenges have significant spillover effects that no one country has the incentive (or resources) to tackle single-handedly. Now, more than ever, partnership and cooperation, sub-regional integration and policy coordination are key to achieving the SDGs. The international community, civil society, private sector, and national governments must galvanise increased support for finance, research and data, information technology, trade, and local capacity building. Beyond Official Development Assistance (ODA), which has dwindled in comparison to FDI, remittances, and domestic income sources, there is a

strong need for innovative financing tools and grant-making facilities to support developing countries in meeting the various targets under the SDGs⁹⁸

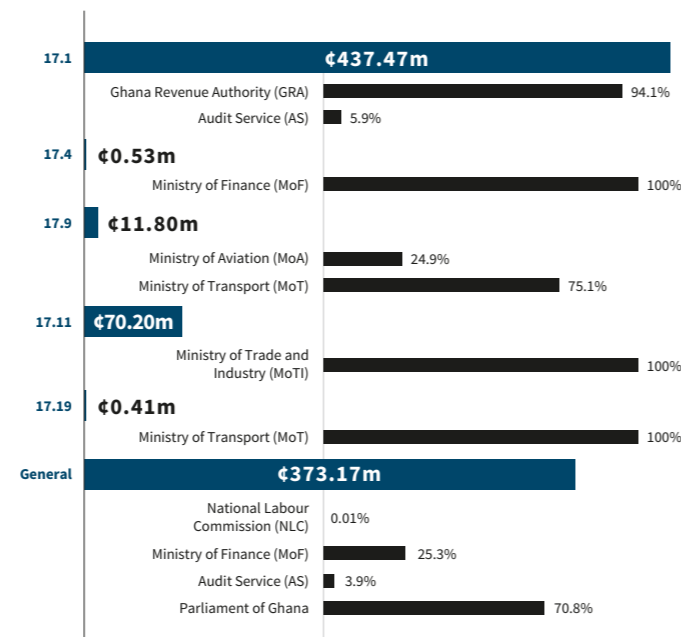
Access to high speed internet remains a challenge — penetrating only 7.1 per cent of the population in developing regions. Statistical capacity in many countries is insufficient for tracking the SDG indicators—only 0.3 per cent of ODA accumulates to statistics and not enough countries (especially in sub-Saharan Africa) have national statistical plans, credible censuses, or complete birth and death registration.⁹⁹



Expenditure by Funding Source



Targets Execution by MDA



Targets Execution by MDA

- **Target 17.1:** Strengthen domestic resource mobilization, including through international support to developing countries is mainly executed by Ghana Revenue Authority (GRA) and supported by Audit Service (AS)
- **Target 17.4:** Assist developing countries in attaining long-term debt sustainability through coordinated policies is fully executed by Ministry of Finance.
- The execution of **Target 17.9:** Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans, is shared amongst Ministry of Aviation (MOA) and Ministry of Transport (MOT)
- Ministry of Trade and Industry (MOTI), is the sole executor for **Target 17.11:** Significantly increase the exports of developing countries, in particular
- **Target 17.19:** By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic products is executed solely by Ministry of Transport (MOT)
- A general goal level activity identified, is executed by National Labour Commission (NLC), Ministry of Finance (MOF), Audit Service(AS) and Parliament of Ghana

¢893.57 million

Core Expenditure By Funding Source

Majority of funds for this goal are from GOG. Development Partners contribute about 16 per cent and IGF, 4 per cent

Explaining the findings

Domestic resource mobilization is the first order priority for 2018. Government, in the past, has struggled to close loopholes and plug leakages in the taxation regime. The Ghana Revenue Authority will be the central institution in this regard, as new efficiency measures and policy guidelines are installed. Notably, the Authority will roll out Electronic Point of Sale Devices to capture transactions at all levels, including in the informal sector. A total of ¢411 million will be assigned from Government sources. Expenditure and fiscal management activities, undertaken by the Audit Service and Ministry of Finance, will also feature prominently under Goal 17.

Now, more than ever, partnership and cooperation, sub-regional integration and policy coordination are key to achieving the SDGs.

Conclusion

THIS REPORT HAS presented the SDGs mapping result of the 2018 budget based on the status of the SDGs coding of the budget system. Thus, it represents the baseline for the subsequent SDGs budget reports – as well as the integration of the SDGs in the entire budget cycle. The mapping was done in two stages: First, is a qualitative analysis was undertaken of the policy initiatives and how they relate to the SDGs, targets and indicators. Second, a mapping of the correlation

between the NDPC’s thematic areas, sub-goals and policy objectives as coded into the technical budget system, and resource allocations from the MDAs to specific SDGs and targets identified in the technical system were conducted.

The main conclusion is that there is a need for a re-coding of the budget system from policy objectives to SDG targets where there a match to enable tracking of all allocations to the SDGs.

Nonetheless, this exercise has provided an important baseline to further discuss and develop the tracking tools, as well as a broader methodology to more proactively address the SDGs in subsequent budget cycles.

With the current coding, it is challenging to clearly align MDAs’ programmed activities in the budget with SDGs targets. The findings with the current set up indicates zero budget allocations towards certain goals and targets, when in fact, it is not the case.

Based on the observations made during this budget cycle, there is undoubtedly a strong need for closer dialogue on the SDGs throughout the entire budget process – specifically between NDPC and MoF, and among the MDAs. The main recommendations to improve the interplay between Ghana’s policy objectives, SDGs and financing flows are as follows:

Matrix of Link between MDA and 2018 SDG Financing:

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Office of Government Machinery (OGM)			●	●												●	
Office of the Head of Civil Service																●	
Parliament of Ghana																	●
Local Government Service																●	
Audit Service(AS)																●	●
Ministry of Finance (MoF)								●								●	●
Ministry of Local Govt and Rural Development (MLGRD)		●						●			●						
Ministry of Agriculture (MOA)		●															
Ministry of Trade and Industry (MOTI)								●	●								●
Ministry of Tourism, Arts and Culture																●	
Ministry of Environment Science, Technology and Innovation (MESTI)											●	●	●		●		
Ministry of Energy				●			●	●									
Ministry of Works and Housing (MWRWH)								●	●		●						
Ministry of Roads and Highways (MoRH)									●		●						
Ministry of Education (MOE)				●	●						●					●	
Ministry of Employment and Labour Relations (MELR)								●	●								
Ministry of Youth and Sports (MoYS)								●									
Ministry of Communications (MoC)	●										●					●	
National Commission for Civic Education (NCCE)													●			●	
Ministry of Gender, Children and Social Protection (MGCSP)	●	●		●				●								●	
Office of the Attorney General and Ministry of Justice)																●	
Ministry of Defence (MoD)																●	
Commission on Human Rights and Admin. Justice (CHRAJ)																●	
Judicial Service (JS)																●	
Ministry of The Interior (MINT)	●										●					●	
Ministry Of National Security											●					●	
National Development Planning Commission (NDPC)																●	
Ministry for Business Development(MDB)													●		●		
Nationl Labour Commission (NLC)				●				●	●								●
Ministry for Inner City and Zongo development											●					●	
Ministry of Transport									●		●					●	
Ghana Revenue Authority											●					●	
Ministry Of Aviation											●					●	
Ministry for Special Development Initiatives		●														●	
Ministry Of Parliamentary Affairs																●	
Ministry Of Sanitation and Water Resources						●						●				●	
National Health Fund			●									●					

Recommendations

- It is proposed that an annual SDGs-budget report should be developed and provided by March to keep track of the SDGs-budgeting and its impact. Based on the following recommendations, It is suggested that the reports are part of an Annual Performance Wheel (see figure below) to ensure the implementation of the SDGs in the budget.
- Redesign the budget system to enable the tracking of all SDGs allocations and funding, similar to what has been done to trace the climate funding body. Specifically, it is recommended that the “policy objectives” are aligned with SDGs targets.
- Following the prioritised areas, the responsible MDAs will be identified and coded into a distribution chart. An illustration of such a table is presented below. The table presents the identified link between MDAs and SDGs as appearing in this report: (see Matrix on page 44)
- As the coordinating Ministry, the Ministry of Finance’s position allows it to take a leading role in consolidating the SDGs throughout the budget cycle, and thereby ensuring both allocation of resources, and policy integration of the SDGs according to set timelines.
- Based on the priorities in the Coordinated Programme of Economic and Social Development Policies, it is recommended that a timed priority matrix of policy objectives that is linked to SDGs targets is developed.
- Programmed activities at the MDA level ought to be better linked with the National Development Planning Commission’s policy framework preparation, and subsequently with the technical follow up at MoF.
- The Ministry of Finance’s annual budget consultations with MDAs should be leveraged to ensure that policies and programmatic priorities presented in the budget hearings are better operationalised and in alignment with the SDGs targets. This is to ensure that funding for the goals are more intentional and institutionalised, and to improve the overview of needs to fully finance the SDGs.
- The SDGs Technical Committee, under the coordination of the NDPC, consists of representatives of all MDAs. This committee

Recommended Annual Performance Wheel for SDG Budgeting:



References

- could function as an initial focal point for the proposed priorities and timelines, and be given an annual revision function for the implementation process. Priority list and timeline should be approved by the High-Level Ministerial Committee that oversees the SDGs.
9. SDGs fundraising should be a primary task of the newly established Transformation Centre at the MoF. An annual event for SDGs Investment is recommended, to address financial needs and practical solutions matched with ideas, innovators, investors and entrepreneurs.
10. Every policy that goes to Parliament for approval should first be assessed with an SDGs checklist to help policymakers identify relevant targets for incorporation into the policy. Similarly, policies that have already been approved by Parliament, or are in the process of approval, should be evaluated with the SDGs checklist and adjusted—even if implementation has already begun. With the SDGs targets more clearly integrated in all policies, the process of allocating financial resources will be more streamlined.
11. All MDAs should report on their internal and external performance on their SDGs implementation. MoF should take a lead in developing a strategy for such reports.
- Cumulatively, these recommended steps provide a proactive budget cycle methodology that will help all stakeholders of the budget process streamline their annual performance towards meeting the Global Goals by 2030. This will help Ghana establish a methodological lead in achieving the SDGs, and become a model country to its peers.
- Additionally, Ghana should consider a legislative framework for the SDGs; this would ensure that attainment of the Goals is anchored in Parliament's oversight of the national budget.
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SUSTAINABLE DEVELOPMENT GOALS

1 NO POVERTY



2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



5 GENDER EQUALITY



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



14 LIFE BELOW WATER



15 LIFE ON LAND



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



SUSTAINABLE DEVELOPMENT GOALS

