Ghana’s 2019 SDGs Budget Report
Acknowledgments

This report has been prepared by the Ministry of Finance (MOF), in collaboration with the National Development Planning Commission (NDPC), Ghana Statistical Service (GSS), Accra Metropolitan Assembly (AMA), UNDP, and GIZ.

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Acronyms and Abbreviations

AAAA  Addis Ababa Action Agenda
ABFA  Annual Budget Fund Amount
ACW  African Climate Week
AIDS  Acquired immunodeficiency syndrome
AMA  Accra Metropolitan Assembly
AR  Ashanti Region
BARADEP  Bamboo and Rattan Development Programme
CAGD  Controller and Accountant General’s Department
CF  Consolidated Fund
CoA  Chart of Accounts
COFOG  Classification of the Functions of Government
COP21  21st yearly session of the Conference of the Parties (Paris Agreement)
CP  President’s Coordinated Programme of Economic and Social Development
CSOs  Civil Society Organisation
DP  Donor Partners / Development Partners
DDF  District Development Fund
ECOWAS  Economic Community of West African States
FFD  Financing For Development
FSHSP  Free Senior High School Programme
GDC  Gender Development Center
GDP  Gross Domestic Product
GFS  Ghana Finance Statistics
GGF  Green for Growth Fund
GIFMIS  Ghana Integrated Financial Management Information System
GIPC  Ghana Investment Promotions Center
GIZ  Deutsche Gesellschaft für Internationale Zusammenarbeit
GoG  Government of Ghana
GSFP  Ghana School Feeding Programme
GNDCP  Ghana National Development Cooperation Policy
GSS  Ghana Statistical Service
HIV  Human Immunodeficiency Virus
HLPF  High Level Policy Forum
IGF  Internally Generated Funds
IPEP  Infrastructure for Poverty Eradication Programme
1D1F  One District, One Factory
JHS  Junior High School
KMA  Kumasi Metropolitan Assembly
LEAP  Livelihood Empowerment Against Poverty
MDA  Ministries, Departments and Agencies
MDG  Millennium Development Goals
MOF  Ministry of Finance
MoGCSP  Ministry of Gender, Children and Social Protection
MMDAs  Metropolitan Municipal District Assemblies
MW  Megawatts
NaBCO  Nation Builders Corps
NCCP  National Climate Change Policy
NEIP  National Entrepreneurial and Innovation Programme
NDCs  Nationally Determined Contributions
NDPC  National Development Planning Commission
NHIL  National Health Insurance Levy
NMTDPF  National Medium Term Development Policy Framework
OF  Other Funds
PFJ  Planting for Food and Jobs
PPP  Public Private Partnership
SCP  Sustainable Consumption and Production
SDGs  Sustainable Development Goals
SF  Statutory Funds
SHS  Senior High School
TMA  Tamale Metropolitan Assembly
UDG  Urban Development Grant
UER  Upper East Region
UN  United Nations
VNR  Voluntary National Reviews
WR  Western Region
SMWSP  50 Million Women Speak Programme
Minister’s Foreword

Resource mobilisation is essential for achieving the Sustainable Development Goals (SDGs). Efforts to strengthen the economy and to improve revenue have been positive since January 2017. In 2018, Ghana was recognized as the fastest growing economy in the world and successfully concluded the IMF-ECF programme on April 2, 2019. Now, more than ever, it is critical that we aggressively marshal our collective efforts to increase revenue to ensure the sustainable financing of the government’s Coordinated Programme of Economic and Social Development Policies, which is to ensure development and prosperity for all Ghanaians.

The national budget provides a direct measure of government’s actual commitment to the Sustainable Development Goals, while information on actual spending indicates how government has followed through on the planned budget expenditure. We recognize the importance of reporting on how the SDGs are aligned with the national budget, particularly as a means of communicating the progress made to Ghanaians and ultimately to the global community. With President Akufo-Addo having been re-nominated as co-chair of the UN’s advocacy group for the SDGs, we are grateful for the opportunity to work towards accelerating progress towards ensuring that the SDGs are aligned with the national budget.

Ghana continues to demonstrate leadership by developing a new SDG budgeting strategy; this includes tools for tracking budgetary allocation and the creation of a cost analysis report system. In this SDGs budget report, we are preparing for a decade where we scale up the implementation of the SDGs to ensure that our People and Planet get to Prosper.

This report is based on a tracking system developed and co-created by our competent staff at the Ministry of Finance. It allows for the tracking of budget allocations across Ministries, Departments and Agencies (MMDAs), as well as Metropolitan, Municipal and District Assemblies (MMDAs).

As Minister for Finance, it is of particular importance to me that these efforts on SDG budgeting are institutionalized in all MDAs and MMDAs; only then will the system in itself become sustainable.

Our new tracking methodology also provides clarity on sources of funding for the various targets and goals; this is important information as we work together with our development partners and private sector towards achieving President Akufo-Addo’s vision of a Ghana Beyond Aid. Our ability to track our spending on the SDGs also helps us identify the additional resources that must be mobilised as a country.

To hasten and facilitate the national resource mobilisation process, the Ministry of Finance has also launched an annual Accra SDGs Investment Fair initiative in partnership with the SDGs Office at the Presidency and the Ghana Investment Promotion Center (GIPC). The first Accra SDGs Investment Fair was organised on December 5, 2018.

In the aftermath of the maiden Accra SDGs Investment Fair, work on establishing a National Advisory Board for SDG Impact investments has started. Eventually this will bring onboard a broader impact-investing ecosystem to help implement, in a robust and sustainable way, the SDGs in Ghana and beyond.

The theme of the 2019 budget is A Stronger economy for Jobs and Prosperity. According to the Afro-barometer’s 2018 survey Ghanaians reportedly see Goal 8, Decent Work and Economic Growth as the most important goal to prioritize.

This report will be included in Ghana’s prepared Voluntary National Reviews (VNRs) to be submitted to the High Level Policy Forum (HLPF) at the United Nations. We are looking forward to interacting with other countries on SDG budgeting. We are truly excited about the visibility we are bringing to the SDGs and the catalytic role of President Akufo-Addo in promoting the SDGs globally.

As Ghana moves Beyond Aid, we look forward to partnering with all stakeholders to bring inclusive prosperity to all.

God Bless.

Ken Ofori-Atta
Minister for Finance
Republic of Ghana
Introduction

FOUR YEARS INTO the implementation of the Sustainable Development Goals (SDGs), a key global focus is still on identifying resources to fill the financing gap, making the mobilization of resources the lifeline for the attainment of the Global goals. This report will show how Ghana is developing a holistic strategy for targeted SDGs budgeting, tracking, as well as involving the SDG Impact Investment ecosystem in the financing of the SDGs.

The 2030 Agenda for Sustainable Development calls for governments to take the economic, social and environmental development of their countries into their own hands. Hence, with the first SDGs budget report, Ghana took an important step towards meeting its commitment to the Addis Ababa Action Agenda (AAAA) on Financing for Development. Based on that report, a new bold step in tracking allocations, costs and financial gaps has been made to support the Nation’s policy agenda on the SDGs, which also feeds into the President’s vision of a Ghana Beyond Aid.

The Government of Ghana’s overarching vision for a Ghana Beyond Aid is a call to change the way things are done, in order to leapfrog the country’s growth trajectory for the attainment of the vision within a generation. To facilitate the national resource mobilisation process, the Ministry of Finance has launched an annual Accra SDGs Investment Fair initiative that was first held on 5th December 2018, in partnership with Ghana Investment Promotion Centre (GIPC) and the SDGs Advisory Unit at the Office of the President.

The 2019 SDGs Budget Report is based on a tracking system developed by the Ministry of Finance which allows for the tracking of budget allocations at target level, at all levels of government and across Ministries, Departments and Agencies (MDAs) as well as Metropolitan, Municipal and District Assemblies (MMDAs).

The new methodology permits tracking of actual expenditures, which will be reported on a semi-annual basis. A tool for online tracking of all the SDGs related information, is developed and will be made available to the public. This tool will fundamentally improve budget transparency, combined with statistical information on SDGs indicators from Ghana Statistical Service (GSS).

The national budget provides a profound measure of Government’s actual commitment to the goals, while information on actual spending shows whether government has followed through on the planned budget expenditure. Reporting on the financing of the SDGs in the budget is of immense importance to meet the global goals as a nation and to communicate progress to the people of Ghana and the global community.

Highlights of the 2019 SDGs budget report will be included in Ghana’s SDGs Voluntary National Reviews (VNR). This will will report on the country’s experience and progress on the SDGs at the UN High Level Political Forum (HLPF) in July 2019. The country-led VNRs are a mechanism for measuring progress toward the realization of the goals and targets of Agenda 2030 at the national and sub-national levels.
Methodology

This section describes the methodology developed to enhance SDG budgeting and reporting at all levels of governance in Ghana. The methodology is developed in response to the recommendations given in the 2018 SDG Budget Baseline Report, based on the following recommendation: “Redesign the budget system to enable the tracking of all SDGs allocations and funding. Specifically, it is recommended that the “policy objectives” are aligned with the SDGs’ targets”, (pp45). The accessible information on budget allocation and costs is developed with the purpose of making resource mobilization and allocations for the achievement of the SDGs more precise, both within and among government institutions and towards private sector and civil society. With estimates on the total costs of implementing various SDG targets, this new methodology will help identify financial gaps.

1. Expanding the Chart of Account to include SDG targets.

A proactive approach was adopted to include SDG targets within the constraints of internal approval processes and defined scope of budgeting, this to ensure compatibility with the Government of Ghana’s Budget Preparation and Management System (Hyperion), and to manage system risks. This approach was consistent with efforts of improving budget credibility geared towards an improvement in budgetary, financial management and reporting processes. The decision to align the policy objective segments of the CoA, with relevant SDG targets was commendable and an important step to enable tracking financing and cost of SDG targets.

The CoA is in line with international best practices known as GFS\(^1\) and COFOG\(^2\), and is the cornerstone of the Ghana Integrated Financial Management Information System (GIFMIS), as well as the Budget Management System (Hyperion). It provides an integrated system for the planning and implementation of the National Budget.

The CoA is made up of 12 segments with a total size of 74 digits / characters: The Policy Objective Segment in the CoA has 6 digits, and identifies the objective of economic variables as defined by NDPC. Currently the policy objective segment is coded to reflect government policies as presented in the National Medium Term Development Policy Framework (2018–2021). This is also the implementation framework of the President’s Coordinated Programme of Economic and Social Development (CP), which has been aligned with and reflects the SDGs. The same policy objective segment was therefore used to cater for the SDGs budgeting. The SDG targets were accordingly coded into the existing policy segment of the Chart of Account.

The coding of the SDG targets involved the redesigning of the hierarchy of the Policy Objective segment of the CoA. The National Medium-Term Framework had aligned the SDG Goals and Targets using a one-to-many principles which is challenging to implement in the national budget system. In this regard, therefore the strategy adopted was to map SDG targets to individual Policy Objectives. The mapping process as such was made on concensus decisions undertaken by a team consisting of various stakeholders including NDPC, CADG, MoF-Fiscal Decentralization unit, MoF-Budget Reform Unit, MoF-Budget Technical Assistance and Support Unit among others, lead and coordination by the UN Systems Unit at MoF.

Table 0.1: The Ghana Chart of Accounts

<table>
<thead>
<tr>
<th>Seg</th>
<th>Description</th>
<th>Size</th>
<th>Range</th>
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</thead>
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<td>2</td>
<td>Funding</td>
<td>5</td>
<td>01001 – 9999999</td>
</tr>
<tr>
<td>3</td>
<td>Functions of Government</td>
<td>5</td>
<td>70101 – 79999</td>
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<td>Organization</td>
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<td>00000001001 – 999999999999</td>
</tr>
<tr>
<td>5</td>
<td>Policy Objectives</td>
<td>6</td>
<td>0000001 – 99999999999999</td>
</tr>
<tr>
<td>6</td>
<td>Freq/Sub Program</td>
<td>8</td>
<td>000000001 – 99999999999999</td>
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<tr>
<td>7</td>
<td>Project</td>
<td>7</td>
<td>00000001 – 99999999999999</td>
</tr>
<tr>
<td>8</td>
<td>Operation/Activity</td>
<td>6</td>
<td>0000001 – 99999999999999</td>
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<tr>
<td>9</td>
<td>Location</td>
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<td>10</td>
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<tr>
<td>Total</td>
<td></td>
<td></td>
<td>74</td>
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</table>

Figure 0.1: National Development Planning Framework (2018–2021)
2. Tracing the budget allocations for SDG targets at all levels of government.

The policy objective segment of the CoA now includes the SDG targets mapped to the NMTDPF policies and key focus areas to allow for reporting at the various hierarchies of the segment.

The budget preparation process mandates all MDAs and MMDAs to assign budgets, with the exception of compensation of employees (i.e. salary), to Policy objectives and SDG targets. The 2019 approved budgets for MDAs/MMDAs were prepared and approved based on the process described above.

Also, the data for the report was extracted from the approved budget of the 254 MMDAs. Even though presently the number of MMDAs stands at 260; the new six (6) MMDAs were inaugurated after the 2019 budget was approved. The new structure will therefore be used in the 2020 report.

In furtherance to this, the MMDAs use a standalone Microsoft Access software to prepare their budgets which is also structured in accordance with the CoAs segments. It was from this software that data was extracted for all 254 MMDAs and submitted to the Ministry of Finance.

Some tracking in this report exemplifies clearly that the one-to-many mapping strategy was an important decision to avoid double accounting. An example would be, Accra Metropolitan Assembly’s report on allocations to indicator 1.3. with reference to urban farming as a means of combating extreme poverty. This could also have been reported on target 2.1. calling on ensuring access by all people, in particular the poor and people in vulnerable situations, to safe, nutritious and sufficient food all year round. This shows that activities can be related to more than one target for different goals, here hence Goal 1 and Goal 2. The example also shows that as we collect budget data over time deeper analysis of allocation, and subsequent spending will be needed than what is prepared at this stage.

Figure 0.3: National Development Planning Framework (2018–2021) – Economic Development Section
2.1. Reporting at Metro, District and Assembly level (MMDAs)

The CoA segments are independent of the other segments and can be analyzed separately. Similarly, the CoA allows data extracted to be categorized under functions of government, economic classification, organization, programmes and funding sources by Policy (SDG targets).

Additionally, the SDG targets and associated funding were extracted from the approved budget. The budget from the 254 MDAs was copied unto Microsoft Excel using custom designed programmes. The various segments of the extracted data were merged into a consolidated budget for all MMDAs. Segments like the funding sources were grouped under their broad categories to enhance the comparison of the allocation of the funding sources. The broad categories of the funding sources are consistent with the CoA funding segment as established by the Controller and Accountant Generals Department (CAGD) and also in accordance with the various appropriation reports. This included the Consolidated Fund, Statutory Funds (which includes IGF but for purposes of analysis has been isolated), Development Partners’ funds, and Other Funds.

It is worth noting that Other Funds include Annual Budget Fund amount (ABFA), National Health Insurance Levy (NHIL), Urban Development Fund (UDG), Green Climate Fund (GCF), District Development Facility (DDF) among others.

The MDA’s budget was also extracted and merged with the 254 MMDAs by unique identifiers such as Regions, Budget Type (MDA / MMDA) which were assigned to all budgets lines or combinations by the team of Data analysts.

Accordingly, all budget lines or combinations were assessed to be either SDG related or non-SDG related in order to differentiate employees’ salaries and allowance allocations. The budget data capture process does not align with the allocations or budgets of such items to policies. Again a few budget lines were not aligned to the SDG targets and as such had to be isolated from the analysis.

It is worth noting that the budget data used here is in reference to appropriated budgets in respect of the MDAs and MMDAs, and implemented on GIFMIS. It is imperative therefore that all SDGs related funding be channeled through the budget to enable us track and report adequately on all SDG spending.

The new data set available is too big to be reflected in this report in its entirety. Samples are therefore selected to showcase available information. For each goal the following information is provided—Fund allocation to the goal at MDA and MMDA level, for 3 districts, three metros and three districts all representing various parts of the country. For the same cases information on target allocations for each goal and the institution allocating the money is made available.

In the final section, an overview of various ministries allocating funds to various goals are presented with the purpose of strengthening collaboration within the government body.

An online tool has been developed to make all the information available, and to help make relevant comparative analysis.
### Table 0.2: Mapping Policy Objectives to SDGs Targets – Economic Development Section

<table>
<thead>
<tr>
<th>ECONOMIC DEVELOPMENT</th>
<th>SDG TARGET DESCRIPTIONS</th>
<th>TRIMMED SDG TARGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FOCUS AREA</strong></td>
<td><strong>KEY POLICY OBJECTIVES</strong></td>
<td><strong>1. STRONG AND RESILIENT ECONOMY</strong></td>
</tr>
<tr>
<td>1.1 Enhance monetary discipline and financial stability</td>
<td>17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence</td>
<td>17.13 Enhance global macro, incl thru policy coord &amp; coherence</td>
</tr>
<tr>
<td>1.2 Ensure improved fiscal performance and sustainability</td>
<td>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection</td>
<td>17.1 Strengthen domestic resource mob.</td>
</tr>
<tr>
<td>1.3 Promote international trade and investment</td>
<td>&quot;14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiations&quot;</td>
<td>14.6 Prohibit fisheries subsidies which contribute to overcapacity</td>
</tr>
<tr>
<td></td>
<td>&quot;8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries&quot;</td>
<td>8.a Increase aid for trade support for dev. ctres</td>
</tr>
<tr>
<td></td>
<td>17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries’ share of global exports by 2020</td>
<td>17.11 Incr. exports of dev. ctres by 2020</td>
</tr>
<tr>
<td></td>
<td>&quot;17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda&quot;</td>
<td>17.10 Promote non-discriminatory and equitable multilateral trading sys.</td>
</tr>
<tr>
<td></td>
<td>&quot;10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements&quot;</td>
<td>10.a Impl. special and diff. trtment for dev. ctres in WTO</td>
</tr>
<tr>
<td></td>
<td>2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round</td>
<td>2.b Prevent trade restrictns &amp; distortns in world agric mkts</td>
</tr>
</tbody>
</table>
Policy Initiatives

Ghana Beyond Aid and the SDGs

The President’s Vision of a Ghana Beyond Aid is relevant to the SDGs as its operationalization is in line with the aims of the Global Goals. The Ghana Beyond Aid Vision is to redefine how Ghana can better channel aid and development partnerships towards areas of national development priorities so that aid can play a more catalytic role in the country’s transformation. In this perspective, programmes and investment projects will be drawn from the government’s Coordinated Programme of Economic and Social Development Policies to pursue the Ghana Beyond Aid agenda as well as the SDGs.

Regarding the SDGs, dialogue has started with Development Partners (DP) to ensure that more of the current support is registered through the budget and can be tracked as sources of funding for the Goals. MoF has initiated a platform for joint efforts for further resource mobilisation for the SDGs namely the Accra SDGs Investment Fair.

Policy Initiatives

Government is currently implementing the following policy initiatives in order to support its developmental agenda: One Village, One Dam; One District, One Factory (1D1F); Nation Builders Corps; Free SHS; Planting for Food and Job (Seeds, Fertilizer and Warehouse); National School Feeding Programme; Livelihood Empowerment Against Poverty, among others.

The main Flagship programmes and Policy Initiatives of the government resonate with the SDGs, as well as the AAAA and Financing for Development strategy. The 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 mixed) are needed and that they are complementary, although with different objectives and characteristics. The private sector is expected to contribute to achieving the SDGs by improving their own performance, increasing collaboration with public sector, and through impact investment.

Government’s main strategy to meet its transformation objectives is to improve infrastructure and work with the private sector for job creation. This is a strategy that is both in line with recommendations for domestic funding of the SDGs and a step in the right direction for multi-stakeholder involvement.

Government is pursuing a rigorous tax reform programme and the Nation Builders Corps (NaBCO) initiative, as a case in point, has been designed to consciously involve the country’s youth in government’s revenue mobilization agenda. Revenue Ghana, a module of NaBCO, is an instrument to collect more taxes and mobilise domestic revenue for future SDGs investments. This is consistent with the Addis Ababa Action Agenda, which recognizes that domestic public financing and resource mobilisation are essential to provide public goods and services, increases equity and supports macroeconomic stability.

Figure 0.2 shows the priority policy initiatives, the associated SDGs, and the interlinkages among them. The implementation of these programmes culminates in government’s overarching objective of “A Strong Economy For Jobs And Prosperity” (Goal 8).
Globally, extreme poverty levels have dropped by more than half from 2 billion in 1990, to 736 million in 2015. Much of the progress has been in East Asia and the Pacific, where China’s economic rise has lifted millions of people out of extreme poverty. Nonetheless, there are signs of a slowdown in the decline of poverty rates globally.

More than half of the global poor currently reside in Sub-Saharan Africa and by 2030, there will be an estimated increase to about 87 percent, if economic growth over the next 12 years remains the same. On the brighter side, the 2019 African Economic Outlook shows that the continent’s general economic performance continues to improve. Gross domestic product reached an estimated 3.5 percent in 2018, about the same as in 2017 and up from 2.1 percent in 2016.

Ghana, was the first country in Sub-Saharan Africa to achieve MDG target 1 by halving extreme poverty by 2006. The relatively strong and inclusive economic growth that the country has experienced over the last two decades has also resulted in the reduction of the poverty rate from 24.2 per cent in 2012/2013 to 23.8 per cent in 2016/2017. Nevertheless, population growth between 2013 and 2017 outstripped the reduction of the overall poverty rate.

To eradicate poverty in all forms by the year 2030, Ghana has introduced some interventions to create jobs and expand the economy. Consequently, government has re-organised its Infrastructure for Poverty Eradication Programme (IPEP) to be administered through three Development Authorities (i.e. Savannah, Coastal, and Middle Belt). The programme provides the framework for disbursing a special fund of the cedi equivalent of one million US dollars annually to each of the 275 constituencies in the country, to be invested in their priority development projects as well as other government priority initiatives such as One Village One dam and One District One Warehouse.

In the jurisdiction of the Accra Metropolitan Assembly, attempts have been made to curb poverty through the introduction of extra income activities for some selected poor households.

For the 2019 financial year, Government approved a total amount of 383.6 million to MDAs and MMDAs for targets relating to Goal 1. This comprises of five main funding sources; GoG with 273.9 million representing 71.41% of the total funds, other Funds 66.75 million, Statutory 34.10 million, DP 6.54 million and IGF 2.30 million.

For example, under the Livelihood Empowerment Against Poverty (LEAP) programme, a total of 213,044 households received support for the year 2018. The coverage of the Ghana School Feeding Programme also increased by 54 per cent from 1.7 million to 2.6 million beneficiary pupils.

In 2018, a total of GH¢42.15 million was allocated by the MDAs to Goal 1, but in 2019 the total amount increased to GH¢342.8 million with a difference of GH¢300.7 million. GoG had the highest funding source for Goal 1 in both 2018 and 2019. Also in 2018, the total amount from GoG was GH¢34.15 million but in the 2019 budget, it increased to GH¢271.76 million. Target 1.5 received the most funds of about GH¢33.45 million last year, but in 2019 the most funded target was 1.3.
Figure 1.1 and 1.2 shows that the total approved budget allocated towards targets on Goal 1 for MDAs and MMDAs combined is GH¢383.6 million. This funding comes from five different sources; the largest being GoG with an amount of GH¢273.9 million; Other Funds GH¢66.7 million, Statutory GH¢34.0 million, DP GH¢6.5 million and IGF GH¢2.2 million. Table 1.1 and 1.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 1 with target 1.3 receiving the most funds.

At the regional level figure1.3-1.5 shows that the pattern is the same and that target 1.2, 1.3 and 1.5 have been given funding by all the three regions. At the city level, we see that the pattern is the same, in that, target 1.3 has been given funding by all the three cities.

Finally, at district level, target 1.5 had funding from only one district out of the three districts in Figure 1.9 – 1.11.
Worldwide efforts to address hunger and malnutrition has advanced significantly since the year 2000. However, the 2018 edition of the ‘State of Food Security and Nutrition in the World’ indicates a reversal in the global trend on hunger. In 2017, the number of people in the world suffering from hunger increased by more than 2 per cent from 804 million to 821 million.

The progress made by Africa on achieving Goal 2 is mixed, more needs to be done to catch up with the rest of the world. Progress in reducing food insecurity has been slow, with prevalence rates deteriorating slightly in 2015. Agricultural labour productivity in Africa (excluding North Africa) increased by 9 per cent during the period 2010-2015 and exceeded that of South Asia by 2010, but it is still well below the world average and most other regions. Notwithstanding, its importance in employment generation and food security, investment in agriculture has been very low in Africa.

Agriculture is the main driving force behind Ghana’s economy, accounting for 42 per cent of the country’s GDP and employing 54 per cent of its work force, as well as being a major source of income for majority of the population. Cognisant of this, the country has embarked on an agricultural modernisation and improved production efficiency drive.

In 2017, government introduced the Planting for Food and Jobs programme to motivate farmers to adopt certified seeds and fertilizers through a private sector led marketing framework. The programme is yielding impressive results; a growth rate of 8.4 per cent in 2017 after almost a decade of erratic performance with an average growth rate of 3.4 per cent.

Furthermore, a sum of GH¢346.1 million out of the total budget has been allocated to target 2.a in support of GoG’s strategic pillar of transforming agriculture and industry through the following:

The funding distributions show how GoG, IGF, Statutory, Other Funds, and DP funding provisions were made for the implementation of targets 2.1,2.2,2.3,2.a,2.c, Target 2.5 received funding from GoG, IGF, Statutory and DP. Target 2.b’s budgeted allocations came from IGF and Statutory.

For the year 2019, the overall approved MDAs budget for Goal 2 related targets was GH¢349.4 million cedis. The distribution is as follows: GoG with the largest share of GH¢265.1 million, representing 75.87 per cent of the total budget; Other Funds amounted to GH¢480 million; DP was GH¢44.3 million; and IGF GH¢21.5 million.

In 2018, GH¢833.73 million was allocated by the MDAs under this goal, but in 2019, GH¢349.4 million was allocated by the MDAs for the same goal with a difference of GH¢484.3 million. The highest fund was from GOG with an amount of GH¢351.88 million in 2018 whiles in 2019 their highest source of fund was from GOG with a total of GH¢265.1 million for this goal. There has been a decrease in funds in 2019. While target 2.4 received the most funding of GH¢672.12 million in 2018, target 2.a got the most funds of GH¢346 million in 2019.
Figure 2.1 and 2.2 shows that the total approved budget allocated towards targets on Goal 2 for MDAs and MMDAs combined is GH¢435.8 million. This funding comes from five different sources; the largest being GoG with an amount of GH¢275.5 million; Other Funds GH¢ 84.8 million, Statutory GH¢ 35.2 million, DP GH¢ 34.3 million and IGF GH¢ 5.8 million. Table 2.1 and 2.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 2, with target 2.a receiving the most funds. At the regional level Figure 2.3-2.5 shows that the pattern is the same as the MDA/MMDAs, and that target 2.1, 2.2, 2.3 and 2.a have been given funding by all the three regions. At the city level, the pattern is the same, in that, target 2.1 has been given funding by all the three cities. Finally, at the district level and in Figure 2.9 – 2.11, we see that target 2.1 is funded by two districts, while 2.3 is funded by only Kassenan-Nankana.
THE BUILDING OF a prosperous society is invariably linked to the good health and well-being of its inhabitants as ill-health is a threat to the rights of children and negatively affects their education, while limiting the economic opportunities for both men and women.

Although there has been progress in ensuring healthy citizens globally, some challenges remain: women continue to lack access to sexual and reproductive health care; increasing cases of HIV/AIDS; high numbers of undernourished adults and children and millions of people lack access to essential medicines. These challenges continue to threaten the wellbeing of people across countries.

The SDGs present a unique opportunity for the private sector to support the delivery of healthcare in many countries through the provision of products, services and business activities, including communication activities, value chains and distribution networks, occupational health and safety practices.

Ghana has put in place a number of measures, including increased spending in the health sector, improved infrastructure and enhanced health awareness creation aimed at improving the sector. The results of these measures is an increased number of nurses from almost 53,000 in 2015 to almost 58,000 in 2017.8 Nationally, under 5 fatalities for malaria reduced from 0.51 in 2015 to 0.2 in 2017. Malaria fatalities for all ages also saw a decline from 0.52 in 2015 to 0.17 in 2017.9

With regard to target 3.2.; End preventable deaths of newborns and children under 5 years of age, even though ante natal coverage declined from 84.1 per 1,000 live births in 2016 to 81.3 in 2018, supervised deliveries by professional health officers increased marginally from 56.2 in 2016 to 56.5 in 2017. Accra Metropolitan Assembly (A.M.A.) reports that recent trends have shown a decrease from 74 in 2016, 68 in 2017 and 54 in 2018. Average Life Expectancy has also improved to 69.6 years for women and 64.5 years for men.

In 2018, GH₵3.05 billion was allocated by the MDAs in the SDG budget for this goal, but in 2019 there was an increase to GH₵4.1 billion. The highest source of fund in 2018 came from Other Funds with an amount of GH₵1.86 billion while in 2019 the highest fund came from DP with an amount of GH₵1.6 billion. Target 3.3 was the most funded in 2018 while target 3.8 was the most funded in 2019.

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### National

At the national level, Figure 3.1 and 3.2 shows that the total approved budget allocated towards targets on Goal 3 for MDAs and MMDAs combined is GH¢4.1 billion. This funding comes from five different sources; the largest being DP with an amount of GH¢1.6 billion; IGF GH¢ 1.5 billion, Other Funds GH¢ 452.7 million, GOG GH¢ 347.3 million and Statutory GH¢ 129.5 million. Table 3.1 and 3.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 3.

### Regional

At the regional level, Figure 3.3-3.5 shows that the pattern is the same as the MDA/MMDAs, and that target 3.3 and 3.8 have been given funding by all the three regions. At the city level, we see that target 3.8 has more funding in two cities other than target 3.3. Finally, at the district level we see that target 3.2, 3.3, 3.8 and 3.6 have been given funding by all the three districts.

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### Table 3.1. MDA/MMDA

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City

Figure 3.6. AMA

Graph 3.1. AMA

Figure 3.7. KMA

Graph 3.2. KMA

Figure 3.8. TMA

Graph 3.3. TMA

District

Figure 3.9. Shama District

Graph 3.4. Shama District

Figure 3.10. Akuapem South Aburi District

Graph 3.5. Akuapem South Aburi District

Figure 3.11. Kassena Nankana District

Graph 3.6. Kassena Nankana District
THE ACHIEVEMENT OF an inclusive quality education for all reaffirms the belief that quality education is a powerful and proven vehicle for sustainable development. SDG 4 thus seeks to ensure that all girls and boys complete free primary and secondary schooling by 2030. It also aims at providing equal access to affordable vocational training, eliminating gender and wealth disparities, and achieving universal access to quality higher education.

Ghana has been a leader in the delivery of ‘Education for All’, attaining the education MDGs well ahead of the completion date. The net enrolment ratio in 2016 reached 92 per cent at the Primary level, and 50 per cent at JHS level with gender parity achieved at the kindergarten, primary, and JHS levels.

To ensure equal opportunities to attain a high school education, Government introduced the Free Senior High School programme in 2018 meeting SDGs Target 4.

In 2018, GH₵1.46 billion was allocated by the MDAs in the SDG budget, but in 2019 there was an increase of GH₵965.28 million for this goal. An amount of GH₵2.13 billion was allocated for the MDAs in 2019. The highest fund in 2018 came from GOG with an amount of GH₵965.28 million whiles in 2019 the highest fund came from GOG with an amount of GH₵1.31 billion. The most funded targets in both reports was 4.1.
Figure 4.1 and 4.2 shows that the total approved budget allocated towards targets on Goal 4 for MDAs and MMDAs combined is GH¢2.4 billion. This funding comes from five different sources; the largest being GOG with an amount of GH¢1.3 billion; Other Funds GH¢814.6 million, Statutory GH¢234.1 million, DP GH¢111.6 million and IGF GH¢18.0 million. Table 4.1 and 4.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 4.

Presenting examples from the regional level, Figure 4.3-4.5 shows that the pattern is the same as the MDA/MMDAs, and that target 4.1 has been captured by all three regions. At the city level, Figures 4.6-4.8 shows that target 4.1 has been given funding by all three cities as well. Finally, as noted in Figure 4.9-4.11, target 4.1 has been given funding by all three districts.
City

Graph 4.1. AMA

Graph 4.2. KMA

Graph 4.3. TMA

District

Graph 4.4. Shama District

Graph 4.5. Akuapem South Aburi District

Graph 4.6. Kassena Nankana District
EMPOWERING WOMEN AND promoting gender equality has long been recognised as having a multiplier effect when it comes to all other development areas. It also identifies that women and girls’ access to education, health care, decent work and representation in political and economic decision-making processes is crucial to accelerating the achievement of all the SDGs.

Ghana’s 1992 Constitution guarantees gender equality and freedom of women and men, girls and boys from discrimination on the basis of social or economic status among others.

As part of its commitment to bridge the gender gap the Government of Ghana launched a collaboration between the Ministry of Gender, Children and Social Protection (MoGCSP) and the ECOWAS Gender Development Centre in January 2019. The project, dubbed ‘50 Million Women Speak Platform’ (50MWSP) seeks to improve women entrepreneurs access to information through networks in order to enhance their businesses.

Ghana has made marginal gains compared to its peers elsewhere when it comes to female representation in parliament. Currently, there are 36 women in Ghana’s parliament and this represents 12.75 per cent from both the majority and minority sides.

More than 100 countries have taken action to track budget allocations for gender equality. With the inclusion of SDG targets in the Chart of Account, Ghana is now tracking allocations and expenditures to Goal 5 and it’s targets as an integrated part of the SDG budgeting process. Although it is currently looking at direct allocations to Goal 5, the tracking and analysis of gender equality budgeting may also look at allocations to SDG targets indirectly supporting Gender Equality.

In 2018, GH¢6.94 million was allocated by the MDA according to the SDG budget report but in 2019 there was an increase of GH¢315.9 million for this goal. An amount of GH¢322.8 million was allocated for the MDAs in 2019.

Their highest source of fund in 2018 came from DP with an amount of GH¢4.43 million whiles in 2019 the highest fund came from DP with an amount of GH¢307.5 million. The most funded target for 2019 was 5.6.
Figure 5.1 and 5.2 shows that the total approved budget allocated towards targets on Goal 5 for MDA and MMDAs combined is $329.7 million. This funding comes from five different sources; the largest being DP with an amount of $307.7 million, GoG GH¢ 8.9 million, IGF GH¢ 7.5 million, Statutory GH¢ 5.3 million and Other Funds GH¢100 thousand. Table 5.1 and 5.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 5 with target 5.6 as the most funded target.

Figure 5.3-5.5 presents examples from the regional level, where target 5.c is shown as receiving the most funds in the Ashanti and Upper West regions. At the city level, target 5.1 has been given funding by only one city as is shown in Figure 5.6-5.8. Finally, at the district level, no target was funded in any of the three districts in Figure 5.9-5.11.
City

Figure 5.6. AMA

Graph 5.1. AMA

Figure 5.7. KMA

Graph 5.2. KMA

Figure 5.8. TMA

Graph 5.3. TMA

District

Figure 5.9. Shama District

Graph 5.4. Shama District

Figure 5.10. Akuapem South Aburi District

Graph 5.5. Akuapem South Aburi District

Figure 5.11. Kassena Nankana District

Graph 5.6. Kassena Nankana District
Globally the number of people with access to potable water is increasing. Over the past 25 years, 2.1 billion people have gained access to improved sanitation facilities.

Currently over 87 per cent of Ghanaians have access to safe drinking water. Improved access led to the eradication of Guinea Worm in 2015. With government’s commitment, through the creation of the National Community Water and Sanitation Agency, the delivery of water and sanitation facilities has accelerated across the country, especially in rural areas. In urban areas, periodic cholera outbreaks and choked gutters signals a lot more work remains to be done.

To better prioritize the water and sanitation sector, the government established the Ministry for Water and Sanitation in 2017. In 2018, the Ministry was 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 majority of its total budget in water supply systems (GH¢120 million out of GH¢175 million). These investments will impact Target 6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all.

An amount of GH¢126.9 million was allotted to MDAs in 2018 for this goal. But in 2019, the figure increased to GH¢1 billion, representing almost a 100% increase in funds. The Baseline report revealed that target 6.1 was wholly funded by GoG. However, in the 2019 report, GoG’s support was more for target 6.b. Again, in both reports, DPs were the most contributors of funds for activities towards the attainment of this goal. In 2018, they contributed a total of GH¢ 78.40 million, while in 2019 they gave GH¢ 153.46 million.
Figure 6.1 and 6.2 shows that the total approved budget allocated towards targets on Goal 6 for MDAs and MMDAs combined is GH¢1.0 billion. This funding comes from five different sources; the largest being GOG with an amount of GH¢511.6 million; DP GH¢203 million, Other Funds GH¢155.2 million, Statutory GH¢104.2 million and IGF GH¢26.1 million. Table 6.1 and 6.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 6 with target 6.6 receiving the highest funds.

Examples from the regional level in Figure 6.3-6.5, shows that the pattern is the same as the MDA/MMDAs, and that target 6.1 and 6.2 are funded by all three regions.

At the city level, Figure 6.6-6.8 shows that target 6.2 and 6.6 have been given funding by all three regions. Also at the district level, we can see in Figure 6.9-6.11 that targets 6.1, 6.2, and 6.6 have been given funding by all the districts.
City

Figure 6.6. AMA

Graph 6.1. AMA

Figure 6.7. KMA

Graph 6.2. KMA

Figure 6.8. TMA

Graph 6.3. TMA

District

Figure 6.9. Shama District

Graph 6.4. Shama District

Figure 6.10. Akuapem South Aburi District

Graph 6.5. Akuapem South Aburi District

Figure 6.11. Kassena Nankana District

Graph 6.6. Kassena Nankana District
Access to affordable, reliable, sustainable and modern energy is essential for all, as it plays a critical role in production, transportation, storage, and various forms of consumption.

Access to electricity in Ghana improved from 79.3 per cent in 2016 to 81.1 per cent in 2017. In 2018, Government introduced the “Government goes solar” programme seeking to encourage the use of solar energy among government institutions to replace hydro, oil and diesel.

Policy initiatives in the 2019 budget statement and economic policy is expected to enhance access to affordable, reliable, sustainable and modern energy for all. These initiatives include: completion of works (phase 1) on the 147 MW solar power and 192 MW Amandi power projects, and the connection of 1,250 communities to the national grid under the Rural Electrification Programme, among others.

Accra Metropolitan Assembly has allocated funding to one target under Goal 7; Target 7.1 By 2030, ensure universal access to affordable, reliable and modern energy services. Through a partnership with the European Union Energy Initiative, the Assembly has made important strides by establishing an energy efficiency audit system for all of its infrastructure and installations. Through this acquired capacity, A.M.A has extended the knowledge-based component of this Initiative to other local administrations in the Greater Accra Region.

Under this goal, funding from DPs constituted 80% in both reports. A total of GH¢ 884.80 was allocated in 2018. In 2019, the amount decreased to GH¢ 491.38. Also, both reports recorded funding from only three sources namely; GOG, IGF and DP. Unlike 2018 where the most funded target was 7.1, the 2019 report reveals that target 7.3 received the highest funding. DP funds from last year was GH¢ 764.85, but in this year, it declined to GH¢ 338.59. A general look at the charts for Goal 7 showed a decline in the amounts of funds from sources in 2019.
Figure 7.1 and 7.2 shows that the total approved budget allocated towards targets on Goal 7 for MDAs and MMDAs combined is GH¢491.39 million. This funding comes from five different sources; the largest being DP with an amount of GH¢339.4 million, GoG GH¢ 74.1 million, IGF GH¢ 65.7 million, Other funds GH¢ 3 million and Statutory GH¢ 9 million. Table 7.1 and 7.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 7 with target 7.3 having the highest funds.

At the regional level, Figure 7.3-7.5 shows that the pattern is different, and that only targets 7.b and 7.1 have allocated funds for Ashanti and Upper East Regions respectively.

At both city and district levels, we see that only AMA and Kassena-Nankana Municipal allotted funds to target 7.1 as indicated in Figures 7.6-7.8 and Figure 7.9-7.11 respectively.

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Table 7.2. MDA
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Table 7.3. Ashanti Region
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Globally, labour productivity has increased, and the unemployment rate has decreased from 6.4 per cent in 2000 to 5.6 per cent in 2017. However, this includes the 61.0 per cent of all global workers engaged in informal employment in 2016. The Gross Domestic Product (GDP) of the Least Developed Countries must grow by at least 7.0 per cent annually if the 470 million formal jobs needed globally for new entrants to the labour market are to be met by 2030. This calls for deliberate policy actions to expand job frontiers, encourage innovation, formalisation and diversification of labour.

In 2019, the flagship programmes introduced in the 2018 budget to improve growth in the non-oil sectors will be continued. These include – the One-District-One-Factory (1D1F) Programme, Planting for Food and Jobs (PFJ), Infrastructure for Poverty Eradication Programme (IPEP) and the National Entrepreneurial and Innovation Programme (NEIP) among others.

In figure 8.6 A.M.A. allocates funds to Target 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.

The 2019 SDG Budget report indicated GOG as the largest funding source for Goal 8 with emphasis on target 8.3. Last year, the baseline report was unable to sum up funding for this goal because of reasons including double-counting; i.e. the policy initiatives of the goal directly and indirectly contributed to other goals such Goal 2 (Planting for Food and Jobs), and Goal 9 (One District, One Factory) among others. On the other hand, the 2019 report revealed that a total of GH¢143.78 was assigned to this goal from the national budget. And the largest source of funds was from GOG, that is GH¢75.4 million.
Figure 8.1 and 8.2 shows that the total approved budget allocated towards targets on Goal 8 for MDAs and MMDAs combined is GH¢ 143.7 million. This funding comes from five different sources; the largest being GoG with an amount of GH¢ 75.5 million; IGF GH¢ 25.6 million; DP GH¢ 23 million; Statutory GH¢ 10 million and Other Funds GH¢ 9.4 million. Table 8.1 and 8.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 8 with target 8.3 having the largest funds.

Figure 8.3-8.5 shows that the pattern is different at the regional level. Targets 8.9, 8.5 and 8.3 had the highest funding in Ashanti, Upper East and Western regions respectively.

At the city level we also see in Figure 8.6-8.8 that there were no allocations from Tamale, but Kumasi and Accra had allocations for targets 8.9 and 8.5. Finally, at the district level Figure 8.9-8.11 shows that there were no alignments to targets under this goal.
INVESTMENT IN INFRASTRUCTURE is critical for economic development and poverty reduction. Infrastructure investments are required in transport, education, health, irrigation, energy and information communication technology sectors among others.

Estimates of Sub-Saharan Africa’s annual infrastructure gap put it at around US$100 billion. Sub-Saharan African countries, therefore, need to make significant infrastructural investments to provide modern transport systems, support high power generation capacity, and other basic infrastructure in order to bridge the development gap with the advanced economies.

Key policy interventions outlined in the 2019 budget statement towards the building of resilient infrastructure, include promoting inclusive and sustainable industrialization and innovation, the passage of the Public-Private Partnership (PPP) law to enhance investments in infrastructure development, facilitating the establishment of an Assembling and Manufacturing Plant for Tractors, Modern Agricultural Equipment and Machinery, and operationalising three automobile assembly plants among others.

To foster innovation, the Accra Metropolitan Assembly has embarked on one of the largest social infrastructure projects in the Metropolis by constructing six (6) smart schools.

The Assembly will complete the rest of the four (4) SMART SCHOOL within 2019 and 2020. When completed, the beneficiary school will be disability friendly, have an ICT Centre, a waste management system, an alternative energy system, a resource center for the training of children with special needs in addition to a Multipurpose sports court with kits.

DP is the largest contributor to the attainment of Goal 9 in the 2019 report with focus on target 9.5. The total amount given to this goal was GH¢ 319.5 million, out of which GH¢ 32.5 million was from DP. The baseline report last year however was unable to capture the total funding for this goal because of “the cross-cutting nature of the policies and initiatives planned under the goal and its centrality to the flagship initiatives pertaining to goal 9”. Nonetheless, a total of GH¢ 2.250 billion was dedicated to flagship programmes related to Goal 9, (such as IPEP, Railway Development, Akufo-Addo Programme for Economic Transformation, etc.).
Figure 9.1 and 9.2 shows that the total approved budget allocated towards targets on Goal 9 for MDAs and MMDAs combined is GH¢ 319 million. This funding comes from five different sources; the largest being Statutory with an amount of GH¢162.6 million, DP GH¢ 55.9 million, Other Funds GH¢ 49.3 million, IGF GH¢ 33 million, and GoG GH¢ 18.5 million. Table 9.1 and 9.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 9 with target 9.a having the largest fund allocation.

Table 9.1 and 9.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 9 with target 9.a having the largest fund allocation.

Figure 9.3.-9.5 shows that the pattern is quite similar at the regional level where both Ashanti and Upper East regions have target 9.a as their most funded target. In the Western region, target 9.1 is the highest funded target. At the city level we see that target 9.a was also the most funded target under this goal according to Figure 9.6-9.8. And finally at the district level Figure 9.9 -9.11 reveals that there no alignments with the targets of this goal.
City

Graph 9.1. AMA
Figure 9.6. AMA

Graph 9.2. KMA
Figure 9.7. KMA

Graph 9.3. TMA
Figure 9.8. TMA

District

Figure 9.9. Shama District

Figure 9.10. Akuapem South Aburi District

Figure 9.11. Kassena Nankana District

Graph 9.4. Shama District

Graph 9.5. Akuapem South Aburi District

Graph 9.6. Kassena Nankana District
INEQUALITY AMONG COUNTRIES has reduced globally over the years. Between 2010 and 2016, incomes of the poorest 40 per cent of the population grew faster than those of the entire population.

In Ghana, poverty levels have significantly reduced since the 1990s. Despite this, inequalities increased from 38.1 per cent in the early 1990s to 42.3 per cent in 2012/13. Sources of inequality in Ghana are varied and include income, socioeconomic status, gender, geographical location and level of disability among others.

In using the income share of the bottom 40.0 per cent of the population as a measure of inequality, available data suggests that, over the seven-year period of 2005/6 - 2012/13, the income share of the bottom 40.0 per cent decreased by 6.9 per cent. This is an indication that inequality worsened over the period and confirms that poverty has been decreasing at a slower rate. To address this, it is recommended that, policies should be directed at ensuring that quality wage earning jobs are created across the country, while addressing structural deficiencies that inhibit business growth and development. There is also the need to give priority attention to the delivery of quality technical and vocational education and to provide facilities that would engender and breed good business start-ups and promote conducive business environment for the private sector to grow and drive the economy in terms of productivity and employment.

Policy initiatives in the 2019 budget aimed at reducing overall poverty while minimizing inequalities include

i. the continuous facilitation of market access to Non-Traditional Export,
ii. training of 2,000 youths in Vocational skills, entrepreneurship and business development skills
iii. implementation of the 5-year strategic plan for “kayaye!”, and the
iv. continuous sensitization of regions on the “he-for-she” Programme.
v. implementation of the Ghana Against Child Abuse Programme,
vi. the Social Protection Single Window Citizens service,
vii. registration of extremely poor persons under the Ghana National Household Registry Initiative,
viii. Increasing the number of beneficiaries of the Ghana School Feeding Programme (from 2,589,618 to 2,848,580) and
ix. establishing a coordination mechanism to operationalize productive and financial inclusion creation opportunities for LEAP beneficiaries and others.

According to the 2019 report, GOG was the largest source of funds for Goal 10. Out of the total amount of GH¢ 146.5 million allocated to the goal, GOG contributed GH¢129.3 million. The target of concentration was 10.1. There were only two sources of funds under this goal; GOG and DP, in the 2019 report. But in the baseline report, the total funds assigned to Goal 10 was GH¢ 0.80 million. GOG was the only source of funding for this goal, and the target of concentration was 10.4.
Figure 10.1 and 10.2 shows that the total approved budget allocated towards targets on Goal 10 for MDAs and MMDAs combined is GHS 146.5 million. This funding comes from four different sources; the largest being GoG with an amount of GHS 129.4 million, DP GHS 14.7 million, Statutory GHS 2 million and IGF GHS 231 thousand. Table 10.1 and 10.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 10 with target 10.1 being the most funded.

At the regional level, Figure 10.3-10.5 shows that the pattern is different, and that target 10.2 received the most funds from all the three regions.

At the city level we see that only AMA allocated funds for target 10.3 as is depicted in Figure 10.6-10.8.

Figure 10.9-10.11 shows that at the district level, only Kassena-Nankana allocated funds to a target under Goal 10.
City

Figure 10.6. AMA

Figure 10.7. KMA

Figure 10.8. TMA

Graph 10.1. AMA

Graph 10.2. KMA

Graph 10.3. TMA

District

Figure 10.9. Shama District

Figure 10.10. Akuapem South Aburi District

Figure 10.11. Kassena Nankana District

Graph 10.4. Shama District

Graph 10.5. Akuapem South Aburi District

Graph 10.6. Kassena Nankana District
THE WORLD IS rapidly urbanizing. Currently the physical expansion of cities is increasing at a rate of 1.5 times that of population growth. Although cities are engines of economic growth and innovation, inadequate city planning and management leads to environmental and social challenges. Goal 11 thus provides an opportunity to promote inclusive and orderly urbanization for sustainable development.

In sub-Saharan Africa, the urban growth rate is estimated at 4.1% compared to the annual global rate of 2%. Africa’s urbanization process has the potential to be a transformative force which can help create wealth, generate employment and drive human and environmental progress. However, the pace of urbanization far outstrips the provision of physical infrastructure and social amenities contributing to the growth of slums.

In Ghana, about 55% of the population live in cities. Urbanization has led to increasing sprawl, turning prime agricultural land into residential and industrial uses, with little inward expansion of built up areas. The two main drivers of urbanization in Ghana are population growth and rural-urban migration.

To make cities and human settlements inclusive, safe, resilient and sustainable, Government, among other initiatives, created the Ministry of Inner City and Zongo Development (2017) to improve socio economic conditions in urban slums. The National Spatial Development Framework was also developed in 2015 to provide policy direction for land use planning and management.

At the Metropolitan level, the city of Accra for instance, launched its Accra Resilience Strategy in 2017. Among the city’s 27 initiatives are those that seek to reduce flooding, improve drainage and sanitation, affordable housing, clean transportation and vulnerability to shocks and disasters.

In the 2018 Ghana SDG Budget baseline, GH¢196.46 million was allocated by the MDAs and in 2019 GH¢382.2 million was allocated by the MDA for this goal with a difference of GH¢185.74 million. There has been an increase in funds in 2019. In 2018 the highest fund came from GOG with an amount of GH¢178 million but in the 2019 SDG budget the highest fund was from DP with an amount of GH¢302.1 million. The 2019 report reveals that target 11.2 received the highest funding whiles in 2018 target 11.1 had the most funds from GOG.
Figure 11.1 and 11.2 shows that the total approved budget allocated towards targets under Goal 11 for MDAs and MMDAs combined is GH¢504.5 million. This funding comes from five different sources; the largest being DP with an amount of GH¢326.3 million; GoG GH¢67.1 million, Statutory GH¢58.9 million, Other Funds GH¢27.9 million and IGF GH¢24.2 million. Table 11.1 and 11.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 11 with target 11.2 being the most funded target.

At the regional level, Figure 11.3-11.5 shows that the pattern is the same with target 11.2 having funding from all the three regions.

At the city level, Figure 11.6-11.8 reveals that unlike the MDA/MMDA and regional levels, the most funded target here is 11.3.

Finally, at the district level Figure 11.9-11.11 shows that target 11.3 was the most funded in Shama and Akwapem South districts. On the other hand, target 11.2 was the highest in Kassena-Nankana.
Responsible Consumption and Production
Ensure Sustainable Consumption and Production Patterns

Managing production and consumption behaviours in a manner that meets the needs of today’s societies without endangering that of future generations is central to the achievement of the SDGs.

Doing so effectively requires political will, conducive policies for necessary change and a profound transformation of business practices along global value chains.

Cognisant of this, government is pursuing a number of initiatives to stimulate sustainable production and consumption patterns. Notably, under its National Entrepreneurship and Innovation Plan (NEIP) is its biggest Greenhouse Estate project in Africa to promote sustainable vegetable production and make agriculture attractive to Ghanaian youth. The plan is to build 1000 green houses across all the regions of Ghana providing 10,000 direct jobs annually with an economic benefit of GHS150,080,000 annually.

Similarly, it is promoting the sustainable uses of bamboo to contribute to people’s livelihoods by reversing the trend of people treating bamboo as a weed through its Bamboo and Rattan Development Programme (BARADEP). With the price of wood increasing, bamboo and rattan have proven to be attractive substitutes.

Target 12.3 calls for halving food waste and losses along the production value chain. More than half of the food produced on Ghanaian farms do not reach their final destination due to post harvest losses. To curtail these losses, Government under its Planting for Food and Jobs programme is supporting the National Buffer Company to expand storage capacity as well as its warehouse receipt system.

Government is pursuing an e-waste project with the construction of an integrated e-waste recycling facility to recycle heavy metals and other hazardous substances found in electronics that have economic value but contaminate ground water, pose environmental and public health risk if not handled properly. The project is estimated to raise revenue of approximately $100 million annually.

In 2018, the SDG budget baseline GH¢33.40 million was allocated by the MDAs and in 2019, GH¢190.5 million was allocated by the MDA for this goal with a difference of GH¢157.1 million. The highest fund was from DP with an amount of GH¢21.27 million in 2018 whiles in 2019 the highest was from GOG with an amount of GH¢123.3 million for this goal. Unlike 2018 where the most funded target was 12.5, the 2019 SDG report reveals that target 12.6 received the highest funds.
Figure 12.1 and 12.2 shows that the total approved budget allocated towards targets on Goal 12 for MDAs and MMDAs combined is GHS 266.6 million. This funding comes from five different sources; the largest being GoG with an amount of GHS 123.5 million; DP GHS 99.4 million, Statutory GHS 23 million, IGF GHS 18.8 million and Other Funds GHS 1.8 million. Table 12.1 and 12.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 12, with target 12.5 receiving the highest funds.

At the regional level, Figure 12.3 -12.5 shows that the pattern is the same, since target 12.5 has been given the highest funding by all the three regions.

At the city level, target 12.5 received the most funds in Tamale and Accra as shown in Figure 12.6-12.8. Kumasi had no target allocations. Finally, at the district level, Figure 12.9-12.11 shows that there was no allocation to targets under this goal.
City

District

Key:
- GoG
- IGF
- DP
- Other Funds
- Statutory
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.

The 1984 Oslo Symposium defined SCP as ‘the use of services and related products, which respond to basic needs and bring better quality of life while minimizing the use of natural resources and toxic material as well as the emissions of waste and pollutants over the lifecycle of the service or product so as not to jeopardise the needs of future generations’

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.
NO ONE IS spared from experiencing the effect of the ongoing historical rapid climate change, which is affecting life on Earth as we used to know it. Farming seasons have become unpredictable, and extreme weather makes it more difficult to plan farming as well as other activities. The year 2017 was among the three warmest on record and measured 1.1 degrees Celsius above the pre-industrial period. Also, the five-year average global temperature from 2013 to 2017 was the highest on record. As a result, the world continues to experience rising sea levels, extreme weather conditions, and the concentrations of greenhouse gases keeps increasing.

Goal 13 calls on countries to incorporate climate protection measures into their national policies, strengthen resilience to climate-related natural disasters and assist each other in responding to the challenges at hand.

In March 2019 the second African Climate Week (ACW) was held in Ghana. The aim of ACW was to plan annual gathering to support implementation of countries Nationally Determined Contributions (NDCs) under the Paris Agreement and climate action to deliver Goal 13.

Under the Paris Climate Agreement (COP21), Ghana committed to reducing its own greenhouse gas emissions by 15 per cent in 15 years, from 2015-2030.

The National Climate Change Policy (NCCP), provides a strategic direction for achieving a climate-resilient and climate-compatible economy. Climate change has also been mainstreamed in the development planning process making it mandatory for national and sub-national plans to identify practical solutions to shift from actions with a negative effect on the climate, and at the same time introduce solutions that help improve the climate situation – and finally adopt to current effects.

The total cost of implementing Ghana’s NDCs for the next ten years (2020-2030) is estimated at US$22.6 billion. Out of this, US$6.4 billion will be mobilised from domestic sources and US$16.2 billion from external sources. In all, 56 per cent of the total amount will be mobilised to implement adaptation programmes and 44 per cent for adaptation programmes.

The District and regional levels are identified as key to achieving the NDC. At this stage, Ghana has committed to focus on concretely entrenching the governance structures with the view to sharpen institutional capabilities to implement the NDC actions on time. Special attention will be given to the local governments and the private sector.

In 2018, GH¢121.69 million was allocated by the MDA in the SDG budget but in 2019 there was an increase of GH¢54.01 million for this goal. An amount of GH¢175.7 million was allocated for the MDA in 2019. Their highest fund in 2018 came from GOG with an amount of GH¢44.86 million whiles in 2019 the highest fund came from DP with an amount of GH¢128.8 million. The baseline report shows that target 13.3 received the most funds whiles in 2019 target 3.1 had the most funds with an amount of GH¢126.3 million.
Figure 13.1 and 13.2 shows that the total approved budget allocated towards targets on Goal 13 for MDAs and MMDAs combined is GH¢ 181 million. This funding comes from five different sources; the largest being DP with an amount of GH¢ 129 million; GOG GH¢ 34.5 million, IGF GH¢ 13.5 million, Statutory GH¢ 3.3 million and Other Funds GH¢ 0.64 thousand. Table 13.1 and 13.2 gives details of MDAs and MMDas funding allocations to targets under Goal 13, with target 13.1 receiving the highest funds.

At the regional level, Figure 13.3-13.5 shows that the pattern is the same in Ashanti region for target 3.1, but different in the Upper East and Western regions where target 3.8 received the most funds. At the city and district levels, there were no allocations to the targets under Goal 13. Figure 13.6- 13.8, and Figure 13.9- 13.11 reveals this finding respectively.
A ROUND THE WORLD, population growth and rates of urbanization along the coastal areas are much higher compared with the hinterland. Most mega cities around the world are situated by the coast. Significant economic activities in urban areas results in internal migration that strengthens the trends. The global population living in low-elevation coastal zones is projected to increase from about 625 million people in 2000 to approximately 900 million by 2030.12 As oceans cover 70 per cent of the Earth’s surface, it is also home to nearly 200,000 species.

Ghana has a coastline of about 550 km and a marine domain including the territorial sea and the Exclusive Economic Zone of 228,000 km². The coastal and marine areas support a diversity of habitats and resources, including mangroves, estuaries, coastal wetlands, lagoons, hydrocarbons and fish.

Ghana has committed to reduce its climate gas emissions. To this end, and to improve life below water and life on land, a new policy on plastic waste has been developed, and a national platform on waste recovery has been established.

There are ongoing interventions to address the challenges facing ocean, sea and marine resources including the implementation of the Fisheries Management Plan (2015-2019) and the Agreement on Port State Measures to prevent, deter and eliminate illegal, unreported and unregulated fishing. The establishment of the Fisheries Enforcement Unit (FEU) is expected to enforce the fisheries law and regulations in the country.

In 2018, in the SDG budget there was no fund given to MDA because there was no methodology to track the ongoing activities but in 2019 GH¢259.2 million was allocated for the MDA with the highest fund coming from GOG. The 2019 SDG report also shows that target 14.6 received the most funds.
National

Figure 14.1. MDA/MMDA

Table 14.1. MDA/MMDA

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Grand Total 110.70 115.01 16.61 8.04 0.03 260.40

Figure 14.2. MDA

Table 14.2. MDA

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Regional

Figure 14.3. Ashanti Region

Table 14.3. Ashanti Region

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Grand Total

Figure 14.4. Upper East Region

Table 14.4. Upper East Region

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Grand Total

Figure 14.5. Western Region

Table 14.5. Western Region

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Grand Total

Figure 14.1 and 14.2 shows that the total approved budget allocated towards targets on Goal 14 for MDAs and MMDAs combined is GH¢ 260.40m. This funding comes from five different sources; the largest being GoG with an amount of GH¢ 115 million; DP GH¢ 110.6 million, IGF GH¢ 26.6 million, Other Funds GH¢ 8 million and Statutory GH¢ 30 thousand. Table 14.1 and 14.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 14, with target 14.6 receiving the highest funds.

At the regional level, Figure 14.3.-14.5 shows that the pattern is different because there was no allocation for SDG targets.

At the city level, Figure 14.6.-14.8 revealed that target 14.1 received the most funds under Goal 14 in Accra, whereas at the district levels, Figure 14.9- 14.11 shows that there were no allocations to the targets under Goal 14.
Globally, land degradation is increasing due to competing pressures for food, energy, transportation infrastructure and shelter. Consequently, biodiversity loss is occurring at an alarming rate. Accelerated action is urgently needed to preserve and promote the sustainable use of resources on which all life depends.

The Land and Natural Resources sector is critical for job creation, and foreign exchange earnings through the exportation of timber products among others. Ghana’s land-based ecosystems, however, is being lost or degraded at an incredibly fast rate due to unsustainable farming practices, urbanisation, extractive industries, and climate change. To reverse this trend, the National REDD+ strategy (2016-2035) and the Ghana Forest Plantation strategy (2016-2040) have been adopted to reduce carbon emissions from deforestation and forest degradation by enhancing carbon sequestration and climate resilience.

The overall goal of the forest plantation strategy is to achieve a sustainable supply of planted forest goods and services to deliver a range of economic, social and environmental benefits.

Ghana’s biodiversity currently consists of about 5429 plant species, 983 species of butterflies, 377 species of reptiles and amphibians, 794 bird species and 327 species of mammals. There are indications that the populations of all animal species, including invertebrates such as snails, are on the decline.

Ghana has taken steps to safeguard the country’s biodiversity through the establishment of protected areas, which currently are approximately 16.5% of the country’s total land area. Established agencies with the responsibility to manage the country’s biological resources have also signed on to all the major international treaties that seek to protect biodiversity.

In response to Goal 15, the Accra Metropolitan Assembly has launched the Accra Greening Project to engage underutilized open spaces with greenery and park furniture.

An amount of GH¢79.932 million was allocated to the MDA in 2018 but in 2019 there was an increase of GH¢26.17 million. In 2019 GH¢106.31 million was allocated to the MDA with the highest fund coming from IGF with an amount of GH¢96.9 million. In 2018 plantation development and afforestation received the highest fund whiles in 2019 target 15.b had the most funds.
Figure 15.1 and 15.2 shows that the total approved budget allocated towards targets on Goal 15 for MDAs and MMDAs combined is GH¢108.6 million. This funding comes from four different sources; the largest being IGF with an amount of GH¢97.4 million, GOG GH¢9.6 million, Statutory GH¢ 1.4 million and DP GH¢ 215 thousand. Table 15.1 and 15.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 15 with target 15.b being the largest funded target.

At the regional level, Figure 15.3-15.5 shows that the pattern is different. Target 15.2 and 15.c were the most funded in Ashanti and Upper East regions. But in the Western region, no targets were allocated funds.

At the city level in Figure 15.6-15.8, we see that target 15.9 was the most funded target. Finally, at the district level Figure 15.9- 15.11 shows that there were no allocations to the targets under this goal.
ACK OF PEACE, Justice and Strong Institutions hinders sustainable development. Ghana is regarded as a “beacon of peace” in Africa due to its uninterrupted democratic dispensation since 1992. In spite of this, it has experienced its own share of challenges from chieftaincy, land disputes and more recently issues of Political Vigilantism.

Government, in 2019, made a huge gain in its capacity to resolve intra conflicts with the restoration of peace and enskinment of a new Yaa-Naa to the Dagbon area of the Northern Region after 17 years of protracted chieftaincy conflict. This relatively peaceful, safe and sound atmosphere culminated in government’s decision to host the 2019 National Independence Day Celebration for the first time in 63 years outside the Capital City, Accra to the Northern regional capital Tamale.

Goal 16 calls for reducing all forms of violence. Ghana in November 2018 begun processes towards the establishment of One-Stop-Centres to provide health care, counselling, collection of forensic evidence, criminal investigation, referral and psychological support services to persons who suffer violence and abuses of all kinds, especially children.

Another important target for Goal 16 is to substantially reduce corruption and bribery in all forms. Ghana in the 2018 Corruption Perception Index scored 41 out of a possible score of 100, ranking it 78 out of 180 countries/territories. Similarly, in the promotion of the rule of law at national and international levels and ensuring equal access to justice for all, Ghana is ranked 43rd in the world and the best performer in Africa for the year 2017-2018 by the World Justice Project’s annual evaluation of countries rule of law performance.

The development of the SDG budget report series, with its open access online platform that enables visualisation of budget allocations at all levels of governance and across MDAs and MMDAs, is in part meeting target 16.6; Develop effective accountable and transparent institutions at all levels. The National Anti-Corruption Action Plan (NACPAP) 2015–2024 seeks to ensure that programmes and activities are implemented at all levels in a coordinated manner and by all stakeholders (Private Sector, Government, NGOs among others) to reduce corruption and promote high ethical standards in Ghana.

Goal 16 further calls on all levels of governance to ensure responsive, inclusive, participatory and representative decision-making. The AMA, for example, has been organising quarterly Town hall meetings to seek the views of citizens and to communicate and educate them on the duties and responsibilities of the Assembly. Additionally, the Assembly also conducts annual community needs assessment in all the sub-metros to ascertain their needs for incorporation into the annual action plan to begin the budgetary process.

In 2018, GH¢843.06 million was allocated to MDA whiles in 2019 GH¢2 billion was allocated to MDA with an increase of GH¢1.46 billion. In 2018 the highest source of fund came from GOG with an amount of GH¢686.55 million whiles in 2019 the highest fund was from GOG with an amount of GH¢1.99 billion. The highest source of funds for both years came from GOG. In the baseline report, target 16.9 received the most funds whiles in 2019 target 16.9 had the most funds.
Figure 16.1 and 16.2 shows that the total approved budget allocated towards targets on Goal 16 for MDAs and MMDAs combined is GH¢2.3 billion. This funding comes from five different sources; the largest being GoG with an amount of GH¢1.9 billion, representing 86.45% percent. IGF GH¢ 142.8 million, DP GH¢ 110.5 million, Statutory GH¢ 56.5 million and Other Funds GH¢ 3.5 million. Table 16.1 and 16.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 16 with 16.6 as the target with the most funds.

Presenting the examples from the regional level, Figure 16.3-16.5 shows that target 16.6, which is the same as MDA/MMDA, had the highest fund allocation in two regions; Western and Upper East.

At the city level too, we see that the targets with the highest funds differ from each district as is shown in Figure 16.6-16.8.

Finally, at the district level Figure 16.9-16.11 reveals that Akwapem South and Kassena-Nankana districts spent the most on targets 16.7 and 16.2 respectively.
THE CHALLENGES THAT need to be tackled to achieve sustainable development are global in nature, and cannot be solved single-handedly. Goal 17 is aimed at building global partnerships to support the achievement of 2030 Agenda by bringing together national governments, the international community, civil society, the private sector, and other actors to monitor actions to ensure the achievements of the SDGs.

According to the Global SDGs report for 2018, there has been an upward trend in volume over the last decade for both ODA and FDI.

The general consensus is that urgent action should be taken to mobilize, redirect and unlock the transformative power of private sources to deliver on the Goals. Long-term investments, such as foreign direct investment, are needed in critical sectors, sustainable energy, infrastructure and transport, as well as information and communications technologies, especially in developing countries. The public sector must set clear direction on strategies to involve the private sector in the implementation of the SDGs in their respective countries.

Ghana recognizes that the core principle of a “Partnership Relationship” is to build a win-win situation where both the public and private partners pool their resources and competencies to address common economic, social and environmental issues more effectively for the betterment of society.

Ministry of Finance, together with other partners, initiated in December 2018 the Accra SDGs Investment Fair as an annual event. The purpose of the Investment Fair is to create a platform where all the stakeholders can come together for further resource mobilization, learning together and finding new solutions across sectors.

The Ghana National Development Cooperation Policy (GNDCP) is being finalised to shape the interaction with DPs towards the effective mobilisation of resources.

This, combined with the SDGs budgeting process and tracking possibilities, the involvement of the SDGs ecosystem, comprising academia, entrepreneurs, civil society etc, will help accelerate solutions and ensure resource-oriented partnerships for the Goals.

In both reports, it was recorded that GOG was the highest source of funding for this goal. Last year, GOG funds under this goal amounted to GH¢ 764.42 million. In contrast, GOG funds for 2019 rose to GH¢ 31.4 billion. Target 17.1 still remained the most funded target in both reports as well. 2019’s report also indicated an increase in the total sources of funds for this goal, that is from GH¢893.57 million last year to GH¢37.46 billion in 2019.
Figure 17.1 and 17.2 shows that the total approved budget allocated towards targets on Goal 17 for MDAs and MMDAs combined is GH¢37.4 billion. This funding comes from five different sources; the largest being GOG with an amount of GH¢31.4 billion, Other Funds GH¢4.9 billion, DP GH¢795.4 million, IGF GH¢205.8 million and Statutory GH¢35.1 million. Table 16.1 and 16.2 gives details of MDAs and MMDAs funding allocations to targets under Goal 17 with target 17.1 accruing the most funds.

At the city level, we see a change in Figure 17.6-17.8 where Tamale has no assigned targets under this goal, and Kumasi allocated more funds to target 17.3. Accra allocated more funds to target 17.1.

Finally, at district level Figure 17.9-17.11 shows that targets 17.1 and 17.3 were the most funded targets under this goal.
Figure 17.12. Ghana’s infrastructure for SDG implementation

Bringing together stakeholders for SDGs Investments.
Conclusion

The 2019 report on SDGs budget allocations and expenditures towards SDGs targets and goals, based on the new tracking system developed after new codes were implemented in the national Chart of Account. It allows to track allocations and expenditures for identified targets in all the Metropolitan, Municipal and District Assemblies, a total of 254 at the time of the budget approval, as well as for all Ministries, Departments and Agencies. By aggregating the information at the target level, total allocations and expenditures at goal level can also be tracked. It is also possible to generate information at Regional level.

The table below shows which Goals the various MDAs allocate funds to. The new ability to compare allocations gives a basis for improved collaborations across MDAs.

Table: 18.1. Matrix of MDAs Financing SDG Goals in 2019 approved budget.

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The MMDAs in accordance to the Local Government Act 923, Section 123 prepares budgets, which are approved by Local Assemblies for onwards submission to the Regional Coordinating Councils and finally to the Ministry of Finance.

The various MMDAs though prepare their District Medium Term Development Plans with inferences from the National Development Plan. As a result, their priorities are very much varied due to their location, their peculiar issues, the activities of their people and government interventions. These underlying factors greatly influence the allocations of funds to the various goals and targets.

Goal 17 had the most allocation of 37.40 Billion from all funding sources, representing 63.69% of the total MDA allocations.

The new tool also provides an ability to compare budget priorities towards targets and goals at the level of MMDAs that will be useful for a better national coordination. It can also help MMDAs see how they are performing compared to similar Districts or Metro Assemblies. Open access to this tracking tool will give Civil Society and the public a better basis to keep its policy makers accountable for reaching the SDGs. There is also a lot of information in this Report that should be of utmost interest to Academia and other Research and Development institutions.

The new tool was developed based on experiences and recommendations made in the 2018 SDGs Baseline Report. Most of the recommendations from last year have been implemented.

A major recommendation from the 2018 report was to recognize and streamline the SDGs budgeting and financing process at MoF as a crucial and integrated part of the coordinating mechanism.

*Figure 18.1. Suggested integration of an office for SDG Budgeting and Financing at MoF*
Recommendations

1. **Put the tracking tool online as soon as possible.** A process has started to work with Ghana Statistical Service to identify a platform that meets the qualities needed to present both financial data, implementation data and other relevant information from the SDG impact ecosystem. While waiting for this, the tracking tool developed should be put online on a temporarily platform available for the public. Such a tool will improve budget transparency, provide crucial information to the public and give policy makers the ability to be more precise in their budget priorities. It also

2. **Report quarterly on expenditures and implementation to Cabinet, Parliament and the Public.** Public Accounts Division of Controller and Accountant Generals Dept should be made to produce an SDGs report on the implementation of the budget every quarter.

   Streamline the reporting format together with GSS and include both expenditure analysis and implementation data in the same report.

3. **Under the UN Systems Unit, seek funds to run a center of excellence for SDG budgeting training** for other interested countries.

4. **SDG reporting at budget hearings to be included in the 2020 budget guidelines to be issued in June.** It should be made mandatory for MDAs/ MMDAs to show the SDG goals and targets under each budget programme and include them in their presentations during the budget hearings.

   For the MMDAs, the annual monitoring templates should include the SDG goals and targets.

   All MDAs and MMDAs should also report to MoME on their internal performance on the SDGs. MoF should take a lead in developing a strategy and template for such reports.

5. **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.

Ghana Statistical Service (Undated) “Putting the numbers into context”. Available from https://sustainabledevelopment-ghana.github.io/publications/


Endnotes

2. Classifications of the functions of government (Socio-economic activities of govt. as classified under OECD countries)
4. Goal 12.6 calls for private sector to adopt sustainable practices, the Addis Ababa Action Agenda (AAAA) emphasizes the importance of policies and regulatory frameworks being put in place to support this UN (2016). Addis Ababa Action Agenda, Monitoring commitments and actions. Inter-Agency Task Force of Financing for Development. Inaugural Report 2016. P. 54
5. The SDG Investment initiative, launched at the SDG Investment Fair in NY on April 22nd 2018, called on all investors to move towards impact investment.
8. GSS, Ghana Health Service, HRDD ??
9. Ghana Health Services, DHMIMS2 ??
10. Ghana Health Services, FHD ??
12. For references used in this section see Africa Sustainable Development Report 2017:97.
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. Partnerhips for the goals