

PUBLIC GOVERNANCE DIRECTORATE

Ghana: OECD-APRM Institutional Scan

Enhancing Policy Coherence for Sustainable Development to Deliver on the 2030 Agenda and Agenda 2063

This report provides an assessment of Ghana's institutional mechanisms for policy coherence for sustainable development (PCSD). It results from a joint capacity building initiative by the Organisation for Economic Co-operation and Development (OECD) and the African Peer Review Mechanism (APRM) to support African countries in implementing the 2030 Agenda for Sustainable Development and Agenda 2063 for Africa.

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Foreword

The Organisation for Economic Co-operation and Development (OECD) and the African Peer Review Mechanism (APRM) have been working together since 2019 to strengthen support to African countries on governance-oriented thematic areas. This collaboration reflects the intention of the OECD to strengthen its relationship with African countries and, vice versa, the overall approach adopted by the APRM Continental Secretariat to engage strategic development partners for implementing the 2030 Agenda and Agenda 2063: The Africa We Want.

The OECD-APRM Continental Initiative to Promote Policy Coherence for Sustainable Development (PCSD) was launched during the High-Level Forum on South-South and Triangular Co-operation in Kampala, Uganda, 17-19 January 2023. The initiative aims to support African countries in conducting a thorough assessment of its institutional mechanisms against the principles of the OECD Recommendation on Policy Coherence for Sustainable Development. This effort resonates with the APRM expanded mandate, which encourages APRM to support the African Union countries in monitoring and evaluating Agenda 2030 and Agenda 2063, as well as improving national reporting on governance.

This study scans the implementation of PCSD principles in Ghana related to political vision and leadership, policy integration and whole-of-government coordination, and policy impacts 'here and now', 'elsewhere' and 'later'. Ghana, one of five pilot countries under the PCSD Continental Initiative, has been one of the APRM pioneer member states to join the APRM in 2003. It was one of the first countries to conduct a self-assessment review on governance already in 2005, and has shown strong enthusiasm and determination to implement the SDGs and Agenda 2063.

Acknowledgements

This report was drafted by Professor Charles Amoatey, Ghana Institute of Management and Public Administration (GIMPA), with support from his research assistants Samuel Botchway, Daniel Nkrumah and Julia Agyeiwaa Duodu. Carina Lindberg, Policy Analyst and Project Manager in the OECD Division on Policy Coherence for the Sustainable Development Goals (PCSDG), and Sara Hamouda, SDGs and Agenda 2063 Expert at the APRM Continental Secretariat provided overall guidance and supervision.

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Abbreviations and acronyms

AMA	Accra Metropolitan Assembly
APRM	African Peer Review Mechanism
AU	African Union
APR	Annual Progress Report
AFJ	Aquaculture for Food and Jobs
AI	Artificial Intelligence
CSOs	Civil Society Organizations
CHRAJ	Commission for Human Rights and Administrative Justice
ICC	Committee for the Coordination of SDGs Implementation
CPESDP	Coordinated Programme of Economic and Social Development Policies (CPESDP)
CSPGs	Cross-Sectoral Planning Groups
DAQF	Data Quality Assurance Framework
DPAT	District Assemblies Performance Assessment Tool
DMTDPs	District Medium-Term Development Plans
ECOWAS	Economic Community of West African States
EPA	Environmental Protection Agency
FDI	Foreign Direct Investments
FSHS	Free Senior High School
FOAT	Functional Organisational Assessment Tool
GALOP	Ghana Accountability for Learning Outcomes Project
GHANEPS	Ghana Electronic Procurement System
GSSDA	Ghana Shared Growth Development Agenda
GSS	Ghana Statistical Service
GYER	Ghana Young Entrepreneurs' Roundtable
GH-NDCs	Ghana's Nationally Determined Contributions
GoG	Government of Ghana
HLICC	High-Level Inter-ministerial Coordinating Committee
HLMC	High-Level Ministerial Committee
HRMIS	Human Resource Management Information System
ISSER	Institute for Statistical, Social, and Economic Research
IAFF	Integrated Assembly Financing Frameworks
INFF	Integrated National Financing Framework
IPRT	Integrated Planning and Reporting Tool
IGFF	Intergovernmental Fiscal Framework
IGFT	Intergovernmental Fiscal Transfers

INGOs	International Non-governmental Organizations
INTOSAI	International Organization of Supreme Audit Institutions
IRC	International Water and Sanitation Centre
JASMES	Joint Agenda for Strengthening Monitoring and Evaluation and Statistics
LEAP	Livelihood Empowerment Against Poverty
MTDPs	Medium-Term Development Plans
MTNDPF	Medium-Term National Development Policy Framework
MICE	Meetings, Incentives, Conferences, and Exhibitions
MoU	Memorandum of Understanding
MMDAs	Metropolitan, Municipal and District Assemblies
MSME	Micro, Small, and Medium Enterprises
MDAs	Ministries, Departments and Agencies
MESTI	Ministry of Environment, Science, Technology, and Innovation
MoF	Ministry of Finance
MoGCSP	Ministry of Gender, Children and Social Protection
M&E	Monitoring and Evaluation
NAPRM-GC	National African Peer Review Mechanism Governing Council
NCBF	National Capacity Building Framework
NDPS	National Decentralization Policy and Strategy
NDPC	National Development Planning Commission
NADMO	National Disaster Management Organisation
NHIS	National Health Insurance Scheme
NaMEIS	National Monitoring, Evaluation, and Information System
NPSRS	National Public Sector Reform Strategy
NRP	National Reporting Platform
UNOPS	Nations Office for Project Services
NRA	Natural Resource Accounting
NGOs	Non-governmental Organizations
OECD	Organisation for Economic Co-operation and Development
PCSD	Policy Coherence for Sustainable Development
PHC	Population and Housing Census
PEF	Private Enterprise Federation
PBB	Programme Based Budgeting
PPA	Public Procurement Authority
PSSRP	Public Sector Reform for Results Project
RCCs	Regional Coordinating Councils
RIA	Regulatory Impact Assessment
SHCL	State Housing Company Limited
SEA	Strategic Environmental Assessment
SAI	Supreme Audit Institutions
SDGs	Sustainable Development Goals
SPP	Sustainable Public Procurement
TC	Technical Committee
UNDESA	United Nations Department for Economic and Social Affairs
UNDP	United Nations Development Programme
UNDP	United Nations Development Programme

UNECA	United Nations Economic Commission for Africa
UNEP	United Nations Environment Programme
UNRCO	United Nations Resident Coordinator's Office
VNRs	Voluntary National Reviews

Executive summary

The Government of Ghana has a strong resolve to achieve the Sustainable Development Goals (SDGs) and the African Union Agenda 2063 for Africa, leveraging a “whole-of-government” and a “whole-of-society” approach that leaves no one behind in the implementation of these global and continental commitments. Although COVID-19 significantly impacted and eroded some of the gains made, the building back better agenda is on course.

In the spirit of optimism targeted at reawakening socio-economic development structures to better position the country for sustainable development, the government aspires to “create an optimistic, self-confident and prosperous nation, through the creative exploitation of our human and natural resources, and operating within a democratic, open and fair society in which mutual trust and economic opportunities exist for all”. This vision requires strong institutional mechanisms for policy coherence for sustainable development (PCSD), which allows for the integration of economic, social, environmental, and governance strands of sustainable development at every stage of both domestic and international policy making.

This Scan, conducted to assess Ghana’s institutional mechanisms for PCSD across eight guiding principles, indicates that Ghana has a strong political and leadership commitment towards SDG and Agenda 2063 implementation; a long-term strategic vision as outlined in the Ghana@100 agenda; and integrated sustainable development principles and objectives in its development plans using the 3As approach (align, adapt, and adopt).

Coordination is ensured by a number of key institutions, notably the High Level Ministerial Committee (HLMC), which is charged with the responsibility of providing leadership and strategic oversight of the implementation process of the SDGs, but currently inactive; the Implementation Coordination Committee (ICC), which ensures cross-sectoral and multi-stakeholder coordination of the SDGs; and the SDGs Technical Committee (TC), which is made up of key representatives from government ministries, departments, and agencies (MDAs), CSOs, the private sector and academia, working together to ensure the integration of the SDGs into development plans, implementation, monitoring and evaluation, and reporting in their respective sectors. Ghana also prioritises sub-national engagement in its development planning and policy formulation process and deploys a consultative and participatory approach for effective stakeholder engagement.

Ghana’s large implementation funding gap calls for the exploration of sustainable funding mechanisms and the full operationalisation of the Integrated National Financing Framework (INFF) tied to the nationwide scaling up of the Metropolitan, Municipal and District Assemblies (MMDAs)-level Integrated Assembly Financing Frameworks (IAFF). In the assessment of policy impacts, quantitative tools such as the Strategic Environmental Assessment (SEA) tool, the District Assemblies Performance Assessment Tool (DPAT), and the WASH toolkit are proactively used.

To facilitate monitoring, evaluation and reporting on sustainable development outcomes, ICT-based platforms such as the National Monitoring, Evaluation, and Information System, and the National Reporting Platform for the SDGs have been recently set-up, coupled with the carrying out of major ex post evaluations. While the NaMEIS is yet to be operationalised, the National Reporting Platform has been operationalised. Challenges in this area relate to funding and technical capacity gaps.

Against this background, informed by desk research and extensive stakeholder consultations, the following policy actions and recommendations are proffered to further enhance PCSD in Ghana, in line with SDG target 17.14:

Vision and leadership

- *Adopt a PCSD Action Plan:* The adoption of a PCSD Action Plan as a focused roadmap could outline a progressive approach to integrate sustainability as a standard in decision-making, systematically considering synergies and trade-offs among policy sectors, while prioritising the needs of future generations.
- *Strengthen the linkages between the SDGs and AU Agenda 2063 and national policies and development plans:* While Ghana's policies contribute to both the SDGs and AU Agenda 2063, a comprehensive alignment is still needed to ensure all aspects of sustainable development are seamlessly incorporated into the national agenda.
- *Build capacity for effective SDG implementation:* Prioritising and enhancing the capacity of state actors is essential for effective implementation, monitoring, and evaluation of the SDGs. Advocating for capacity-building programmes on policy coherence at all government levels demonstrates a commitment to ensuring coordinated efforts in the implementation of the SDGs and Agenda 2063. These efforts could be supported by the rolling out of the OECD's e-lessons on PCSD across the public administration.
- *Expedite Artificial Intelligence (AI) integration in Policy and Legislative Almanac:* The expedited integration of Artificial Intelligence (AI) into the Policy and Legislative Almanac within the remaining six years for SDG progress assessment would enhance efficiency in policy formulation. AI tools can help to identify overlaps, gaps, and contradictions in existing policies, fostering policy coherence. For instance, natural language processing algorithms can perform tasks such as summarisation, entity recognition, sentiment analysis, and topic modelling. Additionally, machine learning algorithms can facilitate the categorisation of legislative documents based on their content or topic.

Policy interactions

- *Revive the High-Level Ministerial Committee (HLMC):* The reactivation of the High-Level Ministerial Committee (HLMC) as the apex body for coordinating the SDGs and AU Agenda 2063 could help to ensure a coherent approach to overarching continental and global development goals.
- *Operationalise the National Decentralisation Policy and Strategy (NDPS):* To realise the benefits of the NDPS, collective measures are recommended to address pending issues and bottlenecks, ensuring effective decentralisation for sustainable development.
- *Leverage the Chief Executive Officers (CEOs) Forum for SDGs:* The use of the CEOs Forum on the SDGs as a platform for investment mobilisation and coordination could help to leverage existing networks for efficient SDG implementation.
- *Establish joint frameworks for SDG implementation:* Identifying and establishing appropriate frameworks and knowledge-sharing opportunities involving stakeholders like Civil Society Organizations (CSOs), the private sector, Faith-Based Organizations (FBOs), International Non-governmental Organizations (INGOs), and academia will ensure a systemic approach to supporting and scaling up SDG and AU Agenda 2063-focused initiatives.

Impacts

- *Integrate Regulatory Impact Assessments at all levels of governance:* The integration of Regulatory Impact Assessment (RIA) at all levels of governance is crucial for informed policy design and implementation. This would allow for the assessment of both positive and negative effects of all aspects of regulations, bills, and laws through the lens of sustainability.

- *Systematise ex-ante and ex-post impact assessment practices:* Cultivating a culture of integrating ex-ante and ex-post impact assessment practices in the operations of MMDAs and MDAs would provide a systematic approach to evaluating the potential and actual impacts of policies.
- *Consider Foreign Direct Investments (FDI) impacts on sustainability:* The consideration of sustainability impacts of foreign direct investment policies underlines the importance of careful assessment using the OECD FDI quality indicators aligned with the 17 SDGs.
- *Embed policy coherence in evaluation systems:* Embedding a policy coherence dimension in evaluation systems would promote systematic evaluation and enhance the alignment and consistency of policies for more effective and coherent national development.
- *Facilitate multi-level dialogue and monitoring:* Multi-level dialogue and subnational SDG monitoring could bridge regional disparities and foster a comprehensive understanding of success stories and persistent challenges.
- *Report Regularly on PCSD:* A culture of regular reports on PCSD to Parliament and the public would support the promotion of transparency and accountability, outlining progress on policy priorities and sustainable development issues in line with Voluntary National Reviews (VNRs) and development co-operation activities.

1 Introduction

1.1. Context

Ghana's 1992 Constitution captures the expectations from the government, citizens, and other entities on what should be accomplished by the state. These expectations make room for human rights, balanced development, environmental protection, and international affairs, among others. Over the years, successive governments have registered their commitments and efforts towards global, continental, and sub-regional agendas with the principles of sustainable development at the fulcrum.

As a signatory to the United Nations (UN) 2030 Agenda and its Sustainable Development Goals (SDGs), the African Union's (AU) Agenda 2063: The Africa We Want, and the Economic Community of Western African States (ECOWAS) Agenda 2050, Ghana is committed to ensuring ensure that priority areas of national development are in tandem with these agendas.

The national development priorities are normally operationalised using medium-term national development policy frameworks (MTNDPFs) and plans. Following the ratification of these agendas, the Coordinated Programme of Economic and Social Development Policies (CPESDP) 2017-2024; the CPESDP 2021-2025; and MTNDPFs, including Ghana Shared and Development Agenda II (2014-2017); Agenda for Jobs I (2018-2021); and Agenda for Jobs II (2022-2025), were aligned to the SDGs and the Agenda 2063 using the 3As approach (adapt, align and adopt), and subsequently, the Integrated Planning and Reporting Tool (IPRT), introduced by the United Nations Economic Commission for Africa (UNECA) to strengthen the alignment of international commitments.

The assessment of the status of implementation of the various policies and initiatives teased out from existing national development frameworks has also directly touched on the assessment of policy coherence (as exemplified in Ghana's Voluntary National Reviews of the SDGs and biannual report on AU's Agenda 2063), though not profoundly. The OECD's and APRM's policy coherence for sustainable development (PCSD) initiative contributes to augmenting such efforts towards policy coherence assessments of existing policies and development planning frameworks, deploying a more comprehensive framework. A multi-stakeholder workshop to this end was organised in Accra in May 2023 (Box 1.1).

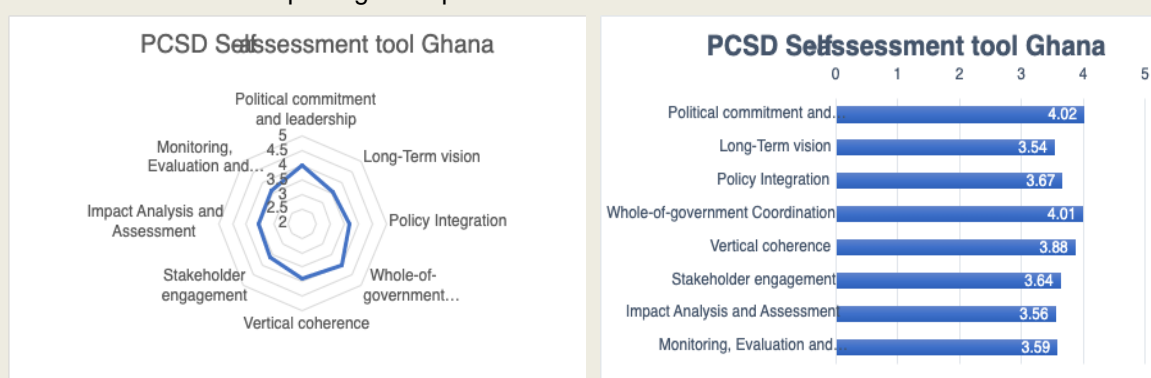
This PCSD Scan employs a consultative and participatory approach in the assessment of existing policy coherence mechanisms in Ghana, with the use of a double-pronged data elicitation approach of expert interviews and desk reviews. The overall goal of the study is to evaluate the institutional mechanisms facilitating the coherent implementation of the SDGs and Agenda 2063 in the country. This overarching objective is pursued in three strands:

- To undertake a comprehensive analysis of the functioning of Ghana's PCSD mechanisms, in line with the eight principles of the 2019 OECD Council Recommendation on Policy Coherence for Sustainable Development ("PCSD Recommendation").
- To assess if/how the PCSD mechanisms can be used to align efforts to implement the 2030 Agenda and Agenda 2063 for Africa
- To provide a set of policy options and recommendations for improving PCSD in Ghana.

Box 1.1: Perception of civil servants in Ghana on PCSD principles

The OECD, jointly with the APRM Continental Secretariat, and the National Development Planning Commission in Ghana conducted a capacity building workshop in May 2023 to engage civil servants and key stakeholders in a self-assessment exercise of the country’s institutional mechanisms for PCSD. The responses from over thirty experts and key findings are illustrated below (and discussed in more detail in the following chapters):

- Political commitment and leadership together with mechanisms for whole-of-government coordination and vertical coherence emerged as the strongest areas of PCSD.
- Long-term vision followed by impact analysis and assessment as well as monitoring, evaluation and reporting were perceived as the weakest areas of PCSD.



Source: OECD-APRM Workshop, 16 May 2023, Accra, Ghana.

1.2. Institutional frameworks for delivery of the SDGs in Ghana: main features, mandates and organisation

The delivery of the global blueprint for sustainable development hinges on robust institutional frameworks (organisational structures, processes, and mechanisms), the efficient functionality of which fosters integrated and coherent planning, coordination, and implementation of the SDGs at all levels of development and government (national, subnational, and local). Key elements of institutional frameworks for the delivery of the SDGs by its ratifiers include, *inter alia*: a high-level political leadership, cross-sectoral coordination mechanisms, a dedicated SDG focal point or unit, as well as an inclusive and consultative process.

Ghana’s development planning and implementation efforts leverage the principles of sustainable development, which partly requires the strengthening, restructuring, and creation of new institutions to foster effective implementation. Notably, Ghana’s ratification of the Agenda 2030 led to the institutionalisation of SDG delivery mechanisms such as the SDGs Advisory Unit, the High-Level Ministerial Committee, the Implementation Coordinating Committee, the CSOs Platform for SDGs, the SDGs Philanthropy Platform, and the Technical Committee, whose mandates are to augment the effort of already existing institutions and platforms towards the integrated and coherent planning and implementation of the SDGs at all levels of development in the country. These SDG-specific structures, serving as leadership

and coordination structures, were set up primarily to provide a targeted focus on the SDGs and build accountability mechanisms and partnerships that are innovative for the implementation of sustainable development-focused policies and programmatic interventions.

Table 1.1 below provides a summary of the functions of the core institutions and platforms with regards to SDG planning, implementation, and coordination mandates.

Table 1.1. Key actors, mandate and responsibilities

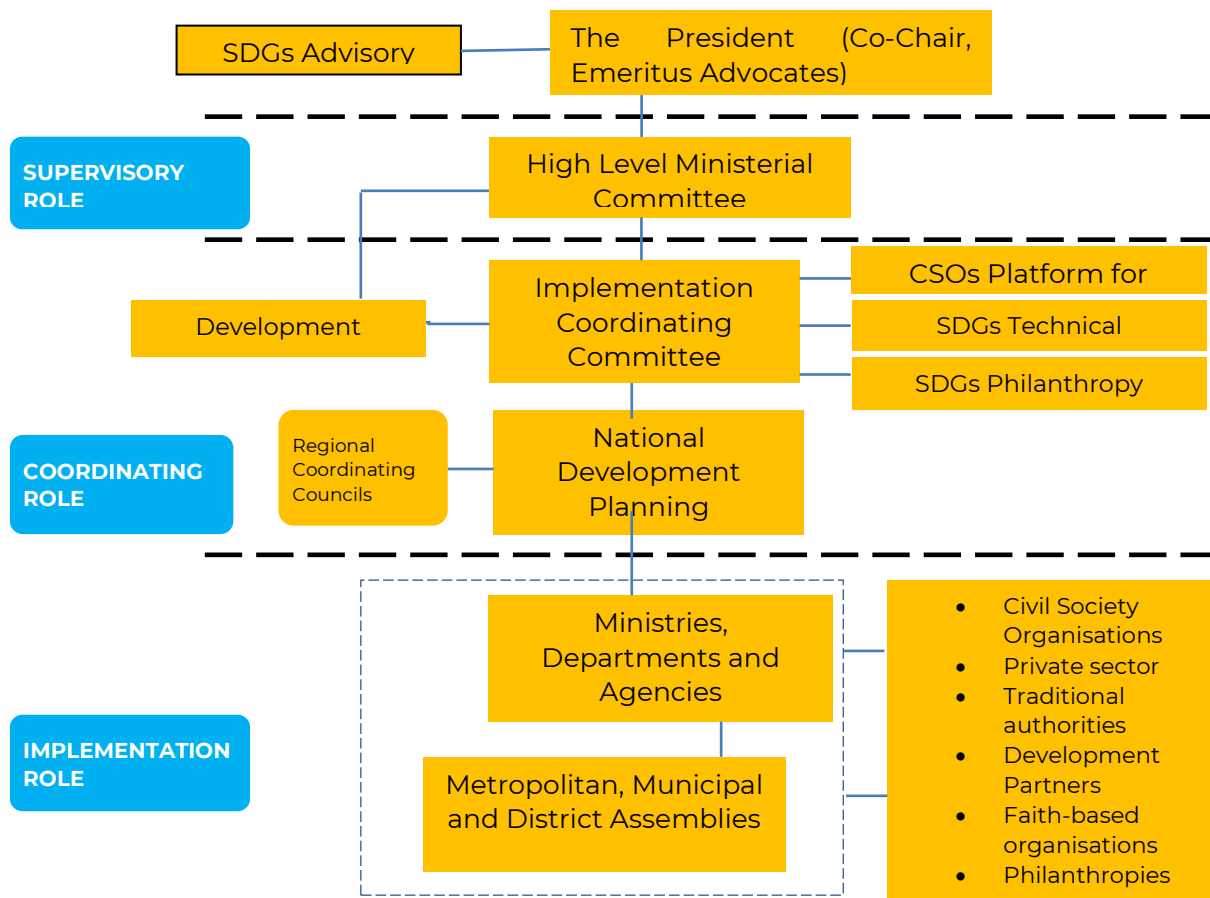
Name	Function	Composition	Status
SDGs Advisory Unit	<p>Established in 2017 to provide policy, strategic, and technical support to the President regarding his role as Co-Chair of the UN Secretary General's Eminent Group of Advocates. It specifically offers the following strands of support:</p> <ul style="list-style-type: none"> - Strategic advice: provides advice to the President on regional and global developments bordering on the implementation of the SDGs and proffers catalytic initiatives in response to such developments. - Strategic engagement: facilitates engagements between strategic global and local development stakeholders to steer SDG implementation - Innovation: supports the President to promote the utilisation of cutting-edge and advance science technology and smart solutions to address identified SDG implementation challenges - Advocacy: promotes awareness creation, sustains interest and influences SDG-oriented actions <p>It also serves as the Secretariat of the High-Level Ministerial Committee on the SDGs</p>	<p>Under the Office of the President. Reports to the President Activities supervised by a Director and Advisor; and Deputy Director and Advisor on SDGs</p>	Functional
High-Level Ministerial Committee	<p>Provides strategic direction for the implementation of the SDGs and Agenda 2063 to ensure a "whole-of government" approach to implementation, by actively engaging all parts of government in a cross- sectoral and coordinated manner</p>	<p>Made up of 15 ministers, an initially chaired by the then Minister for Planning with the President's Special Advisor on SDGs as secretary</p>	Functionality stalled: HLMC was scrapped or rendered dormant following the second tenure of the administration of the current government
Implementation Coordinating Committee (ICC)	<p>Responsible for streamlining and strengthening cross-sectoral coordination and multi-stakeholder partnerships in implementation, monitoring, evaluation and reporting. The NDPC serves as the secretariat for the ICC</p>	<p>Consists of representatives of 10 key ministries, departments and agencies; the Office of the President, SDGs Philanthropy Platform, civil society organisations and the National African Peer Review Mechanism Governing Council (NAPRM-GC).</p>	Functional
CSOs Platform for SDGs	<p>The CSOs Platform on SDGs was set up to ensure coordination and partnerships on SDGs within the CSOs space.</p>	<p>The Platform has a membership of more than 300 local and international CSOs clustered into 17 sub-platforms aligned to each of the 17 goals.</p>	Functional
SDGs Philanthropy Platform	<p>Ghana's SDGs Philanthropy Platform was launched in 2015. It exists to facilitate and enhance collaboration between</p>	<p>Leaders from philanthropy, civil society, NGOs, and the</p>	Functional

Name	Function	Composition	Status
	philanthropic organisations, including foundations and individual philanthropists, and government entities to support and advance the Sustainable Development Goals (SDGs) in the country. Since its launch, it has been involved in multi-stakeholder engagement processes and partnerships in the thematic areas of water, education and creation of enabling environments for SDG implementation research.	UN	
Technical Committee	Its members are saddled with the following responsibilities: - Ensures the integration of the SDGs into existing and future development plans, implementation, monitoring and evaluation, and reporting on the SDGs. - Provides implementation, performance tracking, advocacy, and awareness creation support to local authorities and other stakeholders.	Consists of the SDGs focal persons of the MDAs and representatives of the private sector, civil society organizations, academia and other relevant stakeholders	Functional
National Development Planning Commission	- Provides policy coordination and monitoring and evaluation support, assisted by the Regional Coordinating Councils. - Ensures proper mainstreaming and reporting of the SDGs in sector and district development plans and progress reports.	Headed by a Director General supported by Directors, and Technical Advisors.	Functional
Ministries, Departments, and Agencies	Undertakes development planning responsibilities. It specifically; - Prepares development plans based on national development goals and sectoral development guidelines - Monitors the implementation of plans approved by the NDPC.	Government Ministries, Departments and Agencies established by Acts of Parliament	Functional
Regional Coordinating Councils	- Supports the NDPC in its SDG coordination mandate - Coordinates and formulates, and monitors integrated plans and programmes of all Regional Departments and MMDAs in the various regions - Fosters harmonization of plans and programmes within the confines of development policies	Headed by Regional Ministers with support from staff (departmental/unit heads) with varied technical expertise	Functional
Metropolitan, Municipal, and District Assemblies (MMDAs)	Undertakes planning, monitoring and evaluation functions at the local level.	Comprise all MMDAs in the 16 regions of Ghana.	Functional

Source: <https://sdgsadvisoryunit.org/>, NDPC (2019).

Figure 1.1 provides a schematic overview of Ghana's institutional Architecture for implementing the SDGs and Agenda 2063.

Figure 1.1. Ghana's institutional architecture for SDGs and Agenda 2063 implementation



Source: NDPC, 2019.

2 Vision and leadership

2.1. Political commitment and leadership

Political commitment is a necessary requirement for the successful implementation of the SDGs and Agenda 2063 as governments play leading roles in policy setting, resource mobilisation, and monitoring and evaluation of progress, and the creation of the enabling environment for stakeholder participation in the implementation process (Bhattacharya, 2023^[1]). Political leadership is also needed to provide the requisite direction and momentum towards sustainable development. In cognisance of this, successive governments have demonstrated commitment towards the SDGs in word and in action. The level of political commitment is reflected in the appointment of two successive Presidents of Ghana by the UN Secretary-General to serve as co-chairs of the Eminent Group and Emeritus Group of Sustainable Development Goals Advocates. This development further enhanced Ghana's commitment to the SDGs in a bid to set a positive precedent for other countries to emulate.

Ghana's political commitment is further demonstrated through the coherent integration of the SDGs into the national development agenda as reflected in the country's Coordinated Programme of Economic and Social Development Policies (CPESDP) 2017-2024 and 2021-2025; and Medium-Term National Development Policy Framework (MTNDPF), dubbed Agenda for Jobs I (2018-2021) & II (2022-2025). This is to help address structural development challenges and present an opportunity for the country to have a carefully calibrated and comprehensive development plan that provides sufficient space for global development commitments, such as the SDGs and the African Union's Agenda 2063 (National Development Planning Commission, 2021^[2]).

The goals of the present Medium-Term National Development Policy Framework (MTNDPF) are:

- Build a prosperous country.
- Create opportunities for all Ghanaians.
- Safeguard the natural and built environment.
- Maintain a stable, united, and safe country.
- Build resilience to withstand threats of different dimensions, including COVID-19.
- Improve efficient delivery of development outcomes and value for money.

To achieve these strategic goals, the following priority areas are driving national investments: economic growth; digitisation; science, technology, and innovation; urbanisation and infrastructural deficits; youth unemployment; public health; emergency preparedness and the fight against COVID-19 (pandemics); and climate change.

Using these priority areas as the development lens, the Government of Ghana has rolled out a number of flagship initiatives (programmes, projects, and legislative amendments and enactments) across varied dimensions of development, namely economic; social; governance; environment, infrastructure and human settlement dimensions, constituting pragmatic steps towards sustainable development. The initiatives introduced are captured in Table 2.1.

Table 2.1. Flagship initiatives in tandem with development dimensions

Priority Area	Flagship Initiatives
Economic Development	<ul style="list-style-type: none"> - Enacting legislation and strengthening the local content policy - Ghana (CARES) Obaatanpa Programme (aimed at helping Ghana build back better after the pandemic) - Supporting the use of local raw materials to deepen the automotive assembly industry - Establishing multi-purpose industrial parks in all regions - Establishing entrepreneurial hubs for small businesses - Leveraging technology to reduce information problems between lenders and borrowers - Transforming the country into a major Meetings, Incentives, Conferences, and Exhibitions (MICE) centre - Developing a digital platform for artists to promote their products globally - Implementation of the Aquaculture for Food and Jobs (AFJ) programme with effective linkages to the Youth in Aquaculture Development Programme - Expanding the Agricultural Mechanisation Centres and irrigation facilities - Sustaining the implementation of the One Village One Dam initiative - Subsidy programmes on retail prices of seeds, fertilisers, and other agrochemicals
Social Development	<ul style="list-style-type: none"> - Ghana Accountability for Learning Outcomes Project (GALOP) - Training and employing more teachers for early childhood education, primary, French, STEM, TVET, special needs, and other areas - Completing the implementation of the 5-year Strategic Plan on TVET - Establishing a national Skills Development Fund - National Health Insurance Scheme (NHIS) - Implementing the healthcare infrastructure investment Agenda 111 - Expanding coverage of the Livelihood Empowerment Against Poverty (LEAP) Programme; - Enforcing the Disability Act, including ensuring access to public buildings for the physically challenged.
Environment, Infrastructure and Human Settlements	<ul style="list-style-type: none"> - Strengthen the implementation of infrastructure policies of “Water for All” - Expand the capacity of State Housing Company Limited (SHC) to build a large pool of affordable homes - Sustain the National Digital Addressing System; extend electricity to cover the entire population - Develop and expand of railway infrastructure in some prioritised areas - Re-launch the metro mass transport system throughout regional capitals - Introduce innovative policies to facilitate urban traffic de-congestion - Increase broadband coverage, accessibility and affordability of digital devices - Strengthen Development Authorities and the Zongo Development Fund to develop infrastructure in their catchment areas - Improve maps and spatial data availability; and digital transformation of Lands Commission.
Governance, Corruption and Public Accountability	<ul style="list-style-type: none"> - The national Identification card scheme - Digital reforms in Court administration - Provision of a single portal for MMDAs through the Ghana.gov platform, to offer digitised services to citizens - Implementation of the Alpha project - Introduction of chip-embedded passports - Issuance of Machine-Readable Visa Stickers

Priority Area	Flagship Initiatives
Emergency Planning and COVID-19 Response	<ul style="list-style-type: none"> - Implementing the Ghana Innovative Resilience Programme and Scheme (GIRPAS) in flood-prone areas - Repositioning the National Disaster Management Organisation (NADMO) and other related institutions to perform more effectively - Implementing the Non-Toxic Ghana Agenda - Establishing an Inter-Agency Taskforce for Counterterrorism
Implementation, Coordination, Monitoring and Evaluation	<ul style="list-style-type: none"> - Revamping the Joint Agenda for Strengthening Monitoring and Evaluation and Statistics (JASMES) - Strengthening the linkage between national development planning and budgeting processes - Strengthening the utilisation of ICT systems - Strengthening planning, implementation and coordination capacities; implementing the Ghana Beyond Aid Strategy - Reestablishing an aid effectiveness agenda based on the Accra Plan of Action on Aid Effectiveness and the Ghana Beyond Aid Strategy - Implementing special initiatives on capital market development - Strengthening enforcement of the Public Financial Management Act (Act 921).

Source: 2022 Annual Progress Report on the Implementation of the Medium-term National Development Policy Framework.

The pursuit of these initiatives across the various priority areas is aimed at fostering the attainment of the overarching vision of the MTNDPF, codenamed “Agenda for Jobs II” (2022 - 2025) as adopted from the Coordinated Programme for Economic and Social Policies (2017-2024), which is to: *“create an optimistic, self-confident and prosperous nation, through the creative exploitation of our human and natural resources, and operating within a democratic, open and fair society in which mutual trust and economic opportunities exist for all”*. The realisation of this core objective calls for the prioritisation of the creation of equal opportunities for all Ghanaians, protecting the natural environment and maintaining peace and security.

This national objective clearly mirrors the economic, social, and environmental strands of the SDGs. For instance, the Government of Ghana has identified the Micro, Small, and Medium Enterprises (MSME) sector as a priority, with high potential for contributing towards achieving several SDGs, mainly; No Poverty (Goal 1), Zero Hunger (Goal 2), Gender Equality (Goal 5) and Decent Work and Economic Growth (Goal 8). Also, the government at a virtual SDG investment fair in 2021 identified and prioritised early-stage projects which are in line with the SDGs. These included railway development, transport, agriculture, and education etc. to generate interest among investors. These catalytic and transformational projects were identified with technical support from the United Nations Department for Economic and Social Affairs (UN DESA), United Nations Office for Project Services (UNOPS) and the United Nations Resident Coordinator’s Office (UNRCO).

Moreover, climate change and the principles of the green economy have been mainstreamed into all the thematic areas of the Ghana Shared Growth and Development Agenda II and the 40-year development plan, as well as the current MTNDPF 2022–2025. Ghana also places infrastructure development at the centre of the attainment of its national development targets as it affects about 92% of the 169 SDG targets, across all 17 Goals (Ministry of Finance, 2021).

A robust national architecture has been established to lead and coordinate (Chapter 3) the implementation of the SDGs. The implementation institutions include:

- High Level Ministerial Committee (HLMC), which is charged with the responsibility of providing leadership and strategic oversight of the implementation process of the SDGs.
- Implementation Coordination Committee (ICC), which ensures cross sectorial and multi-stakeholder coordination of the SDGs.

- SDGs Technical Committee (TC), which is made up of key representatives from government ministries, departments, and agencies (MDAs), CSOs, the private sector and academia, as well as other stakeholders to ensure integration of the SDGs into development plans, implementation, monitoring, and evaluation and reporting on the SDGs in their respective sectors.

To enhance policy coherence further, the government has defined targets with supporting budgets and well-defined performance indicators for all 17 SDGs. Performance of respective government agencies and stakeholders are measured against these targets every year, making them a priority in Ghana's development. These measures are captured in an *Annual Progress Report (APR)* produced by the National Development Planning Commission (NDPC) for the President and Parliament. The APRs assess the implementation status of the policies and initiatives spelt out in the Medium-Term National Development Policy Framework (MTNDPF), *An Agenda for Jobs II: Creating Prosperity and Equal Opportunity for All (2022-2025)*, which are seamlessly aligned to the SDGs and Africa's Agenda 2063 (NDPC, 2022).

2.1.1. Policy coherence and capacity building for the public service

Ghana has made some strides in the area of public sector capacity building towards fostering policy coherence. For instance, the Ghana Statistical Service (GSS), is supporting Ministries, Departments and Agencies (MDAs) to update their data collection templates to conform to the SDGs metadata requirements and build their capacity to compute the indicator values. GSS is also developing a quality assurance framework with the support of development partners and other national stakeholders (NDPC, 2019). There has also been the formulation of the National Public Sector Reform Strategy (NPSRS) (2020-2024), aiming to bolster public service delivery. The commencement of the NPSRS is marked by the World Bank-supported Public Sector Reform for Results Project (PSSRP). This initiative has led to notable enhancements in the functioning of entities such as the Driver and Vehicle Licensing Authority (DVLA), Passport Office, and Birth and Death Registry, primarily through the integration of technology (digitalisation) and the enhancement of staff skills and capacity. Ghana could also learn from other countries' experiences in building skills and capacity for the design, implementation and monitoring of sustainable development policies.

Additionally, in Ghana's quest to modernise the public sector, the Human Resource Management Information System (HRMIS) was expanded in 2020 to encompass 63 MDAs, thereby facilitating the implementation of the Integrated Public Service Human Resource Database System. The activation of this system enables these public service institutions to contemporaneously update staff recruitment and promotions, and to generate diverse reports on HR data, which are crucial for making timeous decisions. Furthermore, the Public Service Commission has conducted training and sensitisation for several MDAs on the Performance Management System. This initiative is designed to tackle issues related to performance, supervision, and effective human resource management practices, thereby fostering increased productivity and enhanced service delivery. To deepen democratic governance, the Government of Ghana is planning to develop a National Capacity Building Framework (NCBF), which is intended to provide structured, comprehensive internal and external capacity building for staff and officers within the security services (NDPC, 2022).

The government has also focused on assisting local authorities to mainstream green economy in local development plans and developing their capacities to compute the indicator values based on the SDGs metadata requirements (NDPC, 2019). This is because transitioning to a green economy is noted as being the pathway to addressing the socio-economic development challenges stemming from climatic changes (Ministry of Environment, Science, Technology, and Innovation (MESTI), 2010). Consequently, the government with support from the United Nations Environment Programme (UNEP) identified a green economy transition in the areas of budgeting, energy, agriculture, forestry, water, transport, roads, building, industry, environmental management, manufacturing, finance, and tourism.

To support civil servants to translate the green economy-friendly policies into action, the government through the Ministry of Finance (MoF), Environmental Protection Agency (EPA), and the National Development Planning Commission (NDPC), put in place measures to mirror climate change integration and mainstreaming actions in budget formulation, implementation, and monitoring & evaluation in keeping with the medium-term climate change objectives. Some of these include:

- The development of indicators on climate change for the districts, known as the Functional Organisational Assessment Tool (FOAT), which uses a number of guides, including climate change mitigation and adaptation indicators to determine the amount of funds disbursed to the districts (MESTI, 2016). The FOAT was replaced by the District Assemblies Performance Assessment Tool (DPAT) in 2018, made up of compliance, service delivery, and performance indicators. Climate Action, considered as the delivery or implementation of climate adaptation activities and implementation of tree planting programmes, is captured under a Service Delivery indicator called “Environmental Health, Sanitation, and Climate Action” (Ministry of Local Government, Decentralisation, and Rural Development, 2021). Although climate change has been fused into the DPAT, it is not heavy on climate change indicators.
- Development of a guidebook for mainstreaming climate change and disaster risk reduction into District Medium Term Development Plans. To ensure the effective operationalisation of the guidebook, MMDAs have been trained on the usage of the Guidebook for mainstreaming climate change indicators into planning and budgeting (MESTI, 2016). Although climate change has been integrated into both sector and district-level planning with the number of sectors with climate change adaptation strategies increasing to 54% in 2020 from 35% in 2017, the mainstreaming efforts have been unsuccessful as anticipated due to limiting factors such as limited political commitment, and inadequate public financial mechanisms to address climate change as a development challenge; limited awareness and weak capacity among MDAs and MMDAs (NDPC, 2021).
- High-level awareness creation programmes have been rolled out for Members of Parliament, Members of Council of State, Economic Management Team, Chief Directors of key Ministries, District Chief Executives and Regional Coordinating Directors on how to mainstream climate change and disaster risk management into planning and budgeting at the sector and district levels (MESTI, 2016).

While these efforts are commendable, less than 4% of the country’s budget is committed to research and training. To fill this gap, development partners have pursued initiatives targeted at contributing to effective policy development and implementation. Prominent among these is World Bank’s support for Ghana’s financial management system both at the national and local government levels. Also, the European Union committed 45 million EUR towards the operationalisation of the National Decentralisation Action Plan (2015-2019) (Local Government Service, 2016). Supporting administrative capacity building of local government officials and civil servants featured as one of the three core focal areas of the project. This effort to some extent created a congenial environment for the localisation of the SDGs and other national development plans.

2.1.2. Strengths

Strong political commitment: Ghana has largely demonstrated a strong commitment to implementing the SDGs. The government has incorporated the goals into its national development policies, including the Ghana @ 100 Agenda, and the country’s Coordinated Programme of Economic and Social Development Policies (CPESDP) 2017-2024 and 2021-2025. Such commitment indicates the potential of creating a strategic framework for aligning policies, programmes, and investments with the SDGs.

Comprehensive and strategic alignment with the SDGs: The national medium-term national development policy framework demonstrates a comprehensive and strategic approach to achieving the

SDGs. The plan's goals to build a prosperous country, create opportunities for all, safeguard the environment, maintain stability and safety, build resilience, and improve efficient delivery of development outcomes are closely in keeping with the broader objectives of the SDGs. Such alignment indicates a strong commitment to integrating SDG targets into national development strategies. Also, the MTNDF's approach to addressing diverse dimensions of development (economic, social, governance, environmental, infrastructure, and human settlements), a key characteristic of the SDGs, reflects a sound appreciation of the interconnectedness of the SDGs.

Focused priority areas: A targeted approach to addressing the most critical challenges impacting Ghanaians is ensured through the prioritisation of key areas such as economic growth, digitisation, science, technology, and innovation, urbanisation, infrastructure development, youth unemployment, public health, emergency preparedness, and climate change. By focusing on these areas, the government is working continuously to address multiple SDGs simultaneously. These include SDG 3 (Good Health and Well-being), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 13 (Climate Action), which would in the long run culminate in the realisation of the objectives of the Agenda for Jobs II (2022-2025).

Proactive and multifaceted approach to SDG implementation: The rollout of various flagship initiatives, projects, and legislative amendments/enactments across economic, social, governance, environmental, infrastructure, and human settlement dimensions portrays a proactive and multifaceted approach to SDG implementation. Additionally, these initiatives indicate a practical and action-oriented stance towards sustainable development, ensuring that policies are not just theoretical but are translated into tangible actions and results.

Resilience building and emergency preparedness: The emphasis on building resilience and emergency preparedness, especially in the context of the COVID-19 pandemic and climate change, aligns with SDG 13 (Climate Action) and SDG 3 (Good Health and Well-being). It demonstrates Ghana's foresight in strengthening its capacity to handle current and future challenges, which is crucial for sustainable development. This is executed through the agency of the Ghana (CARES) Obaatanpa Programme aimed at helping the country emerge from the shocks of the COVID-19 pandemic across an array of sectors.

2.1.3. Weaknesses

Change in government has the propensity of rendering current Flagship Initiatives unsustainable: Despite Ghana's successive governments' commendable record of commitment to pursuing flagship initiatives and programmatic interventions informed by the SDG and AU-Agenda 2063, such initiatives often do not find continuity with their predecessors. This lack of continuity adversely impacts development progress and dissipates public trust in government's ability to deliver long-term solutions.

Varying emphasis or commitment to different dimensions of sustainable development: Although the impact of education through the medium of the Free Senior High School (FSHS) programme policy is cross-cutting, its implementation has reduced funding within the social dimension and across other dimensions of sustainable development in Ghana. Additionally, in the implementation of the Planting for Food and Jobs programme, the focus on sustainable agriculture relative to production inclusion is not as strong as expected (NDPC, 2019).

2.1.4. Policy options and recommendations

Reviving the High-Level Ministerial Committee (HLMC): It is strongly recommended that the High-Level Ministerial Committee (HLMC), which is positioned as the apex in coordinating the SDGs and the AU Agenda 2063, be reactivated. As revealed in the interviews conducted, the dormancy of the HLMC, specifically after the second term of the President Nana Addo Dankwa's administration, has resulted in procedural challenges in decision-making, particularly in the preparation of Voluntary National Review

(VNR) reports. Given its critical role in providing strategic political direction and a superior-level perspective on the SDGs, coupled with its composition of key stakeholders, reviving the HLMC is essential. This revival will contribute to having a laser-focused committee with a precise emphasis on the SDGs that would help augment the efforts of other groups in the coordination set-up.

Prioritising and augmenting capacity building of state actors: Despite the integration of the SDGs into medium-term development plans (MTDPs), there is a noticeable shortfall in the capacity for their effective implementation, monitoring, and evaluation. In response, the GoG aims to enhance the capabilities at the local level for planning, monitoring, and implementation. This enhancement strategy includes the recruitment of additional local government personnel, with a focus on statisticians, driving home the importance placed on the generation of quality data. To ensure the success of these initiatives, it is imperative to complement them with efficient, customised training programs facilitated by the Regional Coordinating Councils (RCCs) (NDPC, 2019). At the agency level, the Ghana Audit Service and the Public Procurement Authority (PPA) should be prioritised for capacity building given their limited involvement in SDG implementation in the country. The technical staff of PPA should be trained on how to make public procurement processes greener; whereas the Audit Service should be furnished with the tools and resources to conduct regular SDG auditing as advocated for by INTOSAI.

Identifying and creating a congenial climate for public-resource mobilisation: the Ministry of Finance in consultation with credible financing think tanks, should help in ascertaining innovative, diversified, and sustainable SDG financing sources, some of which may include municipal bonds for financing projects at the local level, and raising diaspora bonds and green bonds at competitive rates (World Economic Forum, 2021). Municipal bonds are laden with the potential of empowering local governments to finance projects independently. Green bonds can be targeted at investments in eco-friendly sustainable projects such as renewable energy, climate-smart agriculture and agro-forestry. Additionally, diaspora bonds touted as a viable development financing instrument (Ketkar and Ratha, 2007) can be leveraged to tap into the wealth of Ghanaians abroad who have the development of Ghana at heart.

2.2. Strategic long-term vision

2.2.1. Alignment of long-term goals and vision with the SDGs

Ghana's long-term development agenda "Ghana@100" was developed based on the draft of the 40-year Long-Term National Development Plan prepared by NDPC in 2016 and the Ghana Beyond Aid Charter developed in 2019. Each of the four pillars of the Ghana@100 agenda (Governance, Peace and Security Pillar, Economic Pillar, Social Pillar, and Environmental Pillar) is characterised by a goal that is aligned to the requirements of the SDGs and the African Union Agenda 2063.

For instance, the Governance, Peace and Security Pillar is aimed at "Building efficient and accountable institutions in a society imbued with high integrity and resolved to make concerted efforts to maintain peace and security". The Economic Pillar is targeted at "Building an industrialised, inclusive and resilient economy". The Social Pillar is aimed at "Equitably creating well-developed human capital", while the Environmental Pillar focuses on "Building well-planned and safe communities while protecting the natural environment". The document, touted as a flexible strategic framework, is expected to serve as the blueprint that would guide the periodic preparation of political party manifestoes, the President's Coordinated programme of Economic and Social Development policies, and the medium-term national development policy framework. Such provision is laden with the potential of ensuring policy consistency and coherence between the policies of successive governments (NDPC, 2019).

The SDGs are also reflected in the President's Coordinated Programme of Economic and Social Development Policies, which sets out the goals and aspirations for national development. The medium- and long-term national development policy frameworks were developed in line with the targets of the SDGs.

A major constraint with the alignment processes is the lack of explicit guidelines or provisions for orienting policymakers in identifying, preventing and mitigating potential adverse effects of poor public policy formulation. Policymakers and institutions often lack adequate capacity for generating and using credible evidence to inform policy decisions.

2.2.2. Tools for setting long-term goals in policy and programme formulation and implementation

Ghana's public policy ecosystem is constrained by the absence of well-defined processes and procedures for policy-makers, particularly in the area of public policy formulation and approval, leading to ambiguity, fostering policy conflicts, contradictions, overlaps, and duplications (NDPC, 2020). To address this challenge, NDPC has developed guidelines as well as the Policy and Legislative Almanac to streamline the activities of stakeholders involved in the policy formulation process. The Almanac, whose development is ongoing, is a digital repository of information on all government public policies, legislations and other related documents. Thus, it is "aimed at strengthening policy coordination as well as to help address concerns about policy gaps and overlaps, and ultimately contribute immensely to the achievement of Ghana's development outcomes". The Policy and Legislative Almanac is currently (as at July 2024) awaiting review of its various sections to ensure fiscal, legal and SDG compliance. This would be followed by the integration of Artificial Intelligence algorithms, which would be carried out with funding support from Oxfam. The AI integration would detect linkages between existing and new policies through keyword analysis, identifying mutual relevance, conflicts, enhancements, or repetition.

To ensure that the key stakeholders are well abreast with the interface and utility of the Legislative and Policy Almanac, the NDPC is organising trainings for MDAs and the RCCs.

2.2.3. Advocacy for the needs of future generations

The mandate of the NDPC is to advise the President of the government on national development planning policy and strategy by providing a national development policy framework, preparing and ensuring effective implementation of approved national development plans and to coordinate economic, and social activities country-wide in a manner that will ensure accelerated and sustainable development of the country to promote continuous improvement in the living standards of all Ghanaians. The NDPC advocates for the interests and needs of future generations in the policymaking process of the government. For instance, the NDPC's assessment of youth unemployment in Ghana birthed the development of the National Policy for Precision Quality training, a product of a collaboration between the NDPC and the Design and Technology Institute (DTI). Aside advocacy, the NDPC also communicates to the public on the impact of policies and development through a quarterly publication called, the National Development Monitor (NDPC, 2020).

Several other independent organisations (Civil Society Organisations (CSOs), Faith-Based Organisations (FBOs), International Non-Governmental Organisations (INGOs)) exist to advocate for the interests and needs of future generations in policymaking. Some of these include but are not limited to: The Institute of Economic Affairs, Ghana (IEA Ghana), Ghana Centre for Democratic Development (CDD, Ghana), Green Advocacy Ghana, CSOs Platform for SDGs, Green Africa Youth Organisation, Global Call to Action Against Poverty (GCAP Ghana). Their primary objective is to advocate for the incorporation of the needs of future generations into development plans and policies. They pursue this objective through public awareness campaigns, legal and socio-economic policy assessments, publication of policy briefs, and stakeholder engagement forum.

2.2.4. Strengths

Strategic Long-Term Vision Alignment: Ghana's development agenda, "Ghana@100", aligns with the SDGs and the African Union Agenda 2063, indicating a strategic approach to long-term planning. This alignment ensures that the country's development efforts are in sync with global and regional goals, enhancing the potential for comprehensive progress.

Coherent Policy Frameworks: The integration of the SDGs into the President's Coordinated Programme of Economic and Social Development Policies and the medium- and long-term national development policy frameworks demonstrates a commitment to embedding sustainable development into the core of national policy-making.

Advocacy for Future Generations: The NDPC's focus on advocating for the needs of future generations, as well as the involvement of various independent organisations in this advocacy, shows a forward-looking approach in policy formulation, ensuring that long-term interests are considered.

2.2.5. Weakness

Manual utilisation of the policy and legislative almanac slows down the timely identification of policy gaps and overlaps.

2.2.6. Policy Options and recommendations

Expedite AI integration in policy and Legislative Almanac: Given that there are only six years left for implementing the SDGs, an expedited integration of AI into the Policy and Legislative Almanac would help foster efficiency in policy formulation and review and improve policy coherence and consistency, as the AI toolbox incorporated would aid identify overlaps, gaps, and contradictions in existing policies and legislation. This action will aid in ensuring that new policies are coherent with existing ones and that they collectively work towards the country's developmental goals. It will also allow for predictive analysis for future policy implications through the use of AI algorithms, shedding more light on the long-term impacts and sustainability of policies.

Continue building linkages between SDGs and AU Agenda 2063: Although Ghana's policies and development plans have an alignment of 76.99% and 69.45% with the SDGs and AU Agenda 2063, respectively, there is still the need to strive for a comprehensive alignment that would ensure all strands of sustainable development are strategically incorporated into the national development agenda.

2.3. Policy Integration

2.3.1. Integration of the SDGs into policies, plans and programmes

Koff and Habel (2022) suggest that the SDGs call for a paradigm shift in development trajectories that is firmly grounded in international norms, including principles of human rights, and the rule of law, among others. Regarding the rule of law, its proper comprehension and implementation have the prospect of advancing and mainstreaming the three core and interlinked pillars of sustainable development, namely; economic, social, and environmental as well as reinforcing their connectedness (Khan et al., 2016), which requires SDG signatory countries to leverage existing legislations or laws in the championing of sustainable development within their space.

In Ghana, there are explicit legal mandates undergirding the implementation of national strategies for sustainable development as enshrined in the 1992 Constitution, which addresses issues surrounding economic, social, environmental, and institutional development. Thus, the 1992 Constitution provides an

explicit legal basis for the just, equitable and inclusive development of the country which directs all successive governments to; "... take all necessary action to ensure that the national economy is managed in such a manner as to maximise the rate of economic development and to secure the maximum welfare, freedom and happiness of every person in Ghana and to provide adequate means of livelihood and suitable employment and public assistance to the needy", as stipulated in Article 36, Clause 1.

Another article that has direct bearing on sustainable development is article 36 (9) (Ministry of Environment, Science and Technology, 2012). For instance, it sets forth that "the State shall take appropriate measures needed to protect and safeguard the national environment for posterity; and shall seek co-operation with other states and bodies for purposes of protecting the wider international environment for mankind". Also, to attain this, every President who assumes office is required to "... within two years after assuming office, present to Parliament a co-ordinated programme of economic and social development policies, including agricultural and industrial programmes at all levels and in all the regions of Ghana" (Article 36, Clause 5).

To meet the foregoing constitutional requirements and injunctions, successive governments have implemented development plans for the nation, and MDAs have also developed policies and strategies, employing them as instruments for strategic operationalisation of continental and global development framework (NDPC, 2019). For instance, such constitutional provisions gave the impetus for the development of policies such as the National Environmental Policy (2012), the National Climate Change Policy (2013), the National Plastics Management Policy (2020), and the National Green Jobs Strategy (2021-2025) among others, which are underpinned by the principles of sustainable development such as environmental protection, prevention, respect for ecosystem support capacity, polluter pays, inter alia. Also, laws driving Ghana's planning process have some bearing on sustainable development as they are usually undergirded by the principles of sustainable development.

Additionally, it has been underscored that the SDGs require long-term directed change, with long-term investment plans essential for national success in meeting the goals (Global Sustainable Development Report, 2023). Prior to the declaration and adoption of the SDGs by the United Nations member states in 2015, Ghana was on course in the implementation of its national development framework codenamed "the Ghana Shared Growth Development Agenda" (GSSDA II, 2014 – 2017). The policy objectives driving the framework were considered in relation to the broad SDGs and their respective targets to ascertain and evaluate the relationship between the national and global frameworks and as well as identify gaps. This was pursued by the provision of guidelines by the NDPC primarily for mapping and aligning the development plans of districts and the various sectors to the SDGs and AU Agenda 2063.

To ensure the effective utilisation of the guidelines issued, the NDPC organised orientation workshops on the alignment process for about 700 public officers responsible for planning and budgeting at various levels of the governance structure. Guidelines were issued by the NDPC to all MMDAs on their 2014-2017 District Medium-Term Development Plans (DMTDPs) on January 21, 2016, to carry out a harmonisation exercise and streamline the government's engagement with UN agencies and other development partners. Following this, all MMDAs were expected to ensure that their medium-term plans mirrored the SDGs and their respective targets, and where alignment or convergence is non-existent, they are to be indicated (Anafo, 2021).

Also, consistent with sector and district planning guidelines, MDAs and MMDAs are required to include relevant SDG indicators from the results framework in their sector and district M&E plans and to report on them quarterly. The Ghana Statistical Service (GSS) is supporting MDAs to update their data collection templates to conform to the SDGs metadata requirements and build their capacity to compute the indicator values. The aforementioned quality assurance framework will support these efforts further.

However, despite the guidelines provided by NDPC for MMDAs to mainstream the SDGs into their medium-term plans and annual action plans, there is little concerted drive at the district level to promote action(s) to implement the goals (Ghana Civil Society Organisations Platform on the Sustainable Development Goals, 2019). The structures for effective coordination as they exist at the national level are not present at

the MMDA level. As a result, coordination of implementation and engagement efforts at the local government level is weak (Civil Society Organisations Shadow Report on the Voluntary National Review, 2019). This is primarily due to inadequate resources, as the district assemblies rely solely on the government's District Assembly Common Fund allocation. The allocation is deemed inadequate and not disbursed on timely basis.

2.3.2. *The Integrated Planning and Reporting Toolkit Plus (IPRT+) and the SDGs & AU Agenda 2063*

The IPRT, a web application funded by the United Nations Economic Commission for Africa (UNECA), was developed to address the needs of African nations. Its development was informed by suggestions put forth at the 2016 Conference of Ministers which requested the UNECA and the African Union Commission (AUC) to embark on the development of a toolkit that can help in the seamless alignment of development agendas at national and subnational levels (Akobeng, 2021). Its purpose is to facilitate the simultaneous adoption and integration of both the 2030 Agenda for Sustainable Development and the Agenda 2063 into the national development plans of Africans while allowing for the reporting of progress in a harmonised manner (UNECA, 2019). In November 2023, the IPRT had been deployed in 30 member States, including Ghana, and one Regional Economic Community (SADC) (UNECA, 2023).

Ghana's NDPC received training from UNECA on the IPRT in October 2023. The training was aimed at enhancing efficiencies in reporting on planning outcomes, and facilitating integration of the SDGs and the AU Agenda 2063 in Ghana's development plans and policies, while improving performance tracking. The tool helped to smoothen the process of linking planning to budgets in Ghana. Also, it showed Ghana how to improve linkage between planning, budgeting, funding, and reporting (UNECA, 2022). Although the usage of the 3As approach in mainstreaming of international conventions, protocols, and agreements into Ghana's development planning process, yielded considerable results (70% alignment of GSGDA II with the SDGs in 2016), with the use of the IPRT, Ghana can boast of an SDG-national development plans and policies alignment of 76.99%, and an Agenda 2063 alignment of 69.45%, as indicated by the NDPC. The IPRT has also fostered the identification of synergies across the SDGs. Currently, SDG 6 (clean water and sanitation) (especially, its infrastructure component (SDG 6.2)) is the most synergised across the goals and targets (139 out of 169).

2.3.3. *Budgetary Processes and SDGs*

The National Development Policy strategies have been aligned with the SDGs and Agenda 2063 and have been budgeted for in the national development plans using the existing integrated budgeting system. Thus, the government has integrated SDG and Agenda 2063 budgeting and financial considerations within its national budgeting protocols to support the implementation of the 2030 and 2063 Agendas. Adopting a bottom-up approach, both the central government and local authorities can contribute actively, aiding in the monitoring of budget allocations for individual goals. Regarding the SDGs, commencing from 2018, the Ministry of Finance has made the SDGs Budget Report available, which provides a comprehensive overview of annual budgetary allocations to each SDG by both central and local governments.

As gleaned from the 2019 Voluntary National Review, it is acknowledged that the government has mechanisms in place to track budget allocations and expenditures in line with SDG objectives. However, the initial mechanisms put in place did not allow the review of actual expenditures against budgetary allocations.

The 2020 SDG Budget Report set the stage for the review of actual expenditures against financial allocations (Ministry of Finance, 2020). Such improvements have been attributed to the mechanism in place for SDGs budget preparation, which brings a myriad of stakeholders together to undertake a critical review and assessment of methodologies, proposed budgets and plans before official finalisation,

publication, and dissemination. For instance, a key recommendation stemming from the review comments made by key relevant stakeholders in the 2018 SDGs Budget Baseline Report was to “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”.

The integration of the two agendas (SDGs and Agenda 2063) in the planning and budgeting processes is backed by an implementation arrangement that promotes cross-sectoral collaboration and multi-stakeholder partnerships at all levels. In practice, since there are similarities between the SDGs and the goals of the Agenda 2063, achieving one automatically achieves the other.

2.3.4. Review of Existing Laws and Sustainable Development

The Government of Ghana has made strides in the review of existing and new laws and regulations to check whether they are aligned or in conflict with sustainable development.

As an issues-based example, the year 2017 witnessed the initiation of policy reforms by the Community Water and Sanitation Agency (CWSA) in the Rural Water and Sanitation Sub-sector in line with SDG 6. This was aimed at changing the existing Community Management Model to professionalised management of water supply services, a move informed by recommendations put forth by stakeholders and current research findings which underscored the inefficiency of Community Management Model to promote and ensure the sustainable management of the water supply infrastructure as provided by the government. Following this, Cabinet approved the amendment of the Community Water and Sanitation Act, 1998 (Act 564) to change the CWSA into a utility service organisation (Ministry of Finance, 2020).

Another notable feat is regarding the mainstreaming and unimpeded operationalisation of SDG 16, specifically target 10 aimed at “ensuring public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements”. This target directly relates to Article 21(1) (f) of Ghana’s constitution which intimates that “All persons shall have the right to information subject to such qualifications and laws as are necessary for a democratic society”.

The extensive dissection of this provision by an array of stakeholders who hold transparency and open governance in high esteem, culminated in the ratification of the Right to Information Act (989) in 2019. This Act is aimed at promoting transparency and accountability by empowering people to access information on central and local governments as well as non-governmental organisations, funded from the public purse. Despite the making of such an inroad, obstacles such as administrative and bureaucratic bottlenecks, the levying of charges by public institutions, and a perceived lack of awareness among the public regarding the law and their entitlement to request information, collectively hinders the accessibility of public information and the efficient implementation of this legislation (Star Ghana Foundation, 2022).

Additionally, July 2023 saw the abolition of death penalty for ordinary crimes (including murder, genocide, piracy and smuggling of gold and diamonds and attempted murder): the Criminal Offences (Amendment) Bill, 2022, and the Armed Forces (Amendment) Bill, 2022, thereby removing the death penalty from the 1960 Criminal and Other Offenses Act and the 1962 Armed Forces Act (Parliamentarians for Global Action, 2023). This was motivated by the antithesis that death penalty does not deter crime, death penalty disproportionately affects the most vulnerable populations, no judiciary system is error-proof, among others. Consequently, capital punishment has been replaced with life imprisonment, which brings Ghana’s criminal justice system in tandem with international best practices. Such action placing Ghana on the map as the 124th country globally and 29th country in Africa to have abolished death penalty, is noted to have the potential to contribute to the enhancement and progressive development of human rights (United Nations Development Group, 2017).

In the fiscal policy space, Ghana has embarked on a number of fiscal policy reforms targeted at improving domestic revenue mobilisation to undergird the implementation of the SDGs (Bedi and Coffie, 2019). Key among such reforms is the Public Financial Management Act, 2016 (921), which is meant to “regulate the

financial management of the public sector within a macroeconomic and fiscal framework; to define responsibilities of persons entrusted with the management and control of public funds, assets, liabilities and resources, to ensure that public funds are sustainable and consistent with the level of public debt; to provide for accounting and audit of public funds and to provide for related matters”.

2.3.5. Procurement practices, processes and sustainable development

Public procurement has great purchasing power and accounts for averagely 12% of the gross domestic products (GDP) of OECD countries (United Nations Environment Programme (UNEP), 2023). In developing countries it accounts for up to 30% of GDP in a number of developing countries (UNEP, 2023). In Ghana, public procurement accounts for 11% of its GDP (Public Procurement Authority, 2022). With such economic contributions, it has been established that leveraging the purchasing power of public procurement by promoting sustainable procurement practices in keeping with national priorities and policy arrangements will support the achievement of Sustainable Consumption and Production (SDG 12) and addressing the three core pillars of sustainable development (UNEP, 2023).

In cognisance of the foregoing, Ghana became a member of the Marrakech Task Force (MTF) on Sustainable Public Procurement (SPP) led by Switzerland in 2010, with the aim of promoting SPP practices using the MTF framework (PPA, 2017). To operationalise the MTF framework, Ghana received USD 2.7 million in development assistance from the Swiss Government to facilitate the implementation of the MTF. This saw the rollout of sensitisation and training programmes as well as sectional amendment of the Public Procurement Act 2003 (Act 663). This effort mandates the Public Procurement Amendment Act 2016 (Act 914) to address existing challenges in public procurement practice coupled with responding to sustainability orientation of public procurement in contemporary times (Adjei-Bamfo and Maloreh-Nyamekye, 2019).

Specifically, the Public Procurement (Amendment) Act, 2016 (Act 914) mandated the Public Procurement Authority to ensure that public procurement is undertaken in an “environmentally and socially sustainable” manner. The Authority has mechanisms for assessing public procurement with regard to sustainable development. The Public Procurement (Amendment) Act, 2016 (Act 914) was introduced to promote sustainable procurement processes in line with the requirements for sustainable development. Section 2 of the Act posits that “a head of a public entity shall ensure that a tender complies with environmentally and socially sustainable principles”. The head of entity is therefore required to ensure that a tender complies with the environmental protection laws and policies; and policies on the promotion of sustainable development.

Following this, the revision of the Standard Tender Documents was carried out to mirror the amendments. Specifically, the Public Procurement (Amendment) Act in 2016 (Act 914), included clauses related to environmental and social considerations. Also, the subsequent passage of Procurement Regulations in 2022 aligns with these amendments, alongside the adaptation of Standard Tender Documents. Further, the PPA periodically builds the capacity of public and private institutions across an array of sectors on SPP guidelines and principles through collaborations with government agencies (PPA, 2023).

In leading the cause of SPP over the years, one of the major milestones is the development of the Sustainable Public Procurement (SPP) Policy and guidelines (in alignment with the mandates of Act 663) by the PPA. The guidelines target all public institutions in adopting SPP principles and concepts, and approaches in their respective procurement cycles in order to promote competition among private establishments for social and environmentally friendly practices. This reflects Ghana's commitment to UN SDG 12 on Sustainable Consumption and Production. Further, there is the recognition of the imperativeness of collaborative efforts between PPA, Public Entities, and key stakeholders to diminish environmental and social impacts in the procurement of goods, works, and technical services.

The PPA organises periodic workshops on sustainable public procurement mechanisms. PPA's comprehensive training initiatives, encompassing approximately 500 Public Entities staff and 300 private companies in 2014 and 2018, have yielded tangible results, exemplified by the Kumasi Metropolitan Assembly's commitment to procuring only legal timber to combat deforestation. The most recent one was in October 2022 where the CEO maintained that "Operationalising Sustainable Public Procurement (SPP) is an opportunity to move the country towards innovation and sustainability. Countries who have dedicated their time and resources towards sustainability are achieving great rewards and Ghana can also achieve its sustainable goals through public procurement".

Aside the PPA, at the institutional level, efforts have been made by the Office of the Head of Civil Service to promote sustainable public procurement practices as seen in the organisation of the 8th Annual Procurement Summit (August 2023) under the theme "Sustainable Public Procurement (SPP) in the Civil Service of Ghana - An Essential Lever for Government's Achievement of the SDGs and National Development". The summit, which had an interactive session with a sustainable procurement expert from the United Nations Office for Project Services (UNOPS), explored ways to streamline sustainability principles in the civil service procurement processes.

The introduction of the Ghana Electronic Procurement System (GHANEPS) in 2019 further solidifies Ghana's PPA's dedication to sustainable public procurement, with 792 Procuring Entities trained and enrolled by June 2023. With this, Ghana became the first country in West Africa to establish an electronic procurement system in the public sector (Mayan, 2019). The GHANEPS is anticipated to promote transparency, efficiency and reduction of cost in the procurement process. It has been seamlessly integrated with various government systems to optimise workflow efficiency. This integration includes connectivity with the Registrar General's Department system, facilitating the retrieval of comprehensive details pertaining to all service providers. Additionally, GHANEPS interfaces with the Ghana Integrated Financial Management Information System (GIFMIS) for streamlined payment processes, collaborates with the Ghana Revenue Authority (GRA) to ensure tax compliance, and interfaces with the Social Security and National Insurance Trust (SSNIT).

Despite the advancements in the public procurement space, there remain critical gaps, including the absence of significant sustainable procurement provisions in the Procurement Manual. Addressing this requires a thorough review of relevant sections, incorporating Sustainable Procurement into fundamental aspects for enforcement. Adequate budget allocation is essential, while the effectiveness of compliance monitoring necessitates the equipping of inspectors with the requisite expertise, vehicles, and logistics to ensure seamless implementation. Overcoming initial resistance from Procuring Entities, suppliers and contractors is acknowledged as a challenge in the continuous pursuit of sustainable procurement processes (PPA, 2023), and calls for policy advocacy, professional training and public engagement.

2.3.6. Alignment with climate objectives

A noteworthy level of policy alignment exists between GH-NDC priority sector policies and key climate change policies in Ghana, enhanced further through gender mainstreaming (Box 2.1). The GH-NDCs and sectoral policies present multiple opportunities for a mutually beneficial outcome through various policy actions. This alignment has the potential to significantly enhance policy outcomes, fostering greater synergy among sector and climate change policies. The resulting effectiveness of these sector policies becomes instrumental in advancing solutions to address climate change challenges. Leveraging these positive alignments provides a strategic avenue to propel national development along a low carbon development pathway, concurrently facilitating the effective implementation of the gender policy (Antwi-Agyei et al., 2021).

Box 2.1: Gender Mainstreaming and Nationally Determined Contributions Toolkit

In a proactive move to translate visions and policies on gender equality into tangible actions within Ghana's climate initiatives, a comprehensive gender mainstreaming toolkit has been developed. This toolkit serves as a strategic guide to ensure the conscious and effective implementation of various actions outlined in the Nationally Determined Contributions (NDCs) with a focus on gender considerations. The NDCs delineate 31 programs of action, encompassing 20 mitigation and 11 adaptation measures distributed across key economic sectors, including energy and industry, health, transport, agriculture and forestry, waste, water, and gender/the vulnerable. With an implementation period spanning from 2020 to 2030, this document offers a concise, step-by-step sectoral approach, providing clear insights on integrating gender considerations into the diverse array of NDC actions.

Note: Nationally Determined Contributions, or NDCs, are countries' self-defined national climate pledges under the Paris Agreement, detailing what they will do to help meet the global goal to pursue 1.5°C, adapt to climate impacts and ensure sufficient finance to support these efforts.

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Source: *United Nations Development Programme (UNDP) (2021). Gender Mainstreaming and Nationally Determined Contributions Toolkit.*

2.3.7. Strengths

Legal foundation and policy framework: Ghana's legal foundation, the 1992 Constitution, provides a strong basis for sustainable development. Mandates within the constitution drive the formulation and implementation of policies aligned with the various dimensions of sustainable development.

Alignment with international frameworks: Ghana's commitment to global development is evident through the alignment of its national development plans with international frameworks such as the SDGs and Agenda 2063. The use of tools like the Integrated Planning and Reporting Toolkit Plus (IPRT+) facilitates effective alignment.

Integrated budgeting and fiscal processes: Ghana's integration of SDG and Agenda 2063 considerations into budgetary processes, exemplified by the SDGs Budget Report, showcases a proactive approach. The inclusion of mechanisms for tracking budget allocations and expenditures in line with SDG objectives reflects a commitment to accountability and transparency.

Legal reforms and human rights: Enactments like the Public Procurement (Amendment) Act, 2016 (Act 914), emphasise environmentally sustainable principles, while the Right to Information Act (989) enhances transparency and accountability. Moreover, Ghana's strides in legal reforms to, for example, abolish the death penalty for ordinary crimes in 2023, demonstrate a commitment to sustainable and socially responsible practices.

Sustainable public procurement practices: Ghana's dedication to sustainable public procurement practices is evident through efforts by institutions like the Public Procurement Authority and the Office of the Head of Civil Service. The GHANEPS, Public Procurement Policy and the organisation of workshops and summits focused on sustainable procurement principles highlight a commitment to innovation and sustainability in public sector processes.

Weakness

Public procurement manual lacks substantial provisions addressing sustainable procurement issues: A critical analysis reveals that the current Procurement Manual lacks substantial provisions addressing key sustainable procurement issues. To comprehensively address these sustainability concerns, it is imperative to review pertinent sections of the manual, as guided by the Amended Act 914.

Lack of relevant legal framework for SPP: In spite of the amendment of the Public Procurement Act 663 by Act 914, aiming to establish a legal foundation for Sustainable Public Procurement (SPP) in Ghana, the absence of a comprehensive legal framework governing and guiding SPP practices poses a significant challenge. Act 914, specifically in sections 2, 22, and 56 of the Public Procurement Amendment Act, introduces elements related to SPP (Government of Ghana, 2016). While section 2 incorporates social and environmental considerations into the objectives of the Public Procurement Authority (PPA), section 22 allows for the inclusion of sustainability criteria in the tender documents of procuring entities. Section 56 redefines the socio-economic policies of the government to encompass environmental policies. However, the amendment act falls short of clearly articulating the reasons, scope, and methodologies for integrating sustainability considerations. A well-defined legal framework would mitigate information asymmetry, acting as a mechanism to enforce compliance with SPP by the government (Adjei-Bamfo and Maloreh-Nyamekye, 2019).

Weak institutional coordination mechanisms for the integration of gender and climate change issues in sector policies: The current institutional coordination mechanism for the effective integration of gender and climate change issues into sector policies, strategies, and activities faces significant weaknesses. The Ministry of Gender, Children and Social Protection (MoGCSP) is designated as the coordinating ministry for gender-related matters across various sectors. Unfortunately, the MoGCSP is hindered by insufficient resources, both in terms of staffing and finances. This inadequacy has implications for intersectoral engagements and communications, contributing to the overall weakness in coordinating efforts related to gender and climate change integration (Antwi-Agyei et al., 2021).

Low prioritisation of the integration of gender data in national statistics: Gender data collection remains a low priority in Ghana's national statistics, primarily due to the absence of government regulations mandating gender research and training in the public sector. This deficiency has led to a significant gender data gap across institutional, policy, and programmatic levels within various entities such as ministries, departments, and agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), and statutory bodies in Ghana (Institute for Statistical, Social, and Economic Research (ISSER), 2023). The limited availability of sex-disaggregated data poses a substantial barrier to integrating gender issues into the activities of these entities, hindering gender analysis, gender-sensitive planning, implementation, monitoring, and evaluation (Antwi-Agyei et al., 2021). Consequently, a few of the programmatic interventions focusing on gender equality in Ghana are designed out of a realistic and consistent gender statistics. Thus, most of the policies and programs formulated towards promoting gender equality in Ghana lacks a foundation built on consistent and realistic gender statistics (ISSER, 2023).

2.3.8. Policy options and recommendations:

Adopting an a PCSD Action Plan: The adoption of a focused PCSD Action Plan would help provide an outline of a progressive approach to integrate sustainability as a standard in decision-making, systematically considering synergies and trade-offs among policy sectors, while prioritizing the needs of future generations

Capacity building and training: there could be the provision of training for stakeholders on the Ghana-National Determined Contribution (GH-NDC) priority sectors' core objectives of GH-NDCs and feasible ways through which they can be integrated into their respective activities and programmes (Antwi-Agyei et al., 2021). Also, regarding procurement, the capacity building initiatives which are being rolled out should be further expanded to cover a wide range of sectors.

3 Policy Interactions

3.1. Whole-of-government coordination

The Specialised SDG Implementation Mechanism and the Decentralised Planning System.

Ghana's medium-term national development policy framework (2022-2025) was prepared through participatory processes, principally through the engagement of Cross-Sectoral Planning Groups (CSPGs) comprising representatives of the public sector, private sector, civil society, academia, the media, think-tanks, faith-based organisations, and other identifiable groups. Sectoral policies are typically developed through participatory processes and programmes to address critical challenges that are multi-dimensional in nature.

Ghana has a national mechanism dedicated to coordinating the implementation of the SDGs within, across, and outside government institutions. For instance, following the ratification of the SDGs, a new coordination and oversight framework was set up with the primary goal of ensuring focused attention on the SDGs, and building strategic and innovative partnerships that would facilitate the implementation of the SDGs and unearthing of lessons. These structures encompass a High-Level Ministerial Committee (HLMC), a Committee for the Coordination of SDGs Implementation (ICC), a Technical Committee, and a Platform for Civil Society Organisations (CSOs) dedicated to the SDGs. Furthermore, there is an SDGs Advisory Unit domiciled in the Office of the President, which is saddled with the responsibility of providing support to the current President (Nana Addo Dankwa Akuffo-Addo) in his capacity as Co-Chair of the United Nations Secretary-General's Emeritus Group of SDGs Advocates. His predecessor, former President John Mahama became the first Co-Chair of the United Nations Secretary-General's Eminent Group of SDGs Advocates in 2015 when Ghana signed onto the SDGs. The commitment demonstrated by Ghana's former president since 2015 towards the SDGs is similarly shown by the current president who is also serving in the same capacity.

The national mechanism also focuses on structures to ensure effective mainstreaming and localisation of the SDGs in an inclusive, accountable, and collaborative manner into national and decentralised policy making. Ghana has the decentralised planning and development structures, which has been in force since 1988. The decentralised structures have the potential of promoting the effective localisation of the SDGs and the AU Agenda 2063.

Policy implementation is primarily ensured through the Decentralised Planning System. To allow for the consistent and sustainable realisation of the 2030 Agenda and the commitments outlined in Agenda 2063, Ghana is employing the decentralised planning system, as stipulated in the National Development Planning (Systems) Act, 1994 (Act 480). This framework delegates planning responsibilities to Ministries, Departments, and Agencies (MDAs) at the national tier and extends these duties to local governing bodies known as Metropolitan, Municipal, and District Assemblies (MMDAs) at the sub-national level. The National Development Planning Commission (NDPC) serves as the apex coordinating body, with supplementary support from 16 Regional Coordinating Councils (RCCs).

Within this model, the decentralised planning approach underscores the significance of collaboration and consultation. Government entities and stakeholders are encouraged to engage in a co-operative manner.

Stakeholders encompass an array of actors, including the private sector, civil society organisations, traditional authorities, individuals with disabilities, development partners, academic and research institutions, and assorted interest groups. This inclusive approach facilitates the alignment of efforts and viewpoints in pursuit of strategic development goals (NDPC, 2019).

To harness the potential of the decentralised planning system, the National Decentralisation Policy and Strategy (NDPS, 2020-2024) has been formulated to expedite the decentralisation of public administration in Ghana. However, several complementary measures essential for reinforcing decentralisation in the country are still pending. These include the enhancement of District Composite Budgeting within the Programme Based Budgeting (PBB) system, and the harmonisation of financial systems with the standards set by the International Public Sector Accounting Standards (IPSAS). Moreover, the full implementation of Fiscal Decentralisation is yet to be realised, with many Local Governments still not achieving complete self-sufficiency. This situation is primarily attributed to the outdated status of the current Intergovernmental Fiscal Framework (IGFF) and the Intergovernmental Fiscal Transfers (IGFT), which have lapsed and are awaiting a necessary review and update to align with the stipulations under the NDPS (2020-2024) (NDPC, 2022).

3.1.1. Coordination mechanism and policy coherence

Ghana's coordination mechanism is explicitly mandated to promote PCSD in the implementation of the SDGs. This is because issues surrounding the SDGs on which their respective mandates hang, have been integrated into Ghana's development agenda, thus the Coordinated Programme of Economic and Social Development Policies (CPESDP), 2017-2024 as captured in the Foreword of the 2019 Voluntary National Review (VNR). The coordinating mechanism includes specific bodies with the following mandates:

- **NDPC**, which ensures proper mainstreaming and reporting of the SDGs in sector and district development plans
- **High Level Ministerial Committee (HLMC)** is charged with the responsibility of providing leadership and strategic oversight of the implementation process of SDGs. The HLMC ensures the necessary financial commitments and availability of resources in achieving the SDGs etc.
- **Implementation Coordination Committee (ICC)** ensures cross sectorial and multi-stakeholder coordination of the SDGs
- **SDGs Technical Committee (TC)**: Made up of key representatives from government ministries, departments and agencies (MDAs), CSOs, the private sector and academia, as well as other stakeholders to ensure integration of the SDGs into development plans, implementation, monitoring and evaluation and reporting on the SDGs in their respective sectors.
- **SDG Advisory Unit** advises the government and its agencies in identifying, preventing and mitigating potential adverse effects of policies on future generations. The Unit has a number of initiatives to achieve this priority purpose which includes:
 - Stakeholder dialogues to discuss SDG issues in Ghana.
 - Preparation of Country Financing Roadmap (CFR) which embodies a set of country-led action plans to encourage innovative private sector-led financing to help bridge the SDGs financing gap.
 - SDGs Community Day Out initiative was initiated by the Unit to take education and sensitisation on the SDGs to the doorsteps of communities. Importantly, this grassroots initiative was instituted to help demystify the SDGs, and break them down to the understanding of the ordinary Ghanaian.
 - An annual publication that highlights the activities of the SDGs with recommendations for improving activities.

- There is also the production of the weekly SDGs Advisory Unit Newsletter, which is circulated widely within the SDGs space to keep partners abreast with global news and developments on the SDGs.

Although, the 2022 VNR report still maintains the High-Level Ministerial Committee (HLMC) as a part of Ghana's SDG coordinating architecture, the interviews conducted revealed that its functionality is currently stalled. Originally, the HLMC was set-up to provide strategic political direction and a superior-level perspective on the execution of the SDGs in the Ghanaian context, with its composition overseen by the then Minister for Planning. However, the HLMC was scrapped or rendered dormant following the second tenure of the administration of the current government. This status of dormancy has engendered certain operational inefficiencies.

For instance, the dissolution of the Committee has precipitated certain procedural impediments, as evident in the slow decision-making, which could have been previously expedited through committee convenings. The HLMC was a channel for assembling the collective contributions of multiple ministers to facilitate consensus-driven outcomes. The virtually absent HLMC organisational framework, has occasioned engagement with ministers on a singular, one-on-one basis, thus slowing down the decision-making processes. For example, the recent VNR process would have traditionally received endorsement from the HLMC.

In the development efforts pursued by the government, the quest to achieve the targets of the SDGs and Agenda 2063 sometimes involves making trade-offs where actions to achieve one target connected to a specific development dimension limit effectiveness in achieving others. For instance, in terms of historical trends, the social sector consistently received the highest budget allocation between 2018 and 2022. In 2021, it was allocated GHS24,848,402,803, compared to GHS17,346,106,825 in 2020. Notably, the Ministry of Education (MoE) received the largest share of the social sector allocation in 2021, totalling GHS15,631,637,855, with a significant portion directed towards the Free Senior High School Programme (FSHSP). Again, in 2022, where the country was bedeviled by economic crisis occasioned by high public debt-to-GDP ratio, high inflation and depreciation rate of the Ghana Cedi, contraction in the cocoa sector, inadequate reserves and high responsiveness of Ghana's economy to external shocks, among others, which led to budgetary cuts across a number of sectors, yet the social sector received the highest allocation of GHS30.68 billion (with a significant portion dedicated to the education sector, especially the Free Senior High School programme), comprising 51.46% of the total budget. This was followed by public safety with GHS9.2 billion (15.52%), and infrastructure with GHS7.24 billion (12.14%) (NDPC, 2022; NDPC, 2023). Although such budgetary allocations and accompanying expenditures lend credence to the priority areas of the government, they deprive other sectors. The mandate of spearheading arbitration processes aimed at the resolution of policy divergences and trade-offs related to the implementation of the SDGs, the AU Agenda 2063, and other international conventions is inherent in the coordination function of the NDPC. In addressing policy divergence issues, the NDPC through the preparation of annual reports identifies deviations or inconsistencies between short-term policies and long-term goals and the reasons for such. This is accompanied by a deliberation with parliamentary committees set up for Local Government, Finance, and Poverty Reduction. The outcome of this engagement is channelled to the executive through parliament for further deliberation and resolution.

The ultimate resolution of policy divergences rests with Cabinet. To address policy divergences and trade-offs, Cabinet employs a structured process. Parties, thus agencies and institutions involved in the divergence are required to present proposals and briefs outlining their respective positions. A sub-committee is then constituted by Cabinet to undertake an examination of the pertinent issues, conducting an independent investigation. The sub-committee subsequently furnishes the cabinet with advisories regarding the potential course of action. Ultimately, a definitive decision is reached during the cabinet's plenary session, presided over by the President.

3.1.2. Recognition of the international dimension of sustainable development

Ghana's development practice is inherently geared towards sustainable development, which recognises the international dimension of sustainable development. This is evident in the ratification of a number of international, continental and sub-regional conventions on diverse strands of sustainable development, thus spanning economic, social, environment, and peace and security. Some of these include the Convention on Biodiversity Diversity (1992), the United Nations Framework Convention on Climate Change (UNFCCC) (1992), the Paris Agreement, the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS), African Continental Free Trade Area (AfCFTA) Agreement, among others.

The principles underlying these and many other conventions have featured prominently in the development policies and plans churned in the country. For instance, the development of the National Biodiversity Strategy and Action Plan (2016) and National Integrated Maritime Strategy (development still in progress) was motivated and guided by the Convention on Biodiversity and other biodiversity conventions; the Africa's Integrated Maritime Strategy (2050 AIM Strategy) and the Security Governance Initiative (2014), respectively. These products are testaments to the country's commitment to addressing global challenges from a bottom-up approach and promoting sustainable development.

Also, Ghana's Foreign Policy depicts the country's commitment to sustainable development targeted at advancing its own interests, including its survival, co-existence, and prosperity within a shared global security and development system. Specifically, the core or first aim of Ghana's Foreign Policy is to promote and protect the interests of Ghana and establish a just and equitable international economic policy and social order. Additionally, the foreign policy includes upholding international law and treaty commitments, resolving global conflicts through nonviolent approaches, and adhering to the principles outlined in the United Nations Charter, the African Union, the Commonwealth, the ECOWAS Treaty, and other affiliations in which Ghana holds membership. Article 40 of the Constitution provides the broad principles underpinning Ghana's foreign policy which have a positive bearing on the implementation and attainment of sustainable development. The principles as captured include:

- Promotion and protection of the interest of Ghana;
- Establishment of a just and equitable international, economic, political and social order;
- Promotion of respect for international law and treaty obligations.
- Promotion of the settlement of international disputes through peaceful means.
- Adherence to the principles enshrined in the Charter and aims or ideals of the United Nations, the African Union, the ECOWAS, the Commonwealth and the Non-Aligned Movement.

These principles have played key roles in Ghana's development process. For instance, adherence to and respect of the government to principles 3, 4, and 5 culminated in the settlement of the maritime boundary dispute between Ghana and its neighbour to the West, Cote D'Ivoire in 2017 by the International Tribunal for the Law of the Sea. Adhering to such principles also meant adhering to the United Nations Convention on the Law of the Sea (UNCLOS), which is legally enforced by the International Tribunal for the Law of the Sea.

This is a testament to Ghana's appreciation of transboundary co-operation as also manifested in the ratification of conventions such as the 1992 UNECE Convention on the Protection and Use of Transboundary Watercourses and International Lakes (Helsinki Convention) and the 1997 Convention on the Law of the Non-navigational Uses of International Watercourses (New York Convention) in 2020 (United Nations, 2023). Moreover, in 2019, within the framework of the Volta Basin Authority, the Volta Basin Water Charter was adopted. Its objective is to collaborate with all riparian countries to standardise the collection and exchange of data and information pertinent to transboundary water management. Additionally, Ghana is an active participant in the Water and Sanitation Sector Monitoring and Reporting System of the African Ministers' Council on Water (AMCOW) (United Nations, 2023).

Communications facilitate substantive discussions across diverse societal sectors and cultivate a commonly shared vision, and the effectiveness of the approaches adopted is contingent on how systematic they are in the design and implementation phase of policies and programmatic interventions (NDPC, 2020). In Ghana, the extant or existing communication strategies are multifaceted in nature, with a discernible emphasis on broader objectives beyond the sole domain of policy coherence. These strategies implicitly address policy coherence concerns, but their overarching aims revolve around the propagation of awareness, the dissemination of information, the elicitation of support, and the establishment of novel collaborative alliances. Thus, although the communicative frameworks inherently accommodate instances where policy coherence discrepancies emerge and warrant resolution, the central thrust of these communication initiatives is not confined solely to the rectification of policy coherence issues. Rather, they address an extensive spectrum of issues, often encompassing a limited subset thereof.

In cognisance of the role of communication strategies in policy processes of policy formulation and implementation, the NDPC guidelines require MDAs and MMDAs to formulate communication strategies to “disseminate their programmes, projects and annual project reports to inform and create awareness of expected roles of stakeholders in the implementation of programmes and sub-programmes”. Specifically, the National Public Policy Formulation Guidelines (2020) stipulates that policy formulation teams in public sector institutions are “to develop a communications strategy specifying how information will be communicated to their stakeholders throughout the policy formulation and implementation process” This positions communication at the heart of the life-cycle of policy design and implementation phases. Regarding the SDGs, Ghana’s NDPC developed an SDG Communication Strategy in 2022. The strategy gives a laser focus on SDG communication and the pathways through which relevant stakeholders can be furnished with the requisite information from the design and implementation phases of SDG-related programmatic interventions in a timely fashion. Although this strategy document has been prepared, it has not been disseminated to the relevant stakeholders as revealed by the interviews conducted.

3.1.3. Strengths

Inclusivity in policy formulation: The deployment of a holistic approach through the Decentralised Planning System, engaging diverse stakeholders via Cross-Sectoral Planning Groups ensures representation from various sectors, thereby promoting inclusivity in policy formulation.

Decentralised planning system encourages tailoring of policies to local needs: The National Development Planning (Systems) Act which delegates planning responsibilities to Ministries, Departments, and Agencies (MDAs) at the national level and extends duties to local governing bodies (MMDAs) encourages collaboration and tailoring of policies to local needs.

Commitment to transboundary co-operation: Ghana’s ratification of international conventions and participation in initiatives like the Volta Basin Water Charter demonstrate a commitment to transboundary co-operation. This aligns with the country’s appreciation of global challenges and the need for collaborative solutions.

Inclusive collaboration approach: The inclusive approach involving various stakeholders fosters collaboration and alignment of efforts. Including the private sector, civil society, traditional authorities, and development partners ensures that diverse perspectives contribute to the achievement of strategic development goals.

3.1.4. Weaknesses

Incomplete implementation of fiscal decentralisation: The partial implementation of fiscal decentralisation is attributed to the outdated status of the current Intergovernmental Fiscal Framework (IGFF) and Intergovernmental Fiscal Transfers (IGFT). The need for reviewing and updating it to align with the stipulations under the NDPS (2020-2024) is prominently underscored. The outdated framework may

hinder the achievement of complete fiscal decentralisation and self-sufficiency at the local government level, with implications also for the implementation of the 2030 Agenda and Agenda 2063.

Lack of Information Dissemination on SDG Communication Strategy: Although a comprehensive SDG Communication Strategy has been developed, there is the lack of dissemination to relevant stakeholders which suggests a gap in the implementation of the strategy. This somewhat impedes awareness raising, support garnering, and promotion of collaboration.

3.1.5. Policy Options and recommendations:

Strengthen mechanisms for the implementation of the National Decentralisation Policy and Strategy (NDPS): To reap the expected dividends from the NDPS, a number of collective actionable measures ought to be pursued to address the pending measures and bottlenecks. Firstly, there is a critical need to expedite the enhancement of District Composite Budgeting within the Programme Based Budgeting (PBB) system. This improvement would contribute significantly to the effectiveness of decentralised planning. Additionally, aligning financial systems with the International Public Sector Accounting Standards (IPSAS) is essential for transparency and accountability. Another imperative step is the immediate review and update of the outdated Intergovernmental Fiscal Framework (IGFF) and the Intergovernmental Fiscal Transfers (IGFT) to bring them in line with the National Decentralisation Policy and Strategy (NDPS, 2020-2024). Furthermore, ensuring the full implementation of Fiscal Decentralisation is paramount, requiring concerted efforts to empower Local Governments towards achieving complete self-sufficiency.

Leverage the existing CEOs Forum on the SDGs to serve as an additional platform for investment mobilisation and coordination of the implementation of the SDGs. They exist is to bring together a robust civil society throughout Ghana to stimulate collaborative endeavours, establish partnerships with essential stakeholders, and conduct impactful advocacy to attain the SDGs on national, regional, and global scales (SDG Global Forum, n.d).

3.2. Subnational engagement

In Ghana, the formulation and implementation of national sustainable development strategies/plans occur at various levels. At the level of the Executive and Legislative branches of government, key institutions such as the Office of the President, Cabinet, National Development Planning Commission (NDPC), the Attorney General, and Parliament bear the responsibility for policy formulation, review, and approval. Within Ministries, Departments, and Agencies (MDAs), the focus is on developing and implementing sector-specific policies. These entities identify issues requiring policy intervention, conduct investigations, and provide input for policy development. The Medium-Term National Development Policy Framework (MTNDPF), which outlines broad national policy objectives and strategies, assigns implementation duties to MDAs and Metropolitan, Municipal, and District Assemblies (MMDAs).

This framework guides sectoral as well as local development planning. In the policy-making process, the Ministry of Finance evaluates the financial implications and fiscal viability and sustainability of policies, ensuring that their economic aspects align with the government's macroeconomic goals (NDPC, 2020). The policy objectives, strategies and result matrix of such sustainable development-oriented policies like the Medium-Term National Development Frameworks (2018- 2021 & 2022-2025) are also consistent with the United Nations SDGs and are translated into actions in the development plans of MDAs, RCCs and MMDAs. The existing planning system arrangement which fosters Medium-term development planning by MMDAs enables them to ensure that local goals and aspirations are compatible with national and global development goals such as the SDGs. This is facilitated by the NDPC which provides guidelines for

mapping and aligning sector and district development plans to ensure the harmonisation with national policy frameworks.

Aside from development planning policy formulation guidelines, Ghana's Constitution makes provision for enhancing the linkage of subnational development plans and strategies with the national development agenda through allowing for the collaboration between key actors of the subnational development planning space. This is a testament to the existence of mechanisms to ensure coherent and coordinated actions of subnational actors. At the district level, District Planning Authorities are mandated by the Local Governance Act, 2016 to "integrate and ensure that sector and spatial policies, plans, programmes and projects of the district are compatible with each other and with national development objectives issued by the Commission". The Act also mandates them to "synthesise the policy proposals on development planning in the district into a comprehensive framework for the economic, social and spatial development of the district including human settlements and ensure that the policy proposals and projects are in conformity with the principles of sound environmental management". Additionally, the Regional Coordinating Councils as monitors, coordinators, and evaluators of the performance of district assemblies, are positioned as facilitators of subnational engagement "co-ordinate the plans and programmes of District Planning Authorities and harmonise the plans and programmes with national development policies and priorities for consideration and approval by the Commission". These provisions have implications for policy coherence and integrated development planning. For instance, the engagement of RCCs with DPAs, fosters the harmonization of district medium term development plans with national development policies, thereby helping to avoid incoherencies and duplications to set the stage for a unified approach to sustainable development planning. In the area of budgeting, the SDGs have been integrated in national and sub-national planning and budgeting processes. For instance, the national budget has been aligned with the SDGs with budget codes linked to at least one SDG target. Thus, SDG targets are mapped onto individual Policy Objectives. The mapping process is undertaken by a team comprising an array of stakeholders, including NDPC, Controller and Accountant-General's Department, MoF's Fiscal Decentralisation unit, MoF-Budget Reform Unit, MoF-Budget Technical Assistance and Support Unit, among others, led and coordinated by the UN Systems Unit at MoF. The budget preparation process mandates all MDAs and MMDAs to assign budgets to policy objectives and SDG targets (Ministry of Finance, 2020). Nationally, government flagship initiatives such as Free Senior High School Education, "One District, One Factory", "Planting for Food and Jobs," and "One Village, One Dam" which are all aligned to one or more SDGs targets.

On performance assessment, the NDPC has introduced a system for ranking of the various districts in the country on their performance in select SDGs (SDGs 2, 3, 4, 6, 7, and 16), using the District League Table. With this method of SDG performance assessment at the local level, the best three districts are annually awarded to stimulate interest in and ownership of the implementation of SDG priorities pursued by the government.

Sub-national engagements feature prominently in the design and implementation of SDG and Agenda 2063-focused interventions and initiatives in Ghana. A typical testament to this is the organization of a capacity-building workshop in November 2023 on "Improved Local and National Government Capacities for Localising SDGs Through Voluntary Local Reviews in Ghana". This workshop was fronted by the NDPC in collaboration with the Division for Sustainable Development Goals of the United Nations Department of Economic and Social Affairs (DSDG/UNDESA), the African Peer Review Mechanism (APRM). The workshop was undergirded by six major objectives, some of which include; to strengthen the capacity of local, regional and national government officials to conduct inclusive sub-national reviews of SDGs implementation, including reporting and identifying main messages, challenges and opportunities; enhance the capacity of local and regional government officials to integrate the SDGs into local plans and strategies, and enhance policy coherence of these plans with national development plans and national-to-local financing gaps; and enhance awareness and engage multiple stakeholders for local-level implementation and monitoring of the 2030 Agenda and SDGs using the Global Guiding Principles for

VLRs (NDPC, 2023). The side emphasis of the workshop on the enhancement of policy coherence in local and regional development planning brings to bear efforts made to ensure subnational development agendas are seamlessly aligned with broader national strategies. On the climate change front, the National REDD+ Secretariat (NRS), in collaboration with the Ghana Cocoa Forest REDD+ Programme (GCFRP), is currently leading efforts to coordinate stakeholders in achieving deforestation-free cocoa forest landscapes and promote the development of Climate-Smart Cocoa. This is being done through subnational community-based governance structures established in six Hotspot Intervention Areas (HIAs) (Climate Change Directorate of the Forestry Commission,

3.2.1. Strengths

Clear policy framework: The existence of the National Medium-Term Development Policy Framework (NMTDPF) provides development planning and implementation stakeholders with a clear and structured guide for sectoral and local development planning. The framework promotes a coordinated approach as it assigns specific implementation duties to Ministries, Departments, and Agencies (MDAs) as well as Metropolitan, Municipal, and District Assemblies (MMDAs) which fosters subnational engagement, a catalyst of integrated development planning. This clear delineation of roles and responsibilities fosters the active participation of actors. Additionally, the framework outlines the overarching goals, objectives, and strategies which allow subnational actors to strategically align their efforts with broader national and global agendas.

Multilevel engagement fosters the utilisation of a comprehensive approach to development planning: The engagement in sustainability focused development planning in Ghana occurs even at the subnational level. This ensures a comprehensive approach, considering local nuances and aspirations while aligning with broader national and global goals.

3.2.2. Weaknesses

Strengthen inclusive participation: While there are coordination arrangements for the implementation of the SDGs and AU Agenda 2063, the inclusivity of local communities and civil society in the decision-making and development planning processes could be further strengthened. Ensuring that the perspectives and needs of diverse stakeholders are considered has the propensity of enhancing the effectiveness and sustainability of development plans.

3.2.3. Policy options and recommendations

As teased out from the OECD guidance note for implementing policy options and recommendations on policy coherence for sustainable development, to promote PCSD at different levels of government, the following can be adopted:

Develop capacity-building programmes across subnational levels of government on policy coherence for the implementation of the SDGs and AU-Agenda 2063.

Facilitate multi-level dialogue around success stories and persistent challenges, including with other countries, and encourage SDG monitoring at the subnational level to unpack regional disparities and go beyond the national average.

Support the development of Local Voluntary Reviews to present progress to the UN High-Level Political Forum. The Local Voluntary Review as conducted for the Greater Accra Metropolitan Assembly should be scaled up using similar technical support approach deployed.

3.3. Stakeholder engagement

Ghana adopts a consultative and participatory approach to the development and implementation of its (sustainable) development policies. At the national, sector and district levels, development-related policies, plans and programmes adopt a participatory approach during the formulation, implementation, and monitoring stages.

The decentralised planning system allows for participation of all stakeholders including civil society, private sector, traditional authorities, youth groups, Persons with Disabilities (PWDs), and other marginalised groups in all stages of the planning process. On the participation of the citizenry in the governance process, Ghana has a Popular Participation Policy in place which highlights the importance of involving citizens in decision-making, promoting transparency and accountability, and empowering communities to contribute to their own development. To implement this policy, MMDAs are required to prepare Popular Participation Action Plans that comprehensively outline how they would involve their stakeholders in the development planning process on a yearly basis. Additionally, the decentralisation policy framework of Ghana is aimed at strengthening local level capacity for decentralised and participatory planning and their integration with the national agenda. This policy is also destined to strengthen the roles and relationships between key non-state actors such as chiefs and traditional authorities and civil society groups in local governance to promote sustained commitment to PCSD.

In the implementation of the SDGs, Ghana adopts a multi stakeholder implementation approach wrapped up in a “whole-of-government” and “whole-of-society” double-pronged approach (government, CSOs, private sector, academia, etc.), which gives an array of stakeholders a seat at the decision-making table regarding the SDGs and fosters ownership of implementation. A central pillar of this approach is mobilising stakeholder collaboration and institutionalising partnerships with business leaders, traditional authorities, academia, youth groups and civil society. The approach has served as the crucible within which key initiatives such as the CEOs Advisory Group/organisation for SDGs, SDG Delivery Fund, Green Fund Initiative, among others have been birthed.

3.3.1. Dialogues and resolution of policy incoherencies

The OECD (2021) maintains that a coherent implementation of the SDGs partly hinges on the existence of mechanisms for dialogue and engagement which creates the enabling environment for governments and key stakeholders to ascertain bottlenecks, set priorities, aid in the formulation of laws and regulations, align and harmonise policies and actions, and mobilise resources for sustainable development. Thus, dialogue and engagement among stakeholders occupy a key position in the policy and strategy development and implementation process. With regard to this, Ghana has institutional mechanisms in place that foster constructive dialogues among stakeholders to address issues bordering policy incoherencies. The NDPC is one of the central institutions that coordinates majority of the policy dialogues with key stakeholders. However, the decision to either accept or reject recommendations proffered through such policy dialogue platforms rests with the Cabinet.

Partnerships for SDG implementation in Ghana

The Chief Executive Officers (CEOs) Advisory Group/organisation for SDGs is made up of CEOs of private companies who are committed to support Ghana to achieve its SDG objectives. To ensure a coordinated approach to private sector engagement on the SDGs, the President of Ghana hosted a Breakfast Meeting with selected CEOs in June 2018. The meeting aimed to provide a forum for reflection and dialogue on the SDGs and define collective actions for accelerating their implementation; identify ways of scaling up investments necessary to achieve the SDGs; and collectively agree on financing “quick wins” to help advance efforts towards achieving the SDGs.

The government has also collaborated with the Private Enterprise Federation (PEF) to explore how to engage the private sector effectively in the implementation of the SDGs. These efforts are extended to the structures established in the context of the SDGs in order to optimise the contributions of the private sector. PEF has developed various resources to support the participation of the private sector. Also, the government partnered with the United Nations Development Programme (UNDP) to implement the Integrated National Financing Frameworks (INFFs) with the intent of informing how the national SDG strategy will be financed and duly implemented (World Economic Forum, 2021).

An SDG Delivery Fund and a Green Fund initiative are being championed by the domestic private sector for SDG implementation. Also, prominent among the benefits gleaned by the country from the SDG implementation approach deployed, is the improvement in the methodology employed in the preparation of the Annual SDG Budget, which previously (2019) captured only allocations, but from 2020 factored in expenditures. This development stemmed from insightful assessments provided by a diverse group of stakeholders possessing specialised expertise. These assessments were facilitated through funding provided by UNICEF, enabling productive stakeholder consultations to take place.

Also, leveraging the “whole-of-society” approach, the SDG Implementation Coordination Committee (ICC) engages with a number of youth CSOs on the SDGs, helping to promote intergenerational justice. An offshoot of such engagement is the support it offered Youth Advocates Ghana in the preparation of its Youth SDG VNR (2022) report.

The Association of Ghana Industries (AGI), recognising the critical role they play in the areas of innovation, partnership, corporate social responsibility and supporting communities, which are crucial for the realisation of the SDGs in Ghana, launched the Ghana Young Entrepreneurs’ Roundtable (GYER) on Sustainable Development Goals. The GYER is an initiative of the Eastern and Volta Regional branch of the AGI which seeks to engage, discuss and facilitate public efforts to achieve measurable outcomes toward the Nationally Determined Contributions (NDCs) to the SDGs in alignment with global development efforts. The initiative is undergirded by the overarching objective of building a core group of young business leaders to spearhead the integration of SDGs in private sector growth strategies.

3.3.2. Strengths

Private sector commitment: Ghana has CEOs Advisory Group/organization for SDGs, which is made up of CEOs of private companies who are committed to support Ghana to achieve its SDG goals. There is the SDG Delivery Fund and the Green Fund which domestic private sector is championing for SDG implementation.

Multi-stakeholder implementation approach: Ghana’s multi-stakeholder partnership approach to the implementation of the SDGs has significantly contributed to the enhancement of strategic collaborations among an array of stakeholders. This provides the opportunity to leverage data from key stakeholders for the preparation of reports and tracking of progress made (NDPC, 2022). Traditional authorities, civil society organisations, private sector, academia, youth groups, United Nations agencies and other development partners, have confirmed their support for the 2030 Agenda through the implementation of initiatives that contribute to achieving the SDGs. For instance, the involvement of the private sector in the implementation of the SDGs in Ghana birthed initiatives such as the SDGs Delivery Fund and the Green Fund which are key to ensuring sustainable financing of SDG projects and programmes.

Advocacy and awareness creation: A study conducted by Odoom et al. (2023) among 431 respondents in Ghana reveals that the advocacy and awareness creation campaigns by the government and an array of stakeholders have led to high awareness about SDG 1 (ending poverty), SDG 2 (zero hunger), SDG 3 (health and well-being), SDG 4 (quality education), SDG 5 (gender equality), and SDG 6 (clean water and sanitation). This has been partly attributable to radio and TV programmes as well as the periodic presentations on the SDGs. Since the flagship programmes of the GoG are aligned to the SDGs of which

policies such as the FSHS (focused on SDG 4) and Planting for Food and Jobs (focused on SDG 2) are no exception, public interests have been garnered. On the flip side, public awareness on SDGs 9, 11, 14, and 16 has been low; a situation which is deleterious to the comprehensive realisation of the SDGs (Odoom, 2023). Although the sample size or the number of respondents for Odoom et al.'s study is not nationally representative coupled with the dearth of evidence on the extent to which Ghanaians are aware of the SDGs, it gives a general snapshot of the level of awareness some Ghanaians have about the SDGs and the sensitisation gaps.

3.3.3. Weaknesses

Inadequate evidence on the implementation of the popular participation policy: Despite the importance placed on the involvement of citizens which culminated in the introduction of the popular participation policy, there is a dearth of evidence on the effectiveness of its implementation by MMDAs. Again, the absence of a robust enforcement mechanism, for which there is no evidence, renders the actualisation of the policy gloomy.

Low level of public education: Successful implementation of the SDGs involves the people to whom the development goals belong. Proper public education will enhance the culture of sustainability at the individual levels of households and persons to ensure the achievement of the goals are supported by all and sundry. However, it appears little has been done to communicate the SDGs to the ordinary Ghanaian, and even less so for Agenda 2063. Especially, SDGs 9, 11, 14, and 16 have been found to require more sensitization attention as revealed by Odoom et al. (2023).

3.3.4. Policy options and recommendations

Strengthening collaborative frameworks and knowledge sharing platforms for holistic and systemic SDGs and AU Agenda 2063 implementation: To facilitate the implementation of the SDGs and the AU Agenda 2063 in a more comprehensive and systemic way, there should be the identification and establishment of appropriate frameworks and knowledge and information sharing opportunities to support and scale up initiatives and programmatic interventions that have stakeholders such as CSOs, private sector, FBOs, INGOs, academia, among others part of the implementation of SDG and AU Agenda 2063 focused priorities.

Augment support for private sector contributions towards sustainable development: Although the private sector's involvement in the implementation of the SDGs and AU Agenda 2063 has been considerably rated as positive, there is still a lot to be done as Ghana is currently rated as not being on track to achieve the SDGs. This calls for incentivising public-private partnerships and the engagement of private institutions, especially in the definition, design and implementation of regional and local strategies that are sustainability-oriented. In the area of incentives, the government can consider the creation of tax breaks, grants and subsidies for private organizations noted for investments in sustainability focused projects and technologies. Also, to strengthen public-private partnerships, forums such as the Ghana Mutual Prosperity Dialogues, should be consistently organised in close collaboration with private sector representatives from all the key economic sectors. The maiden edition was held in November 2023 to gain deeper insights into the needs of the private sector to ascertain feasible ways to improve the ease of doing business on the shores of Ghana. The focal economic sectors of consideration are agriculture, energy, finance, hospitality, manufacturing, mining, retail, and telecommunications (Ministry of Finance, 2023).

4 Impact

4.1. Policy and financing impacts

4.1.1. Tools for assessment of potential impact of policy proposals on the SDGs

The National Development Planning Commission (NDPC) undertakes process measurement, output measurement, and outcome measurement to track indicators of impact of policy proposals and also assess and evaluate the effectiveness and progress made in the implementation of development initiatives from the grassroots, thus the MMDA level. Also, stakeholder workshops are periodically organised to help stakeholders evaluate their SDG performance and achievement at the national and local levels.

One of the key tools is inclusive multi-stakeholder consultations to allow government and other stakeholders to jointly review the impact of policy proposal on SDGs as measured by selected indicators. The government holds at least one consultation every year with stakeholders including business associations, entrepreneurs and a national foundation for corporate social responsibility.

At the MMDA level, the District Assemblies Performance Assessment Tool (DPAT) (a sequel to the FOAT) from 2018 is used in the evaluation of the efficiency and accountability of the services provided by MMDAs. MMDAs with satisfactory performance are financially rewarded in accessing District Assembly Common Fund (DACF). Thus, Assemblies that demonstrate satisfactory performance are financially incentivised to execute their Medium-Term Development Plans (MTDPs) and Annual Action Plans (AAPs), thereby making a substantial contribution to the enhancement of citizens' socio-economic development. The DPAT tool is made up of compliance, service delivery, and performance indicators. One of the key principles guiding the development of the DPAT and the performance assessment process is that MMDAs are expected to align interventions in their MTDPs and AAPs to the SDGs (Ministry of Local Government, Decentralisation, and Rural Development, 2021).

In assessing the potential impacts of policy proposals on the SDGs, numerous institutions release reports and articles detailing the expected impacts of these proposals on the SDGs. For instance,

- The NDPC publishes the “National Development Monitor” every quarter, which contains impact of policy proposal on SDGs. The National Development Monitor (with its maiden edition completed in September 2020) is a technical analytical document that addresses key development themes. The goal is to compare selected development areas in Ghana to those in other middle-income nations, and track progress of development in Ghana and the gaps that ought to be filled to meet international commitments such as the SDGs and the Africa Agenda 2063 (NDPC, 2021; NDPC, 2020). Additionally, the NDPC prepares the Voluntary National Review (VNR) reports to assess the country’s progress towards the achievement of the SDGs; Annual Progress Reports on the status of implementation of the medium-term development frameworks, and the District League Table, which assesses the performance of all MMDAs across development indices such as education, health, agriculture, among others.
- The SDG Advisory Unit of the government of Ghana publishes an annual report on SDGs activities in Ghana, which helps to identify potential impact of policy proposals on SDGs. The report provides

a snapshot of key activities carried out by the Unit and its partners and the overall impact of the activities.

4.1.2. Utilisation of ex-ante and ex-post impact assessment practices

In Ghana, The Strategic Environmental Assessment (SEA) Tools are used as it is an essential instrument for mainstreaming sustainability, which provides useful insights and lessons for policy coherence and synergies. With the SEA process, the opportunities and risks of a policy, plan or programme (PPPs) in relation to the environment are normally taken into consideration at the conceptual stage of decision making to ensure that the core sustainability pillars – natural resources, economic, socio-cultural and institutional – are duly considered, culminating in appropriate documentation of the process and translation into desired implementation results (NDPC, 2019). Also, a somewhat quantitative tool known as the WASH planning toolkit developed by NDPC with International Water and Sanitation Centre (IRC) has been adopted, and is integrated into the national processes. With this, the NDPC reached district leaders in almost the entire country: 421 staff working in 130 districts across 14 regions (International Water and Sanitation Centre, 2023). It can be inferred that these tools are used in ex-ante manner.

The need to understand the long-term implications of economic development for the health of natural systems (flora and fauna) has also birthed the concept of Natural Resource Accounting (NRA), a practice recently embraced by Ghana. The adoption was motivated by the menace of illegal small-scale mining, colloquially called “galamsey”, which is taking a toll on forest and water resources. The adoption of the NRA mechanism, which is in its nascent stages, would provide insight into the country’s natural resources income and how the economy impacts the resources, and also help report on the Kunming-Montreal Global Biodiversity Framework, and the Global Biodiversity Framework. The full operationalization of the NRA is hampered by the inadequate availability of detailed data on the contribution of natural capital. Consequently, an NRA programme has been rolled out to build technical capacity through a learning-by-doing approach, and the development of policy and accounts analysis tools (World Bank, 2022).

4.1.3. Strengths

Openness to the adoption of new quantitative tools for the assessment of policy impact: Ghana has demonstrated its openness to the adoption of new quantitative tools as well as the revision of existing tools in keeping with developments in the national and global front. For instance, as a country that regards the principles of sustainability as being critical for preparing the stage for the next generation, Ghana utilizes the SEA tool for sustainability mainstreaming in its development agendas. Additionally, the NDPC, has adopted the WASH planning toolkit, which has been integrated into national development planning processes. These among others signifies the fluidity and commitment of the country to change that drives sustainable national development.

4.1.4. Weaknesses

Data Challenges: The inadequacy of detailed data on natural capital for Natural Resource Accounting (NRA) hampers its full operationalisation. Further, the challenges in data disaggregation, particularly in terms of gender and age group, limit the effectiveness of monitoring. Additionally, the barrier of inadequate and inconsistent data, particularly concerning granular data at the sub-national has been identified as a significant blockade to expand the Integrated Assembly Financing Frameworks (IAFF) pilots across the entire country (5 out of the total 261 MMDAs were selected for the pilot). Ghana’s IAFF overtly introduces an array of feasible financial innovations and actions targeted at mobilising sufficient funds to realise the SDGs. Particularly, the strategies for financing encompass diaspora financing, philanthropic financing, existing revenues, and public private partnerships (Barchiche et al., 2023).

Large SDG implementation funding gap: Despite tremendous success and pioneering in establishing the building blocks for transforming SDG financing architecture, Ghana is confronted with the difficulty in mobilising the volume of public and private resources required for the government to deliver the SDGs at the national and district levels (Joint SDG Fund, n.d). The country's Financing Roadmap on the SDGs estimates the annual funding gap at US\$43 billion (NDPC, 2022). Mobilisation of adequate funding to support the implementation of SDG-related projects and programs remains a significant hurdle.

4.1.5. Policy options and recommendations

Introduce, where possible, regular assessments to identify and assess potential positive and negative impacts on sustainable development:

- Draw on years of lessons learned from using Environmental Impact Assessments (EIAs) through the SEA tools and gender mainstreaming strategies implemented across diverse sectors to develop a new generation of impact assessments (ex-ante and ex-post), to allow for a screening of the impacts (both positive and negative, intended and unintended) on all the SDGs and AU Agenda 2063 pillars for each new policy initiative. There should be the consideration of using RIA to also promote intergenerational justice.
- Build technical capacity (of GSS, NDPC, MMDAs, and MDAs) and methodological skills to facilitate the use of “new generation” impact assessment tools.
- Employ existing methodologies for mapping out critical interactions (synergies and trade-offs) across policies in the implementation of the SDGs. There should also be the promotion of the analysis of unintended impacts (positive or negative) of policies not expressly intended to promote the SDGs and the AU Agenda 2063.
- Consider the impacts on sustainability of foreign direct investment policies (FDI): While FDI in principle holds the potential to support sustainable development, both home and host country policies require profound and careful consideration. The impacts can be assessed using the OECD FDI qualities indicators, which measure the sustainable development impacts of FDI in host countries with a focus on four cluster metrics teased from the 17 SDGs: thus productivity and innovation; employment, job quality and skills; gender equality; and low carbon transition (OECD FDI Qualities Fact Sheet, n.d).

Develop a culture of steadily integrating ex-ante and ex-post impact assessment practices in the operations of MMDAs and MDAs. Such assessments should take into account transboundary impacts, paying keen attention to social, economic, gender and environmental impacts on the country's development as well as the promotion and protection of human rights.

4.2. Monitoring, Evaluation and Reporting

4.2.1. National context for monitoring and evaluation in Ghana

In line with the saying “what is not measured cannot be managed”, monitoring and evaluation (M&E) in Ghana dates to the post-independence era where most M&E was tied to donor funds received for the implementation of programmatic interventions and reforms. The NPDC, appreciating the relevance of monitoring and evaluation in providing credible evidence for effective project and programme design and implementation, expects all MDAs and MMDAs to plan for evaluation of programmes in their Programme of Actions (PoAs) with the sole aim of informing evidenced-based decision-making. Particularly, they are required to conduct ex-ante, mid-term and terminal evaluations (NDPC, 2020). However, the practice of evaluation has not been fully institutionalised despite the development of the National Monitoring and Evaluation Policy, which is yet to be approved by Cabinet. Nor has PCSD been explicitly embedded in the

current national evaluation system to allow for the appreciation of the linkages and potential trade-offs between sectoral policies as well as transboundary impacts.

As previously mentioned, Ghana's SDG budget tracking system, developed in 2018, maps the SDGs to the national budget using the chart of accounts. It considers Ghana's programme-based budget which is developed into thematic areas, sub-goals and policy objectives as defined in the medium-term national development policy framework. With this system, Ghana can now prepare cost analysis reports, track budgetary allocation to SDGs targets at national and subnational levels, as well as monitor the different sources of funding (central government, internally generated funds and DPs) for the goals and targets.

Yet, Ghana grapples with the challenge of weak capacity to monitor and evaluate progress although the SDGs have been mainstreamed in district medium term development plans (Bofah, 2022). To tackle the challenge of weak capacity, budgetary allocation for the monitoring and evaluation activities of the NDPC has grown considerably (though not as expected) over the years. Table 4.1 reveals that from 2016 to 2020, the funding allocated to the NDPC for monitoring and evaluation (M&E) activities in Ghana was below one million Ghana Cedis, reflecting a lack of substantial financial support from the government for M&E initiatives.

However, 2021 saw a notable surge in national M&E funding allocation, nearly a 50% increase from previous years. This upward trend continued into 2022, which recorded the highest allocation in the observed period, amounting to 1,245,000 GH¢. This indicates a growing investment in national monitoring and evaluation, demonstrating an enhanced commitment to fostering data-driven decision-making and enhancing the effectiveness of M&E programs. This increase in funding aligns with one of the National Development Planning Commission's (NDPC) key policy goals in the 2022-2025 National Medium-term Development Planning Framework, which aims to bolster M&E systems at all levels. Such an objective necessitates significant financial backing.

Additionally, this rise in investment is partly due to the requirements of the 2030 Agenda for Sustainable Development Goals (SDGs), which urges member states to regularly conduct reviews, assessments, and evaluations, as noted by D'Errico (2017). In line with this, Ghana has undertaken two Voluntary National Reviews in 2019 and 2022, focusing on the implementation of the SDGs. Despite this increased financial commitment to national M&E activities by the NDPC, the funding is still considered insufficient. The NDPC's 2022 National Annual Progress Report (APR) specifically points out the lack of adequate technical and financial resources as a major impediment to conducting comprehensive monitoring and evaluation at all levels. This shortfall was also highlighted as a key challenge in the preparation of the 2022 National APR.

Table 4.1: National M&E Allocation for NDPC (2016-2022)

No.	Year	National M&E Expenditure (NDPC) (GH¢)
1.	2022	1,245,000.00
2.	2021	1,010,000.00
3.	2020	535,950.00
4.	2019	324,000.00
5.	2018	667,100.00
6.	2017	650,000.00
7.	2016	300,000.00

Source: Compiled from NDPC's Medium-term Expenditure Framework Programme Based Budget Estimates from 2016 - 2022

A number of assessments are periodically conducted by the NDPC to unearth the success factors and the critical gaps in the implementation of government interventions. A key example is the annual preparation of the District League Table, a tool for monitoring national development progress and identifying districts

well-performing and under-performing districts regarding the populace's welfare. With this assessment, MMDAs are ranked on selected sector-based indicators.

Aside this, other forms of assessments are carried out by the NDPC periodically. In 2014, the NDPC conducted the Citizens' Assessment on the Capitation Grant Scheme, with a view to assess "*whether the Capitation Grant Scheme is achieving the objective of eliminating the different types of levies, fees and charges that constitute a barrier to access to quality basic education, at least from the perspective of the citizenry*". 2008 saw the roll out of a Citizens' Assessment of the National Health Insurance Scheme (NHIS) to primarily ascertain the citizenry's perceptions on the NHIS in the provision of affordable healthcare for all and the practical ways through which the scheme can be improved to promote good health outcomes.

Such citizens assessments, which are part of the monitoring and evaluation arrangements for Ghana's development frameworks, help in understanding public needs and opinions, fosters evaluation of interventions, and provides evidence for the improvement of service delivery. Additionally, 2021 saw the mid-term evaluation of Ghana's Medium-term National Development Policy Framework (Agenda for Jobs, 2018-2021). The mid-term evaluation assessed the extent to which the policy framework was linked to local needs and international commitments (SDGs and AU Agenda 2063); level of implementation of the policy framework; availability of resources for the implementation of the framework; impact of interventions under the framework; and the sustainability of interventions implemented under the framework. The inclusion of the assessment of the extent to which the policy framework is linked to local needs and international commitments and conventions demonstrates the country's commitment to ensuring policy coherence between national policies and international commitments.

Aside from the NDPC, monitoring and evaluation activities are executed by other MDAs. For instance, the Monitoring and Evaluation Secretariat in partnership with some select MDAs developed a government results framework to carry out monitoring and evaluation of select government flagship programmes. Some of these programmatic interventions include but are not limited to Free SHS, Planting for Food and Jobs (PFJ), One District One Factory (1D1F), Infrastructure for Poverty Eradication Programme (IPEP), Ghana School Feeding Programme, Railways Development, Agenda 111, and Coastal Fish Landing Sites (Ministry of Finance, 2022). This collaborative approach to monitoring and evaluation demonstrates the government's commitment to evidence informed decision-making. At the MMDA level, while the culture of monitoring has been fully institutionalised with good monitoring capacities, evaluation capacities are generally weak as the culture of evaluation has not been fully integrated into their operations partly due to limited financial resources. This brings to bear the weakness in the national evaluation system (Mensah, 2020).

Further, as part of the roadmap towards the preparation of Ghana's 2022 VNR report, a Rapid Assessment on Children and Young People's Development; Water Sanitation, and Hygiene; and Youth Employment and Job Creation was carried out. This assessment was commissioned to complement the quantitative data from surveys, administrative sources, and the 2021 Population and Housing Census used for the preparation of the VNR report. Objective-wise, the assessment sought to; evaluate the impact of implementing priority area interventions on the outcomes for beneficiaries, particularly children and other vulnerable groups (including girls, young people, and persons with disabilities); examine the effect of the COVID-19 pandemic on both the local and national economy, as well as household coping mechanisms in response to the economic shock and for achieving sustainable development outcomes; and Investigate the partnership and implementation frameworks for realising the Sustainable Development Goals (SDGs) at the sub-national level.

Given the importance of evaluation to the diverse dimensions of Ghana's development, arrangements have been made towards the generation of credible and transparent evidence. For example, plans are underway for the conduct of evaluation of the SDGs interventions using a four-year interval; with the aim of informing future strategic actions and programmatic interventions. A mid-term evaluation has been slated for 2024, whereas a post-hoc evaluation has been scheduled for 2031 to primarily assess the overall

outcomes of the SDGs and Agenda 2063 implementation (NDPC, 2019). Moreover, the NDPC as part of its mandate to monitor and evaluate government programmatic interventions and proffer recommendations, prepared a concept note for the evaluation of the support under the Ghana CARES “Obaatanpa programme”, which has been accepted by the World Bank/Global Evaluation Initiative (GEI).

The evaluation using the OECD evaluation criteria seeks to assess the coherence, efficiency, and effectiveness of the programme in the light of the resources dedicated for its implementation (NDPC, 2022). Key among the efforts made is the development of the National Monitoring, Evaluation, and Information System (NaMEIS). The NaMEIS is an integrated ICT-based national monitoring and evaluation system developed and operated by the NDPC (with funding support from the World Bank) to specifically monitor the government’s delivery of public services and additionally promptly furnish the Office of the President, MDAs, and MMDAs with timely information for making development planning decisions. A key feature of this system is its public interface, which facilitates the sharing of prompt, reliable and objective development planning information to the general public; a characteristic that fosters accountability and transparency in the governing process. The system is expected to be fully operationalised in 2023 (NDPC, 2023). These are a testament to the growing appreciation of the importance of monitoring and evaluation to sustainable national development.

4.2.2. National development agenda and SDG reporting in Ghana

The SDG monitoring framework for Ghana has the following features: SDGs indicators, revised indicators, localised indicators, indicator definition, corresponding agenda 2063 indicators, baseline indicators, levels of data disaggregation, frequency of data production, data sources, frequency of monitoring, and responsible agency (Ministry of Finance, 2018) (Figure 4.1). Revised indicators are indicators that have undergone modifications or refinements based on evolving needs, data availability, or policy considerations in the Ghanaian context. Localised indicators constitute indicators that have been customized to reflect the specific context and priorities of Ghana, ensuring that they resonate with the local environment. Also, the corresponding Agenda 2063 indicators touch on links established between the SDG indicators and those aligned with the African Union's Agenda 2063, which promote a cohesive approach to development at different levels.

Figure 4.1. Ghana’s SDG monitoring framework

SDG Indicators	Revised Indicators	Localised indicators	Decision =yes, 2=no	Indicator Definition	Corresponding Agenda 2063 indicator	Baseline		Level(s) of Disaggregation	Freq. of data production	Data Source (s)	Monitoring Frequency	Responsible Agency
						Year	Data (Indicator value)					
			2									

Source: Ministry of Finance (2018). Performance Audit Report of the Auditor-General Government of Ghana’s Preparedness for Implementation of Sustainable Development Goals.

In Ghana, there is the preparation of reports solely on the SDGs and reports on the national development agenda both at the MDA, MMDA, and national levels. For instance, as enshrined in the National Development Planning (System) Act (1994), the NDPC prepares Annual Progress Reports (APRs) on the implementation of the national development agenda. These reports are based on the annual reports of

MDAs and MMDAs, which capture the indicators of the SDGs and Agenda 2063. Also, there exists a system which sees to the preparation of special progress reports biennially (NDPC, 2019). Additionally, the MM&E (now M&E secretariat) carries out performance assessment and measurement and reports regularly on progress of prioritised programmes to the President, Cabinet and Parliament, but reports quarterly and annually on all other programmes.

On the SDGs, a number of reports are produced to assess progress made in implementation, and opportunities for further improvement. For instance, on reporting on SDG progress made and the next lines of action in implementation efforts, the NDPC, through the Implementation Coordinating Committee, produces the Voluntary National Review (VNR) deploying a participatory and consultative approach. To promote ownership of the implementation of SDG-related programmatic interventions and policies, efforts are currently being made to conduct local voluntary reviews of the SDGs at the MMDA level.

The Accra Metropolitan Assembly (AMA) set the precedent for this by developing its maiden Voluntary Local Review (VLR) report on the implementation of the SDGs and the AU Agenda 2063 in 2020. The AMA is situated in the city of Accra, Ghana which is one of the first three cities in Africa to ratify the Voluntary Local Review (VLR) in September 2019 (Accra Metropolitan Assembly, 2020). Aside the VNR reports (2019 and 2022), Annual SDGs Budget reports, and SDGs Annual Report are prepared by the Ministry of Finance, and the SDG Advisory Unit under the Office of the President, respectively. Also, in 2018, the NDPC generated a detailed report on the Baseline Indicators of the Sustainable Development Goals (SDGs), which establishes a correlation between each SDG, the budget for the year 2018, and establishes a linkage to the Coordinated Programme of Economic and Social Development Policies (CPESDP) spanning the years 2017 to 2024.

4.2.3. The National Reporting Platform and indicators reporting

Key among the strides made in making SDG data readily available to the public is the development of the National Reporting Platform (NRP) for the SDGs launched by the Ghana Statistical Service in November 2022. The NRP was developed under the guidance of the United Nations Statistical Division's (UNSD) strategy for the implementation of NRPs. Ghana's NRP, which has recently been fully operationalised is aimed at being the go-to-source of information regarding the progress the country makes in the implementation of the SDGs and how they were made. It would also serve as a one-stop shop for publications and sources, as it is expected to provide web links to relevant reports and national strategies pertinent to reporting on the SDGs in Ghana (International Budget Partnership, 2022). To furnish the GSS with the requisite data in disaggregated form towards the full operationalisation of the platform, it has forged a collaboration with the MDAs and other relevant stakeholders (GSS, n.d).

The indicators reported by the NDPC in its Voluntary National Review (VNR), reports on the SDGs implementation progress made, and reveals significant progress in the number of indicators reported. For instance, a total of 102 indicators were reported in the 2022 VNR compared with 66 indicators in 2019. The increment in the number of indicators reported has been ascribed to data generated from the last population and housing census (PHC) (2021 PHC), and improvement in the statistical system of Ghana (NDPC, 2022). The PHC furnished the NDPC with data to the lowest level of disaggregation which helped in monitoring some of the SDG indicators for the preparation of the 2022 VNR and APR. The PHC data serve as the basis on which other sources of data meant for tracking SDG related indicators will be benchmarked and determined (Ghana Broadcasting Corporation Online, 2021).

4.2.4. SDG auditing by independent and external agencies

External and independent auditing of the SDGs have been generally established as very crucial to the promotion of transparency and accountability in the implementation process of each goal within and across diverse settings. The Audit Service established by the 1992 Constitution's articles 184, 187 and 286, is the

independent and Supreme Audit Institution (SAI) of Ghana, and one of the monitoring and accountability organs of the state. This institution carries out SDG related assessments.

For instance, in 2018, the Ghana Audit Service conducted a performance audit evaluating the government's preparedness for implementing the SDGs. It assessed the government's actions in several areas, including integrating the 2030 Agenda within the national framework, ensuring the acquisition of necessary resources and capabilities for implementation, and setting up mechanisms to oversee, track progress, review, and report on the execution of the Agenda 2030 (NDPC, 2019). This task was carried out leveraging the guidelines provided by the International Organisation of Supreme Audit Institutions (INTOSAI) (Tetteh et al., 2022).

INTOSAI serves as the external auditor of countries that have signed onto the SDGs of which Ghana is a part. The INTOSAI Development Initiative (IDI) launched the 'Auditing SDGs' initiative primarily aimed at supporting SAIs in conducting high quality audits of SDGs, key among the support given was the technical support given in the conduct of performance audits of Ghana's (and SAIs) preparedness for the implementation of SDGs (INTOSAI Development Initiative, n.d). Again, the UN agencies in Ghana assists the NDPC in validating the development plans it churns against global standards and protocols.

4.2.5. Strengths

Development of new monitoring and evaluation and reporting platforms: Ghana's digitalisation agenda has birthed the development of ICT based M&E and reporting platforms (NaMEIS and NRP) whose functionality are critical for progress tracking in the implementation of medium-term frameworks that are in-tune with the principles of sustainable development. Although the development of these platforms is in their embryonic stages, their full operationalisation will mark a significant shift in the public accountability and transparency.

Progressive commitment to improve data accessibility and utilisation: Ghana has made progress in improving data availability and statistical systems, which is crucial for monitoring progress towards the SDGs. The Ghana Statistical Service (GSS) has been working to enhance data collection and reporting mechanisms, including the integration of SDG indicators into national statistical systems which strengthens the evidence base for decision-making and policy formulation. This has been pursued through the partnership pathway. For instance, there has been the forging of strategic partnerships between Statistics Denmark and GSS to help strengthen the administrative data system; the development of a national data quality assurance framework; the launch of a national SDGs data reporting platform; and a collaboration with Vodafone Ghana (private sector) to leverage telecommunication data and earth observation data for SDGs monitoring using the African Regional Data Cube (ARDC) (GSS, 2021). Again, the Government of Ghana has commenced works on the creation of a database specifically for migration management; a process which involves key stakeholders who are to contribute to it in the area of regular reporting. This database is envisaged to serve as the benchmark for evidence-informed policy formulation, strategy and programme development. Closely linked to this initiative is the newly introduced thematic report on migration published by the Ghana Statistical Service (GSS, 2023).

4.2.6. Weaknesses

Data Quality and Monitoring: While efforts have been made to improve data availability, challenges persist in terms of data quality, coverage, and timeliness. According to the Ghana's Voluntary National Review (2022) on the SDGs, data gaps continue to be a barrier to effectively measuring progress toward target achievement. These gaps are evident in the quality, relevance, accuracy, timeliness with which statistical data is released, timely access to reliable data with the right levels of disaggregation, as well as the limited data on certain strands of the SDGs (environmental targets) which occasions the non-coverage of some indicators in the VNR reports. This is due to capacity and financial issues in the statistical system

for generating administrative data, as well as the long time period between surveys (usually five years). This can affect the accuracy and reliability of SDG monitoring and reporting. Therefore, strengthening data collection methods, capacity building, and coordination among data-producing agencies are areas that need attention.

Limited capacity and financial commitments to monitoring and evaluation at the MDA and MMDA levels: The inadequate financial resources allocated to MDAs and MMDAs towards monitoring and evaluation of their programmes and projects is a key challenge impinging on the practice of monitoring and evaluation in the public sector. This leaves MDAs and MMDAs with no option than to resort to undertaking more monitoring than evaluation which requires substantial financial commitment. This has occasioned a dearth in formative and summative evaluation evidence, especially at the MMDA level. Additionally, there exists inadequate technical capacity for undertaking monitoring and evaluation related activities across all levels; a situation that is inextricably tied to the inadequate budgetary allocation for technical capacity building (NDPC, 2022).

Irregular SDG Auditing by Independent and External Auditing Institutions: Aside the Ghana Audit Service's participation in the INTOSAI Development Initiative programme on auditing the SDGs which helped in ascertaining the extent of GoG's level of preparedness towards the implementation of the SDGs, there has not been any other independent and external auditing institution involved in auditing the actual state of SDG implementation in the country. This may limit the perspectives and insights brought to the assessment of SDG implementation. Further, Ghana's SAI (Audit Service) has not been involved in actual implementation SDG report preparation and deliberations as revealed by the stakeholder engagements carried out for this PCSD. This raises concerns about the level of engagement with key stakeholders in the SDG implementation audit and assessment process. Effective stakeholder engagement is crucial for a comprehensive and inclusive evaluation of SDG implementation.

4.2.7. Policy options and recommendations

Strengthening data infrastructure: Ghana needs to invest in enhancing data infrastructure, addressing challenges related to availability, and improving disaggregation. This includes strengthening the capacity of governmental agencies to collect, analyse, and report data, especially on natural capital.

Increased financial commitment towards monitoring and evaluation: The government might consider increasing financial support for M&E initiatives, particularly those related to SDGs. Adequate funding is essential for robust monitoring systems, including the assessment of policy impacts and the operationalisation of tools like NRA.

Capacity building initiatives: Development partners and the government could collaborate on initiatives to build the capacity of public servants. This can include targeted training programs, especially focusing on the SDGs and their integration into local development plans.

Comprehensive external audits: Regular and comprehensive external audits by bodies like the Ghana Audit Service with technical support from INTOSAI could be revived and sustained. This will foster the credibility and transparency of SDG actual implementation, providing valuable insights and recommendations for improvement.

Regular review and update of quantitative assessment tools: Ghana should conduct regular reviews and updates of its tools and frameworks to align with evolving needs, policy considerations, and international standards. This includes periodic assessments of the effectiveness of tools like DPAT and SEA in addressing current challenges.

Report regularly on PCSD: Publish regular reports for the parliament and the wider public about progress on PCSD outlining progress made on the achievement of policy priorities and on how policies are being

implemented regarding sustainable developmental issues. Information on progress can also be included in VNRs and in reporting on development co-operation activities.

Embed a policy coherence dimension in evaluation systems to continuously improve and inform the development of better and more coherent policies.

5 Conclusion

This Scan of Ghana’s institutional mechanisms to enhance Policy Coherence for Sustainable Development (PCSD) in the implementation of the 2030 Agenda and Agenda 2063 for Africa indicates that harmonising policies for sustainability is a key component of Ghana’s development. As the nation continues its efforts towards recovering from the setbacks of the past, its commitment to the Sustainable Development Goals (SDGs) and the African Union Agenda 2063 remains resolute.

The sustainable development journey, however, requires more than rhetoric; it demands a concerted effort guided by the principles of policy coherence. This report reveals commendable political commitment, strategic vision, and a whole-of-society approach, setting a strong foundation. Yet, as highlighted in previous chapters, weaknesses exist. Embedding policy coherence at all levels of governance, strengthening multi-level dialogue, and establishing legal frameworks for SDG implementation could serve as the guiding principles for overcoming challenges that limit sustainable development outcomes in Ghana and on the African continent.

The recommendations set forth here aim to support Ghana, if considered collectively by all stakeholders, at the pivotal juncture where policies harmonise, actions synchronise, and the promise of a sustainable future resounds nationwide.

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