



Received: 26-08-2025
Accepted: 06-10-2025

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Integrating SDG-Driven Policy Instruments for Inclusive Development: A Multi-Sectoral Analysis Across Low-Income Economies

¹ Akomolehin FO, ² Oluwaremi JB, ³ Aluko OR, ⁴ Famoroti JO

^{1, 2, 3} Department of Finance, Afe Babalola University, Ado - Ekiti, Ekiti - State, Nigeria

⁴ Department of Economics, Afe Babalola University, Ado - Ekiti, Ekiti - State, Nigeria

DOI: <https://doi.org/10.62225/2583049X.2025.5.5.5071>

Corresponding Author: Akomolehin FO

Abstract

The Sustainable Development Goals (SDGs) are the blueprint to achieve a better and more sustainable future for all. Aligning national policy instruments to the SDG agenda presents an opportunity and challenge for low-income economies concerning how to convert global commitments into impactful and broad-based transformations localized in their context. This paper looks at how the policy instruments for SDG alignment (including social protection programs, gender-responsive budgeting and sectoral development strategies) as part of health, education, energy and social protection is being delivered in a number of low-income countries. The study uses a qualitative policy review approach to examine national policy documents, Voluntary National Reviews (VNRs), and sector-specific frameworks developed as part of the 2015–2025 response strategies, with additional case studies from Nigeria, Ethiopia, Bangladesh and Haiti.

This demonstrates wide diversity in the extent and quality to

which SDG integration has occurred among sectors and countries. Although the education and energy sectors perform relatively well in target agreement, widespread fragmentation, weaknesses in monitoring capacity, and financial shortfalls suggest that health systems and social protection continue to struggle with alignment. Cross-cutting issues such as policy incoherence, weak local governance structures and clientelistic peace building practices also hinder effective implementation.

It also offers specific guidance around building integrated SDG implementation dashboards, institutionalizing cross-sectoral coordination, incentivising local innovation and deploying equity audits in public budgeting. Our findings provide a guide for how policy frameworks from policymakers and development partners can be better aligned to core principles of the SDGs in order to promote such more inclusive development outcomes, especially in low-income settings.

Keywords: Sustainable Development Goals (SDGs), Inclusive Development, Policy Coherence, Low-Income Economies, Cross-Sectoral Integration, SDG Governance and Financing

1. Introduction

1.1 Background and Rationale

The Sustainable Development Goals (SDGs) were adopted in 2015 to serve as a global blueprint for improving the lives of all people everywhere, aimed at eradicating poverty, reducing inequality, and spurring shared economic growth — all while taking bold steps to curb climate change over the next fifteen years. For low-income economies, the SDGs provide the opportunity to align national development strategies with a global blueprint (UNDP 2020) ^[23], ensuring that even the poorest countries are keeping pace with international norms. Realising these goals, requires action well beyond rhetoric to ensure the principles of SDGs become integral across coherent and inclusive policy instruments that cut across several sectors — education, health, energy or social protection (OECD, 2021) ^[19].

In contexts where governance is siloed, budgeting is fragmented and program delivery is inconsistent, policy integration matters. This is especially notable in low-income economies, a lack of alignment of national policy instruments with SDG targets has resulted in inefficiencies and duplication, been a lost opportunity to address systemic inequities (Kroll *et al.*, 2022) ^[14]. This ensures that the development process remains coherent and also harnesses synergies across goals to enable an inclusive development pathway whose benefits reach those who have been so far marginalized and vulnerable.

1.2 Defining Inclusive Development in the SDG Context

The key to inclusive development, as understood within the framework of SDG, extends beyond economic growth into securing social equity, environmental sustainability and democratic governance. It is based upon the "leaving no one behind" (UN, 2019) ^[27] principle, which upholds development outcomes to be shared fairly and that those who are worse off to (at least) benefit from public policy actions. The goal is to ensure that growth proceeds in a way that empowers all members of society, socially economically and politically — and especially women, youth people with disabilities and rural dwellers (Melamed, 2021) ^[16]. The letter also calls for sectoral policy design to focus on reducing disparities and building stronger foundations.

Therefore, incorporating SDG-compliant tools implies making sure values related to equity, participation, accountability and sustainability are central in policy frameworks that guide national and subnational development pathways (Gomez & Gasper 2020) ^[9].

1.3 Research Questions

This study is guided by the following research questions:

How have SDG-driven policy instruments been integrated into national development strategies across low-income economies?

What are the sectoral variations in the integration of SDG principles—particularly in health, education, energy, and social protection?

What institutional, financial, and governance factors influence the success or failure of SDG-aligned policy integration in low-income settings?

What policy lessons can be drawn to enhance inclusive development through integrated, multi-sectoral approaches?

1.4 Research Objectives

The study aims to:

Examine how SDG-driven policy instruments have been integrated into national development strategies across low-income economies.

Analyze sectoral variations in the integration of SDG principles, with particular focus on health, education, energy, and social protection.

Identify and evaluate the institutional, financial, and governance factors that influence the success or failure of SDG-aligned policy integration in low-income settings.

Derive policy lessons and propose strategies to enhance inclusive development through integrated, multi-sectoral approaches.

1.5 Scope of the Study

The current study pertains to the decade 2015–2025, which is an implementation stage of the SDGs. This multi-sectoral analysis is centered around four key sectors — educational (SDG 4), health (SDG 3), energy (SDG 7), and social protection (SDGs 1 and 10) — that are described foundational pathways to inclusive development. The geographical focus is on a few low-income economies particularly: • Nigeria • Ethiopia • Bangladesh and • Haiti. They are case studies, selected on the basis of a variety of institutional configurations, well-documented policy innovation and representation across Africa, South Asia and the Caribbean. Methods used in this study include a qualitative synthesis of policy documents, Voluntary

National Reviews (VNRs), peer-reviewed literature, and program case studies.

1.6 Significance of the Study

The study adds to the increasing literature on SDG localization and policy coherence by filling an important gap: making SDG principles actionable in a cross-sectoral form of national-level policies in low-income economies. Global assessments tend to focus on outputs and progress at the aggregate level, with fewer examinations into the granular mechanics of integration at the sectoral and institutional levels (Allen *et al.*, 2023) ^[1]. Conclusion: This research underscores the importance of taking a multi-sectoral perspective in identifying areas along the life-course for future intervention and focusing on policy design, implementation and evaluation that captures both synergies and trade-offs. This also advises national governments, donors and multilateral institutions on how to match sectoral development planning with SDG ambitions, particularly in resource-poor contexts (Candel, 2021) ^[4].

This, in turn, emphasizes the need to embed global frameworks into their localised institutional structures of governance and financing and political dynamics. In doing so, it fills the space between ambition and feasibility — providing empirical evidence to help chart more collectively coherent, inclusive, and sustainable development pathways in support of the SDG.

1.7 Structure of the Study

This study critically investigates the scalar incorporation of SDG-driven policy instruments into national development strategies within low-income economies from 2015 until 2025, utilising detailed content analysis of policy documents and preceding development plans. We additionally wish to understand differences in sector-specific application and implementation of the principles of the SDGs with particular attention made to health, education, energy, and social protection through a range of qualitative and quantitative indicators that are both collected by international level datasets as well as by national data. Furthermore, the research explores how the effective policy integration of SDG aligned frameworks (amongst others) routinising “resilient pro-development” integrates with institutional capacity, finance resource allocation and governance quality in selected low-income countries using case studies and stakeholder interviews. These insights will be supplemented by the construction of best practices and policy lessons identified from successful contexts to develop evidence-based, multi-sectoral strategies for inclusive development in low-income economies by 2030 coherent with the wider SDG agenda.

2. Conceptual and Theoretical Framework

2.1 Conceptual Review

This section unpacks the central concepts underpinning the study, offering a nuanced understanding of the terms that shape the discourse around SDG-driven policy integration and inclusive development in low-income economies.

2.1.1 Sustainable Development Goals (SDGs) as a Policy Framework

First, the SDGs are a universal, transformative vision with 17 goals and 169 targets to tackle urgent global development challenges –adopted in 2015 along with the rest of the 2030 Agenda. The latter are characterized by universality,

integration and a concern for inclusiveness that transcends its traditional single dimensional 'economic growth' orientation (Allen, *et al.*, 2023) ^[1].

In contrast to the past global agendas, SDGs have been designed in a manner which facilitates policy coherence by introducing an integrated planning of development at national level where issues of poverty, education, energy and health are linked (OECD7 2021). This has made the SDGs less simply aspirational benchmarks and increasingly operational tools for policy alignment that are particularly valuable in countries grappling with diverse developmental challenges (Biermann *et al.*, 2022) ^[3].

2.1.2 Policy Integration and Coherence

At a general level, policy integration is the planned harmonisation of strategies, policies and programmes between sectors to address complicated interlinked problems. Regarding the implementation of the SDG, it is about aligning sectoral actions in order to eliminate trade-offs and moving towards co-benefits between goals (Candel, 2021) ^[4]. Investing in clean energy (SDG 7, for example) can also have knock-on effects on health outcomes (SDG 3), education (SDG 4), and gender disparities (SDG 5).

HIV/AIDS service delivery should be integrated into other health and social services where possible, but policy integration is often hindered in low-income settings by institutional silos, low administrative capacity and fragmented budgetary processes. But this kind of disunity damages the coherence that must be in place for transformative impacts to occur (Steurer & Clar, 2019) ^[22]. SDG effectiveness therefore involves not only sound technical planning but institutional provisions that ensure collaboration, facilitate data exchange and enforce mechanisms for accountability.

Policy coherence for sustainable development (PCSD) is a principle that calls for national and sectoral policies to be in line with broader needs of sustainable and inclusive development (OECD, 2021) ^[19]. It is a fundamental act of governance as well as an operational tool to avoid one policy undermining the advancement of another.

2.1.3 Inclusive Development

What is an exclusive growth process that leaves vast swathes of society behind and failed to share the benefits of economic success more equitably? In practical terms, it covers aspects of participation, justice, empowerment, and prospect (Gomez & Gasper (2020) ^[9]. In the context of the SDGs, it goes hand in hand with one of its major overarching themes: "leaving no one behind" through targeting disadvantaged and marginalized groups such as women, disabled persons, informal workers and rural populations.

It also means eliminating the structural factors that prevent people from getting the services and resources they need, for example discriminatory laws, uneven education systems, and unequal energy or finance access (Melamed 2021) ^[16]. By its very nature this may require development policies to become redistributive and transformative, contest power imbalances and allow citizens co-shape development outcomes.

Measuring inclusive development, in practice, stretches beyond GDP and includes metrics related to education especially opportunities for training and employment that provide social protection as well as political participation related both thematic pillars adapted into single SDG-related goal (UNDP 2020) ^[23].

2.1.4 SDG-Aligned Policy Instruments

Policy instruments are the mechanisms through which governments and development actors implement public policy. In the context of SDG integration, these instruments span a wide range of tools—legislation, national development plans, budgetary allocations, regulatory frameworks, incentive structures, and public-private partnerships—that reflect the principles and targets of the SDGs (Kroll *et al.*, 2022) ^[14].

Examples of SDG-aligned policy instruments include:

Gender-responsive budgeting to advance equity (SDG 5 and SDG 10)

Green public investment programs to promote climate resilience (SDG 13)

Universal health coverage frameworks (SDG 3)

Social protection schemes that address multidimensional poverty (SDG 1 and SDG 10).

The challenge in many low-income countries is that while such instruments exist on paper, their implementation is often hindered by weak institutional capacity, inconsistent funding, and lack of monitoring and evaluation systems (Biermann *et al.*, 2022) ^[3]. Thus, SDG alignment is as much about policy design as it is about governance, coordination, and learning.

2.1.5 Multi-Sectoral Governance

Multi-sectoral governance is the ability of different ministries, civil society, and private sector actors in all part of government to coordinate across multiple policy realms. However, so Sparks and Najam requires governance systems capable of managing the inherent high degree of policy interdependence as this can only be accomplished through inter-agency cooperation or in a vertical or lateral accountability manner (Langford & Winkler, 2019) ^[15].

Operationally, evidence-based multi-sectoral governance needs institutional mechanisms like inter-ministerial committees, SDG implementation taskforces and national SDGdashboards to facilitate policy dialogue, combined budgeting and monitoring frameworks. It also means interacting with local government, communities, and stakeholders in efforts to tailor development strategies to the local situation (Allen *et al.*, 2023) ^[1].

Governance across multiple sectors can be especially challenging in low-income settings, where institutions are typically fragmented and coordination among health and non-health actors is weak which may reduce the effectiveness of even well-intentioned policies.

2.1.6 Development Financing and Policy Alignment

The process of introducing SDG principles into national development strategies will require considerable and prolonged financial commitment. However, development financing is constrained in many low economies by little ability to mobilize domestic revenues and high debt burdens accompanied by volatile aid flows (UNDP, 2021) ^[24]. Accordingly, to ensure that financing for development is SDG-centric budget tagging or earmarking, strategic coordination among donors as well as explorations with innovative instruments including green bonds and social impact bond are a few suggestions.

In addition, Weitz *et al.* (2022) ^[28] agrees, aligning financing with inclusive development demands equity-based allocation ensuring that public resources are attuned to underserved regions and populations, alongside the issue of spending predictability and transparency. This supports the

inter-linkages and durability of SDG policy implementation, and fosters public confidence in state institutions.

2.2 Theoretical Review

This university funded project investigates the nexus of development issues with governance and institutional transformation through an understanding of SDG-driven policy integration for inclusive development. Publications from three interconnected theoretical perspectives provide particularly strong explanatory and analytical lenses: Policy Coherence for Development (PCD), Human Development Theory and Institutional Theory.

Policy Coherence for Development (PCD) emerges as a governance theory calling for the systematic alignment of policies crossing sectors and scales to meet development objectives, especially in low-income countries (OECD, 2021) [19]. Policy coherence for development (PCD) identifies that the fragmented or even contradicting policies are contrary by these efforts and seeks to harmonise them, in a way havenegative spillovers across sectors may be minimized whilst cross-sectoral benefits can be leveraged instead (Nilsson *et al.*, 2019) [17]. PCD as a basis on the SDG Agenda PCD provides the conceptual underpinnings for understanding how national strategies, sectoral policies and implementation mechanisms converge or fail to do so in order to make development more inclusive. Provides tools to identify the institutional barriers, trade-offs and failures of Governance in complex policy environments (Weitz *et al.*, 2022) [28].

PCAAP is complimented by Human Development Theory, which reframes development from non-specific economic growth goals to place individual and social welfare (positive freedoms) and well-being as explicit aspirations for development, based on the idea of broader human capabilities (Sen 1999; UNDP 2020) [21, 23]. This sits well with the core SDG maxim — of leaving no one behind — which underlines that equity, empowerment and participation are integral elements of development. First, the Human Development Theory is particularly relevant in measuring policy outcomes of good quality and inclusiveness, evaluating not only what governments do, but also how such policies impact real life experiences — especially those of the poor, marginalized and vulnerable. It further underscores the essentiality for multi-dimensional policy responses that capture the interconnectedness between education, health, gender equity and income-for-security as core aspects of the SDG-compliant interventions (Gasper *et al.*, 2020) [6].

By conducting a review we developed our initial conceptual framework, and the incorporation of Institutional Theory enhances this model by adding understandings about the institutions' nature, form, and limits encountered by public organizations when taking actions in networks. It argues that institutions, (formal such as laws, rules and procedures or informal: norms values, cultures) are critical to the success of lasting development policies (as cited in Peters 2019) [20]. This is important in the context of SDG policy integration because it helps to explain why some countries are more successful in implementing inclusive, coherent policies than others when faced with the same development challenges. For example, institutions with stronger degrees of accountability, administrative capacity and stakeholder inclusiveness tend to show more policy coherence and alignment with the SDG targets (Biermann *et al.*, 2022) [3].

Additionally, the theory emphasizes institutional inertia and path dependency: conditions that could discourage diffusion of new policy instruments or existing frameworks.

Collectively, these theories offer a comprehensive analytical toolkit. While PCD provides the overarching logic of integration and coherence, Human Development Theory centers the developmental outcomes on people and equity, and Institutional Theory explains the enabling (or constraining) role of governance structures in achieving policy transformation. For the purpose of this study, the integration of Policy Coherence for Development and Institutional Theory provides the most robust foundation. This is because the research investigates not only the design and content of SDG-aligned policies but also the governance systems and institutional dynamics that determine their implementation and impact in low-income economies.

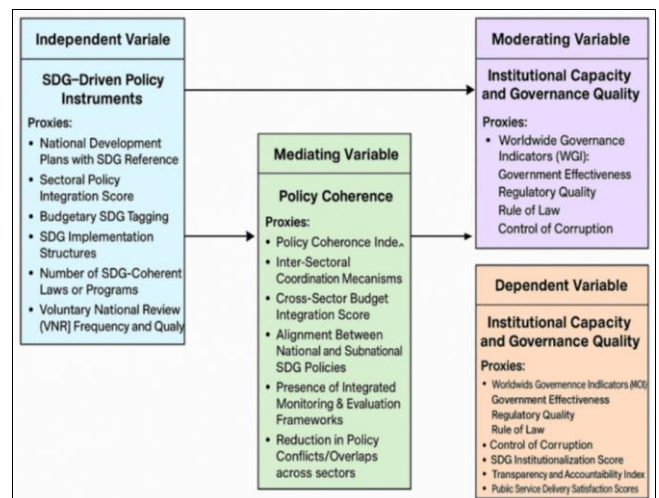


Fig 1: Conceptual Framework Linking SDG-Driven Policy Instruments to Inclusive Development via Policy Coherence and Institutional Capacity

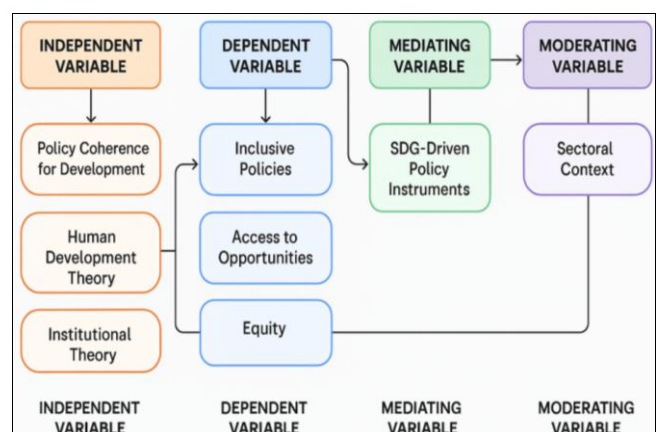


Fig 2: Expanded Conceptual Framework Highlighting Core Variables and their Proxies Explanatory Note to the Conceptual Framework

The conceptual framework offers a pictorial and analytical schematics that illustrates the complex interactions between SDG-driven policy instruments and the achievement of inclusive development within low-income economies. It outlines the functionalities of key variables – independent, dependent, moderating, and mediation aspects – and highlights the quantifiable proxies that can feature in real-world situations. At the centre of the framework is an

independent variable that is the SDG-driven policy instruments. Such aspect depicts the strategic tools and the frameworks through which a government aligns its national development priorities with SDGs. It encompasses the national development plans that reference SDGs, the budgets with a tag towards meeting SDGs goals, the inter-ministerial-oriented coordination mechanisms, and sectors policies where the players adopt policies that explicitly contain the principles of SDGs within their frameworks, for instance within the health centres, education, energy, and social protection areas. Herein lies the first driver towards the development measure. Dependent variables, inclusive development, depict the aspects and encompasses beyond the economic growth leverages. It represents the multidimensional aspects that ultimately support social equity, participatory governance, and equitable access towards opportunities and utilities. Proxies of the variable include; MPI, HDI, Gini coefficient, gender development indicators, equity in access to quality education, and the overall equity of health and social protection coverage. Herein lays the third pillar and a policy instrument goal. The mediating variable, the policy coherence, elaborates the extent to which the players can purport the seriously designed and synergistically implemented policies. The measure of such a unit emphasizes policies unifying and the elimination of appearance and real trade-offs. The high coherence aspect enhances the effects of SDG-driven instruments by reducing duplication factors in the aspect, achieving uniformity in the goals campaigned for under inclusive development and, in ensuring that players make use of integration in service delivery. Herein lies the second pillar and the instrumental goal. The fourth one, the moderating variable, institutional capacity and the governance constraint, represent variables moderating the variable's effects' strengths and directions. Herein lies the third instrumental factor that plays a key role in achieving the policies. The institutional capacity eliminates the legislation variations of the common factor are proxied by the WGI, public service utilisation, and the institutional performances factors. The arrows define the directions in which a measurable unit will affect the other unit. Herein, the SDG policy instruments will have the direct effect on the development unit and serve via the policy coherence. The institutional aspects will vary the direct and indirect effects of one the first two pillars. Essentially, the above three-pillar model is evidence-based on the Policy Coherence for Development, which identifies the need for synergy of the areas to realise common over optimal policy alignment. Others include the Human Development Theory and the Institutionalisation theories. The developed products on the lenses help in establishing the real state of the low-income countries and their alignment towards the SDGs.

3. Methodology

This study uses a qualitative policy review to examine how SDG-oriented policy instruments are being incorporated into the national development strategies of preparation in some low-income economies (LIEs) and the ways these are helping or hindering these countries ability to deliver inclusive development outcomes. Given that the focus of this study was to understand institutional dynamics, policy coherence and implementation processes, rather than quantifying statistical associations (where a quantitative research design might be more fitting), this qualitative

design is appropriate. It enables a more granular analysis of the ways in which countries are establishing, interpreting and embedding the SDGs into their national governance and sectoral agendas.

The analytical approach comprises a multi-sectoral analysis, with an emphasis on four crucial sectors that underpin inclusive and sustainable development - health, education, energy and social protection. The selection of these sectors was driven by at least three factors: their crosscutting implications in many SDGs, their central role in poverty reduction from a multidimensional perspective, within an equity and human capabilities framework. By way of example, access to education (SDG 4) is essential for long-term empowerment and socioeconomic mobility; health (SDG 3) ensures population well-being and resilience; energy (SDG 7) facilitates economic productivity and quality of life; social protection (SDGs 1 and 10) addresses relative income poverty, vulnerability, and exclusion directly.

The countries included were selected purposively to reflect a wide range of geographic, institutional, and development characteristics among low-income and lower-middle income economies. The research examines four focal case countries -Nigeria, Ethiopia, Bangladesh and Haiti-, representing a diverse range of governance contexts, extent of SDG embedding within the institutional architecture and sectorial development patterns. To illustrate diversity, this paper takes case studies from four countries: Nigeria and Ethiopia as examples of African complexity at the country level evident by expanded SDG strategies and different institutional conditions; Bangladesh provides a view on how in South Asia significant improvements in human development have been sustained; while Haiti represents a small island developing state (SIDS) with fragility, fiscal space challenges. Additional examples are used when applicable from other low-income economies when needed to support the result or gain understanding of best practices or emerging gaps.

This review is rooted in both primary and secondary policy sources, however not exclusive to the following.

United Nations SDG Reports (2015–2024), which provide global and regional benchmarking on SDG progress;

Voluntary National Reviews (VNRs) submitted to the UN High-Level Political Forum by the selected countries, offering self-assessments of SDG alignment, challenges, and innovations;

National Development Plans, which outline long-term and medium-term policy priorities and their alignment with SDG targets;

Sectoral Policy Documents and Strategic Frameworks, such as health sector plans, education blueprints, energy access roadmaps, and social protection strategies, that operationalize SDG commitments within specific domains; Independent evaluations, academic studies, and think-tank reports that analyze the implementation and coherence of SDG strategies at the national and sectoral levels.

The data collection method included a systematic document analysis using a coding framework that was adapted with key variables in the conceptual framework: presence of SDG-aligned instruments, indicators of policy coherence, evidence of inclusive development outcomes and the role of institutions as enablers or constraints. To this end, the study triangulates evidence across multiple sources enabling greater validity and depth while examining both formal

policy articulation as well practical implementation dynamics.

This approach provides the study with a lens through which patterns, synergies and challenges of SDG integration in low-income contexts can be revealed by grounding the analysis in rich policy narratives and sectoral frameworks. It also verifies that policy lessons are rooted in reality, drawing direct implications for policymakers and supporting other governments, development partners and scholars engaged in fast-tracking public policies that combine the SDGs with inclusive development.

4. Review of Literature

4.1 Global Overview of SDG-Aligned Policy Instruments

Since the adoption of the 2030 Agenda in 2015, country efforts to integrate the SDGs into national development frameworks have escalated. At the global level, such policy instruments include national development plans, legislative frameworks, budgetary tagging, regulatory reforms and institutional coordination mechanisms that are aligned to SDGs (UNDP, 2021) ^[24]. A number of studies show that many countries have been implementing structural changes to align planning processes with the SDG targets and public investment. For instance, Biermann *et al.* Agarwala and Dhar (2022) highlight that more than 160 countries have reshaped their national development strategies to make the goals work for them, particularly VNRs which provide evidence that a country is serious about making SDGs part of its political processes.

Allen *et al.* (2023) ^[1] reviewed 43 VNRs and concluded that while most countries explicitly mention the SDGs in their national planning documents, the extent of integration depends on institutional frameworks and administrative capacity. Kroll, Warchold and Pradhan (2022) ^[14] similarly find that environmental SDGs are primarily important in high-income countries (e.g., SDG 13), whereas low-income countries mostly target social and economic goals such as poverty reduction, education and health (SDGs 1–4).

As Gomez and Gasper (2020) ^[9] argued, aligning with the SDGs is not merely a matter of one string of text in policy documents to another but rather ensuring that these tools enact principles such as equity, sustainability, participation. Nilsson *et al.* suggested that, despite the familiarization with SDG-compatible planning tools, other researchers had made little advancement in this area, and called for more research (432). In addition, Day and Terlaak (2019) claim the implementation phase is still weak, especially in non-robust institutional contexts. Weitz *et al.* further notes, 'While policy coherence may be declared at the national scale, its implementation down to the subnational or sectoral level is often shallow and disorganized' (p. 14).

Case studies from countries like Colombia, Indonesia or Rwanda depict aspects of progressive SDG institutionalization, including the creation of inter-ministerial steering committees, SDG financing strategies and national statistical frameworks to measure indicators (Langford & Winkler: 2019; Candel: 2021) ^[15, 4]. But these examples also hint at the danger of mere alignment, where policies may appear to meet SDG requirements but with little prospect for robust implementation.

4.2 Sector-Specific Integration Examples

Aspects of sector-specific SDG integration literature suggest that the 2030 Agenda is internalized in very distinct ways by

different domains. Countries including Kenya, Bangladesh and Nepal have demonstrated the most alignment with SDG 4 in their education sectors by making inclusive and equitable education a central pillar of national education strategies (UNESCO, 2022) ^[26]. For example, targets of SDG 4 are strategically placed in Bangladesh's 8th Five-Year Plan which highlights education for quality and teacher development (Hossain & Amin, 2023) ^[10]. The Education Sector Development Programme (ESDP V) in Ethiopia, includes targets on gender parity, inclusive access, and infrastructure investment that mirror SDG benchmarks (Gebru & Hailemariam, 2021) ^[7].

In Ghana, Nigeria and Cambodia health sector integration was related to comprehensive UHC frameworks incorporated in broader national health policy (WHO 2023) ^[29]. The National Health Policy (2016) in Nigeria is consistent with SDG 3 and stresses health equity, maternal care and infectious disease control. Many are at risk of being left behind because of gaps in funding and implementation, particularly in rural and underserved locales.

The energy sector, for example, has seen criteria shifts from SDG 7 on access to clean energy and efficiency. The National Electrification Program of Ethiopia and the Solar Home Systems program in Bangladesh are hailed as exemplars for manifesting SDG 7 (Bhattacharyya & Palit, 2022) ^[2]. Despite this, studies indicate that energy systems are built around some notions of inclusion but with gaps or failings in integrating gender and social equity considerations required for effective engagement ensuring inclusive development (Iliskog, 2021) ^[11].

Binary. Social Protection Integration (SDG 1.3, SDG 10) [UB03] With a proliferation of initiatives over the past several years, integration has also been one area that has expanded enormously post-2015. Other forms of cash transfer programs have been implemented in countries such as Kenya and South Africa, while the National Social Investment Program (NSIP) in Nigeria has included various aspects of poverty targeting, youth empowerment and nutrition interventions [14]. Still, the literature from Oduro & Osei (2023) ^[18] and Gentilini (2021) ^[8] highlights questions of how sustainable these programs can be and whether such schemes are well targeted, particularly in fragile environments.

Strengthening sectoral policy alignment with the SDGs has made some progress, especially in education and health. However, the literature highlights high variability in integration depth, cross-sector coordination and inclusivity of targeting—often influenced by local capacity and political will—or absence of either.

4.3 Gaps in Coherence, Monitoring, and Funding

Even though there is growing consensus on the need for policy coherence, significant gaps still remain in terms of its practical implementation both horizontally and vertically across sectors and administrative levels. Nilsson *et al.* (2019) ^[17] report that in many low-income economies inter-ministerial silos restrict the ability to generate collective strategies or track the trade-offs between different goals. Biermann *et al.* This includes more at a macro level, where Bown (2022) contends a lack of embedded mechanisms for inter-sectoral coordination is one of the key blockages to policy coherence for sustainable development.

In monitoring and evaluation (M & E), the main limitation in M & E process. The SDGs already have the most robust

monitoring and reporting mechanism of any global commitment existing today, however few countries have data systems to track disaggregated real time progress in place. Allen *et al.* Only 41% of countries reviewed had sector-specific dashboards aligned with SDG targets, and fewer still had feedback mechanisms to influence policy levers (2023). UNDP 2021 Without which, UNDP (2021) ^[24] writes, governments are in danger of spending their precious resources on programmes that are either mismatched or poorly performing — in particular where there is no way to detect at sub-national level whether this is true. Funding represents a critical constraint. SDG priorities are consistently underfunded in most of the lowest income countries. UNESCAP (2022) ^[25] estimates low-income countries need to fill SDG investment gaps of up to 15% of GDP annually. Khan *et al.* (2023) ^[12] also argue that though considerable global support to this effect of development partners had been targeted at specific areas of SDG alignment, the mobilization of domestic resources continues to be constrained by weak tax systems coupled with high debt burdens and leaky public financial management. Further, while green and blended finance has been published as an innovative approach, this exists largely in theory and is still quite small in volume in terms of how much has actually been scaled at the country level within fragile and low-capacity settings. Studies by Weitz *et al.* Ilskog (2021) ^[11] and (2022) warn that chronic dependence on external finance in the fundamental SDG sectors such as health and energy could create systemic vulnerability. They are moreover notably weak in keeping with shortages noted elsewhere, for example on participatory budgeting and inclusive financing mechanisms to enhance of citizen engagement and accountability over SDG implementation. Together, this evidence suggests a ‘triple gap’ of coherence, monitoring and finance—raising systemic issues that could frustrate attempts to leverage the SDGs in low-income economies.

5. Case Study Analysis

This section presents comparative country-level case studies of SDG integration into sectoral policies and institutions. The selected countries—Nigeria, Ethiopia, Bangladesh, and Haiti—represent diverse regional, socio-political, and institutional contexts within the Global South. Each case is examined with regard to policy design and implementation, alignment with SDG targets, and the contextual challenges and enabling factors influencing progress.

5.1 Nigeria: Social Protection Programs (SDGs 1 & 10)

Policy Design and Implementation:

One of the mechanisms Nigeria has put in place to address SDG 1 (No Poverty) and SDG 10 (Reduced Inequalities) is the national social investment programme which was established in 2016. The four major programs under the purview of NSIP include: N-Power (youth employment), Conditional Cash Transfer (CCT), Home-Grown School Feeding Program (HGSFP) and Government Enterprise and Empowerment Program (GEEP) (Khan *et al.*, 2022) ^[13]. The interventions aimed at reducing poverty, unemployment and social exclusion by the provision of targeted resource

allocation combined with capacity building and nutrition support.

Degree of SDG Alignment:

While NSIP has the clearest formal alignment with SDG 1.3 and SDG 10.2, which target expanding social safety nets and enabling economic inclusion respectively. This coordination is meant to drive integration, with policy documents explicitly deferent to SDG frameworks and top of the line structures like the Office of The Senior Special Assistant To The President On SDGs (OSSAPSDGs) institutionalized for this purpose (UNDP 2021) ^[24].

Challenges and Success Factors:

Despite the broad-based implementation, there were various problems of inadequate targeting, politicization, poor monitoring systems and budget volatility (Oduro & Osei 2023) ^[18]. Facilitators of the NSIP find themselves between a rock and a hard place because in addition to no legislative backing, there is no sustainability plan for most products under the NSIP. The success stories that will be presented feature the rollout of digital beneficiary registration platforms and efforts to ensure collaboration with other organisations in order to reach every food-insecure household. But weak data systems and limited coordination with subnational governments are still impairing long-term impact.

5.2 Ethiopia: Energy and Infrastructure Development (SDGs 7 & 9)

Policy Design and Implementation:

Ethiopia, through its National Electrification Program (NEP 2.0) and Growth and Transformation Plans (GTP I & II), has been prioritizing energy access and infrastructure development that are both in line with SDG 7 (Affordable and Clean Energy) and SDG 9 (Industry, Innovation and Infrastructure). The NEP envisions access of electricity for all by 2030 with a mix of on-grid and off-grid interventions including solar mini grids and mini hydro (Bhattacharyya & Palit, 2022) ^[2].

Degree of SDG Alignment:

Ethiopia’s policy frameworks are high vertically aligned to SDGs, with substantial donor finance and public-private partnerships. SDG 7 indicators are used as national performance metrics of the NEP, infrastructure components of the GTP meet SDG 9.1 and 9 a (UNESCAP, 2022) ^[25].

Challenges and Success Factors:

Alongside a significant rate of institutional fragmentation, wide rural – urban disparities in energy coverage and technical inefficiencies occurring from grid expansion challenge a faster uptake (Ilskog 2021) ^[11]. But the success factors are government commitment, strong support by donors (EG World Bank & GIZ) and with a coherent structure of implementation under the Ministry of Water and Energy. Decentralizing off-grid solutions down to regional government has further enabled programming that is context-driven.

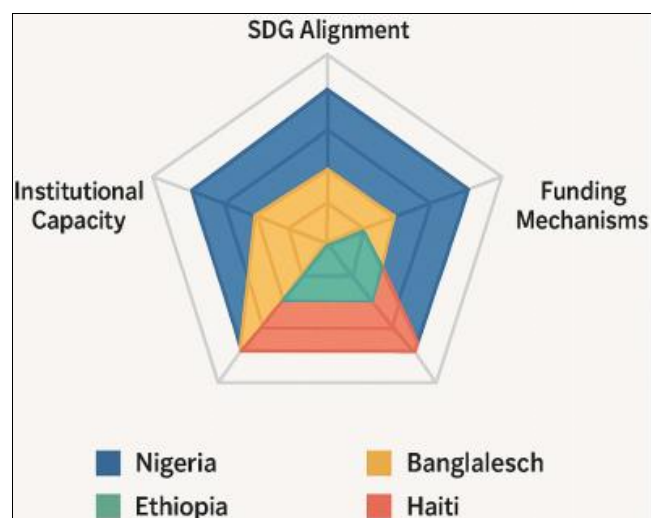


Fig 3: Cross-Country SDG Integration Comparison Chart

This radar chart compares Nigeria, Ethiopia, Bangladesh, and Haiti across three core SDG implementation dimensions—alignment with SDGs, institutional capacity, and financing mechanisms. Nigeria and Bangladesh show stronger alignment, while Haiti and Ethiopia face challenges, especially in institutional readiness. The visualization enables comparative assessment of country-specific strengths and bottlenecks, guiding context-driven policy responses and targeted technical assistance for inclusive development.

5.3 Bangladesh: Gender and Education Integration (SDGs 4 & 5)

Policy Design and Implementation:

The 8th Five-Year Plan (2021–2025) and National Education Policy (2010, updated 2021): Over the past two years, Bangladesh has made advanced in SDG 4 (Quality Education) and SDG 5 (Gender Equality) through its procedures of revisiting their National Education Policy (2010, updated in 2021). These are important tools of a gender-responsive budgeting and girls' stipend programs that can implement inclusive education and women's empowerment. The efforts around digital learning, teacher training and infrastructure development are all elements of the Primary Education Development Program (PEDP IV) which promotes education access for all in an equitable way (Hossain & Amin, 2023) [10].

Degree of SDG Alignment:

Bangladesh is considered to be a leader in gender mainstreaming in development planning. The education policy is based on SDG 4.1–4.5 targets, gender policies are related to those in the similar categories of SDG 5.1, 5. c. Both, the Gender Equity Strategy under the Ministry of Education as well as the SDG Coordination Cell in PM Office help in alignment and coherence (UNDP, 2021) [24].

Challenges and Success Factors:

Challenges around bias within and outside the household that increase with income including geographic differences in school attendance, low female labor force participation rate and gendered-based violence continue to limit the overall effectiveness of policy gains. But achievements include high girls' participation rates, nearly universal primary schooling and gender budgeting integrated across

ministries (Gomez & Gasper 2020) [9]. This bolstered implementation has been additionally ascribed to the broad engagement of civil society in addition to the employ of digital innovations within education delivery.

5.4 Haiti: Health System Reforms (SDGs 3 & 16)

Policy Design and Implementation:

Following natural disasters and public health crisis, Haiti has engaged in health system reforms directly related to SDG 3 (Good Health and Well-being) along with its linkages with SDG16 (Peace, Justice and Strong Institutions). The National Health Policy (2012–2022) and the Post-Earthquake Recovery Framework focused on reconstructing primary care services, maternal and child health, and health governance. The Plan Directeur de Santé is also the strategic framework for health financing and service delivery (WHO, 2023) [29].

Degree of SDG Alignment:

Although the policy frameworks are aligned formally with SDG 3.1–3.8, operational alignment is low because of weak institutional capacity and fragmented service delivery [7]. UNDP (2021) [24] states that in pursuit of its SDG 16 objectives, Propcom Maikarfi supports efforts on improved data systems; accountability mechanisms; and community engagement in health governance.

Challenges and Success Factors:

Haiti has significant challenges, including political instability, donor dependence, sub-optimal infrastructure, and low health worker densities (Erundu *et al.* 2020) [5]. Despite this, modest improvements have come from investing in community health workers and mobile clinics, and through the action of international partners such as PAHO and UNICEF on vaccination rates, maternal health etc. Local NGOs have also provided important support in the areas of governance and service delivery.

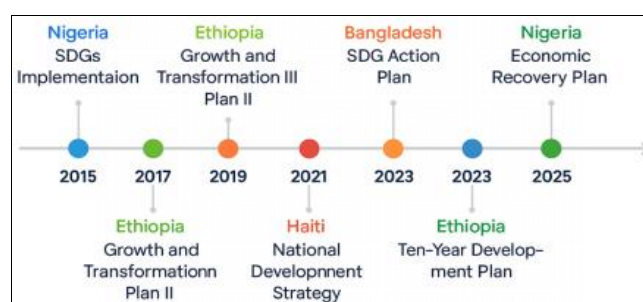


Fig 4: Timeline of SDG Policy Reforms (2015–2025)

This horizontal timeline chronicles major SDG-related policy reforms in Nigeria, Ethiopia, Bangladesh, and Haiti from 2015 to 2025. Key milestones include national development plans, gender equity legislation, energy reforms, and social protection expansions. The visualization captures temporal patterns of SDG commitment, showing varying paces of reform and highlighting the need for sustained, adaptive policymaking across governance levels in low-income settings.

6. Cross-Sectoral Comparative Analysis

The integration of Sustainable Development Goals (SDGs) across key development sectors in low-income economies reflects varying levels of institutional maturity, political

prioritization, and resource mobilization. A comparative analysis of the case studies—Nigeria, Ethiopia, Bangladesh, and Haiti—reveals not only sectoral disparities in SDG alignment but also deeper systemic issues concerning coherence, institutional coordination, and financing sustainability.

6.1 Sectoral Leaders in SDG Integration

Education stands out as the most generally well aligned in terms of total sector scores across each of the four case countries from among the sectors reviewed (education, health, energy and social protection) to SDG themes. In contrast, Bangladesh displays a high degree of policy coherence by incorporating SDC4 into domestic education policies, alongside gender budgeting and institutional monitoring structures (Hossain & Amin 2023) ^[10]. Similarly, Ethiopia and Nigeria have written sectoral strategies to expand enrollment, enhance infrastructure, and integrate equity targets the education planning.

Ethiopia is also one of the countries that has shown high convergence in SDG7 through its National Electrification Program, which includes a hybrid focus on grid and off-grid solutions (Bhattacharyya & Palit, 2022) ^[12]. Using this dual approach, Ethiopia has been able to tackle energy poverty while driving for decentralized development and renewable technologies.

Nigeria's Social Protection is equally closely aligned to SDGs 1 and 10, through the National Social Investment Programs (NSIP). It is directly transfers and employment schemes that have a targeted design made for the marginalized basket. Nonetheless, the degree to which such programmes succeed—depending as they do on institutional integrity and political continuity —varies considerably (Khan *et al.* 2022) ^[13].

The health sector is at the top of national policy priorities but also one of the most difficult sectors to implement SDGs effectively, if not the most difficult, especially in politically unstable countries like Haiti. Despite SDG 3 alignment, Haiti's post disaster health system continues to be fragile with weak infrastructure, low public spending and high donor dependence (Erondy *et al.* 2020) ^[5].

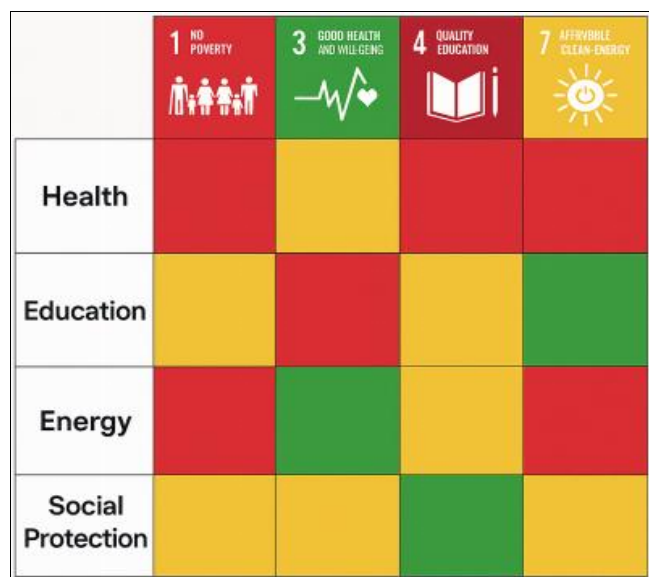


Fig 5: SDG-Sectoral Integration Matrix

This matrix illustrates the alignment strength between key development sectors—Health, Education, Energy, and Social Protection—and selected SDGs (1, 3, 4, and 7). Color coding (green for strong, yellow for moderate, red for weak) reveals that education and energy demonstrate relatively higher SDG integration, while health and social protection reflect gaps, signaling the need for improved policy coherence and targeted interventions.

6.2 Coherence Gaps Across Sectors

The fragmentation of policy implementation has been a central finding across all case studies, even when strategic plans are well-aligned with the SDGs. The gaps in policy coherence are clearly visible both horizontally (across ministries and sectors) as well as vertically (between national and sub-national levels). For instance, obtainable in Nigeria is the presence of centralization in coordination which keeps a space for implementation inconsistency between otherwise weakly engaging states and LGAs (Osei & Oduro, 2018).

Ethiopia Energy policy is well integrated nationally with infrastructure policies, but there have been some challenges of inter-ministerial coordination for achieving urban planning coherence that aligns with energy and environmental sustainability (Ilskog, 2021) ^[11]. The education and gender equity frameworks that exist in Bangladesh reveal a high degree of interlinkage, but with little integration of climate resilience and labour market transition components mandatory to ensure the fulfillment SDG 4.4 and SDG 8.6 (Gomez & Gasper, 2020) ^[9].

In addition, M&E systems are often weak or fragmented by sector. Sectoral ministries often lack real-time data systems and are heavily dependent on donor-driven indicators that do not necessary correspond to the national SDG targets (Allen *et al.*, 2023) ^[1]. Data fragmentation not only constrains learning but also reduces public expenditure accountability and lack of program outcomes.

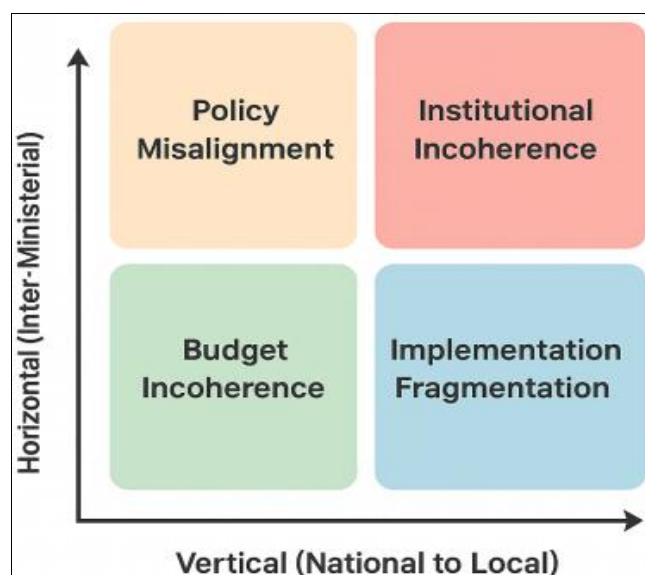


Fig 6: SDG Policy Coherence Gap Map

This 2x2 matrix highlights the key coherence challenges in SDG implementation across horizontal (inter-ministerial) and vertical (national to local) axes. It identifies four major

gaps: policy misalignment, institutional incoherence, budget incoherence, and implementation fragmentation. The visualization underscores the systemic disconnects that hinder integrated SDG progress, especially in low-income settings with weak inter-agency coordination and limited fiscal and governance capacity.

6.3 Institutional and Financing Mechanisms: Enablers or Bottlenecks?

Institutions are the key in terms of how deeply and lastingly the SDGs can be integrated. For example, in Bangladesh and Ethiopia, the presence of dedicated SDG coordination cells, policy coherence units and sectoral steering committees has enabled cross-sector dialogue as well as strategy alignment (UNDP, 2021) [24]. However, Haiti displays institutional volatility, including high leadership turnover and donor fragmentation to the detriment of policy coherence (Erondy *et al.* 2020) [5].

Institutional capacity also impacts the quality of financing decisions. SDG Budget Tagging and Results-Based Financing – Countries with stronger public financial management systems can better reconcile national budgets SDG targets, in part through the use of tools such as SDG budget tagging and results-based financing (Weitz *et al.*, 2022) [28]. But Nigeria is a good example of how loose policy frameworks are not able to accomplish much if the budget cycles are fragmented and, especially in matters of education, when social sectors suffer from lack of funding.

The high economic impact of electricity shortages in Africa and growth estimates make considerable donor financing necessary for the energy sector. Haiti, as well as Ethiopia, receives more than 60% of its sectoral spending from external sources increasing the concerns surrounding sustainability and policy ownership (UNESCAP, 2022) [25]. While there have been mechanisms such as green bonds and blended finance tried, these are not widely adopted in low-income settings due to high transaction costs and regulatory uncertainties (Khan *et al.*, 2023) [12].

Additionally, few countries have formulated gender-responsive envelopes based inclusive financing strategies to ensure geographic equity and social protection. There is virtually no participatory budgeting—which means residents having a say in determining public spending priorities—consequently cutting the accountability loop between policy design and public needs (Langford & Winkler, 2019) [15].

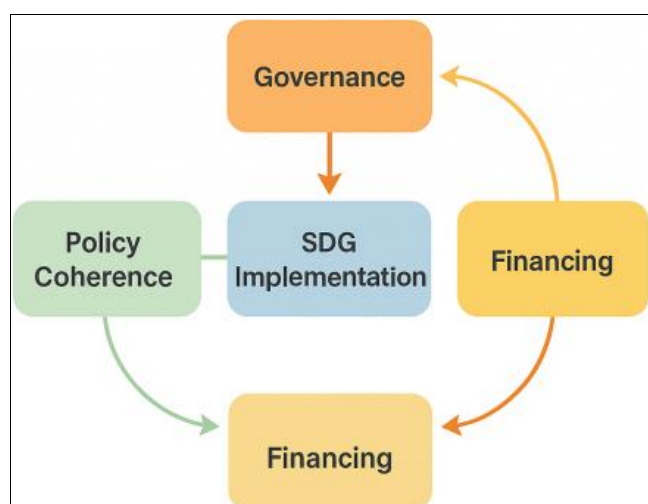


Fig 7: Institutions and Financing in Inclusive SDG Implementation

This diagram illustrates the cyclical relationship between governance, policy coherence, financing mechanisms, and SDG implementation. It highlights how strong governance frameworks enable coherent policymaking, which in turn attracts and guides financing towards inclusive development outcomes. The model emphasizes the need for institutional synergy, showing that implementation success is contingent upon a feedback loop of accountable governance, coordinated planning, and adequate, targeted funding.



Fig 8: SDG-Aligned Financing Flowchart

This flowchart demonstrates the pathway of financing streams—both domestic revenue and external funding—into SDG-prioritized sectors: health, education, energy, and social protection. Despite targeted allocations, the diagram highlights persistent bottlenecks in absorption, accountability, and cross-sectoral planning. It serves as a visual tool for diagnosing fiscal inefficiencies and advocating more transparent, equitable, and outcome-driven financial frameworks to accelerate inclusive SDG implementation.

7. Policy Recommendations

This study provides four synergy-capturing, development-enhancing insights and actionable policy recommendations derived from cross-sectoral foundational-analysis aimed at strengthening the effectiveness of SDG integration in low-income economies for accelerating inclusive growth.

One, there is an immediate necessity to develop and operationalize holistic national integrated SDG implementation dashboards that may provide real-time driven disaggregated cross-sectoral data for addressing policy framing for yielding to actionable results in performance tracking mechanism improving accountability.

These reports will also need to address differences by location, gender, age (for example youth unemployment), and sector so as to identify down-sides of policy-action on a more micro-level. With the help of digital tools and consistent data-sharing across ministries and agencies, such instruments can fill long-standing monitoring and evaluation chasms, fortify transparency, buttress evidence-based planning both nationally and sub-nationally.

Later, there is a need to make cross-sectoral coordination mechanisms an inherent part of interaction among governments to avoid policy replication, silos budgetary allocations and also fragmentation. It calls for the formation of inter-ministerial SDG steering committees, sector working groups, and joint planning frameworks. Mechanisms have that to be legally binding, resourced and linked to national development plans so they are coherent across education, health, energy and social protection. Coordination should also extend vertically to subnational governments, so the implementation of SDGs is not only led nationally but also rehearsed in a local context and responsive to grassroots realities.

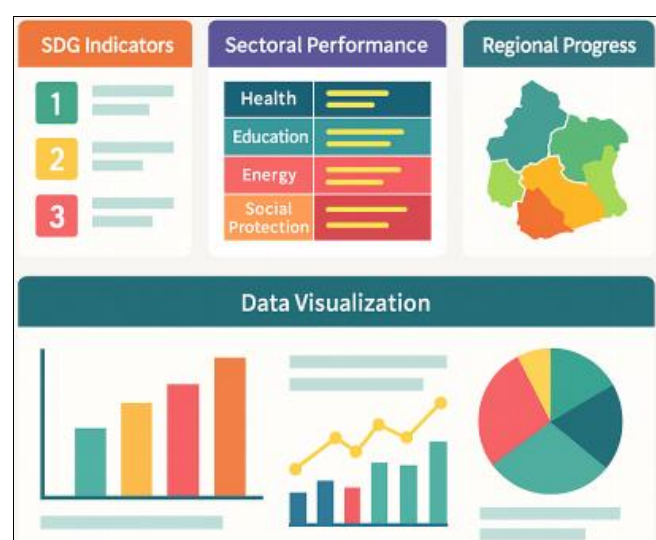


Fig 9: SDG Implementation Dashboard Model

This conceptual SDG dashboard provides a visual monitoring tool for tracking progress across sectors and regions. It integrates core SDG indicators, sectoral performance (health, education, energy, social protection), and regional disparities using intuitive charts and maps. The design encourages transparency, data-driven policymaking, and accountability, enabling governments and stakeholders to evaluate real-time outcomes and adjust strategies toward inclusive and sustainable development.

And third, we need to further nurture and advance the localization of SDG-driven policies by encouraging innovation in local governance. Since local governments are frequently more familiar with the needs of their communities, they need to be provided with the technical, financial and policy independence to make necessary modifications in SDG initiatives. Ensure national governments and development partners should create innovation challenge funds, capacity-building platforms and peer learning networks to amplify locally successful solutions. It may involve the identification of higher-performing local authorities and incorporating them into national planning platforms while also incentivising

adaptive learning behaviours that are aligned towards inclusive development objectives.

The study ultimately highlights the necessity of integrating gender and equity audits into all national and sectoral budgeting processes. These audits also focus on the ways that public expenditure and policy instruments ameliorate these diverse needs of men, women, youth and marginalized communities. Placing equity-sensitive performance indicators in budget cycles and mandating that ministries report on gender-disaggregated outcomes can help governments embed fairness and inclusiveness in resource flows. In addition to building respect for SDG principles, these types of practices strengthen development programming legitimacy and social responsiveness.

In short, there can be no real SDG integration in low-income economies, until: they intentionally move from fragmented to systemic integration or results based programming; announce the opening up of data; pivot intentionally towards inclusive and deliberative governance processes; or undertake a serious conversation on how resources are allocated equitably. The recommendations provide a practical way forward to strengthen the policy impact, fill the implementation gaps and secure more inclusive and sustainable development outcomes.

8. Conclusion

This study aimed to explore the incorporation of SDG-motivated policy instruments across fundamental building sectors of development (health, education, energy and social protection) in a couple of low income settings. A qualitative policy review and comparative case studies in Nigeria, Ethiopia, Bangladesh and Haiti showed a formal alignment with the SDGs but uneven depth of integration, coherence across sectors and practical implementation. Education and energy: With the most advanced sectors in terms of SDG responsiveness, education and energy benefit from donor support and political prioritization. Conversely, social protection and health systems, which are essential frameworks for inclusive development are marred by fragmented implementation, weak data systems, and financial accountability deficits.

The results have important implications for the governance of SDGs at both national and global levels. Low-income economies would benefit from setting in place a culture of multi-sectoral coordination and establishing strong monitoring systems while growing local governance innovation to help plug the implementation gap. Furthermore, the global SDG architecture must also realize that a mere formal endorsement of concepts and principles will not be sufficient to scale up transformative outcomes on the ground if national capacities are not significantly enhanced and resource flows are not based on fairer models that loser the threat of unintended consequences through enacting policies poorly aligned with core tenant of Universal Health Coverage. The „implementation deficit“ has to be bridged with long-term plausible strategies combined with system-wide changes in institutional behavior, fiscal accountability and participatory development.

Future research should explore more deeply how decentralised SDG initiatives, especially at the local or district level, can lead to inclusive results. We also require more empirical research on the efficacy of SDG-aligned budgeting practices, gender audits and digital tools for real-

time monitoring in resource-constrained settings. With the countdown to 2030 drawing nearer, more action is needed to develop evidence-informed, equity-driven and context-sensitive strategies for implementation as we aim for a truly no one left behind sustainable development.

9. References

- Allen C, Metternicht G, Wiedmann T. Policy coherence and the sustainable development goals: A new methodological approach. *Sustainability Science*. 2023; 18(2):431-447. Doi: <https://doi.org/10.1007/s11625-023-01115-z>
- Bhattacharyya S, Palit D. Energy access and sustainable development: Insights from Asia. *Energy for Sustainable Development*. 2022; 69:1-10. Doi: <https://doi.org/10.1016/j.esd.2022.03.001>
- Biermann F, Kanie N, Kim RE. *Governing the Sustainable Development Goals: Strategies for Achieving the Agenda 2030*. Cambridge University Press, 2022.
- Candel JJJ. The expediency of policy integration: How integrating policies across sectors influences implementation and outcomes. *Journal of Environmental Policy & Planning*. 2021; 23(1):23-39. Doi: <https://doi.org/10.1080/1523908X.2020.1832511>
- Erondu NA, Martin J, Marten R, Ooms G, Yates R, Heymann DL. Strengthening health systems in Africa for universal health coverage. *The Lancet Global Health*. 2020; 8(7):e884-e885. Doi: [https://doi.org/10.1016/S2214-109X\(20\)30215-7](https://doi.org/10.1016/S2214-109X(20)30215-7)
- Gasper D, Andreou G, Truong TD. Human development theory and the 2030 Agenda: The role of ideas in guiding policy and practice. *Journal of Human Development and Capabilities*. 2020; 21(3):207-226. Doi: <https://doi.org/10.1080/19452829.2020.1780663>
- Gebbru M, Hailemariam D. Education policy and SDG 4 implementation in Ethiopia. *International Journal of Educational Development*. 2021; 84:102422. Doi: <https://doi.org/10.1016/j.ijedudev.2021.102422>
- Gentilini U. Social protection in a time of COVID-19. World Bank Policy Research Working Paper No. 10123, 2021. Doi: <https://doi.org/10.1596/1813-9450-10123>
- Gomez OA, Gasper D. Human security and inclusive development: Some fundamentals and the implications for SDGs. *Journal of Human Development and Capabilities*. 2020; 21(1):1-23. Doi: <https://doi.org/10.1080/19452829.2020.1714681>
- Hossain M, Amin R. SDG-aligned education planning in Bangladesh: An evaluation of the 8th Five-Year Plan. *South Asian Journal of Policy and Governance*. 2023; 46(1):77-95.
- Iliskog E. Equity and access in energy policy: Revisiting the link to SDG 7. *Energy Policy*. 2021; 156:112431. Doi: <https://doi.org/10.1016/j.enpol.2021.112431>
- Khan H, Osei R, Oduro A. Fiscal space for SDG financing in sub-Saharan Africa. *Journal of African Economies*. 2023; 32(1):115-134. Doi: <https://doi.org/10.1093/jae/ejaa009>
- Khan M, Umar H, Ibrahim B, Tukur H. An evaluation of Nigeria's National Social Investment Program. *Development in Practice*. 2022; 32(4):499-513. Doi: <https://doi.org/10.1080/09614524.2022.2036367>
- Kroll C, Warchold A, Pradhan P. Sustainable development goals (SDGs): Are we successful in turning trade-offs into synergies? *Nature Sustainability*. 2022; 5(1):11-20. Doi: <https://doi.org/10.1038/s41893-021-00762-3>
- Langford M, Winkler IT. The Sustainable Development Goals and human rights: A critical early review. In M. Langford, A. Khalfan, & W. Vandenhoe (Eds.), *Sustainable Development Goals and Human Rights*. Cambridge University Press, 2019, 57-86.
- Melamed C. Leaving no one behind in the SDGs: A political imperative not a technical fix. *Development Policy Review*. 2021; 39(1):5-22. Doi: <https://doi.org/10.1111/dpr.12426>
- Nilsson M, Weitz N, Davis M. A framework for understanding SDG interactions: A practical guide to policy coherence. *Sustainability Science*. 2019; 14(4):1125-1136. Doi: <https://doi.org/10.1007/s11625-019-00675-x>
- Oduro R, Osei R. Social protection programs in Africa: Design, coverage, and effectiveness. *African Affairs*. 2023; 122(487):145-167. Doi: <https://doi.org/10.1093/afraf/adad004>
- OECD. *Policy Coherence for Sustainable Development 2021: Strengthening the 2030 Agenda implementation through integrated approaches*. OECD Publishing, 2021. Doi: <https://doi.org/10.1787/c344d1b9-en>
- Peters BG. *Institutional theory in political science: The new institutionalism* (4th ed.). Edward Elgar Publishing, 2019.
- Sen A. *Development as freedom*. Oxford University Press, 1999.
- Steurer R, Clar C. Integrating sustainable development into public policies: The role of political strategies and multi-sectoral coordination. *Environmental Policy and Governance*. 2019; 29(4):245-258. Doi: <https://doi.org/10.1002/eet.1857>
- UNDP. *Human Development Report 2020: The next frontier-Human development and the Anthropocene*. United Nations Development Programme, 2020.
- UNDP. *Financing the SDGs in the COVID-19 Era and Beyond*. United Nations Development Programme, 2021.
- UNESCAP. *Closing the SDG financing gap in low-income countries*. United Nations Economic and Social Commission for Asia and the Pacific, 2022.
- UNESCO. *Global Education Monitoring Report 2022: Gender equality in education*. Paris: UNESCO, 2022.
- UN. *Global Sustainable Development Report 2019: The future is now - Science for achieving sustainable development*. United Nations, 2019.
- Weitz N, Carlsen H, Nilsson M, Skånberg K. Towards systemic and contextual SDG implementation: Integrating development finance and policy coherence. *World Development*. 2022; 154:105820. Doi: <https://doi.org/10.1016/j.worlddev.2022.105820>
- WHO. *Universal Health Coverage Monitoring Report*. World Health Organization, 2023.