

Content Analysis of Sustainable Development Goals Information on Malaysian City Councils' Websites

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Abstract

Purpose: The objective of this paper is to examine: 1) the type of Sustainable Development Goals (SDGs) information (financial and non-financial) and 2) the extent of SDGs information disclosed on Malaysian city councils' websites.

Design/Methodology/Approach: The Sustainability Development Goals Disclosure Index (SDGDi) consists of 150 items used as the instrument for content analysis to achieve the objective.

Findings: The analysis of websites revealed that more non-financial sustainable development goals information is disclosed compared to financial information. On average, 28 out of 150 items of SDGDi were disclosed, which suggests a 'fair' level of SDGs information disclosure. Of all the SDGDi categories, SDG 9 (industry, innovation, and infrastructure) score was the highest, while SDG 14 (life below water) was the lowest.

Practical Implication: This paper contributes significantly to the literature on the disclosure of SDGs information, particularly in the local authority context. It is also useful for the local authority to improve its disclosure practices to promote better sustainability.

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Originality/Value: This paper is among the first papers that used a newly developed Sustainability Development Goals Disclosure Index (SDGDi) to measure the readiness of Malaysian local authorities to advance the sustainable development agenda via disclosure practices.

Keywords: Sustainable development goals, local authority, disclosure, website.

Introduction

Sustainable development is always the focus for all countries globally, making the world a better place for future generations. It began with the establishment of the Millennium Development Goals (MDGs) in 2000, superseded by the Sustainable Development Goals (SDGs) in 2015. The increasing awareness and call for urgent action in both businesses and communities on the growing importance of sustainability have signalled the high commitment of governments worldwide (Ahmed, 2019), including Malaysia, towards public accountability. One way to discharge public accountability is by implementing sustainability reporting. In moving towards becoming a high-nation status, the 2030 SDGs Agenda becomes a boost for Malaysia to carry out the sustainable development agenda. This can be seen in the inclusion of the SDGs principles in all aspects of Malaysia's five-year development plan that covers the period 2016 to 2020. With 17 goals of the SDGs Agenda, 'Anchoring Growth on People' is selected as the theme for the development plan, indicating the commitment of our government towards the people in our country and in line with the government's aspiration to steer a sustainable development agenda. This is relevant to the local government¹, which is the closest tier to the community at large.

Although SDGs research has made significant progress in many areas and strives to integrate knowledge from the environmental, social and economic sciences, it still needs new knowledge to find novel ways to secure the future (Nieman & Hoppe, 2018). More specifically, Nieman and Hoppe (2018), in their study on disclosure by the local governments in Switzerland, Netherlands, Germany, Ireland, and Germany, concluded that the local governments lacked insights and relevant data. They further described that the local governments struggled to maintain public interest over time, as well as lacked news value and politically salient information.

In Malaysia, despite the inclusion of SDGs principles in all aspects of Malaysia's five-year development plan, SDGs are still a voluntary disclosure by the local government. Therefore, it is timely to develop a disclosure index that will be useful to measure the level of SDGs implementation and commitment among local authorities in Malaysia (see Joseph et. al.,

¹ Local government, local council, and local authority are interchangeably used in this paper.

2021). To date, several local authorities in Malaysia, such as Shah Alam, Seberang Perai, and Ipoh, acknowledge the importance of SDGs implementation at the local level and have prepared their SDGs Voluntary Local Review (VLR) Report. Forthcoming, a few other city councils, including Alor Gajah, Kuala Lumpur, Subang Jaya, Putrajaya, and Melaka, were suggested by Stefan Priesner, the United Nations Coordinator for Malaysia, Singapore, and Brunei, to carry out their VLR.

SDG implementation requires collaboration and development efforts across all sectors and levels of authority. In developed countries, SDG 17 has already entered a maturity stage in enhancing disclosure credibility and is already talking about the assurance stages. However, in Malaysia, the level of awareness of SDGs is still unknown. The presence of instructions on how to accomplish it in the form of standards for the disclosure index will also further improve it (Bardal, 2021). This paper is a continuation of Joseph et. al.'s work (2021) that has developed the Sustainable Development Goals Disclosure Index to measure the extent of SDG information on websites. Thus, in examining the local government's commitment towards advancing the United Nations SDGs, it is imperative to examine the extent of SDGs information disclosed on websites as a strategic tool under the public sector reform agenda. Therefore, the following objectives have been formulated:

1. To examine the type of sustainable development goals information (financial and non-financial) disclosed on Malaysian city councils' websites.
2. To examine the extent of sustainable development goals information disclosed on Malaysian city councils' websites.

This paper is organised as follows: the next section reviews prior literature related to sustainability and its reporting. Next, the research methodology used in this paper is discussed, followed by a presentation and discussion of the SDGDi findings. Finally, this paper concludes with remarkable findings, significant contributions, and potential SDG areas to be explored for future research.

Literature Review

Sustainability is the key to sustainable development, which comprises a three-pillared concept consisting of economic, environmental, and social dimensions (Lee & Jung, 2019). The sustainability development issues have been mostly discussed today and gained attention from current global communities (Mutiarani & Siswantoro, 2020). The concept of sustainable development is increasingly becoming part of various areas of life and the development of decisions made by man (Kapera, 2018). This can be observed by a number of studies that incorporate sustainability in various areas, such as economics, educational psychology, energy, entrepreneurship, ethics, Islamic, engineering, agriculture, architecture, tourism, innovation, sciences, and many more.

The global goals to achieve a better and sustainable future for all have been incorporated into the Sustainable Development Goals (SDGs) agenda, which provides a powerful aspiration for improving the world. With 17 goals and 169 targets, the SDGs' implementation and achievement have been communicated with stakeholders through the integration of the SDGs into the non-financial report. This serves as a way of increasing accountability towards society (Bebbington & Unerman, 2018). SDGs reporting plays an important role in engaging the stakeholders, enhancing sustainable decision-making processes (Frey, 2021), and revealing their legitimacy on issues related to sustainability (Alcaraz-Quiles, Navarro-Galera & Ortiz-Rodríguez, 2015). Better reporting enables organisations to understand, communicate, and manage their contributions to SDGs.

Current research (Izzo, Ciaburri & Tiscini, 2020; Hummel & Szekely, 2021) has shown that a lot of information on SDGs has been narratively published, although the precise essence and criteria of SDGs and the descriptions of specific key performance indicators (KPIs) related to those goals are still missing. In most cases, organisations tend to publish information about their commitments to SDGs using non-financial statements and sustainability reports (Izzo et al., 2020). Others might use integrated reporting (Hummel & Szekely, 2021).

To better achieve a sustainable future, it requires local action, which can be realised by localising the SDGs agenda. Public sector organisations (PSOs) play a crucial role in society by connecting the government to businesses and civil society organisations while also offering a range of services. The inclusion of sustainability demonstrates that organisational processes for management, strategy, and governance have begun to evolve (Lozano, 2022). Local governments with a strong institutional environment supporting their citizens' participation are more effective without jeopardising their official functions or processes (Khoo & Tan, 2019). However, Niemann and Hoppe (2018) suggested that in order to achieve sustainable development in the local governments, more extensive strategies would be required as there are many stakeholders within the local governments, and hence, more extensive, multiyear reports with summarised information in several forms of dissemination mode are required. It has been emphasised in the United Cities, and Local Governments (UCLG) Report 2015 (UCLG, 2015, p.2) that 'local governments are policy makers, catalysts of change and the level of government best-placed to link the global goals with local communities'.

Due to the public sector's crucial position in society, stakeholders have consistently put pressure on it to be more accountable. A growing requirement for sustainability and SDG reporting has also evolved (Stefanescu, 2021). Local authorities must carefully plan their SDG activities to ensure the SDGs are implemented successfully. According to Bardal et al. (2021), the local authority's capacity to execute the SDGs in local authority is impacted by financial, technical, knowledge, political, cultural, institutional, and legal considerations.

Several recent studies examined the disclosure and achievement of SDGs by local governments. For instance, Guerrero-Gómez, Navarro-Galera, and Ortiz-Rodríguez (2021)

analysed the factors determining the online transparency on the sustainability of local governments in Latin America, which are helpful to achieving the SDGs. On average, the local governments in Latin America published only 60% of the SDGs information on their websites. Another study by Joseph, Gunawan, Madi, Janggu, Rahmat, and Mohamed (2019), incorporated the integrity aspect into the disclosure framework developed based on SDG 16. It compared the extent of integrity framework information disclosed on Malaysian and Indonesian local authorities' websites. The results of the study revealed that the Indonesian local authorities outperformed the Malaysian local authorities in terms of the online integrity framework information disclosure. Mutiarani and Siswantoro (2020) identified that the accomplishment of SDGs in the Indonesian provinces was dependent on the local governments' characteristics, such as region size, number of regional work units, and the existence of local own-source revenue. Based on the literature review, the examination of SDG information on websites is still lacking. Thus, an examination of city councils' websites is vital to assess the readiness of Malaysian larger councils to commit to the sustainable development agenda via disclosure practices.

Research Methodology

The entire 19 city councils were selected as the sample for this paper (see Ahmad, et. al, 2021). The list of city councils' websites is available at: http://www.epbt.gov.my/osc/PBT2_index.cfm?Neg=00&Taraf=0. The examination of websites was carried out in April 2021. The analysis was carried out on the websites of these 19 city councils with the assumption that the city councils had fully utilised the websites as the official medium for disseminating information. However, during data collection, one city council's website was inaccessible due to maintenance and update. The disclosure of SDGs information on city councils' websites was observed using content analysis. A new Sustainability Development Goals Disclosure Index (SDGDi) was adopted to determine the type and the extent of SDGs information disclosed on the websites of the city councils (see Joseph et al., 2021). Each item in SDGDi is dichotomous – i.e. a score of '1' if the information was disclosed on the websites, '0' if otherwise. This was in consistency with Guerrero-Gómez et al. (2021) and Joseph et al. (2019). The SDGDi is a comprehensive checklist that consists of 150 items developed based on the SDGs recommendation made by Adams, Druckman, and Picot (2020), SDGs 2030, Malaysian SDG Roadmap, and Star Rating System for Malaysian Local Authorities. Several studies (Joseph et al., 2019; Midin, Joseph, & Mohamed, 2017) served as references for the examination of the website disclosure by the local authorities. The steps involved in measuring the total amount of information disclosures are as follows:

- Step 1 - examine the websites of the 19 city councils in Malaysia
- Step 2 - classify the information based on the categories of SDGDi
- Step 3 - count the total amount of SDGs information disclosed on the websites based on the categories of SDGDi
- Step 4 - record the scores in the scoring sheet
- Step 5 - calculate the total amount of the SDGs information disclosed on the websites

An unweighted approach to scoring was adopted in this study to achieve the first and second objectives, where each index item was given a score of '1' if the item was disclosed and '0' if otherwise. The unweighted scoring approach is selected over the weighted scoring approach because it is believed to have the same result as the weighted scoring approach (Joseph et. al., 2019). The total SDGDi score is mathematically expressed in the equation, as follows:

$$SDGDi = \frac{\sum_{i=1}^n X_{ij}}{n_j}$$

Where:

SDGDi = Total sustainable development goals disclosure Index

n_j = Number of items expected for the local authorities n_j ≤ x items

X_{ij} = "1" if the local authority discloses the items and "0" if otherwise

Results and Discussion

The results were generated and presented for the extent of SDGs information disclosed on the websites of 18 city councils. Furthermore, through content analysis, the type of SDGs information (financial and non-financial) disclosed can be identified. It was found that more SDGs qualitative information was disclosed on the websites of city councils as compared to quantitative information. Despite the different units of analysis (website versus annual report), the finding of this paper in terms of the information type was consistent with Hummel and Szekely's study (2021) in examining the disclosure of SDGs in the European firms' annual reports. The results were presented for the overall SDGDi and for each category of SDGDi.

The descriptive statistics, as shown in Table 1, revealed that on average, the Malaysian city councils disclosed 28 out of 150 items related to SDGs information on their websites. The disclosure represents 18.78 per cent of the total disclosure items of SDGDi. The level of disclosure suggests a 'fair level'² of the extent of disclosure of SDGs information on the Malaysian city councils' websites. In comparison with a prior study by Joseph et al. (2019), which examined the disclosure of integrity information by Malaysian local authorities, the result of this study was comparatively lower. Hence, this indicates that the extent of the SDGs information disclosure on the websites of the city councils needs to be improved in future.

² Joseph et al. (2018) introduced five scales of disclosure index (DI), which were classified into poor (DI between 0.00-0.20), fair (DI between 0.21 – 0.40), satisfactory (DI between 0.41 – 0.60), good (0.61 – 0.80), and outstanding (DI between 0.81 – 1.00).

Table 1: Descriptive Statistics – SDGs Information

	Min	Max	Mean	Standard deviation
Disclosure of Sustainability Development Goals information	16	56	28.17	11.41

The disclosure of SDGs information deviated about 11.41 with the minimum and maximum disclosures of 16 items (by council 17) and 56 items (by council 8), respectively. The SDGDi scores for each council are presented in Table 2. Of 18 city councils examined, the SDGDi scores for six councils were considered as ‘poor level’, nine councils were considered as ‘fair level’, and three councils were considered as ‘satisfactory level’. There were still a number of councils reporting a ‘poor level’ of SDGs information on their websites despite their status as city councils, which indicates a need to put more commitment towards achieving and localising the SDGs 2030 by Malaysian city councils.

Table 2: SDGDi Scores for City Councils

Council number	SDGDi Scores
1	33
2	25
3	17
4	24
5	30
6	41
7	56
8	47
9	28
10	21
11	37
12	17
13	19
14	17
15	20
16	16
17	24
18	35

Table 3 shows the SDGDi scores for all categories of SDGDi. The first four categories, namely: (i) governance, (ii) strategy, (iii) management approach, and (iv) performance and target, are four recommendations made by Adams et al. (2020) as part of the improvement to achieve SDGs, support value creation, and communicate the implications and impacts of SDGs through reporting. Meanwhile, the remaining categories are part of the SDGs 2030 Agenda and information that are actually disclosed on the websites of local authorities. Scores presented in Table 3 indicated that SDG 9 (industry,

innovation, and infrastructure) had the highest scores among all categories at 32.72 per cent. In contrast, two categories were not disclosed by the city councils, namely, Governance and SDG 14 (life below water).

Table 3: SDGDi Scores based on Categories

No.	Categories	Index score (in percentage)
1	Governance	0
2	Strategy	6.94
3	Management approach	14.96
4	Performance and target	14.44
5	Financial information	14.81
6	SDG 1	10.19
7	SDG 2	5.56
8	SDG 3	30.86
9	SDG 4	22.22
10	SDG 5	11.11
11	SDG 6	7.14
12	SDG 7	19.44
13	SDG 8	17.59
14	SDG 9	32.72
15	SDG 10	14.81
16	SDG 11	31.48
17	SDG 12	28.57
18	SDG 13	18.52
19	SDG 14	0
20	SDG 15	6.48
21	SDG 16	23.74
22	SDG 17	29.26
23	Others	11.81

Frequencies for each item (for all 150 items) of SDGDi are reported in the Appendix. Next, a discussion for each category of SDGDi is presented, where examples of actual disclosures of SDGs information on websites are also included.

Governance

Governance is an essential tool for guidance in organisations to successfully achieve their objectives. Strong and effective governance practices help cultivate the culture of ethics, integrity, and accountability in organisations, which leads to positive performance and sustainability. Recommendation on the governance component of SDGs made by Adams et al. (2020) is associated with risks and opportunities of sustainable development and oversight

of processes to integrate sustainable development considerations into the organisation's processes. Governance consists of five disclosure items (items 1 until 5), none of which was disclosed by the city councils (refer to Table 3). The possible explanation for the non-disclosure of items by the city councils is that the information is more suitable to be reported in full reports, such as an annual report, strategic planning report, or management report.

Strategy

Referring to Adam et al. (2020, p. 6), the strategy includes 'changing what business is done and how business is done to maximise long-term value creation for the organisation and society and positive impact on the achievement of the SDGs'. Reporting or disclosure has become a magic tool for public sector sustainability (Niemann & Hoppe, 2018) and part of strategies of achieving sustainable nation status. The strategy consists of four disclosure items (items 6 until 9), where on average, the information under this category was disclosed on the websites by 6.94 per cent of the entire city councils. Among four disclosure items under the strategy, item 6 (11.11 per cent) was frequently disclosed on websites, while the others were disclosed by 5.56 per cent of the city councils. The following is a good example of disclosure for the item 6 strategy made by Council 18.

Item 6 – Council 18

Quality Policy

Our management is committed to continually improve the quality management system and its services from time to time. To achieve the intended outcomes of the quality management system, we shall determine the external and internal issues (negative and positive) that are relevant to the purpose of our organisation and initiate timely actions to address the risks and opportunities associated with these issues.

Management Approach

Management approach refers to any approaches used by organisations towards 'integrating consideration of sustainable development risks and opportunities into all aspects of the organisation' (Adams et al., 2020, p. 6). There are 13 disclosure items (items 10 until 22) under the management approach. The analysis of websites revealed that, on average, 14.96 per cent of the city councils disclosed the information under this category. Item 17, which was associated with the management approach on recycled materials, was disclosed on the websites by 55.56 per cent of the Malaysian city councils. Three out of 13 items (items 11, 14, and 22) were not disclosed on the websites by all the city councils. The management's commitment and approach towards sustainability can be seen from the disclosure of information on the descriptions of policies and functions of the council's departments or divisions, as illustrated below:

Item 15 – Council 2

Functions of Enforcement and Safety Division

Enforcement is a form of legal action by the government, government agencies, legal bodies and local authorities against offenders. The Enforcement Committee was established in 1971 and is now put under the Management Services Department of Council 2. Their main role is in the parking and hawkers' section. Enforcers' Tasks:

- Carry out tasks according to directions in groups at pre-determined zones.
- Monitor Council's markets during weekend and public holidays.
- Carry out Council's operations as directed by the Legal Division.
- Submit reports from the Enforcer's Report Book (Green Book) every Thursday.

Performance and Target

The performance and target category consists of five disclosure items (items 23 until 27). On average, items in this category were disclosed on the websites by 14.44 per cent of all the city councils. For the individual items under performance and target, item 23 revealed the highest disclosure (38.89 per cent). In comparison, items 24 and 25 showed the least disclosed items (5.56 per cent) observed on the websites of the Malaysian city councils. The following example was extracted from the website of Council 2, which illustrates the disclosure of item 23 that explains the connection between its mission and approach to sustainable development.

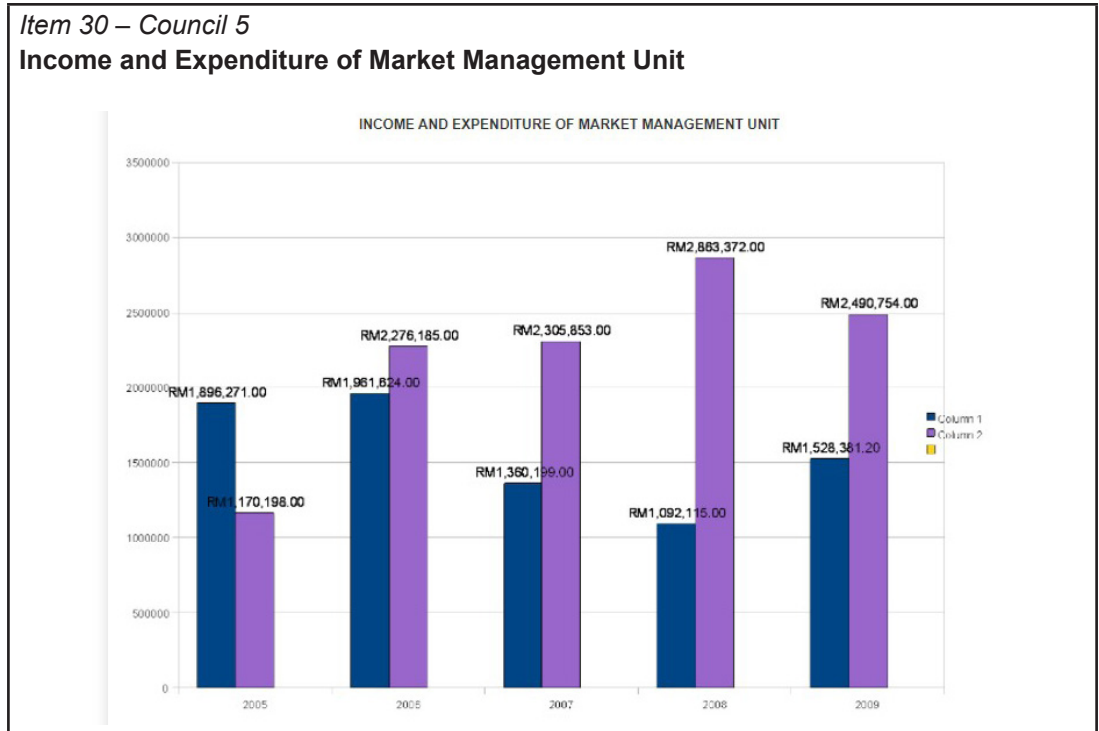
Item 23 – Council 2

Mission

Driving the excellence of a well-established City Council based on organisational quality, innovative, responsive, and committed to sustainable development to achieve Liveable Municipality 2035.

Financial Information

Financial information is composed of three disclosure items (items 28 until 30), namely, financial statement, budget, and other financial information. The analysis revealed that financial information was poorly disclosed on the websites of the city councils. On average, 14.81 per cent of the city councils disclosed the information under this category. The reason for the poor disclosure of this category on the websites is because the disclosure was voluntary (Engku Ali & Saidin, 2016). In addition, it was found that 22.22 per cent of the city councils disclosed items 28 and 30 on websites, whilst zero disclosure for item 29. The example of disclosure of item 30 – other financial information on the website for Council 5 is presented as follows:



SDG 1 No Poverty

Poverty could become a barrier to more effective implementation of the SDGs Agenda (Saha & Paterson, 2008). Six items (items 31 until 36) under SDG 1 are associated with the initiative of the government to end poverty in all its forms everywhere. The local authority, as the closest to the society, plays crucial roles in achieving this goal. Several programmes, such as e-Kasih, Poor House Repair Programme, Prosperous Home Project, and Urban Community Economic Empowerment Programme (PEKB), have been organised and implemented by the Ministry of Housing and Local Government (MHLG) under the local authority’s jurisdiction.

The analysis of the city councils’ websites revealed that the average disclosure of SDG 1 information was 10.19 per cent. The most and least frequently disclosed items under SDG 1 were item 36 (22.22 per cent), and items 31, 33, and 35 (5.56 per cent), respectively. Several initiatives, as previously mentioned, are examples of programmes carried out by the Malaysian councils to improve the poor’s life quality, which explains the highest disclosure of item 36. The following is an example of disclosure made by Council 5 of such a programme on the website.

Item 32 – Council 5

Eradicating Poverty in City

- Assist in the implementation of the Urban Well-being projects including the well-being terminal as well as building new and repair of house projects.
- Implementation of PPKB Aids – review the status of recipients, and determine aids.
- Channelling of PPKB allocation / aids to recipients – coordination with other agencies for Well-being Aids Distribution to the Target Groups.
- Conduct PPKB monitoring programmes.
- Registration of e-Kasih registry information.
- Census and ‘Cleansing’ of Aids Recipients List.
- Aids programmes for the urban poverty eradication programme.
- Coordination with Districts and States.

SDG 2 Zero Hunger

By 2030, SDG 2 aims to end all forms of hunger, achieve food security and improved nutrition, as well as promote sustainable agriculture. In Malaysia, several initiatives to combat hunger have been taken by the government through local authorities, government agencies, and non-government organisations (NGOs). Among the hunger programmes carried out by both government and NGOs in Malaysia are the National Plan of Action for Nutrition of Malaysia (NPANM), Zero Hunger Programme, the Foodbank Malaysia Programme, the Lost Food Project, Rise Against Hunger, and Yayasan Food Bank Malaysia. However, Malaysia is still in a crisis of hunger and malnutrition that may affect the poor in the long-term (Sharma, 2020).

In the 2020 Global Hunger Index, Malaysia was ranked 59th out of the 107 countries and endured a moderate hunger level. Perhaps, this occurred because the information related to hunger programmes did not reach the intended groups of society. It was found that SDG 2 was at the ‘low’ level of disclosure, with only 5.56 per cent of the entire city councils disclosing the SDG 2 information on their websites. Out of two items (items 37 and 38) under SDG 2, only item 37 was disclosed on the websites, where only 11.11 per cent of the city councils made the disclosure. Despite the low level of disclosure, several councils that put effort into making SDG 2 information available and accessible were considered to be in the direction of achieving zero hunger. The following is an example of information disclosure of SDG 2:

Item 37 – Council 2

Programs Under LA21

The City of Council 2 Zero Hunger Program is a program held in conjunction with the Sustainable Development Goals (SDG). The first focus is done with the homeless. This program was held in collaboration with the NGO Kindness Malaysia North Kedah/Perlis Branch. The items distributed to the homeless are in the form of snacks, such as bread and mineral water along with basic personal hygiene kits, such as toothbrushes and toothpastes.

SDG 3 Good Health and Well-being

Nine disclosure items (items 39 until 47) are associated with good health and well-being under SDG 3. From the analysis of the websites, the average disclosure of SDG 3 on the websites for the entire Malaysian city councils was 30.86 per cent. Item 47 – human resource development (88.89 percent), was found to be frequently disclosed on the websites of the city councils. Meanwhile, two items, namely items 39 and 41, revealed zero disclosure score, indicating none of the councils made the disclosure.

Item 40 – Council 1

Health and Environment Department

Department of Health and Environment is responsible for monitoring the health of citizens, while also trying to enhance the health quality of its citizens. In addition, this department is also responsible for resolving complaints relating to emergencies – to monitor and improve the health status of the citizens of Council 1 Federal Territory.

Objectives:

1. To improve the health status of individuals
2. To protect and improve the quality of environment in the Council 1 Federal Territory
3. To control and improve the quality of food prepared for the masses
4. To prevent and control infectious diseases
5. To improve public health through health promotion and education

SDG 4 Quality Education

The government of Malaysia has aligned the SDG Agenda with the 11th Malaysia Plan (11MP) in order to achieve all SDGs. SDG 4 emphasises the agenda to provide quality education and promote lifelong learning opportunities for all. This category has three disclosure items (items 48 until 50). The average disclosure of SDG 4 information on the websites of the city councils was 22.22 per cent. For individual items under SDG 4, item 50 (44.44 per cent) appeared to be the most frequently disclosed item, while item 48 (5.56 per cent) was the least disclosed item.

Item 50 – Council 7

Knowledge Resources Division

- Provide current awareness on library services offered through various activities including for children and hold programs towards the reading movement.
- To improve the quality of library services by introducing the use of information technology as an alternative to conventional information access. Library services will be fully automated and multimedia services introduced.
- To make the Community Library as a one-stop-information center for the collection of Government Publication References (PBT), such as holding a collection of Malaysian Acts and collecting published and unpublished publications for Council 7 documents, as well as all course notes ever held by Council 7.

SDG 5 Gender Equality

SDG 5 aims to end all forms of discrimination against women and girls, which is crucial for a sustainable future. It is believed that empowering women and girls helps economic growth and development (UNDP, 2021). Hence, giving women and girls equal rights to be involved in the market is important. Awareness through the dissemination of information associated with gender equality (such as policies and programmes implemented) should be created, available, and accessible to achieve this goal. SDG 5 consists of five disclosure items (items 51 until 55). Based on the analysis, on average, SDG 5 was disclosed on the websites by 11.11 per cent of the city councils. The disclosure of SDG 5 for the city councils was considered to be low; hence, there is a need for greater disclosure in the future. However, several councils were still committed to disclosing related information. Item 53 was the most frequently disclosed (16.67 per cent) on the websites of the city councils. Below is an example of disclosure of SDG 5 related information that is incorporated in the policy of Council 4.

Item 53 – Council 4

Gender Inclusion Policy (*Dasar Keterangkuman Gender*)

This policy also takes into account women's rights and gender equality enshrined in the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and Beijing Declaration and Platform of Action.

SDG 6 Clean Water and Sanitation

Countries around the world need to protect and restore the water-related ecosystems of their countries to avoid water scarcity. On average, SDG 6 information was disclosed by 7.14 percent of the city councils. There were seven disclosure items (items 56 until 62) in this category. Under this category, item 56 (38.89 per cent) was the highest disclosed item on the websites of the city councils. Meanwhile, four out of seven disclosed items, namely, items 57, 58, 60, and 62 (zero disclosure), were not disclosed by any of the city councils on their

websites. Councils that made information disclosure in this category disclosed the general information related to SDG 6, as illustrated below.

Item 59 – Council 10

Rainwater Collection and Reuse System

The accumulated rainwater can be used for a variety of purposes, such as general cleaning, toilets, and landscaping.

SDG 7 Affordable and Clean Energy

This category was composed of only two disclosure items (items 63 and 64). The average disclosure for SDG 7 information was 19.44 per cent. For individual items, items 63 and 64 were disclosed on the websites by 11.11 per cent and 27.78 per cent of the Malaysian city councils, respectively. Despite the low level of disclosure, information related to SDG 7 on affordable and clean energy was interesting, with detailed explanations of related programmes and strategies implemented. Two examples of disclosure were extracted from the websites of the city councils, as shown below.

Item 64 – Council 3

Low Carbon City

Climate change and global warming have left huge impact on the world and steps need to be taken to slow down this problem and reduce the impact it has on us. To ensure the sustainability of our city, Council 3 will focus on the implementation of the Nature-based Climate Adaptation Plan (Natural Climate Adaptation Plan); among others is to plant more trees in the island to lower the temperature in the city. In addition, Council 3 will also explore the Smart Mapping for Smart City Planning project, where 3D mapping and PiMap are used to assist the Council in making the right plans and decisions that can benefit the people of Penang. Council 3 will also continue to strengthen cashless payment initiatives to create a Cashless Community in Penang.

Council 9 incorporates SDG 7 in its strategic thrust, where the information and explanations of the strategy implementation are accessible on the website.

Item 64 – Council 9

Strategic Thrust

Implementation of 'greenhouse gas' and 'heat island' control strategies through projects, such as gazetting of open space - green lung project (urban forest / recreational park / etc.) - green building project - green transport / public transport promotion campaign) - use of green vehicles as official government vehicles - use of biodiesel for government owned vehicles (lorries / etc.) – achievement of 40% carbon reduction target.

SDG 8 Decent Work and Economic Growth

SDG 8 promotes sustained, inclusive, and sustainable economic growth with full and productive employment and decent work for all. On average, 17.59 per cent of the city councils disclosed SDG 8 information on their websites. This category comprises six disclosure items (items 65 until 70), where the highest disclosure came from items 65 and 69 (33.33 per cent). None of the city councils disclosed item 68 on their websites. An interesting disclosure of item 67 was found on the website of Council 16 on SDG 8.

Item 67 – Council 16

Transformation of Education

The hardest of all development is to prepare the people to get maximum employment opportunities in development towards the year 2020 and beyond. Initially, the State may have to source whatever skills being needed in managerial and professional levels to implement SCORE from anywhere in the world. But the primary aim is to get the local people to take over all these senior jobs gradually. That explains why the State has decided to develop SCORE up to year 2030 based on the planning of the State's manpower development.

SDG 9 Industry, Innovation, and Infrastructure

Governments all around the world are committed to building resilient infrastructure, promoting inclusive and sustainable industrialisation, and fostering innovation through the achievement of SDG 9. This category comprises nine disclosure items (items 71 until 79). Among all categories, SDG 9 revealed the highest average disclosure, with 32.72 per cent of the city councils disclosing SDG 9 information on their websites. This indicates a high commitment by the city councils to provide better infrastructure to the society. All the city councils disclosed one item in this category, namely, item 7 (100 per cent disclosure).

Item 78 – Council 6

Information Technology Department

1. Plan, develop, and implement the use of ICT covering all areas of work of Council 6.
2. Provide the latest ICT facilities to Council 6's staff.
3. Provide exposure and cultivate ICT to the citizens of Council 6.

SDG 10 Reduced Inequality Within and Among Countries

SDG 10 comprises three disclosure items. On average, 14.81 per cent of the Malaysian city councils disclosed the SDG 10 related information on their websites. Under this category, only one out of three items (items 80 until 82), namely, item 81 (44.44 per cent), was disclosed on the websites. Meanwhile, the other two items (items 80 and 82) were not disclosed on the websites of the city councils.

Item 81 – Council 1

Economic Planning and Development Department (JPEP) – Administration and Development Unit Profile

Administer and monitor the allocation quota of Bumiputera unit property, as well as coordinate the application for Bumiputera unit property release.

SDG 11 Sustainable Cities and Communities

This category is made up of twelve disclosure items (items 83 until 94). The analysis of the websites revealed that, on average, 31.48 per cent of the city councils disclosed the SDG 11 information on their websites. Two items under SDG 11 that were frequently disclosed on the websites were items 85 and 87 (77.78 per cent). The following is an example of disclosure of SDG 11 information, i.e. item 86, that aims to provide information to reduce the number of deaths caused by disasters, despite only several councils making the disclosure.

Item 86 – Council 8

Strategic Plan: Strategic Thrust

Mental health and psycho – social development; - implementation of mental health programs – records of suicide cases; counseling participation records; ‘Happiness index’; ‘Number of mental health programs’.

SDG 12 Responsible Consumption and Production Set

SDG 12 was among the categories with an average disclosure of more than 20 per cent (refer to Table 3). This category was made up of seven disclosure items (items 95 until 101), with an average disclosure of 28.57 per cent. Among all items, item 97 (83.33 per cent) was the highest disclosed item. The following quote illustrates a good disclosure on SDG 12 that aims to achieve the sustainable management of natural resources.

Item 95 – Council 12

Global Action Plan

Conservation and Resource Management – atmosphere, soil resources, forests, ecosystems-drought, ecosystems-mountains, agriculture, biotechnology, oceans, freshwater resources, toxic waste, solid waste and sewerage, as well as radioactive waste.

SDG 13 Climate Action

The Voluntary National Review (VNR) 2021 emphasises that Malaysia has made progress towards sustainability and managing climate change by adopting a resource-efficient and climate-resilient development model. Despite this progress, based on the analysis, not much information on SDG 13 was disclosed to the public by the Malaysian city councils as the closest to them. For the record, SDG 13 comprised six disclosure items (items 102 until

107). On average, 18.52 per cent of the city councils disclosed the information under this category. The highest disclosure item under SDG 13 came from item 102 (55.56 per cent), while the lowest disclosure was obtained from item 104 (zero disclosure).

Items 102 & 103 – Council 9

Strategic Plan – Strategic Thrust

Disaster resilience and resilience of service continuity – service continuity planning; risk plan; flood mitigation plans; slope management plan; disaster simulation (fire / system 'down' / power outage / water crisis / flood / etc.).

SDG 14 Life Below Water

SDG 14 aims to conserve the life below water from pollution and sustainably use the resources of the oceans, seas, and marine for sustainable development. Malaysia has made a full commitment to achieve a sustainable life below water. However, based on the analysis of the city councils' websites, none of the city councils disclosed SDG 14 related information on their websites even though SDG 14 consists of only three disclosure items (items 108 until 110). One of the reasons for the non-disclosure of SDG 14 is that Malaysia is still far from achieving its target in SDG 14 due to several factors, such as marine pollution, climate change, as well as the depletion of marine and ocean resources (Mohd Zaideen, 2020).

SDG 15 Life on Land

SDG 15 aims to protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt reverse land degradation and biodiversity loss. The average disclosure for SDG 15 was considered as low, whereby only 6.48 per cent of the entire city councils disclosed the SDG 15 information. There were six disclosure items (items 111 until 116) in this category, out of which three items (items 111, 112 and 113) were disclosed, and the other three items (items 114, 115 and 116) were not disclosed on the websites. Items 111 and 112 showed the highest disclosure of 16.67 per cent. To illustrate the disclosure of SDG 15 related information, the following quote was extracted from the website of Council 12.

Item 111 – Council 12

Urban Forest: Introduction

The Urban Forest covers an area of 50 acres located at the confluence of Jalan Tasek Utara and Jalan Yahya Awal, Johor Bahru, which is about 1.5 km from the city center. The concept of planning and design based on topographic structure, water resources, as well as flora and fauna blended with activity spaces and facilities in an integrated manner, was inspired by its development since 1987. With the help of expertise from the Research and Consultancy Unit of Universiti Teknologi Malaysia, unique has been born. The speciality of this recreational area is that it maintains its original appearance with tree felling done

at the most minimal level. The result is a green surrounding with aesthetic value, as well as a beautiful and comfortable scenery. With the concept of 'Family Recreation Park' in a cozy, comfortable and harmonious natural environment, it aims to provide recreational and leisure facilities for various levels of Johor Bahru citizens. Johor Bahru Urban Forest Public Recreation Park has been selected as one of the destinations in the Prosperous City program organised by the World Health Organization (WHO), apart from the North Kuching City Hall of Sarawak since 1994.

SDG 16 Peace and Justice Strong Institutions

SDG 16 promotes peaceful and inclusive societies for sustainable development, provides access to justice for all, and builds effective, accountable, and inclusive institutions at all levels. There were eleven disclosure items (items 117 until 127) in this category, where the average disclosure of SDG 16 was 23.74 per cent. Item 119 (72.22 per cent) revealed the highest disclosure, followed by item 126 (61.11 per cent). Meanwhile, items 117 and 127 (zero disclosure) were the least disclosed items on the city councils' websites. One of the targets of SDG 16 is to 'ensure public access to information; therefore, it is important for the local authorities, as the closest to the society, to show their commitment by disclosing as much information as they can for the public use. The following is an example of the actual disclosure of SDG 16 information made by Council 11.

Item 121 – Council 11

Pledge of Integrity

Cooperate fully with any party to fight the crime of corruption.

SDG 17 Partnership to Achieve the Goal

Initiatives have been undertaken by countries worldwide to achieve global partnership. Among the initiatives implemented are international networking and the use of information technology. SDG 17 revealed the most disclosure items among all categories of SDGDi with 15 items (items 128 until 142). The average disclosure for this category was 29.26 per cent, where the highest disclosure for the individual item was 88.89 per cent (item 135), and the lowest disclosure was zero (items 128, 130, 132, 133 and 142). Cooperation and partnership between countries to achieve the goal of global partnership have been undertaken by several Malaysian city councils, where the information is illustrated below.

Item 140 – Council 5

Twin Cities – Council 5 City and Fukuoka, Japan

Since 1988, Council 5 has established a close relationship with Fukuoka City, Japan by holding various programmes, such as cultural, sports, visits, and others. On 21 March 1989, Y. Bhg. Dato' Haji Umar bin Haji Abu, the first Council 5 Mayor with Mr. Toiichi Kuwahara,

Fukuoka City Mayor, had signed an accord on the Twin Cities Council 5 City – Fukuoka, Japan programme.

The ceremony was witnessed by the then Chief Minister of Perak, Y.A.B Dato' Seri Haji Ramli bin Ngah Talib and the Fukuoka City Chairman, Mr. Hirotarō Yamasaki. The ceremony was held at the 10th Floor, Azlan Shah Hall, Council 5. The aim of having this relationship is to strengthen and develop the cooperation between the two cities in order to promote the understanding between the people of Malaysia and Japan. The relationship is in the forms of cooperation in the areas of economy, commerce, science and technology, culture, sports, education, and others.

Others

This category consists of eight disclosure items (items 143 until 150) representing the actual disclosure of SDGs related information on the Malaysian city councils' websites. On average, the disclosure of information under others was 11.11 per cent. For individual items, the analysis revealed five out of 18 city councils mentioned item 143 on the SDGs information in their vision, mission, or objective statement. Hence, this indicates that item 143 (27.78 per cent) was the most frequently disclosed item on the websites of the city councils. In contrast, items that were least disclosed on the websites were items 145, 146, 149, and 150 (5.56 per cent). These four items were disclosed by only one council each. The following is an example of the disclosure for item 146.

Item 146 – Council 6

Achievement – Participation in Malaysia SDG Cities Roadmap

Participate in the preparation of Malaysia SDG Cities Roadmap in conjunction with Malaysia Urban Forum 2020 on 28 September 2020 held at the Sultan Sulaiman Building, Kuala Lumpur.

Council 8 took the initiative to make a green city, which is women-friendly. The disclosure of this item also supports the initiative undertaken for SDG 5 on gender equality. The quote below illustrates the disclosure of item 149.

Item 149 – Council 8

Women-Friendly Green City

Looking at the demographics of women in Council 8 township which is 43.47% of the total population, Council 8's Women Friendly Green City Action Plan (BHMW) has been developed in line with the Selangor Women's Policy and has been constructively planned with the theme of inclusivity and empowerment. Supports the global agenda, namely, the Sustainable Development Goals (SDGs) and the New Urban Agenda (NUA). BHMW aims to ensure that no group is left behind in town planning and always ensure that planned development is done comprehensively and holistically by taking an approach to empower communities to help them overcome the challenges of rising cost of living and poverty. City especially for the B40 group among women.

Conclusion

This paper aimed to achieve two objectives, as mentioned earlier. Regarding the first objective, more qualitative SDGs information was disclosed by the local authorities on their websites compared to quantitative SDGs information. In addition, the extent of SDGs information disclosed on the city councils' websites is still considered as low. It is also expected to be low for other types of councils – municipal and district. This indicates that further attention by local authorities, particularly their top management, is needed in order to achieve better sustainability at the local level; hence, achieving the SDGs 2030 Agenda and sustainable nation status.

This paper is not without any limitations. The content analysis used in this paper is often criticised due to subjectivity. Nevertheless, the SDGDi has been developed and validated, thus reducing the reliability issue. The low disclosure from this paper could be possibly contributed by the Covid-19 situation. Most local authorities' staff are working from home, and updating information on websites could be inconvenient for personnel, which in turn explains the low disclosure of SDGs information. This paper only examined the type and extent of SDGs disclosure on websites. Possible explanations for low disclosures could be explored via semi-structured interviews in future research. In addition, future research could consider using a theoretical framework to explain possible reasons of SDGs information and low disclosures.

This paper also provides several implications. Firstly, the websites have not been fully utilised to disclose the SDGs information. Hence, the top management of local authorities may consider using aggressive websites and social media to promote SDGs as a reflection of the commitment to advancing sustainable development agenda.

Secondly, as the closest tier to the community, local authorities may consider strengthening certain aspects under SDGDi that are poorly disclosed, for example, the governance aspect. The governance aspect is one of the important elements in any organisation, which should be emphasised, implemented, and consequently disclosed. It is recommended that the management of local authorities refer to 'Sustainable development goals disclosure (SDGD)

recommendations Integrated Reporting' by Adams et al. (2020) as a guide to improving the governance aspect.

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Appendix: Frequencies for Sustainable Development Goals Disclosure Index

No.	Items	Frequency (%)
1. Governance		
1	The Board's integration of relevant and material sustainable development issues into overall governance processes (oversight and accept responsibility for the SDG disclosures).	0
2	The Board's integration of sustainable development issues into overall governance processes (stakeholder identification and engagement).	0
3	The Board's integration of sustainable development issues into overall governance processes (strategy and mechanisms).	0
4	The Board's integration of sustainable development issues into overall governance processes (organisation's culture).	0
5	Responsibilities and Committees.	0
2. Strategy		
6	Sustainable development issues to be considered in influencing strategy and their impact on the achievement of the SDGs and the impact of risks and opportunities disclosure on the organisation's business model, strategy, and financial planning (where such information is material).	11.11
7	Sustainable development issues to be considered in influencing strategy and their impact on the achievement of the nature and extent of scenario analysis to test the resilience of the organisation's strategy, considering the likelihood and magnitude of material sustainable development risks and opportunities.	5.56
8	Investments in and benefits generated from opportunities arising from sustainable development issues.	5.56
9	Labour related issues; quantitative.	5.56
3. Management Approach		
10	Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for ensuring stakeholder inclusivity.	22.22
11	Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for determining relevant and material sustainable development issues.	0
12	Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for identifying SDGs, in which the organisation has the greatest positive and/or negative impact on achievement.	5.56
13	Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for selecting the SMART targets.	22.22
14	Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for ensuring that the accounting, finance, strategy and sustainability functions collaborate to develop the organisation's approach and response to sustainable development issues.	0
15	Descriptions of policies, commitments, goals and targets, responsibilities, resources, grievance mechanisms, and specific actions.	27.78
16	Management approach for anti-corruption.	27.78
17	Management approach on recycled materials.	55.56
18	Energy consumption, energy intensity, reduction of energy consumption, reduction in energy requirement of products and services.	5.56
19	Water sources, water recycled and reused.	5.56

20	Emissions – emission intensity, reduction of GHG emission, emissions of ozone-depleting substances.	11.11
21	Waste generation and related impacts.	11.11
22	Environmental Compliance – Significant fines and non-monetary sanctions.	0
4. Performance and Target		
23	The connection between the organisation’s approach to sustainable development’s vision and mission.	38.89
24	Performance against short, medium, and long-term SMART target reports.	5.56
25	The organisation’s approach contribution to sustainable development’s value creation (or destruction) for the organisation and its stakeholders.	5.56
26	Detailed disclosure of organisation’s impact on SDGs.	11.11
27	Customer Relationship Management.	11.11
5. Financial Information		
28	Financial statement.	22.22
29	Budget.	0
30	Other financial information.	22.22
6. SDG 1 No poverty – end poverty in all its forms everywhere		
31	Reduction of at least by half the proportion of men, women, and children of all ages living in poverty in all its dimensions according to national definitions by 2030.	5.56
32	Nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.	11.11
33	All men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance by 2030.	5.56
34	The resilience of the poor and those in vulnerable situations and reduction of exposure and vulnerability to climate related extreme events and other economic, social and environmental shocks and disasters by 2030.	11.11
35	Significant mobilisation of resources from various sources, including through enhanced development cooperation to provide adequate and predictable means for developing countries, particularly least developed countries, to implement programmes and policies to end poverty in all its dimensions.	5.56
36	Local authority initiatives to improve the quality of life of the poor (motivational programs, entrepreneurship, guidance classes, etc.)	22.22
7. SDG 2 Zero hunger – end hunger, achieve food security and improved nutrition, and promote sustainable agriculture		
37	Hunger is ended and access by all people is available, in particular, the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round by 2030.	11.11
38	Sustainable food production systems and resilient agricultural practices that increase productivity and production that help maintain the ecosystems and strengthen the capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters that progressively improve land and soil quality by 2030.	0
8. SDG 3 Good health and well-being – ensure healthy lives and promote well-being for all at all ages		
39	The efforts to end epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, combat hepatitis, water-borne diseases and other communicable diseases by 2030.	0

40	Universal health coverage, including financial risk protection, access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.	16.67
41	Reduction in the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination – waste management by 2030.	0
42	The capacity of all countries, in particular developing countries, for early warning, risk reduction, and management of national and global health risks.	27.78
43	Health facilities.	33.33
44	Regular health check-up for local authority's staff.	11.11
45	Local authority's actions undertaken to prevent dengue.	66.67
46	Monitoring of dengue-risk areas.	33.33
47	Human resource development.	88.89
9. SDG 4 Quality education – ensure inclusive and equitable quality education and promote lifelong learning opportunities for all		
48	Knowledge and skills acquisitions for all learners to promote sustainable development, including among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.	5.56
49	Education facilities upgrading for children, disability, and gender sensitivity, and providing safe, non-violent, inclusive, and effective learning environments.	16.67
50	Educational equipment / method / publicity used (billboards, posters, and webs).	44.44
10. SDG 5 Gender equality – achieve gender equality and empower all women and girls		
51	Eradication of all forms of discrimination against all women and girls everywhere.	22.22
52	Elimination of all forms of violence against all women and girls in the public and private spheres, including trafficking, sexual and other types of exploitation.	5.56
53	Women's participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public lives.	16.67
54	Enabling technology usage in particular information and communication technology to promote the empowerment of women.	5.56
55	Sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.	5.56
11. SDG 6 Clean water and sanitation		
56	Clean water and sanitation – availability and sustainable management of water and sanitation for all.	38.89
57	Adequate and equitable sanitation and hygiene for all and end of open defecation, paying special attention to the needs of women and girls and those in vulnerable situations by 2030.	0
58	Water quality improvement by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally.	0
59	Water-use efficiency improvement across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity by 2030.	5.56
60	Integrated water resources management at all levels, including through transboundary cooperation as appropriate by 2030.	0
61	Water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers, and lakes.	5.56

62	The participation of local communities in improving water and sanitation management.	0
12. SDG 7 Affordable and clean energy – ensure access to affordable, reliable, sustainable and modern energy for all		
63	Infrastructure and technology upgrading for supplying modern and sustainable energy services for all in developing countries, particularly least developed countries, small island developing states, and landlocked developing countries in accordance with their respective programmes of support by 2030.	11.11
64	Effective energy and renewal energy implementation.	27.78
13. SDG 8 Decent work and economic growth – promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		
65	Economic productivity improvement through diversification, technological upgrading and innovation, including through a focus on high value-added and labour-intensive sectors.	33.33
66	Development-oriented policies improvement to support productive activities, decent job creation, entrepreneurship, creativity and innovation, and formalisation and growth of micro, small and medium-sized enterprises, including through access to financial services.	5.56
67	Full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value by 2030.	22.22
68	Measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025, end child labour in all its forms (looking at the business licensing).	0
69	Labour rights protection and safe and secure working environments for all workers, including migrant workers, particularly women migrants, and those in precarious employment.	33.33
70	Policies to promote sustainable tourism that creates jobs and promotes local culture and products by 2030.	11.11
14. SDG 9 Industry, innovation and infrastructure – build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation		
71	Sustainable infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.	100.00
72	Sustainable industrialisation and raising the industry's share of employment and gross domestic product in line with national circumstances and double its share in least developed countries.	11.11
73	The small-scale industrial and other enterprises access to financial services, including affordable credit, and their integration into value chains and markets particularly in developing countries.	5.56
74	Infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities by 2030.	16.67
75	Scientific research and the technological capabilities enhancement of industrial sectors in developing countries, including by 2030, improvement in the number of research and innovation, and development workers per 1 million people, as well as public and private research and development spending.	16.67
76	Sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical supports to African countries, least developed countries, landlocked developing countries and small island developing states.	16.67

77	Domestic technology development, research and innovation in developing countries, including a conducive policy environment for, inter alia, industrial diversification and value addition to commodities.	11.11
78	Access to information and communication technology strives to provide universal and affordable access to the Internet in least developed countries.	55.56
79	Innovation and creativity that have been produced and certificates of recognition.	61.11
15. SDG 10 Reduced inequality within and among countries		
80	Income growth of the bottom 40 per cent of the population at a rate higher than the national average.	0
81	The social, economic and political empowerment of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, economic, or other status.	44.44
82	Adequate safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies – illegal migration.	0
16. SDG 11 Sustainable cities and communities – make cities and human settlements inclusive, safe, resilient, and sustainable		
83	Adequate, safe, and affordable housing and basic services, as well as upgrade slums by 2030.	50.00
84	Sustainable urbanisation and capacity for participatory, integrated, and sustainable human settlement planning, as well as management by 2030.	38.89
85	Efforts to protect and safeguard the world's cultural and natural heritage.	77.78
86	Reduction in the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to the global gross domestic product caused by disasters, including water-related disasters, focusing on protecting the poor and people in vulnerable situations by 2030.	11.11
87	Access to safe, inclusive, and accessible, green and public spaces, in particular for women, children, older persons and persons with disabilities by 2030.	77.78
88	Positive economic, social, and environmental links between urban, peri-urban, and rural areas by strengthening national and regional development planning.	5.56
89	The number of cities and human settlements improvement by adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels.	5.56
90	Financial and technical assistance, in building sustainable and resilient buildings utilising local materials.	5.56
91	Initiatives to improve the quality of life of youths/students (motivational programs, entrepreneurship, guidance classes, etc.).	33.33
92	Initiatives to improve the quality of life of the disabled (motivation, entrepreneurship, guidance classes, etc.).	33.33
93	Initiatives to assist in the achievement of the NKRA: improving public transport.	11.11
94	Facilities for the disabled – special ramp/elevator, parking, toilets, counters for the disabled, help desk, prayer room, etc.	27.78
17. SDG 12 Responsible consumption and production set – ensure sustainable consumption and production patterns		
95	The sustainable management and efficient use of natural resources by 2030.	11.11

96	The environmentally sound management of chemicals and all wastes throughout their life cycle in accordance with agreed international frameworks, and significantly reduce their release to air, water, and soil in order to minimise their adverse impacts on human health and the environment.	72.22
97	Reduction of waste generation through prevention, reduction, recycling, and reuse by 2030.	83.33
98	Public procurement practices that are sustainable in accordance with national policies and priorities.	5.56
99	Relevant information and awareness for sustainable development and lifestyles for public in harmony with nature.	22.22
100	Developing countries assistance to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.	5.56
101	Tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local cultures and products.	0
18. SDG 13 Climate action – take urgent action to combat climate change and its impacts		
102	Resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.	55.56
103	Climate change measures integration into national policies, strategies, and planning.	5.56
104	Education, awareness-raising and human and institutional capacity improvement on climate change mitigation, adaptation, impact reduction, and early warning.	0
105	The commitment undertaken by developed country parties to the United Nations Framework Convention on Climate Change to a goal of mobilising jointly \$100 billion annually from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalise the Green Climate Fund through its capitalisation as soon as possible.	5.56
106	Mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing states, including focusing on women, youths, as well as local and marginalised communities.	16.67
107	Climate Strategy, Biodiversity Impacts.	27.78
19. SDG 14 Life below water – conserve and sustainably use the oceans, seas and marine resources for sustainable development		
108	Reduction of marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution by 2025.	0
109	Sustainable management of marine and coastal ecosystems to avoid significant adverse impacts by strengthening their resilience and taking action for their restoration to achieve healthy and productive oceans.	0
110	Ocean acidification impact, including through enhanced scientific cooperation at all levels.	0
20. SDG 15 Life on land – protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss		
111	The conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems and their services, particularly forests, wetlands, mountains, and drylands, are in line with obligations under international agreements.	16.67
112	Sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	16.67
113	Land and soil utilisation, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world by 2030.	5.56
114	Mountain ecosystems conservation, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development by 2030.	0

115	Natural habitat degradation reduction, halt the loss of biodiversity and protect and prevent the extinction of threatened species.	0
116	Integrated ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.	0
21. SDG 16 Peace and justice strong institutions – promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive		
117	Reduction of all forms of violence and related death rates everywhere.	0
118	Eradication of abuse, exploitation, trafficking and all forms of violence against and torture of children.	16.67
119	Equality access of rule of laws at the national and international levels and ensure equal access to justice for all.	72.22
120	Reduction of illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organised crime by 2030.	16.67
121	Corruption and bribery reduction.	33.33
122	Effective, accountable and transparent institutions at all levels.	22.22
123	Responsive, inclusive, participatory, and representative decision-making at all levels.	11.11
124	Public access to information and fundamental freedoms protection in accordance with national legislation and international agreements.	22.22
125	Relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime.	5.56
126	Actions to support the NKRA: reducing street crime, for example, campaigns, lighting in the hotspot, CCTV installation, cooperation with the police, etc.	61.11
127	“No Wrong Door Policy” implementation.	0
22. SDG 17 Partnership to achieve the goal – strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development (Finance, Technology, Capacity-building, Trade, Systematic issues)		
128	Domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	0
129	Enhancement of North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism.	5.56
130	The development, transfer, dissemination, and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed – green technology (composting), e-waste.	11.11
131	Full operationalisation of the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhancement on the use of technology, in particular format – websites, online and communication technology.	16.67
132	Policy coherence enhancement for sustainable development.	0
133	Respect on country’s policy on space and leadership to establish and implement policies for poverty eradication and sustainable development.	0
134	Effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.	77.78
135	Management of tax/non-tax revenue collection – online tax collection.	88.89

136	Management of tax/non-tax revenue collection – performance of revenue collection (tax and non-tax) based on estimates.	83.33
137	Management of tax/non-tax revenue collection – performance of tax revenue arrears collection.	55.56
138	Management of tax/non-tax revenue collection – efforts to control the security of collection.	27.78
139	Networking/linkage with international bodies/foreign cities – Memorandum of Understanding.	5.56
140	Networking/linkage with international bodies/foreign cities – any related activities.	27.78
141	Knowledge sharing at the international/national level conventions.	38.89
142	Members to the international/national local authority bodies.	0
23. Others		
143	Vision, mission, objective statement – mention about sustainable development.	27.78
144	Mayor statement – mention about sustainable development and related activities/programmes.	11.11
145	Voluntary Local Review Based on Sustainable Development Goals (SDGs).	5.56
146	Involvement in the preparation of Malaysia SDG Cities Roadmap.	5.56
147	Strategic planning mention about SDG.	16.67
148	The existence of an independent Sustainable Development Department.	16.67
149	Action plan for women-friendly green city.	5.56
150	The existence of SDG section on the website.	5.56