Development of a Sustainable Development Goals Disclosure Index (SDGDi) for Malaysian Local Authorities

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Abstract

Purpose: The objective of this paper is to describe the development of a sustainable development goals disclosure index (SDGDi) for Malaysian local authorities.

Design/Methodology/Approach: The paper presents an inclusive examination of international and national guidelines relating to both financial and non-financial sustainable development goals information in disclosures with the aim of developing the above-mentioned index.

Findings: The final 23 categories and 150 items under review have been developed into an instrument, which is the proposed SDGDi for measuring the commitment undertaken by local authorities in advancing the SDG agenda.

Practical Implication: This paper contributes to the development of an SDG disclosure index that may be most appropriate for local authorities to use in developing countries. It addresses the issues related to best practices for local authorities in achieving the SDGs.

Originality/Value: The paper presents the first index to be developed for Malaysian local authorites to use. It could serve as the model for adoption by local authorities in other developing countries.

Keywords: SDG, disclosure index, local authorities, developing countries.

Introduction

At the outset of the 21st century, the UN decided to address pressing concerns related to sustainable development in several areas. The Millennium Development Goals (MDGs) in 2000 principally focussed on social outcomes in developing countries. Revolutionised by the need for more action in addressing sustainability issues, in 2015. The UN developed the 17 Sustainable Development Goals (SDGs) labelled the 2030 Agenda for Sustainable Development by the United Nations (UN) that was adopted by the member states. The SDGs lays out a comprehensive range of sustainability attributes such as the environmental, social, and economic objectives for both developed and developing countries. The New Public Management (NPM) doctrine highlights the importance of performance accountability that calls for improved public accountability by the public sector entities. As such, there is a need for managers in the public sector to be accountable for the performance and financial management of entrusted resources (Hooks, Tooley, & Basnan, 2012). One way to discharge public accountability is by implementing sustainability reporting.

The concept of sustainable development has been implemented in Malaysia since the 1970s through the New Economic Policy (NEP), with the aim of eradicating poverty and providing incentives to improve and create a more balanced society. In 2009, the Malaysian government renewed its commitment to sustainable development with the New Economic Model (NEM) emphasising the objective of achieving 'high income, inclusivity, and sustainability'. This is consistent with the components of the SDGs on the economy, social and the environment (Economic Planning Unit, 2017). Malaysia adopted the Agenda 2030 for Sustainable Development (Agenda 2030) on 25 September 2015 at the UN General Assembly in New York. The SDGs was to be implemented in Malaysia through its National Road Map in three phases, namely; Phase 1 (2016-2020) by prioritising the SDGs according to the 11th Malaysian Plan (11MP); Phase 2 (2021-2025) by focusing on the post 2020 goals and targets; and Phase 3 (2026-2030) by addressing the remaining goals and targets in line with Malaysia's capacity and global role. The Agenda 2030 has become an important instrument in Malaysia gaining a high-nation status. It is evident by the inclusion of the SDG principles in all aspects of the Malaysian development plan in Phase 1 (the period 2016 to 2020) under the theme, "Anchoring Growth on People". This theme is particularly relevant to the local local authorities as they are the closest tier to the community.

To achieve the UN SDGs, the commitment from local institutions is crucial. Every local authority needs to accelerate its efforts towards realising its accomplishment level in meeting the SDGs by identifying goals and targets, realising them through tremendous efforts, and building more effective and well-performed governance systems.

The SDGs agenda has encountered significant challenges due to the global demand for organisations to address economic welfare, environmental quality, social cohesion, and prosperity for future generations (Avrampou, Skouloudis, Iliopoulos, & Khan, 2019). Organisations have tried to meet this challenge by communicating with their stakeholders through incorporating SDGs in their non-financial statements, thereby increasing their

accountability concerning their contribution to society (Bebbington & Unerman, 2018). Notwithstanding the increase in the number of new forms of regulation on non-financial reporting, the approach towards SDG reporting is still voluntary (Pizzi, Venturelli, & Caputo, 2020) and it is further compounded by the absence of standards on SDG reporting.

The 17 SDGs address the global challenges related to poverty, inequality, and environmental degradation and there is increasing awareness and urgent calls for private and public sector entities and communities to address them. The SDGs proposes an emphasis on collective actions to tackle them (Adams, Druckman, & Picot, 2020). Since the local authorities are the organisations closest to the community, they are at the forefront to address the sustainability issues related to the 17 SDGs, through the proper alignment of their interventions and indicators with the SDGs which are beneficial in facilitating resource mobilisation and increasing legitimacy among stakeholders (Günzel-Jensen, Siebold, Kroeger, & Korsgaard, 2020). In the words of Niemann and Hoppe (2018, p. 203), SDGs have become a very influential blueprint and are regarded as a "social license to operate". Nowadays, just like business communities, local authorities in developed countries are aware of the need for their organisations to achieve the SDGs (Izzo, Ciaburri, & Tiscini, 2020). However, SDGs impact reporting is still in a state of flux. While most organisations with sustainability initiatives are aware of the 2030 Sustainable Agenda of the United Nations, many are still trying to figure out how to map their actions to align with the SDGs using their existing approaches to sustainability (Bridges & Eubank, 2019). Therefore it is not surprising that the level of awareness in developing countries, including Malaysia, is still at low (Mohammed, Kassim, Sutainim, & Amirrudin, 2020). As such, the level of disclosure could vary significantly between developed and developing countries.

Despite the importance of SDGs compliance and tremendous pressure by stakeholders, Malaysian local authorities are still lagging in their disclosure of their commitment towards achieving the 17 SDGs to establish their legitimacy in the eyes of their stakeholders. As mentioned above, this can be attributed to the lack of proper reporting procedures. To fill this gap, the researcher(s) set out to develop an SDG disclosure index for use by the local authorities. The index can help measure the level of disclosure on issues related to the SDG initiatives undertaken by the local authorities on their official websites. The index comprises 150 key items categorised under 24 themes was developed through a comprehensive analysis of several global reporting criteria and supplemented with a few local standards and reporting guidelines for local authorities.

In the current development and reporting trend, website-based reporting is the most effective medium for broader and faster coverage as well as the disclosure and dissemination of information to the stakeholders. Websites allow organisations to interact with their stakeholders as well as citizens (Midin, Joseph, & Mohamed, 2016), thereby serving as a more efficient medium to access information for decision-making purposes.

This paper should contribute to the literature on SDGs implementation by presenting the steps in the development of the SDG disclosure index for use by local authorties that may be a fit for

developing countries. It addresses the issues on what should be done by the local authorities in achieving the SDGs. Perhaps, the index can be used by the government in developing policies related to sustainability issues and enhancing the good governance of government bodies.

The paper continues with a review of the relevant literature followed by the methodology on the development of the SDG Index. The conclusion provides a summary of the main points covered in the paper.

Literature Review

Conceptual Framework and Dimensions in SDGs

The Sustainable Development Goals (SDGs) were accepted in 2015 by the Heads of States and Governments and High Representatives at the United Nation Headquarters in New York, to serve as the guideline for promoting sustainable development through partnerships. It is centred on improved international coordination, focusing on the demands of the underprivileged and most susceptible, and involvement of all nations, interested parties, and the public by realising sustainable development in several aspects i.e. economic, social and environmental by 2030 (Agenda 2030). In particular, the United Nation resolved:

> *...between now and 2030, to end poverty and hunger everywhere; to combat inequalities within and among countries; to build peaceful, just and inclusive societies; to protect human rights and promote gender equality and empowerment of women and girls; and to ensure the lasting protection of the planet and its natural resources...*
>
> (United Nation, 2015, p. 6).

However, executing the 17 SDGs and their 169 indicators that were identified in the Agenda 2030 proved to be a daunting task especially for less developed economies like Malaysia. Localising the Agenda comprises two main processes, namely; planning and implementing, as well as monitoring the SDG progress. According to Almeida (2019), there are too many challenges in selecting an appropriate indicator framework for measuring progress towards sustainable development at the local level: SDGs demand a combined approach, but there are many interactions and inter-linkages inserted within them, which are complicated and disorderly, thereby making them very challenging.

SDG Reporting

SDG reporting is communicating the effect of a business's economic, environmental, and social sustainability and how it adapts to the SDGs (Fonseca & Carvalho, 2019). Business organization performs a major task to establish the accurate association between the stakeholders and the community via external communication.

SDG reporting is known by a variety of names, such as corporate reporting, integrated reporting, corporate sustainability reporting, social reporting, non-financial reporting, and triple-bottom-line reporting.

Each of these reports has its own advantages and contributions to gaining legitimacy in the eyes of the stakeholders. Corporate sustainability reporting can be an excellent aid in tackling public and stakeholders' needs; while sustainability reporting can decrease disparities in information retrieval and enhance the status of the various stakeholders. In addition, businesses can generate the latest competitive advantages by revealing their social and environmental obligations and commitments to stakeholders (Rosati & Faria, 2019).

Integrated reporting has been established as one of the most significant management and accounting innovations in business that has been accepted by businesses globally (Izzo et al. 2020). In short, SDGs reporting is seen as a powerful tool to catch up with the latest business model as it provides the setting for innovative sustainable evolution to decrease risks, and boost benefits for organisations with regard to innovation and reputation, as well as efficiency.

SDGs and Accountants

Accountants play a vital role in providing transparent and excellent quality corporate reporting that is crucial to guarantee financial constancy and sustainable development and accomplishment. Accountants are responsible for determining, assessing, and revealing the evolution achieved by the business in SDGs; they perform as drivers and interpreters of the reporting using the term of corporate sustainability; they encourage the achievement and simultaneously alter accounting to fit in with recent challenges from corporate sustainable development; and incorporate the sustainable development standards into the mission, approach, strategic decisions and operating policies of the business (Makarenko & Plastun, 2017).

The accounting profession understands the significance and capability of SDGs, the significant commitment of the business to SDGs, and its responsibility concerning participation in meaningful actions within the SDG framework (Bebbington & Unerman, 2018). The global accountancy bodies, such as the International Federation of Accountants (IFAC), and the Association of Chartered Certified Accountants (ACCA), have come out with surveys, recommendations, frameworks, and debates to assist their clients in understanding SDG reporting.

The IFAC (2016) published "The 2030 Agenda for Sustainable Development: A Snapshot of the Accountancy Profession's Contribution", which emphasises the contribution of professional accountants worldwide to SDGs and their benefits to society. The ACCA (2017) also issued "The Sustainable Development Goals: redefining context, risk and opportunity", which validate the importance of SDGs to government, business and society, the responsibility of the private sector, and the contribution of professional accountants to accomplish the SDGs. In addition, Barman and Farrar (2018) published "Creating a sustainable future: The role of the accountant

in implementing the Sustainable Development Goals", which sets out the summary of the background to SDGs that defines how the business community reacts and constructs the contribution of management accountants to achieve the SDGs.

In relation to the accountant's role in advancing SDGs, the KPMG Report (2018) conducted a study with the aim of providing recommendations on quality criteria for SDG reporting, that can serve as a reference for companiesby comparing their own reporting against this worldwide reporting.

Professional accountants experience the paradigm shift from their initial role in providing the financial information to becoming effective members in the decision-making process. They participate in sustainable finances by including the long-term risk in corporate reporting, focusing on long-term value creation in corporate governance to stipulate trust to stakeholders via auditing (Bogdan, Deliu, Săveanu, Ban, & Popa, 2020).

Firmansyah (2019) conducted a study on the role of accountants in accomplishing the SDGs. The study found that the utmost crucial responsibility of an accountant is to express the components of SDGs in the preparation of financial statements. Accountants also provide suggestions on the business strategy to motivate the management to achieve the SDGs through sound decision making.

Methodology

To come up with an SDGs index for local authorities in Malaysia, we conceptualised and localised the interactions of all the 17 SDGs into five pillars interlinking them with the social objectives, as depicted in Figure 1 (see below). The framework emphasises the importance of assessing interactions with key objectives and influences of the interactions including governance and education. Previous studies by Dariah, Salleh, Yahaia and Mafruhat (2019) and Boyes (2019) had only classified them under three main pillars, namely; economy, resources, and the environment.

The first category, i.e. environment, is the main supply of resources, for example, climate, oceans, and land (SDGs 13,14 and 15). The concept of sustainable development in terms of environment preservation of resources needs to be realised through a constant supply of natural resources with effective land use, reduction of non-renewable resources, biodiversity and conservation of natural resources.

The second category, i.e. resources, for example, food, water, and energy (SDGs 2, 6, and 7) is important for human health and is classified as one of the objectives of SDGs. Dariah et al. (2019) name this pillar as a social dimension instead of resources, which outlines food security, child mortality, poverty index, land, and inequality. Food security may be negatively impacted if food crops are replaced with other alternative economic activties (Dariah et al., 2019).

The third category, i.e. economy, comprises sustainable consumption and production (SCP) (SDG 12), housing (SDG 11), and infrastructure (SDG 9). This category is based on both private and public economic activities. It is the main income from the environment and it refers to converting wealth into goods and services to achieve social objectives. The economy is the main source of employment, which subsequently affects social disparity or inequality.

The fourth category is governance, which represents the SDG 16 for peace, justice, and strong institutions. Good governance is crucial for managing the implementation of the SDGs even though the concept of a peaceful nation is definitely a goal in itself.

The fifth pillar is education as it plays a key role in promoting as well as contributing directly to all or most of the SDGs. It is vital to have an educated society to explain the concept of sustainability and to determine the level of SDGs achievement. A powerful local civil society participation via mentoring partnerships and interested party engagement with the academic sphere has been understood to improve cooperation, create an optimistic learning atmosphere, and uphold a culture of collaboration (Lidstone, Wright, & Sherren, 2015).

Figure 1: Conceptual Framework of SDGs for Local Authorities in Malaysia
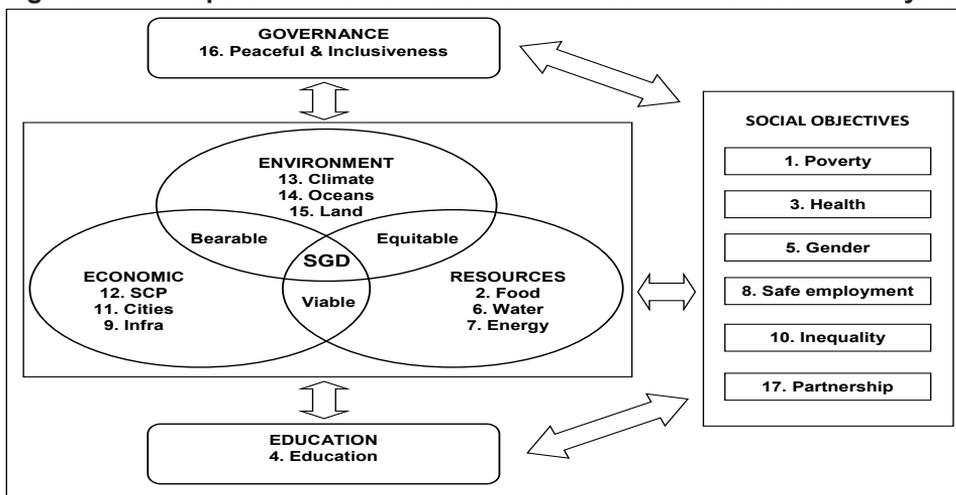
This five-pillar conceptual framework can help to make the SDGs easier for the local authorities and the community to comprehend. Their interlinkages are clearer, and most importantly, they are localised, thereby making it much simpler to envisage how the SDGs support one another. They have an influence on and determine each other with the main aim of achieving the social objectives of SDG 1, SDG 3, SDG 5 and SDG 8, as well as reduce inequalities (SDG 10) through global partnerships and cooperation (SDG 17).

The Sustainable Development Goals Disclosure Index (SDGDi) was developed to examine the research objective. There were several steps involved in the development of the index, as set out below.

Steps in SDGDi Development

Step 1: Review guidelines and authority issued by the Malaysian authorities: (1) Public Sector IT Technical Approval Guideline[s] issued by the Prime Minister's Department of Malaysia, and (2) SPB-PBT (or PBT Star Rating) IT Requirement by MAMPU.

Step 2: Review international and local protocols regarding disclosure items. These include the International Federation of Accountants (IFAC) Requirements, SDG Framework, GRI's Sustainability Reporting Framework, Sustainable Development Goal Disclosure (SDGD) Requirement, Dow Jones Sustainability Index (DJSI), and International Organisation for Standardization (ISO) 14001, as well as the national items, such as the National SDG Roadmap (Malaysia), and the literature on global sustainability and accountability. (In both steps, a total of 270 items were identified)

Step 3: Identify sustainability-related key items from Steps 1 and 2, to remove existing items and add new items. (Some of the items will then be translated into English as the local guidelines are written in the Malay language. A total of 254 items were identified)

Step 4: Conduct a preliminary test on 19 city councils for the key items identified in Step 3. (At this step, the total items were 263)

Step 5: Make changes in subsequent steps, remove existing items and add several new items from the local authorities' websites' actual disclosures. (The total items were 156)

Step 6: Prepare the draft of the sustainable development goals disclosure index for validation. (The total number of items was finally reduced to 150)

Step 7: Obtain validation from the three experts i.e. i) Secretary of the City Council; ii) Head of the Finance Department of the City Council; iii) Deputy State Accountant of the Sarawak State Treasury Office. (There were no changes in the 150 items)

Step 8: Make final modification, if any, to the revised items to develop the Index.

Please refer to Table 1 for the Sustainable Development Goals Disclosure Index.

Table 1: Sustainable Development Goals Disclosure Index

Themes	Items description
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).
	2. - The Board's integration of sustainable development issues into overall governance processes (stakeholder identification and engagement).
	3. - The Board's integration of sustainable development issues into overall governance processes (strategy and mechanisms).
	4. - The Board's integration of sustainable development issues into overall governance processes (organisation's culture).
	5. - Responsibilities [of the Board] and Sustainable Development Committees.
2. Strategy	6. - Sustainable development issues to be considered in influencing strategy and its 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).
	7. - Sustainable development issues to be considered in influencing strategy and its 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.
	8. - Investments in and benefits generated from opportunities arising from sustainable development issues.
	9. - Labour related issues (quantitative).
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.
	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.
	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.
	13. - Integrated management approach to consider the sustainable development issues and the SDGs into the organisation's processes for selecting SMART targets.
	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.
	15. - Descriptions of policies, commitments, goals and targets, responsibilities, resources, grievance mechanisms, and specific actions.
	16. - Management approach for anti-corruption.
	17. - Management approach on recycled materials.
	18. - Energy consumption, energy intensity, reduction of energy consumption, reduction in energy requirement of products and services.
	19. - Water sources, water recycled and reused.

	20.	-	Emissions - emission intensity, reduction of GHG emissions, emissions of ozone-depleting substances.
	21.	-	Waste generation and related impacts.
	22.	-	Environmental compliance - significant fines and non monetary sanctions.
4. Performance and Target	23.	-	Connection between the organisation's approach to sustainable development's vision and mission.
	24.	-	Performance against short, medium, and long-term SMART target reports.
	25.	-	Organisation's approach and contribution to sustainable development's value creation (or destruction) for the organisation and its stakeholders.
	26.	-	Detailed disclosure of organisation's impact on SDGs.
	27.	-	Customer Relationship Management.
5. Financial Information	28.	-	Financial statement
	29.	-	Budget
	30.	-	Other financial information
6. SDG 1 No poverty	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.
	32.	-	Nationally appropriate social protection systems and measures for all, including floors, and by 2030 achievement of substantial coverage of the poor and the vulnerable.
	33.	-	All men and women, in particular the poor and the vulnerable, having 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.
	34.	-	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.
	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.
	36.	-	Local authority initiatives to improve the quality of life of the poor (motivational programs, entrepreneurship, guidance classes, etc.)
7. SDG 2 Zero hunger	37.	-	Ending hunger and ensuring access by all people in particular, the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round by 2030.
	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.
8. SDG 3 Good health and well-being	39.	-	Efforts to end epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, and combat hepatitis, water-borne diseases and other communicable diseases by 2030.
	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.

	41.	-	Reduction in the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination and waste management by 2030.
	42.	-	Capacity of all countries, in particular developing countries, for early warning, risk reduction, and management of national and global health risks.
	43.	-	Health facilities.
	44.	-	Regular health check-ups for local authorities' staff.
	45.	-	Local authorities' actions undertaken to prevent dengue.
	46.	-	Monitoring of dengue-risk areas.
	47.	-	Human resource development.
9. SDG 4 Quality education	48.	-	Knowledge and skills acquisition 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 cultural contributions to sustainable development.
	49.	-	Upgrading educational facilities for children, persons with disabilities (PWD), and gender sensitivity programmes, and providing safe, non-violent, inclusive, and effective learning environments.
	50.	-	Educational equipment / methods / publicity used (billboards, posters, websites).
10. SDG 5 Gender equality	51.	-	Eradication of all forms of discrimination against women and girls everywhere.
	52.	-	Elimination of all forms of violence against women and girls in the public and private spheres, including trafficking, sexual harassment and other types of exploitation.
	53.	-	Women's participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.
	54.	-	Enabling technology usage in a particular information and communications technology, to promote the empowerment of women.
	55.	-	Sound policies and enforceable legislation for the promotion of gender equality and the empowerment of women and girls at all levels.
11. SDG 6 Clean water and sanitation	56.	-	Clean water and sanitation – availability and sustainable management of water and sanitation for all.
	57.	-	Adequate and equitable sanitation and hygiene for all and ending of open defecation, paying special attention to the needs of women and girls and those in vulnerable situations by 2030.
	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.
	59.	-	Water-use efficiency improvement across all sectors and ensuring sustainable withdrawal and supply of freshwater to address water scarcity and substantially reducing the number of people suffering from water scarcity by 2030.
	60.	-	Integrated water resource management at all levels, including through transboundary cooperation as appropriate by 2030.

	61.	- Water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.
	62.	- The participation of local communities in improving water and sanitation management.
12. SDG 7 Affordable and clean energy	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.
	64.	- Effective energy and energy renewal implementation.
13. SDG 8 Decent work and economic growth	65.	- Economic productivity improvement through diversification, technological upgrading and innovation, including through a focus on high value-added and labour-intensive sectors.
	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.
	67.	- Full and productive employment and decent work for all women and men, including young people and persons with disabilities (PWD), and equal pay for work of equal value by 2030.
	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 business licensing).
	69.	- Labour rights protection and safe and secure working environments for all workers, including migrant workers, particularly women migrants, and those in precarious employment.
	70.	- Policies to promote sustainable tourism that creates jobs and promotes local culture and products by 2030.
14. SDG 9 Industry, innovation and infrastructure	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.
	72.	- Sustainable industrialisation, and raising the industry's share of employment and gross domestic product in line with national circumstances and doubling its share in least developed countries.
	73.	- 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.
	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.
	75.	- Scientific research and the technological capability 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.
	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.

	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.
	78.	-	Access to information and communication technology to provide universal and affordable access to the Internet in least developed countries.
	79.	-	Innovation and creativity that have been produced and certificates of recognition.
15. SDG 10 Reduced inequality	80.	-	Income growth of the bottom 40 per cent of the population at a rate higher than the national average.
	81.	-	Social, economic and political empowerment of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, economic, or other status.
	82.	-	Adequate safe, regular and responsible migration and mobility of people, including through the implementation of planned and well- managed migration policies – illegal migration.
16. SDG 11 Sustainable cities and communities	83.	-	Adequate, safe, and affordable housing and basic services, as well as upgrading of slums by 2030.
	84.	-	Sustainable urbanisation and capacity for participatory, integrated, and sustainable human settlement planning, as well as management by 2030.
	85.	-	Efforts to protect and safeguard the world's cultural and natural heritage.
	86.	-	Reduction in the number of deaths and the number of people affected and a substantial decrease in 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.
	87.	-	Access to safe, inclusive, and accessible, green and public spaces, in particular for women, children, older persons and persons with disabilities (PWD) by 2030.
	88.	-	Positive economic, social, and environmental links between urban, peri-urban, and rural areas by strengthening national and regional development planning.
	89.	-	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.
	90.	-	Financial and technical assistance, in building sustainable and resilient buildings utilising local materials.
	91.	-	Initiatives to improve the quality of life of youths/students (motivational programmes, entrepreneurship, guidance classes, etc.).
	92.	-	Initiatives to improve the quality of life of the disabled (motivation, entrepreneurship, guidance classes, etc.).
	93.	-	Initiatives to assist in the achievement of the National Key Results Area: improving public transport.
	94.	-	Facilities for the disabled: special ramps/elevators, parking, toilets, counters for the disabled, help desk, prayer rooms, etc.

17. SDG 12 Responsible consumption and production	95. - Sustainable management and efficient use of natural resources by 2030.
	96. - Environmentally sound management of chemicals and all wastes throughout their life cycle in accordance with agreed international frameworks, and significantly reducing their release to air, water, and soil in order to minimise their adverse impacts on human health and the environment.
	97. - Reduction of waste generation through prevention, reduction, recycling, and reuse by 2030.
	98. - Public procurement practices that are sustainable in accordance with national policies and priorities.
	99. - Relevant information and awareness for sustainable development and lifestyles for the public in harmony with nature.
	100. - Developing countries assistance to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.
	101. - Tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.
18. SDG 13 Climate action	102. - Resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.
	103. - Climate change measures' integration into national policies, strategies, and planning.
	104. - Education, awareness-raising and human and institutional capacity improvement on climate change mitigation, adaptation, impact reduction and early warning.
	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.
	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.
	107. - Climate Strategy, Biodiversity Impacts
19. SDG 14 Life below water	108. - Reduction of marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution by 2025.
	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.
	110. - Ocean acidification impact, including through enhanced scientific cooperation at all levels.
20. SDG 15 Life on land	111. - Conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems and their services, particularly forests, wetlands, mountains and drylands, in line with obligations under international agreements.
	112. - Sustainable management of all types of forests, halting deforestation, restoring degraded forests and substantially increasing afforestation and reforestation globally.

	113. -	Land and soil utilisation, including land affected by desertification, drought and floods, and striving to achieve a land degradation-neutral world by 2030.
	114. -	Conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development by 2030.
	115. -	Natural habitat degradation reduction, halting the loss of biodiversity and protecting and preventing the extinction of threatened species.
	116. -	Integrated ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.
21. SDG 16 Peace and justice for strong institutions	117. -	Reduction of all forms of violence and related death rates everywhere.
	118. -	Eradication of abuse, exploitation, trafficking and all forms of violence against and torture of children.
	119. -	Equality access of rule of law at the national and international levels and ensuring equal access to justice for all.
	120. -	Reduction of illicit financial and arms flows, strengthening the recovery and return of stolen assets and combating all forms of organised crime by 2030
	121. -	Corruption and bribery reduction
	122. -	Effective, accountable and transparent institutions at all levels.
	123. -	Responsive, inclusive, participatory, and representative decision-making at all levels.
	124. -	Public access to information and fundamental freedoms protection in accordance with national legislation and international agreements.
	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.
	126. -	Actions to support the NKRA: reducing street crime, for example, through campaigns, lighting in hotspots, CCTV installation, cooperation with the police, etc.
	127. -	"No Wrong Door Policy" implementation
22. SDG 17 Partnership to achieve the goal	128. -	Domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
	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.
	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.
	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 formats – websites, online and communication technology.
	132. -	Policy coherence enhancement for sustainable development.

	133.	-	Respect on country's policy on space and leadership to establish and implement policies for poverty eradication and sustainable development.
	134.	-	Effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.
	135.	-	Management of tax/non-tax revenue collection – online tax collection.
	136.	-	Management of tax/non-tax revenue collection – performance of revenue collection (tax and non-tax) based on estimates.
	137.	-	Management of tax/non-tax revenue collection – performance of tax revenue arrears collection.
	138.	-	Management of tax/non-tax revenue collection – efforts to control the security of collection.
	139.	-	Networking/linkage with international bodies/foreign cities – Memorandum of Understanding.
	140.	-	Networking/linkage with international bodies/foreign cities – any related activities.
	141.	-	Knowledge sharing at the international/national level conventions.
	142.	-	Membership to international/national local authority bodies
23. Others	143.	-	Vision, mission, objective statements – mentioning sustainable development.
	144.	-	Mayors' statement – mentioning sustainable development and related activities/programmes.
	145.	-	Voluntary Local Review Based on Sustainable Development Goals (SDGs).
	146.	-	Involvement in the preparation of Malaysia's SDG Cities Roadmap.
	147.	-	Strategic planning - mentioning SDG.
	148.	-	The existence of an independent Sustainable Development Department.
	149.	-	Action plan for a women-friendly green city.
	150.	-	The existence of an SDG section on the website.

Conclusion

In Malaysia, the development of an SDGDi for local authorities is appropriate as the awareness of a sustainable development agenda among the society is still low. The websites of local authorities could be used as a strategic tool to communicate SDG information to stakeholders. The inclusion and participation of stakeholders is vital in advancing the country's sustainable development agenda. By promoting greater stakeholders' engagement via disclosure, decision making relating to the sustainable development activities undertaken by local authorities can be improved. In fact, local authorities as the closest tier of the government to the community, are in a better position to encourage sustainable development. The items in the SDGDi can be used to assess performance in the rating system, which consequentially is likely to improve accountability and elevate transparency in the public sector. Finally, the SDGDi could be extended and modified based on other research settings, for example, to disclosures by Federal statutory bodies or state-owned companies with regard to their SDGs commitment.

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