

Sustainability Reporting Framework for the Public Sector in Malaysia

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Abstract

Purpose: The current study aims to develop a sustainability reporting framework, which is tailored to the public sector in Malaysia, to help address the current major constraint, namely, the absence of a standardised and appropriate framework of sustainability reporting in the local context.

Design/ Methodology/ Approach: By employing a qualitative research design, relevant data were collected mainly through documents, including relevant international sustainability standards, policy papers, and institutional reports, supported by the results gathered from semi-structured interviews conducted with practitioners, with the data analysed via content and thematic analysis.

Findings: A proposed framework, which enabled the processes of systematic tracking, management, and reporting of sustainability initiatives and related expenditures by public institutions, in line with the Sustainability Development Goals (SDGs) and associated indicators, was discussed.

Originality/ Value: The proposed framework was developed and tailored to the Malaysian public sector, which was unique in terms of the core services and management structures, and it was anticipated to contribute to higher levels of transparency and accountability across ministries, while allowing existing policymakers and stakeholders to more effectively monitor and evaluate the contributions of the public sector to sustainable development, thereby fostering continuous institutional improvement

Keywords: Sustainability reporting framework, public sector, Sustainable Development Goals, corporate social responsibility

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