Mainstreaming, Institutionalizing and Translating Sustainable Development Goals into Non-governmental Organization's Programs

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Abstract

After the introduction of the Sustainable Development Goals (SDGs) in 2015, non-governmental organizations (NGOs) become a prime mover of SDGs in representing the diverse range of organizational interests and broadening the social aspects of civil society beyond the other sectors. The existence of NGOs not only represents the voice of the civil society but also fills the gaps when the constituencies of the government and industry sectors are limited. However, the capacities of NGOs are influenced by their uncertainties, especially in the transition from single-sector approach to cross-sector approach to increase trade-offs between the SDGs. Thus, mainstreaming and institutionalizing SDGs are very important in translating SDGs into NGOs' program implementation. In this chapter, an international NGO based in Malaysia, the Global Environment Centre (GEC), is taken as a case study whereby a framework has been proposed, consisting of three strategies to streamline NGOs' programs toward achieving the SDGs. The framework is instrumental to guide NGOs to implement SDGs through bottom-up approach by translating every SDGs into action-oriented programs, forging hybrid governance for cooperation among NGOs' partner institutions and making social value the essence of fostering environmental citizenship. As NGOs have unmeasurable capacities, this strategy can help NGOs in mainstreaming, institutionalizing and translating SDGs into their projects as a measurement of project performance and can be standardized despite diverse project scope and eventually help to achieve the SDGs at large.

Keywords

Non-governmental organization • Sustainable Development Goals • Organization • Institution • Governance

1 Sustainable Development

The term sustainable development was first expressed by the International Union for Conservation of Nature (IUCN) in its reporting, "World Conservation Strategy" in 1980 (Hopwood et al. 2005). The concept of sustainable development became more prominent as a result of the 1987 Brundtland Report or "Our Common Future" which was classified as a classic definition whereby a development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs (Brundtland 1987; Giddings et al. 2002). However, the concept of sustainable development was initially challenged by its less robust and vague theory. Although the concept of sustainable development emphasizes environmental protection, deep ecologists reject the definition because it is largely viewed from the standpoint of human rather than the environmental interest (Giddings et al. 2002). The definition of Brundtland's need to "meet the needs of humanity both present and future" has left a strong impression that sustainable development is the embodiment of the development of every human desire, meaning that such seemingly simple development is inherently mistaken as the hidden concept behind the concept of sustainable development (Redclift 2005). Even the ambiguity of the concept of sustainable development is increasingly complicated when the term used is a form of syllogism to understand on human needs. This refers to the verse "needs of the present and future" that is actually trying to describe the different form of human needs which is beyond control or change from time to time and at different places of the world (Redclift 2005). The changing nature of human needs as a general statement refers to the

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evolving human needs of the ages, while the changing nature of human needs as a specific expression refers to different human needs according to local cultural patterns.

Daly (1990) described the term sustainable development as an oxymoron because sustainable development is a combination of phrases that contradict each other and produce rhetorical effects. Ambiguity of sustainable development can have the effect of forming a political rhetoric and may even result in demagogy. Political rhetoric gives the freedom of using the of term sustainable development as catchphrase that is seen as more fashionable and up to date (*de rigueur*) by politicians and businessmen, whereas demagogy is a political issue that can ignite the irrationality of the people in examining the fundamental principles and practices of a development system because they do not have a clear understanding of a developmental need (Hopwood et al. 2005). Although Gro Harlem Brundtland has embraced the concept of sustainable development in her political rhetoric, she also provided the political platform for sustainable development to grow as an early stage in developing sustainable development concept on a regular basis (Daly 1990). As a result, the concept of sustainable development has become a global agenda for two reasons, namely evidence of global concern for environmental destruction and the worst record of post-World War II development (Kemp et al. 2005). Although widespread, the absence of a clear theoretical and analytical framework of sustainable development concept makes it difficult to determine new policies in development that are supposed to foster the love for environmental and give meaning to society (Lele 1991). The absence of semantic description and concept clearly prevents some debates from producing the results of what constitutes sustainable development (Lele 1991). The ambiguity and misunderstanding of semantic description and the endless generation of concepts have caused the concept of sustainable development to have no fixed meaning until it has been left a paradox (Tarlock 2001).

Sustainable development has continued to move forward with the adoption of a holistic approach of a combination of socioeconomic environmental dimensions since the Earth Summit in Rio De Janeiro in 1992 (Grybaitė and Tvaronavičienė 2008). The approach of sustainable development dimensions is a reflection of a number of research approaches and descriptions of human life and the world around them that are dominated by different disciplines of knowledge (Giddings et al. 2002). The dominance of the diversity of knowledge disciplines in adopting sustainable development dimensions' approach requires one governance to elaborate the concept of sustainable development in order to be practical. The complexity of sustainable development can be classified into five areas, namely differentness, trade-offs and uncertainty, ambiguity and diversity, interconnections and integration and normative principle (Hezri 2016; Kemp et al. 2005).

According to Kemp et al. (2005), four key elements of governance need to be integrated into the adaptive change of the social institutional process toward the complexity of sustainable development in order to transform the concept of sustainable development into a practical or action-oriented one. First, policy integration refers to the coordination of specialized jurisdictions to be more flexible as separate legal practices only help to resolve certain issues but do not address issues across sector boundaries. Second, policy instruments (objectives, criteria, alternatives and common indicators) refer to structured methods of planning and implementation that have action and progress toward sustainability. Third, information and incentives for practical implementation refer to the foundations that can guide the sustainability-based decision-making process. Fourth, the program for system innovation refers to a technical component that emphasizes the fundamental changes in the system of provision of goods in order to utilize different resources, knowledge and practices on a sustainable basis. These four key elements of governance not only provide a platform for adopting sustainable development dimension approach as the goal of transferring sustainable development concept toward practical development, but also provide a platform for translating sustainable development concept into goal-setting features.

2 Sustainable Development Goals

The Millennium Development Goals (MDGs) are a set of goals set during the Millennium Conference in 2000 through the UN 55/2 resolution or the UN Millennium Declaration (Hulme 2009). MDGs make history in creating effective ways for the global transition to promote global awareness, political accountability, better metrics, social feedback and public pressure to achieve social priorities worldwide by focusing public attention on its eight goals (Sachs 2012). Today, in the era of post-Rio + 20, UN member states are implementing the latest UN Goals, Sustainable Development Goals (SDGs), to replace MDGs that expired in 2015 after fifteen years of global change (Sachs 2012).

SDGs are the second global policy instruments of sustainable development after the end of the implementation of MDGs. Chronologically, the concept of sustainable development began with the movement of environmentalism which was then further integrated with another two pillars, namely social and economic issues that form an effort in the form of goal setting (Tarlock 2001). The enrichment of policy instruments (one of the key elements of governance), such as the practical use of sustainability indicators (Hezri

and Dovers 2006) in sustainable development, led to the emergence of the idea of goal setting.

From an idea without institutions (Tarlock 2001), institutions are increasingly expanding by introducing several indicators of sustainable development as one of the key policy instruments (Grybaite and Tvaronavičiene 2008). Six recognized international institutions have sustainability indicators, such as the Directorate-General of the European Commission (Eurostat), the UN, the European Environment Agency, the Organisation for Economic Co-operation and Development (OECD), the Statistical Indicators Benchmarking the Information Society (SIBIS) and the Directorate-General for Enterprise and Industry (DG ENTR). However, the system of indicators developed from each of these institutions is different, and they do not pay attention to the overlap and interdependence of the indicators, as such sustainable development is integrated, comprehensive and inclusive. Such weaknesses can be seen in the implementation of MDGs with no more inclusive indicators as several dimensions need to be addressed that are not involved, such as human rights and economic growth, while the complexity of dimensions is not included, such as gender equality and quality of education (Vandemoortele 2011). In addition, the implementation of SDGs requires a strong characterization that enhances not only the usefulness of its indicators, but also the need for SDGs indicators themselves to be relevant in enhancing the improvement of every aspect of sustainable development.

2.1 SDGs Implementation

The Sustainable Development Goals (SDGs) are the latest United Nations (UN) global initiative known as the "Agenda 2030: Transformation of Our World" and themed "Leave No One Behind" (Klasen and Fleurbaey 2018). The SDGs were launched during the UN General Assembly held on September 25, 2015, and 193 UN General Assembly members approved UN resolution 70/1 to set the implementation of the SDGs in place of the Millennium Development Goals (MDGs) that expired in 2015, after fifteen years of improving the economy of developing countries through its eight goals (Sachs 2012; Griggs et al. 2013). The implementation of the SDGs was more challenging following the end of the MDGs and left the remaining global issues to be eradicated (United Nations 2015):

(i) The continuing existence of gender inequality;
(ii) Large gaps between rich and poor households between urban and rural areas;
(iii) Climate change and environmental degradation undermine progress achieved and the poor most affected;
(iv) Humanitarian conflict is the greatest threat to development; and
(v) Millions of the poor live under extreme poverty and starvation without access to basic necessities.

Meanwhile, the implementation of the SDGs itself is also a challenge (Kumar et al. 2016), among others:

(i) Provides the cost of eradicating global poverty ($ 66 billion), improving infrastructure such as water, agriculture, transportation and energy annually ($ 7 trillion);
(ii) Maintaining peace and stability by combining key factors threatening global stability and security between developed and developing countries;
(iii) Provides a quantitative method for quantifying the target achievement of SDGs that is not yet known and that the degree of measurement depends on the availability of data; and
(iv) Accountability at every level of MDGs input is a deficiency to be aware of when implementing SDGs.

In addition, the implementation of the SDGs also needs to take into account the six transformative challenges of the world TWI2050 (2018) such as:

(i) Strengthening human capabilities and demographics through people-centered development;
(ii) Maintaining a sustainable consumption and production pattern (C&P);
(iii) Decarbonization and energy;
(iv) Enhancing sustainability through food, biosphere and water;
(v) Smart cities; and
(vi) The digital revolution.

By comparison, the implementation of SDGs is more widely covered to the field level compared to the implementation of MDGs for three main factors (Sachs 2012);

(i) Influence of the concept of sustainable development dimensions;
(ii) Increased global awareness as a result of scientific proofs of planetary boundaries; and
(iii) Increasing institutional participation globally.

First, the concept of sustainable development dimensions refers to the process of interdependence between socioeconomic environmental dimensions. SDGs need to work harder to break the "silos" of mono-disciplinary knowledge from every socioeconomic environment aspect through academic support conducting interdisciplinary research in

order to come up with ways to measure each achievement and determine new governance approaches that can overcome the achievement of MDGs that are limited to linking social and economic agendas with traditional approaches (Lu et al. 2015; Biermann et al. 2017). The second factor is the increase in global awareness as a result of scientific evidence of planetary boundaries, i.e., the discovery of ozone depletion through chemical studies by Nobel Laureate Paul Crutzen, using the term Anthropocene to refer to current age as the new geological age when human activity is central and threatens the earth's dynamics (Sachs 2012). Thirdly, the increasing participation of institutions globally in reference to a series of different UN conferences and conventions has drawn the attention of important institutions around the world. More than 300 public–private partnerships under the auspices of the UN through the Multilateral Cooperation Initiative were announced at the Sustainable Development Conference (WSSD) in 2002 in Johannesburg (Bäckstrand 2006). Therefore, the brief implementation of the SDGs requires integration of knowledge, global awareness and institutional cooperation to enhance its achievement.

The achievement of the SDGs relies heavily on trade-offs between its seventeen goals by proposing different approaches. In the opinion of Biermann et al. (2017), SDGs are a novel approach because the nature of SDGs' goal setting has never been used before either in the setting of MDGs or in the course of sustainable development. Increased trade-offs of SDGs have also been suggested to adopt a nexus approach that integrates multiple goals into a plan (Weitz et al. 2014; Boas et al. 2016). Then, a cross-sector approach was introduced to replace the single-sector approach adopted during MDGs (Boas et al. 2016; Hazlewood and Bouyé 2018). All of the approaches presented are top-down approaches for the implementation of SDGs nationally and locally.

The top-down implementation of the SDGs is further elaborated by five key steps for increasing trade-offs between SDGs, i.e., first—depending on the number of institutional or sectoral factors that will go beyond the formalization of commitment (making institutional commitment in SDGs more formal), second—strengthening the global order of governance, third—translating the goals of global initiatives into each national context, fourth—integrating sectoral policy and fifth—maintaining the flexibility of governance mechanisms (Biermann et al. 2017). Based on these five steps, it can be concluded that the implementation of the SDGs requires two important mechanisms at two different levels, namely governance at the institutional level and translation mechanism at the local level (Biermann et al. 2017; Hazlewood and Bouyé 2018). Governance mechanism is important for organizing institutions to tailor the role of each institution (important sector) toward achieving the SDGs, while translation mechanism is important to broaden the understanding of sustainable development concept especially to the communities and the public to meet the needs of SDGs.

In addition to focusing on SDGs in terms of their implementation through governance and effective translation, SDGs also place considerable emphasis on civil society participation. The designation of the SDGs as the latest global initiative is by the agreement of 70 representatives of the global civil society compared to the designation of MDGs was only determined by representatives of the UN secretariat (Biermann et al. 2017; Spijkers and Honniball 2014; Sachs 2012). Civil society participation is more widespread when SDGs have a communication channel by NGOs as a representation in dealing with the public (Spitz et al. 2015). It is believed that civil society participation through NGOs in sustainable development has doubled since the establishment of the UN system in the 1950s (Yap 1990).

2.2 Characteristics of SDGs

The UN report "The Future We Want" 2012 revealed that the features of the SDGs must be action-oriented, concise and easy to communicate, limited in number, aspirational, global in nature and that their performance is comprehensive across all countries while considering differences in reality, capacities and levels of development and respecting the priorities and policies of a country (Glaser 2012). The SDGs are a new governance approach with seventeen goals inclusive of each other, but the implementation of the SDGs is too loose whereby it is non-legal binding and dependent on weak institutions and made up of leaders of member states of the UN as the enablers that have the freedom in interpreting SDGs according to their respective countries' context (Biermann et al. 2017). The implementation of the SDGs was made more difficult when the eradication of global issues during the implementation of MDGs was not reached beyond 2015, and the unsustainable human dependence on the earth's life-support system has been alarming. Therefore, the definition of sustainable development has been reviewed in accordance with the Anthropocene era which should be "development that meets the needs of the present while safeguarding earth's life-support system, on which the welfare of current and future generations depends" (Griggs et al. 2013). In addition to addressing human welfare dependence on the earth's life-support system, the major difficulty of the SDGs is to resolve the interdisciplinary nature of sustainable development (Glaser 2012). At the same time, not all of the proposed SDGs globally have been used at the national to local level (ibid. 2012). Accordingly, the institutional restructuring process is required to increase participation in the implementation of SDGs.

2.3 Institutional Arrangement to Participate in the SDGs

The participation of institutions for sustainable development aims to study the progress of implementing sustainable development policies, to participate in the legal process and to regulate the socioeconomic environmental development at national, regional and international levels (Grybaite and Tvaronavičiene 2008). Meanwhile, increasing participation of social movements from various levels is a sign of increasing global concern about the importance of sustainable development which has led to the process of institutionalization. In this regard, "good governance" is a key recipe that links the impetus for the implementation of goal setting and institutional participation (Biermann et al. 2017; Kemp et al. 2005; Sachs 2012).

The SDGs' reliance on the weak institutional arrangement can be understood as the absence of formalization (no process to make the SDGs more formal) at the institutional level (Young et al. 2017) as the UN 70/1 resolution involved only 193 representatives of UN member states and civil society representatives globally during the UN General Assembly which took place on September 15, 2015, but none at the intergovernmental level. The participation in SDGs from all countries of the world is needed because no country has achieved sustainability despite its advanced country status (Biermann et al. 2017). What is challenging for the implementation of SDGs is the existence of sectoral policies that are not practical at the national level, thus maintaining a single-sector approach during the implementation of MDGs (Glaser 2012), and several previous studies have suggested the transition of a single-sector approach to a cross-sector approach to increase trade-offs between the SDGs (Boas et al. 2016; Hazlewood and Bouyé 2018).

3 Non-governmental Organizations (NGOs)

Increasing trade-offs between the SDGs not only requires a shift in sector policy, but also requires a clear implementation mechanism for the SDGs at the institutional and local levels. As a result, the research community has begun to suggest the participation of the civil sector as the primary domain of the SDGs participation in addition to the government, industrial and university sectors for the implementation of the SDGs. The civil sector represented by NGOs, representing civil society groups, is seen as capable of implementing the SDGs at the institutional level as they work to represent a broad range of institutional interests (Doh and Teegen 2002) at the local level as NGOs are able to expand the social aspects of other sectors (Schwartz and Pharr 2003).

3.1 Defining NGOs

According to Vakil (1997), the use of the term "non-governmental organization" (NGO) was first introduced by the UN in 1950 and has been defined as self-governing, private and nonprofit organization to improve the standard of living of the less fortunate. The use of the NGO acronym is likely to be used in international relations or the work of developing countries, since its origins date back to the founding of the UN in 1945, when the term NGO was awarded to several non-governmental organizations operating internationally and given consulting status in UN activities (Lewis 2010). The source of this term is derived from Article 71 of the UN Charter of 1947 which declares "non-governmental" that was later introduced in ordinary English language as stated in Resolution 288 (X) of the United Nations Social and Economic Council (ECOSOC) at February 22, 1950, in which the article explicitly referred to the article as the highest legal and legitimate source of justice in the world agreed upon by all member states, while the resolution clearly states that any international organization that is not established under the Treaty of Government must be considered an international non-governmental organization (de Fonseka 1995).

The use of the term "non-governmental" has gained the attention of the academic world in debating the link between the political ideology of anarchism and the emergence of NGO in politics and institutional construction. From the concept of sustainable development, self-governance and voluntary are the most coherent ideas presented by the ideology of libertarian social philosophy as the ideal of political economy to maintain a sustainable resource under some form of governance (Mebratu 1998). It is useful in understanding civil society relations with governments that should not be misinterpreted as a threat by civil society to replace a country's system of governance because civil society only exhibits its own nature through social goals that have existed in the traditional system (Turner 1998). The ideas of the self-governance and voluntary that shaped the concept of sustainable development in terms of political economy were found in the identity of NGOs. It should be noted, however, that NGOs are not based on the ideology of anarchism although the translation of the term NGO is directly using "non-governmental" which is in contrast to "without government" (de Fonseka 1995). Anarchism is a radical ideology aimed to eradicating the bureaucratic system practiced by the public sector, while NGOs are encouraging cooperation among their like-minded counterparts, especially supporting the government's efforts to achieve the aspirations of national development (de Fonseka 1995). In addition, the growth of anarchism in history has been a civil society response to the lack of response in terms of bureaucratic

management of the government sector which has a characteristic of its strategic efficiency in administering national resources and social needs (Korten 1984). While the term NGO has a wide range of uses where there are many other overlapping terms used such as "nonprofit," "voluntary" and "civil society" organizations (Lewis 2010), the terms used other than NGOs do not reflect analytical and descriptive rigor, but rather due to cultural and historical differences in thinking NGOs have emerged, such as "nonprofit organization" used more frequently in the USA and the use of "voluntary organization" or "charity" used frequently in the UK (Lewis 2010).

In the post-Rio + 20 era, the UN uses the term "civil society organization" or the CSO acronym in implementing the SDGs. According to UNDP (2014), the civil society must play a critical role in fostering advocacy and transition of policy development, proposing practical solutions and policy opportunities, and criticizing problematic and impractical policies. In the institutional setting of the quadruple helix model, van Waart et al. (2016) also highlighted civil society as the latest domain in policy development and innovation. Therefore, the use of the new term CSO logically covers various levels of nonprofit organizations. In line with the comprehensive implementation of the SDGs that need to integrate civil society from the global level to the grassroots level, according to AlAtas (2003), the civil society is made up of two leading components, the NGO and the non-state actor, whereas the use of the term NGO is one of the organizations' participation in the CSO that has a more organized structure and importance in its development.

3.2 The History of NGOs in Development

NGOs have emerged since the eighteenth century in Western countries (Lewis 2010). During the Cold War era from 1947 to 1991, NGOs were seen as part of civil society when balanced relations emerged between governments, markets and the third sector which later became the paradigm of international stakeholders to begin campaigning for the "good governance" agenda (Lewis 2010). This occurs when there is a societal dynamic force that allows many individual opportunities to unite with like-minded individuals (Schwartz and Pharr 2003). Individual opportunities that are combined such as common ideas, needs and causes for promoting a collective gain are known as "collective action" (Olson 1971). When the "collective action" of an individual group continues from time to time in a way that identifies and reflects the importance of social change, it is known as the "social movement" (Teegen et al. 2004). Historically, various social movements, such as religious, cultural and ethnic, have called for the government and business sectors to respond to the wider community, but often the government and business sectors have ignored such interests until too late, and wars and violence have forced them to combine social movements when they are oppressed (Teegen et al. 2004). Communities have lost confidence in institutions in protecting their interests and thus require new mechanisms to step up social capital formation (Putnam 2002). Later, social movements became more organized, influential and integrated into the political system as well as in global business that are often known as new forms of organization, or their interests are translated into structured social movements to form a freestanding organization with other institutions, which is NGO (Teegen et al. 2004).

Since the 1960s, the number and size of NGOs in international development and aid have increased dramatically (Carroll 1992; Clark 1991; Fisher 1997; Fowler 2000; Edwards 1999; Lindenberg 2001). This increase in terms of number and size doubled the role of NGOs in the 1980s until it was celebrated by the international stakeholders as NGOs brought new solutions to long-term problems arising from less effective assistance from government sector in development projects (Lewis 1998, 2010). In other words, the failure of government sector assistance can be termed as sectoral failure or a solution by the government sector having a history of efficiency in its provision of services as a public service product, but ending with market failure and voluntary (Bryson et al. 2006). In addition, sectoral failure can lead to public–private failure when the government determines the price of public goods by lowering the rate of excludability and rivalry of the business sector which can lead to market failure (Brinkerhoff 2003). This has enabled NGOs to improve the public–private sector by playing a role in governance and creating value for social goals (Teegen et al. 2004).

Causes of growth in the number and size of NGOs have little to do with the pressure of international bodies on a country's government to support and include NGOs in national and international politics (Reimann 2006). In fact, one of the reasons why governments and intergovernmental organizations are also promoting NGOs is because NGOs themselves are able to leverage their advocacy and services; as a result today, the world has shifted toward international law enforcement on global issues (Reimann 2006) which is now a global issue where different dimensions and factors are found due to the fact that civil society members are diverse from one another, from individuals to religious and academic institutions to the focus issues like NGOs (Gemmill et al. 2002). "Different" in other words, NGOs have distinctiveness until too many types of NGOs that do not have the same approach in solving problems.

3.3 Taxonomy of NGOs

The distinctive nature of NGOs can be illustrated through several NGO evolutionary orientations. Nanthagopan et al. (2016) summarized Korten's (1990) study that NGO evolution has occurred four times. The first generation is oriented to relief and welfare aimed at serving directly in addressing the immediate need of emergency in times of war or disaster. The second generation is oriented to human development that involves the development of the capacities of the local community by fostering self-reliance to meet their needs. The third generation is oriented toward sustainable development to bring about policy and institutional change at every local, national and global level. The latest generation is the fourth generation focuses on people-centered development through social movements and global change.

Human-centered development is the creation of initiative based on human resources that emerged when people-oriented perspective gained widespread attention in the field in the 1970s when developmental performance began to make a direct contribution to improving social and psychological well-being. (Korten 1984). Human-centered development is the main agenda of sustainable development today because the human-oriented perspective was not yet capable in improving the standard of living of human beings in the form of humanitarian efforts, such as poverty eradication, hunger, gender equality, education opportunities and others whereby there are still some gaps between social and economic dimensions (Korten 1984).

The emergence of NGOs in different civil society contexts and the creation of human initiatives from various dimensions and fields have influenced the existence of several NGOs that are trying to improve the system in development. Overall, Teegen et al. (2004) considered all NGOs to be social purpose NGOs because all NGOs initially acted to represent the interests of civil society. In addition to social goals, there are NGOs working at the regional level representing the relationship between developed and developing countries for humanitarian purposes (Lewis 1998) and there are NGOs working to represent social interests within a country (AlAtas 2003). The types of NGOs are summarized in Table 1.

Table 1 Types of NGOs by context

Type of NGO	Descriptions	Context	References
Advocacy NGO	NGO with an effective voice in understanding the specific needs of the community, a logical way of consulting community norms in the decision-making process in the event of a conflict between market and ethical needs, shifting a broad and centralized institutional power so that community organizations can participate equally in institutions and providing access to institutions to promote public access to reduce the negative effects arising from the actions of other sectors	General	Teegen et al. (2004)
Operation NGO	NGOs with a range of activities involving technical expertise in providing goods and services, expanding the welfare of the community as they have been nurtured to cope with difficult situations with marginalized groups, able to meet the needs of the people when a country is under severe political pressure, indebted or corrupt. Other sectors are difficult to meet the needs of the community, and operation NGOs can determine the scope of operations according to clients' needs whether operating within a country's population or across multiple countries. Such options in determining the scope of operations are not available in the government sector that is bound by the policy of a country even if it operates across the borders of other sectors	General	Teegen et al. (2004)
Hybrid NGO	NGOs that have simultaneous advocacy and operation functions or integrated code of conduct to govern public–private activities with the community. NGO's code of conduct can influence the code of conduct of both the government and the private sectors and bargain between both parties	General	Teegen et al. (2004)
North NGO (NNGO)	NNGO comes from advanced industrialized countries who take responsibility to provide assistance during emergencies in developing countries	Regional	Lewis (1998)
South NGO (SNGO)	SNGO comes from developing countries that receive funding from industrialized countries or receive funding from NNGOs	Regional	Lewis (1998)
State NGO	State NGOs are also known as "government-sponsored NGOs" which are managed at the grassroots level by local communities, but at the same time they are under the auspices of the government and bureaucratic governance	Malaysia	AlAtas (2003)
Autonomous NGO	Community organizations that are registered either under the registration of companies or the establishment of societies. Autonomous NGOs and sponsored NGOs are different in the early days of their establishment in which they are not by the government	Malaysia	AlAtas (2003)

3.4 Significance of NGOs

Since the 1980s, the growth of NGOs in terms of number, size and taxonomy has gained popularity as "magic bullets" driven from various directions, but has remained development issues as the target (Edwards and Hulme 1995). This popularity has attracted the attention of practitioners from various fields to emphasize the importance of NGOs in development (Lister 2003). This popularity is also linked to criticism by several institutions that doubts on the NNGO's rights as a development player trying to engage in policy formulation and implementation in developing countries (Lewis 1998; Lister 2003).

In the early NNGO humanitarian operations in the late 1990s, their identities were fragile, working in a complex and difficult policy environment as a result of pressure from governments and their supporters in any country they operated. Thus, this skepticism was identified by Lewis (1998) when different levels of organizational autonomy would shape different views between NNGO and SNGO on cooperation for both organizations whereby NNGO wanted to cooperate with SNGO so that is seen as having equal interest at the institutional level. However, SNGO viewed cooperation at that time as an opportunity to access NNGO's resources so that it could rely on resources rather than focusing on sharing development issues together. This skepticism has led to NNGOs perceived as weakening its role as an intermediary rather than providing direct service to the community (Smillie 1994). Lister (2003) described this doubt as the "crisis of legitimacy" experienced by NNGOs. This skepticism has triggered a series of questions on NGOs, such as their role, legitimacy, accountability, representation and performance in explaining NGOs' credibility in development.

Arhin (2016) presented three NGOs' roles in implementing SDGs through the analytical framework based on the research of NGOs' roles by Lewis and Kanji (2009) and Banks and Hulme (2012), including the roles of advocacy, facilitation and brokerage and service provision. Determining the roles of NGOs in implementing SDGs is based on three key issues if NGOs play a critical role in implementing SDGs, namely limited funding, operational disruption and diluted NGOs' identity. Hence, the roles of NGOs in each of the SDGs need to be categorized in line with the priorities and strengths of NGOs so that the implementation of SDGs by NGOs is more focused. For example, social NGOs certainly prioritize the goals of social and human-oriented SDGs, namely SDG 1: end poverty in all its form everywhere; SDG 2: end hunger, achieve food security and improved nutrition and promote sustainable agriculture; SDG 3: ensure healthy lives and promote well-being for all at all ages; SDG 4: ensure inclusive and equitable quality education and promote lifelong learning opportunities for all; SDG 5: achieve gender equality and empower all women and girls; and SDG 6: ensure availability and sustainable management of water and sanitation for all, whereas development NGOs will focus their programs on SDG 7: ensure access to affordable, reliable, sustainable and modern technology for all; SDG 8: promote sustained, inclusive and sustainable economic growth, full and proactive employment and decent work for all; SDG 9: build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation; SDG 10: reduce inequality within and among countries; SDG 11: make cities and human settlements inclusive, safe, resilient and sustainable; and SDG 12: ensure sustainable consumption and production patterns. Other NGOs such as environmental NGOs certainly prioritize the environmental conservation-oriented SDGs, namely SDG 13: take urgent action to combat climate change and its impacts; SDG 14: conserve and sustainably use the oceans, seas and marine resources for sustainable development; and SDG 15: protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and half and reverse land degradation and half biodiversity loss. But all NGOs need to achieve the following SDGs, namely SDG 16: promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels, and SDG 17: strengthen the means of implementation and revitalize the global partnership for sustainable development. Table 2 shows the importance of NGOs in terms of role.

Therefore, focusing on the role of NGOs in achieving the SDGs in accordance with the priorities and strengths of NGOs, then only it is worthwhile to demonstrate their importance in the implementation of SDGs, such as the legitimacy of NGOs. Generally, the legitimacy of an organization increases when its contribution meets the needs of development. The role of NGOs also fills the gaps in developmental stages to enhancing the legitimacy of NGOs as an organization that goes beyond the constituency of other sectors. However, the legitimacy begins to receive attention when the organization undergoes a crisis of legitimacy, as an example, the involvement of NNGO in policy formulation and implementation in developing countries (Sogge et al. 1996). NGOs can enhance the legitimacy of their organizations as long as they are not regulated by membership to make them more responsible, while NGOs need to be more responsible in their implementation if their demands for legitimacy are to be maintained (Edwards and Hulme 1995). Generally, legitimacy is defined as a general perception or assumption that an entity's actions are good and reasonable or in accordance with the norms, values, beliefs and definitions of certain social systems (Suchman 1995). In any

Table 2 Role of NGOs in development

The roles of NGOs	Descriptions	References
Implementer	The role of NGOs that prioritizes the transfer of resources to provide goods and services to people in need	Lewis and Kanji (2009), Banks and Hulme (2012)
Catalyst	The role of NGOs as catalyst is defined as the ability of NGOs to inspire, facilitate or contribute to the improvement of mind-sets and actions to promote social change	Lewis and Kanji (2009)
Partner	The role of NGOs as partner is defined as a reflection of the development of NGOs working with the government, stakeholders and the private sector in joint activities, such as providing specific inputs on projects or programs of various agencies, or taking on social responsibility in business initiatives	Lewis and Kanji (2009)
Advocacy	The role of advocacy is divided into two perspectives: (a) The "Big D" is an NGO advocacy that goes beyond the fundamental changes in the implementation of projects that have a huge impact on the challenges of organizing institutions (b) The "Little D" is a continuous process of advocacy for NGOs, with a radical, systemic alternative by seeking various ways of managing the economy, social relations and politics	Banks and Hulme (2012)
Service delivery	The ability of NGOs to innovate and experiment with their prompt services in adopting new programs and most importantly offer the participation and implementation of programs at the grassroots level to foster self-reliance and promote sustainability	Banks and Hulme (2012)
Facilitation and brokering	Connecting multiple social, economic and political players in a given task to achieve a goal that is unattainable	Banks and Hulme (2012)
The role with government section	Compliance with the law, improving policies that are impractical, advising the need for formal bodies to meet certain external policies, reporting actions to the authorities, becoming a watchdog of any institution, society or individual who tries to act unlawfully	Jepson (2005)
The role with industry sector	Promoting and designing corporate social responsibility (CSR) projects, as well as NGO involvement in auditing and monitoring CSR projects, are also a reflection of the changing governance environment for global community domain restructuring as determined by business activities	Arenas et al. (2009)
The role with university sector	Emphasizing the potential of civil society that enables the development of new knowledge to address the challenges of a complex world	Maldonado (2010)
Globalization agent	NGOs as agents of globalization by: a. Using some of the strategies of international institutions without reservation to globalize their project strategy even though they also criticized the process of globalization (Teegen et al. 2004) b. Exercising the freedom to operate with the advantage of value creation globally when other institutions such as governments and intergovernmental agencies experience paralysis (bound) or limited constituency of administration c. Influencing the involvement of multinational companies in global governance by designing a code of conduct that identifies NGOs as examining and balancing the activities of multinational companies d. Representing the civil society in global governance as the driving force behind international cooperation through the transition of public support toward actively supporting international treaties	Doh and Teegen (2002), Teegen et al. (2004), Gemmil et al. (2002)

country with social systems in place, NGOs need some technical approaches to improve their legitimacy as shown in Table 3.

Although the role of NGOs is gaining popularity among stakeholders and public trust as a result of overcoming other sector failures and enhancing its legitimacy to meet social goals and market needs, some NGOs also erode institutional and public trusts as a result of a series of public scandals and make excessive claims about their legitimacy as a value-driven organization that they should monitor and evaluate in their achievements (Ebrahim 2003). This excessive claim coincides with the term NGO narcissism or an organized identity that admires its legitimacy in overcoming accountability that such organizations prefer to consider its existence rather than prioritizing its service delivery (Ganesh 2003).

Table 3 Technical approaches by NGO (Lister 2003)

Approaches	Descriptions	References
Legitimacy environment	A heterogeneous environment or an internal and external environment of an organization that has an increase in legitimacy with support and constituency from different partners	Lister (2003), DiMaggio and Powell (1991)
Multifaceted nature of legitimacy	The nature of multifaceted legitimacy refers to the various forms of "legitimacy asset" which are divided into four parts: (a) Regulatory—NGOs' legal concerns include compliance with the laws and requirements of the official body which provides sectoral policy through support for the implementation of conventions or formal strategies (b) Pragmatic—the legitimacy of NGOs is based on self-interest calculation of their immediate audience or the feedback of individuals or interested parties that directly deal with NGO activities (c) Cognitive—the legitimacy of NGOs is based on public observation or interpretation toward NGO activities that are based on taken–for-granted status (d). Normative—the legitimacy of NGOs is based on public values and moral standards to assess the role of NGOs that should be in line with public norms	Jepson (2005), Hilhorst (2003), Suchman (1995), Dart (2004), Lister (2003), DiMaggio and Powell (1991), Najam (1996)
Legitimacy symbol	A legitimacy symbol that can be identified in an organization and that symbolism can fulfill a partner's value judgment	Lister (2003), Dowling and Pfeffer (1975)

The importance of NGOs from the standpoint of accountability is emerging to examine how NGOs should treat accountability as a value-driven organization after their actions starting to be judged. Accountability is the process by which an individual or organization reports to the authorities and they need to be responsible for their actions (Edwards and Hulme 1996). Hilhorst (2003) defines NGOs' accountability as a different process player trying to bargain with the benefits and legitimacy of NGOs' activities. From the perspective of dualism, accountability is divided into two, namely internal and external dimensions. Internal dimensional accountability is a sense of responsibility that is manifested through individual actions or organizational mission (Fry 1995). The external dimension of accountability is the responsibility of an individual or an organization's mission to meet a set of standards of behavior (Chisolm 1995). This dualism perspective still lacks in explaining the sense of accountability that focuses solely in compliance with the requirements and formal representation of public institutions, but does not include accountability on behalf of NGOs themselves (Behn 2001; Dunn 1999; Przeworski et al. 1999; Weber 1999). Accountability now exists not only in the relationship of NGOs with the authorities but also in the needs of other sectors such as corporate constituencies. The types of accountability involved in NGOs are shown in Table 4.

The importance of accountability is closely linked to the importance of representation as mentioned by Edwards and Hulme (1996) that NGOs can still be recognized as an organization that is transparent, accountable and acting through the spirit of partnership that has been built with others besides the internal expertise that they work with. This confirms that NGOs can still be responsible representatives without the support of their internal membership as they still have external support for their mission.

Likewise, the implementation of the SDGs needs to look at the importance of NGOs in terms of representation. Representation is defined as a criterion involving NGOs that are often used to criticize both governmental and multilateral development programs (cooperation between government agencies at the regional level) on the basis of procedure, transparency, accountability and participation (Atack 1999). In this context, representation should be viewed as an NGO's interest as an organization representing the interests of civil society. In line with AlAtas's (2003), the civil society is represented by two major groups, NGOs and CSOs. Although NGOs are representative of civil society, there are also theoretical limitations on NGO representation in comparison with governments. Governments reach the whole in terms of both community and spatial space, whereas NGOs respond to specific interests and parts of civil society (Frantz 1987) or meaning NGO constituencies as representatives of civil society according to specific interests and areas of society, while government constituencies include the whole interests and area of society in a state or country.

The performance of NGOs is also important in the implementation of the SDGs in response to their ability to achieve the objectives of the SDGs. In the early 1990s, NGOs' performance was an important factor in development based on three key factors, namely the need for formal assistance by NGOs in influencing the rapid growth of NGO

Table 4 NGOs' accountability in development

Types of accountability	Descriptions	References
Upward accountability	Referring to the relationship with the highest level of management, such as between stakeholders, the founders and the government, and they often focus on allocating expenditure for the intended use	Ebrahim (2003)
Downward accountability	Referring to the relationship at the external operation level, such as those who receive direct NGO services, communities or areas that receive an impact by NGO programs	Ebrahim (2003)
Internal accountability	Referring to the internal relationship of the NGOs, including the responsibility of the NGO to staff, organizational direction and individuals acting as executors or decision-makers at the field level	Ebrahim (2003)
Institutional accountability	Formal accountability that functions to determine the priorities of management and the soundness of the organizational structure	Avina (1993)
Heightened accountability	Be one of the components of institutional accountability in formalizing accounting management and organizational audit	Avina (1993)
Functional accountability	Accountability exists through aspects of resource use	Avina (1993)
Strategic accountability	Accountability exists through the impact of NGO activities	Avina (1993)
Structural accountability	Accountability relates to organizational structure	Hilhorst (2003)
Public accountability	Accountability relates to public trust	Hilhorst (2003)
Rational accountability	Accountability that promotes the practice of transparency of operations is a key focus in the multi-party alignment and interaction	Harsh et al. (2010)
Moral accountability	Accountability that promotes evidence of good cause is created behind the scenes so that both can support the development system	Harsh et al. (2010)

funds, skepticism over the claims of NGOs stating their development programs were more effective than that of government sector, and the shifting role of NGOs that led to the increasing demands of organizations in line with their achievements in order to redefine their role (Fowler 1996).

The performance of NGOs is also influenced by the duration of funding from government subsidies or corporate donations as there is evidence of poor NGO performance due to short-term financing, but there are also NGOs depending on the level of democracy which is free from external interests, near to the poor and willingness to face anyone in power (Edwards and Hulme 1995). Today, NGOs are also impacting the performance of other stakeholders, especially involving law enforcement by the government through the provision of NGO reporting, which benefits the corporate sector in increasing their profits through corporate tax deductions, and the excess paid tax can promote corporate voluntary activities and indirectly reduce the cost of corporate operation (Zainon et al. 2014).

However, the performance of NGOs also needs to be seen in terms of the type of institutional network that cooperates with them as most NGOs have informal networks where informality is a problem when there is an increase in the size of NGOs' networks with their stakeholders and the community (Atack 1999). In implementing the SDGs, NGOs also have to play a role in enhancing the formalization of commitment at the institutional level and need to reduce informal interruptions. Most NGOs operate in horizontal organization form and informal manner, while the government sector practices, and hierarchical and vertical organizational forms or operations in government sector need to follow the levels of authority and executive of an individual in the field of management (Gordenker and Weiss 1995).

4 Concepts

In previous studies, the importance of NGOs in the implementation of the SDGs focused only on the role of NGOs, while the importance of NGOs in terms of legitimacy, accountability, representation and performance of NGOs was limited. Furthermore, the roles of NGOs presented by Arhin (2016) have not been sufficient in assisting NGOs toward achieving the SDGs, but only inform the limitations of NGOs faced in implementing the SDGs. Therefore, the role of NGOs and the legitimacy of NGOs are the key components of NGOs' organizational capabilities. Meanwhile, the other importance of NGOs, such as accountability, representation and performance, is only supporting components. In addition, the process of matching SDGs' toward their target needs is difficult to determine NGOs' accountability, representation and performance, either quantitatively or qualitatively, while accountability and representativeness are partly justified by Jepson (2005); however, NGOs' performance is not the priority just yet because the SDGs in the first phase of the five-year implementation period (2015–

2019) are more focused on determining the role and legitimacy of NGOs in line with the SDGs' target needs. Studies on NGO performance can be made if SDGs have monitoring mechanisms for measuring organizational performance, but there is still no monitoring mechanism developed by the UN for the implementation of the SDGs.

As for the SDGs implementation process, previous studies only gave the idea of implementing the SDGs require strengthening of institutional capacity (Hezri 2016); nexus approach (Boas et al. 2016); cross-sector approach (Hazlewood and Bouyé 2018); and formalization of the SDGs commitment at the institutional level (Biermann et al. 2017). However, these approaches are not detailed on how institutionalization can be implemented, and no organizational and institutional theories can be applied to understand the requirements of the SDGs implementation process. There are two processes for implementing the SDGs, namely good governance (Sachs 2012) and the SDGs translation. Therefore, the process of implementing the SDGs requires two mechanisms, namely governance and translation mechanisms according to the needs of the SDGs at the institutional and local levels. Cross-sector partnership is proposed as a governance mechanism at the institutional level as we understand that good governance cannot be defined by its type of governance because it does not have the same governance practices at every level of institution (Sachs 2012). On the other hand, broadening social value is proposed as the SDGs translation mechanism which is suitable for different types of social interactions and requires translation according to the level of understanding and acceptance of the local community regarding the implementation of the SDGs.

4.1 Organizational Capacity

The scope of NGOs' organizational capacities comprises two key components, namely the roles and legitimacy assets of NGOs (Fig. 1), because these two components are closely related to the internal affairs of NGOs compared to accountability and representation which are more appropriate at the institutional level, while performance is the impact component of the NGOs' program which is within the scope of sustainable development dimensions.

NGOs' organizational capacities refer to the internal level of NGOs in demonstrating as a third sector, functioning as an organization with its own characteristics. Fowler (1996) defined NGOs' organizational capacities as a measurement of the ability of NGOs to satisfy and influence their stakeholders. This definition was proposed when Fowler (1996) initially defined organizational capacity as an organization's ability to effectively achieve a goal in what it set out for implementation and asserted that organizational capacity is not something that can be observed internally because organizational ability gives effects at the external level. Therefore, evaluations need to be made at the external level because NGOs need to follow the expectations of the relevant stakeholders working with them. In this context, organizational ability should refer to the needs of the SDGs as an external NGOs' interest. The need for the SDGs is to formalize the commitment of governance at the institutional level to increase trade-offs between the SDGs (Biermann et al. 2017).

4.2 Institutional Capacity

The scope of NGOs' institutional capacities comprises three key components, namely cross-sector partnership, broadening social value and the SDGs participation domain (Fig. 2). Cross-sector partnership component is placed in the institutional domain as the mechanism of governance of the SDGs at the institutional level, while the broadening social value component is placed in the social domain as the mechanism of translating the SDGs at the local and public levels. Both mechanisms are organized by domain to suit the needs of the SDGs at the institutional and local levels. The components of the SDGs participation domain are based on the quadruple helix model which includes the participation of all four institutions in the implementation of the SDGs,

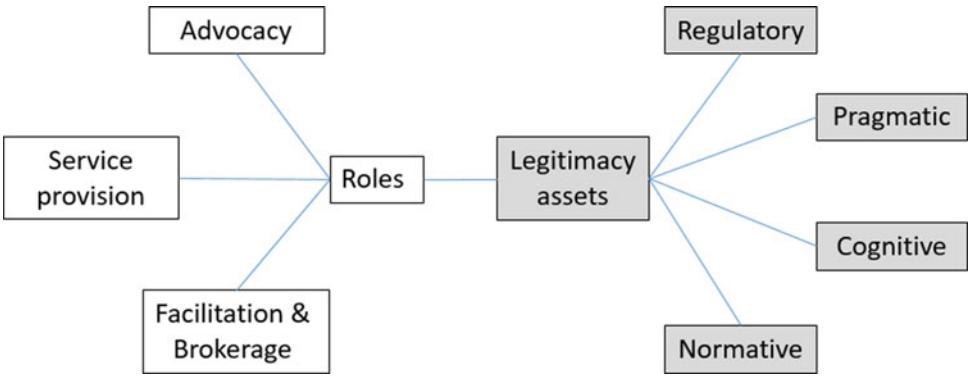

Fig. 1 Scope of NGOs' organizational capacities (Arhin 2016; Jepson 2005)

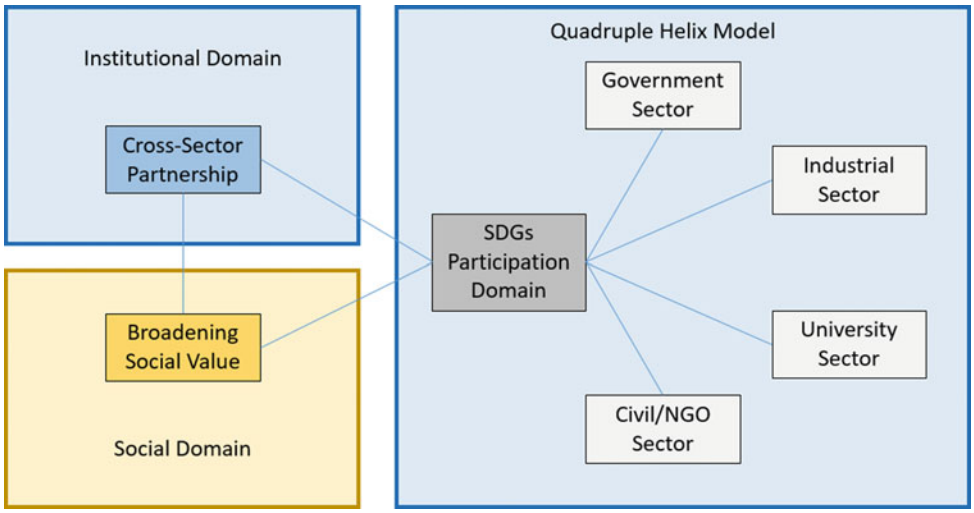

Fig. 2 Scope of NGOs' institutional capacities (cross-sector partnership mechanism (Googins and Rochlin 2000); broadening social value mechanism (Teegen et al. (2004); SDGs participation domain (Maldonado (2010))

comprising the government, industry, university and civil sectors.

The scope of institutional capabilities is in line with institutional capacity concept by Healey (1998) which exhibits three-dimensional relationships, namely intellectual capital (IC)—knowledge source (K), social capital—relational resource (R) and political capital—mobilization capabilities (M) for institutional capital formation through the formulation of public policy strategies and practices (Fig. 3). Institutional capacity (IC) does not have a definite definition, but Healey (1998) has defined five indicators of institutional capacity building on the concept of institutional capital formation:

(i) Integration of various economic, social and environmental agendas;
(ii) Policy-making collaboration;
(iii) Wide involvement of various organizations of interest;
(iv) Appreciation of various forms of local knowledge; and
(v) Construction of related resources.

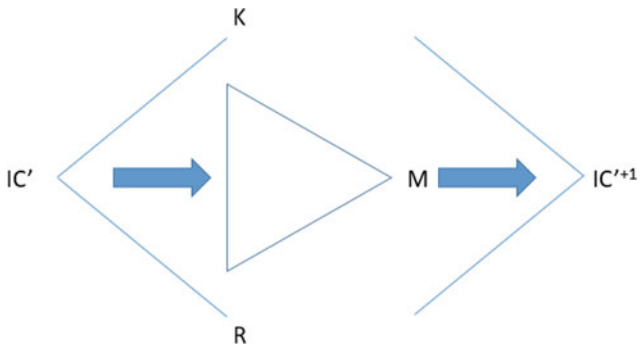

Fig. 3 Institutional capacity conceptual framework (Healey 1998)

The importance of the involvement of institutional capacity in the implementation of the SDGs is necessary because it is feared that there is institutional isomorphism or imitation of inter-institutional roles that may lead to duplication and overlapping of efforts (Boyer 2000; DiMaggio and Powell 2004; Espey et al. 2015) and may lower trade-offs between the SDGs. Institutional isomorphism is closely linked to the behavior of institutions that try to complement their institutional legitimacy so that it is seen through the eyes of other stakeholders, but in fact it diminishes the value of creativity and innovation practice of institution (DiMaggio and Powell 2004). Thus, the three dimensions of Healey's (1998) institutional capacity concept can be linked to each component of NGO programs, namely cross-sector partnership, broadening social value and the SDGs participation domain.

Intellectual capital—knowledge source (K)—is a platform for the learning environment of the relevant organizations to gain experience in different sectoral relationships in order to form a collaborative approach. The cross-sector partnership component can serve as a continuation of the collaborative approach as proposed by Healey (1998) in which the cross-sector partnership component is an intellectual capital which is also an institution-wide communication platform for the integration of knowledge from each institutional partner toward achieving the SDGs.

Previous scholars' views on cross-sector partnership were different, whereby it is a new intermediary to balance the roles and responsibilities that each community institution plays and to innovate various institutional interests (Googins and Rochlin 2000) into a complex and challenging public problem-solving strategy (Agranoff and McGuire 1998; Goldsmith and Eggers 2005; Kickert et al. 1997; Mandell 2001; Rethemeyer 2005) and methods of dealing with serious social problems (Bryson et al. 2006). Cross-sector

partnership also acts as a multilateral collective (multi-party participation) involved in problem solving, information sharing and resource allocation (Kenis and Provan 2009; Rein and Stott 2009; Seitanidi and Crane 2009; Koschmann et al. 2012). Cross-sector partnership can serve as a pluralistic approach to sustainable development governance for the achievement of the SDGs that links the complexity of governance in the administration, market and civil society (van Zeijl-Rozema et al. 2008). Table 5 lists some of the importance of cross-sector partnership as highlighted by previous studies:

Social capital—relational resources (R)—is a social platform that refers to the constituency of a network of interested bodies that has a wide range of network in a given area and has a level of trust and ability to interpret social world differences around other constituencies of the relevant organization (Putnam 2002). Sørensen and Torfing (2007) summarize social capital as building trust in social interaction in civil society.

The component of broadening social value as a social capital has a continuation in the constituency of the network of stakeholders as a form of social value called social interdependence, whereby it is derived from collective interests through increasing public trust. Public trust is the observation of the public based on the quality and value that characterize a social movement, such as the right of speech, freedom, honesty, idealism, cost-effectiveness and efficiency (Jepson 2005).

The importance of social value has increased over the last two decades as social value has become the measurement of performance for most organizations. McClintock and Allison (1989) have defined social value as the essence of social dependency in decision making. Social value measurement has been established by all major institutions of the society through demonstration of NGO project impacts, especially broadening social value as a component of project impact measurement that can be seen by the authorities, corporations, like-minded partners and communities involved.

Table 5 Importance of cross-sector partnership in development

Importance of cross-sector partnership	Description	Sources
Level of collaboration	Cross-sector partnership has three stages to showcase the maturity of a partnership: (i) First stage—reciprocal exchange (ii) Second stage—development value creation (iii) Third stage—symbiotic value creation	Googins and Rochlin (2000)
Design and implementation of cross-sector partnership	A cross-sector partnership framework consisting of five components: (i) The initial stage of collaboration—the general environment, the failure of the sector and the direct antecedents (ii) The process of working together—formal and informal (iii) Structure and governance—formal and informal (iv) Contingency and common constraints (v) Outcomes and accountability of collaboration	Bryson et al. (2006)
Collaboration of various organizations of interest in sustainable development	Sustainable development requires the organization of institutions through collaboration of various stakeholders in: (i) Different forms of collaboration—transnational, multinational, multi-sectoral and public–private (ii) Collaboration legitimacy—the legitimacy of procurement (input legitimacy) refers to strengthening of institutional capacity and accountability, and the legitimacy of output (output legitimacy) refers to the level of recognition of several network institutions and memorandum of agreement	Bäckstrand (2006)
Understanding cross-partnership constituencies	A conceptual framework of cross-sector partnership that forms constituency from the point of view of the communication process and the explanation of the enhancement of cross-sector partnership values through communication practices: i. Conversation—observable interaction ii. Text—communicates symbolically or metaphorically iii. Orientation—the circulation between conversation and text	Koschmann et al. (2012)
Cross-sector partnership to address social issues	Social issues swirled around four sectoral arenas; business–nonprofit organization, business–government, government–nonprofit organization and trisectors. The discussion of these four arenas is based on three main platforms for establishing collaboration: (i) Resource-dependent platform (ii) Social issue platform (iii) Society sector platform	Selsky and Parker (2005)

The constituency of the network of interested organizations or social dependency greatly influences the legitimacy of NGOs by establishing public trust as a legitimacy environment by forming social recognition of the roles and actions of NGOs. On the other hand, it can happen if the public's confidence in the roles and actions of NGOs does not reflect the value of their responsibilities because trust and accountability are closely linked to one another and can undermine the legitimacy of NGOs (Jepson 2005).

In the early 1980s, public trust opened the way for the promotion of various "social interests" in the development agenda through the need for consultation and participation with the public (Healey 1998). According to Adlerian theory, social interest is defined as a sense of community, an orientation toward living with others and a lifestyle that values the common good over one's own desires and interests (Adler 1970). Social interests can create contradictions or conflicts when they have fixed positions in influencing public belief, and in turn social interests can also be the basis for enabling collective actions to generate social values (Healey 1998). Messick and McClintock (1968) outlined three social value orientations, namely cooperation, individualism and competition as a general need of individuals in making decisions that affect not only the personal interests of the people but the interests of those around them (social interests).

Social values through social movements can also be interpreted as social dependency, whereby it is referred to as collective actions through the participation of individuals who have a social value orientation and who are trying to achieve a goal that cannot be achieved on their own (Teegen et al. 2004). Consequently, social movements are formed by the collective actions of a group of individuals who can be identified for a period of time until their actions begin to reflect the importance of social change (Teegen et al. 2004). The role of social movements is often in line with the institutional environment (Sjöstrand 1992). A new model of socioeconomic development is emerging around the role of the institutional environment in which the private, government and civil sectors play a key role in shaping sustainable communities (Googins and Rochlin 2000).

The broadening social value component is adapted from Teegen et al. (2004) idea of the role of NGOs in value creation (not specific to social values alone). Teegen et al. (2004) provided several examples of values created by collective actions by NGOs, such as sustainable development initiatives, global concern, human rights, trade dispute resolution, social welfare along with economic value creation, globalization, the efficiency of a firm's market operations and global equity development for income generation in poor countries.

In making broadening social value in the SDGs' implementation mechanism, social value is placed as the key ingredient in the creation of a centralized human development, namely the human capacity is a central focus of development to improve community self-esteem (self-reliance or reduction of dependence on aid), social justice, participation in making decisions (Korten 1984) on two new educational subjects, namely global citizenship and environmental citizenship.

Global citizenship is a dynamic expression of economic, cultural and ecological integration that brings the human experience to the forefront of the modernization phase of civil society relations (Falk 1993). Global citizenship is more than a process of learning about complex global issues, such as sustainable development, conflict and international trade interest—these are all global dimensions of local issues, as they occur in our lives, areas and communities (Bojang 2001). Three components of the national citizenship education curriculum are outlined by Oxfam (1997), the first component—knowledge and understanding, which is mastering concept, the second component—skills in critical thinking, argument, resolution and challenging skills, and the third component—has values and attitudes from angle of commitment, respect, attention, sensitivity and self-esteem.

Environmental citizenship, on the other hand, sees positive change from the individual level to the collective behavior of the community and institution. Environmental citizenship is not like a fiscal self-interest approach; it is a model of human motivation when society contributes something to their own interests whether in the form of rewards or virtual security embedded in environmental policy by making self-interest a driver of behavior as if to promote environmentally sound behavior (Dobson 2007). On the other hand, environmental citizenship should be a positive change beyond the self-interest approach as it openly ignores public good sustenance such as the environment (the environment as a major provider of natural resources for human life and social and economic purposes) (Dobson 2007). Therefore, broadening social value is a mechanism for the implementation of the SDGs that can anticipate human ability to centralize behaviors and attitudes toward the formation of a better collective commitment, while this mechanism can be applied by NGOs using their capacities at the organizational and institutional levels to influence stakeholders and the local communities to implement the SDG for ecological footprint reduction.

Political capital—mobilization (M)—refers to an individual's power to act politically through participation in an interactive political process (Sørensen and Torfing 2007). Linking the SDGs' participation with political capital refers to the autonomy of sector leaders and key institutional

players in establishing institutional capital to use politics as an important step toward implementing the SDGs at every level of the society.

The main challenge of the SDGs at the institutional level is that the political economy of the past still has an influence on the current institutional relationship for "new institutionalism" from the various angles of governance and political ideologies making it difficult for the ruling class (government and administration) to try to control community political strategies in a particular area (Healey 1998). However, this is not fixed and difficult as the local political community is now more dynamic, motivated, adaptable and changeable in its manifestation or interpretation of social relations (ibid. 1998) as they shape agencies' behavior and vice versa (Anthony Giddens 1984).

The most important and challenging part of building the political capital for implementing the SDGs is determining the autonomy of each sector leader and the key players in integrating their efforts to meet the six transformative challenges of the SDGs. Thus, new institutionalism emphasizes the process of institutional change through institutional reorganization and it does not reject the importance of explaining the need for institutional change from the standpoint of classical institutionalism as the SDGs have become a global agenda in need of institutional shifts toward making a more prosperous world change in addition to the need for the SDGs to have a clear mission.

Several years ago, research has shown the importance of participation of key community institutions in the implementation of the MDGs. Arranging institutions involving the three major sectors of society has been manifested through the linear model of the triple helix model, which are the academic, business and public sectors (Etzkowitz 2008) (Fig. 4).

Due to the increasing complexity of development challenges in addressing the capabilities of each sector (Kolk et al. 2008), Maldonado et al. (2009) proposed the integration of the civil sector into institutional mechanisms where civil society demonstrates their potential to generate new knowledge in development to address problems in an increasingly challenging world. The civil sector is represented by two components, namely NGOs and civil society (AlAtas 2003). The importance of NGOs to represent civil society is then manifested in the setting up of a new institution known as the fourth circular (quadruple circle) model that demonstrates civil society participation as one of the most recent domains of the SDGs (Maldonado 2010) as shown in Fig. 5.

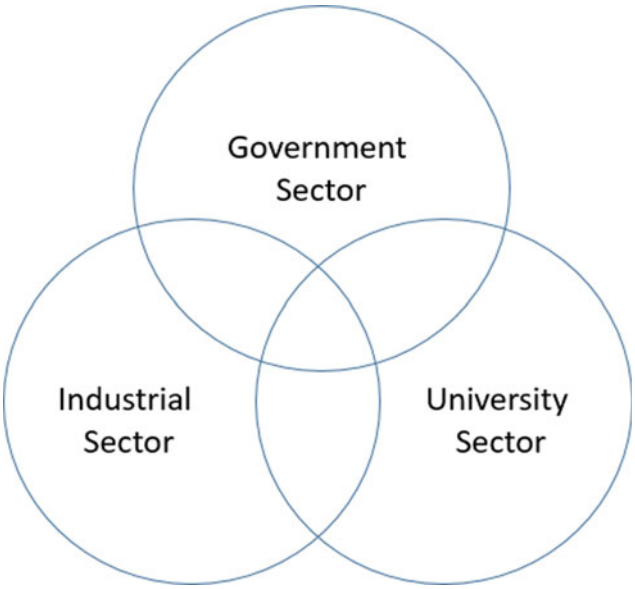

Fig. 4 Triple circle model for science innovation policy Etzkowitz (2008)

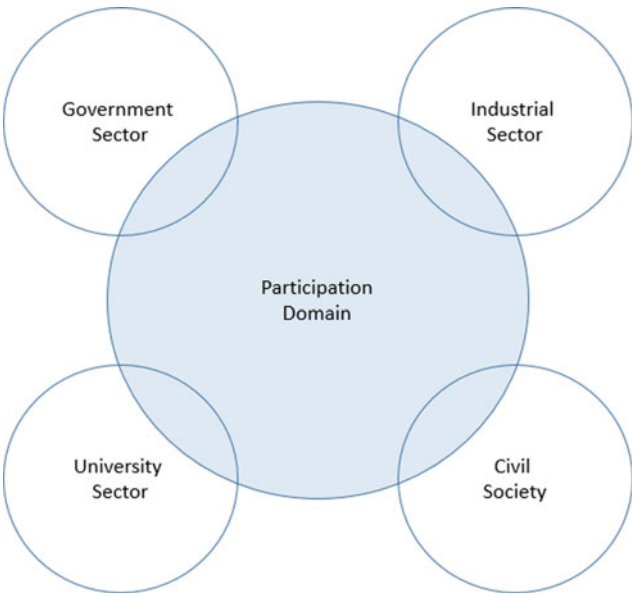

Fig. 5 Quadruple helix model for science innovation policy (Van Waart et al. 2016)

4.3 Sustainable Development

The last component is the impact of the NGOs' programs where the streamlining of the NGOs' programs begins with its organizational capacity, followed by the institutional

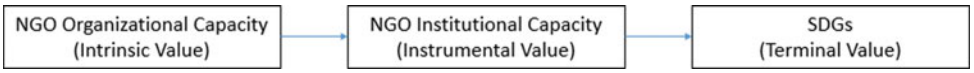

Fig. 6 Links between the values

capacity to have value and impact on development. In terms of value, there are three values, namely intrinsic value for NGO capacity, instrumental value for NGO institutional capacity and terminal value for sustainable development dimensions (Fig. 6).

The intrinsic value of NGO's organizational capacity is better defined as "in itself" than "for its own sake" as Beardsley (1965) emphasized the tendency to use intrinsic value more effectively to illustrate the meaning "by itself" referring to a potential or advantage that exists in an object or other. The term "magic bullet" by Edwards and Hulme (1996) is referred to as intrinsic value that can be described as the potential or advantage of an NGO in terms of role, performance and accountability if shot from any direction, intrinsic value of NGO still relevant to each direction of development. The implementation of the SDGs in promoting the role of NGO as a representative of civil society is also based on the intrinsic value of the NGOs as the practice of the third sector does not expect for return.

The instrumental value of NGO's institutional capacity has to do with the scholarly discussion of institutional economics by Thorstein Veblen on social value as instrumental value. Instrumental value is a value inherited in a process of connecting other complex values that result from various forms of social interaction to achieve a goal (Tool 1993). The complex value formed by social interaction is called social value, and the criteria for determining social value are valuable and useful to prominently promote their use throughout the concepts, theories and models that guide institutional arrangement processes (Ramstad 1989). To the extent that NGOs rely on a variety of organizational interests (Doh and Teegen 2002) and dominate the social aspect over other sectors (Schwartz and Pharr 2003), social value should serve as instrumental value played by NGO institutional capacity to connect the intrinsic value of NGO capability toward achieving the SDGs as a terminal value.

The SDGs are a terminal value because the SDGs are made to be the ultimate goal by focusing on the organizational and institutional goals to make a significant impact in achieving sustainability. Although the process toward achieving sustainability is never-ending, it is still considered as a paradox and continuous in nature whereby sustainability is an ideal concept today to enhance the knowledge of the global community in dealing with anthropogenic effects from various angles and corners of the globe. The terminal value of the SDGs can be divided into three dimensions of sustainable development, namely social inclusion, economic growth and environmental protection as major pillars of sustainable development.

Since the sixteenth century, gross domestic product (GDP) has been a measurement of economic growth and development, while today's GDP concept is the result of American economist Simon Kuznets. However, modern GDP still lacks in measuring a country's effectiveness in addressing environmental and social issues as modern GDP only emphasizes economic growth in terms of mass production from a country. Today, the Social Progress Index 2015 presents several dimensions of economic performance complexity and social progress that do not exist in the modern GDP (Stiglitz et al. 2017). From a social point of view, social inclusion is the ability of the community to meet their basic needs, establishing a building block that enables the community to enhance and sustain their lives and create the full potential for all (Imperative 2015). From the economic point of view, economic growth is synonymous with modern GDP which is the increase in the amount of goods and services produced by each population over a period of time. Understanding economic growth based on a quantitative approach to sustainability can lead to a loss of focus on social equality (Hezri and Ghazali 2011). Thus, green economy is presented as a new form of economic transition taking into account environmental risks and scarcity of natural resources and biological diversity (Hezri and Ghazali 2011).

All measurements, such as Social Development Index 2015 and the transition to green economy, are aimed to integrating the three dimensions of holistic sustainable development as defined by Brundtland Report on the three-dimensional relationship of sustainable development that depends on ecological balance by taking into account biosphere capacity attempting to absorb anthropogenic effects, reflecting economic growth based on equitable sharing of resources with the poor and social inclusion through human ability to uphold right and justice to claim something that does not benefit the economy and social equality in human development (Robert et al. 2005). A detailed description of each scope of NGO capacity, NGO institutional capacity and sustainable development dimensions along with their respective components and related theories is formulated in a conceptual framework as shown in Fig. 7.

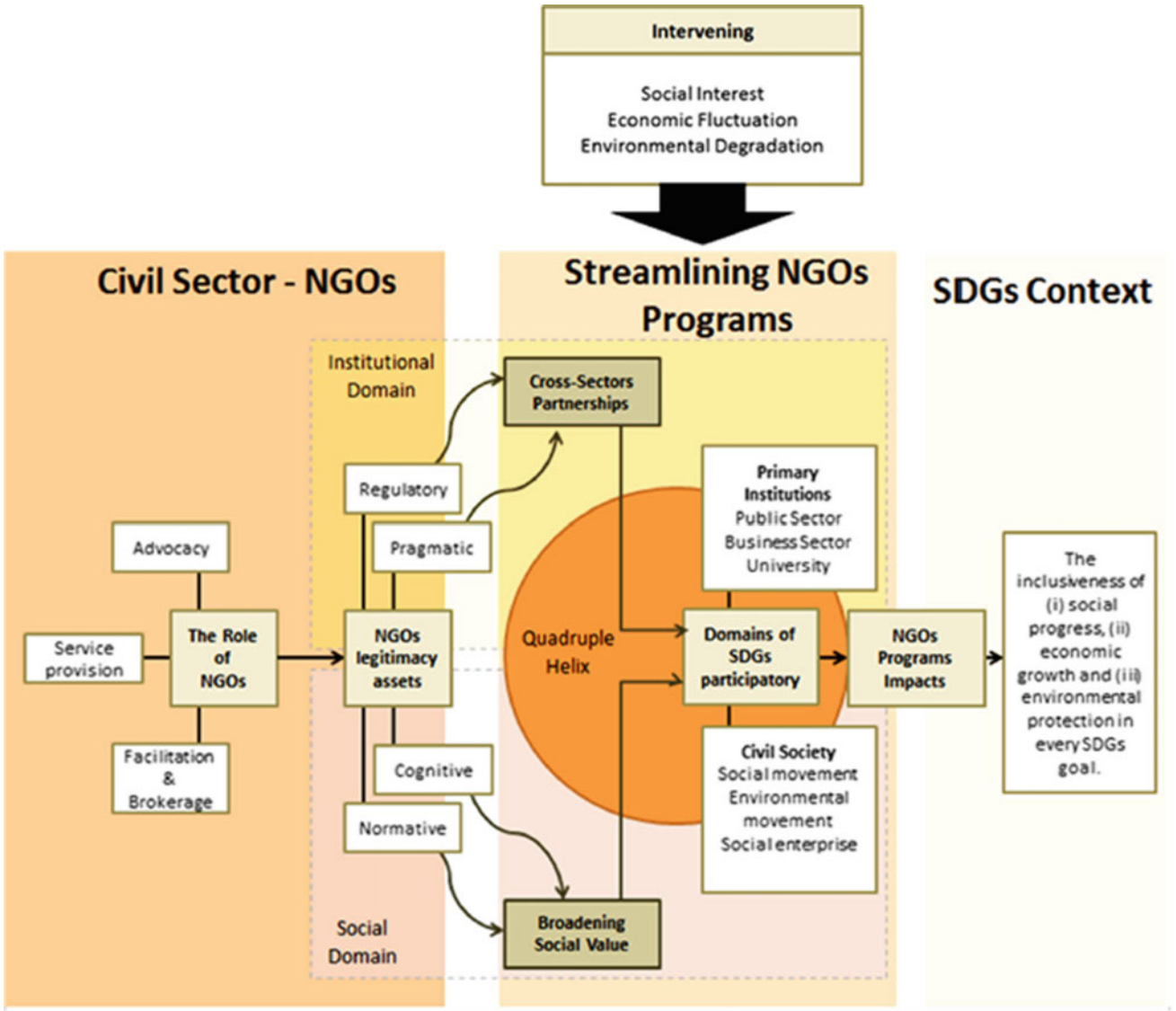

Fig. 7 Conceptual framework of streamlining NGO's program toward achieving the SDGs (Hassan et al. 2019)

5 Case Study: Global Environmental Centre

Malaysia is a country of 30 million populations consisting of diverse races, languages and religions, enjoying significant economic and social progress among Southeast Asian countries (Jayasooria 2016). The role of community organizations in the background of ethnic diversity in Malaysia has been rooted before the term NGO was introduced. Even there are laws during the colonial era to restrict some social movements against the government then; until the present day, it is evident that tensions between the civil societies and the government still exist (Weiss and Hassan 2003).

In modern era, tensions arise from the ideological antagonism that exists between governments and NGOs, just as NGOs find it difficult to cooperate with governments when they are involved in biased and corrupt practices. Whereas, NGOs have been perceived as anti-government by governments (AlAtas 2003). This tension also has to do with the political system in Malaysia, for example, freedom of speech and assembly and other antidemocratic indicators showing that the Malaysian government is practicing "quasi-democratic" that it rests between democracy and authoritarianism in controlling civil society behavior causing this tension to occur on the basis of political interests (Hooi 2013). Therefore, the emergences of NGOs in Malaysia are of great importance as the background and movement of NGOs in Malaysia are unique and different in terms of their origin when compared to Western countries. As for the implementation of the SDGs, even though civil society in

Malaysia is receptive and the Malaysian government is ready to provide the framework for implementing the SDGs (Jayasooria 2016), NGOs and governments need to step in and cooperate to help Malaysia in shifting the single-sector approach to the cross-sector approach as a mechanism of institutional governance to achieve the objectives of the SDGs.

In shaping the relationship between NGOs and governments, disclosure of information by NGOs is a fundamental requirement for accountability (Zainon et al. 2014), especially the SDGs accountability framework to be met by the Malaysian government to the UN delegation to provide measurement and data availability on each SDGs target achievement (Ocampo 2015). Generally, NGOs in Malaysia operate locally, nationally or internationally and the existence of their entities is significant in this country, especially in terms of disclosures related to transparency and accountability from other stakeholders (Zainon et al. 2014). In addition, the role of NGOs in information disclosure also has an impact on Malaysia's foreign policy (AlAtas 2003).

By law, the Societies Act 1966 and Societies Regulations 1984 are the laws governing the conduct of NGOs in Malaysia (Zainon et al. 2014). Some NGOs have registered under certain acts like Universities and University Colleges Act 1971, while others have registered themselves under the Companies Act 1965 (Zainon et al. 2014). Legal information is crucial for the SDGs to review the effectiveness of Malaysia's institutional policies and systems as well as to aim at encouraging NGOs toward legislative compliance or facilitating regulatory processes by the agencies involved.

According to Soh and Tumin (2017), nearly 42% increase in the number of NGOs was recorded from 2002 to 2017 and the state with the highest number of NGOs in Malaysia was Selangor (Table 6). The increase in the number of NGOs and the distribution of NGOs in several economic and municipal areas, such as Selangor, Federal Territory, Johor, Perak and Penang, has subsequently revealed that these states have more than 4000 NGOs, respectively.

The Global Environment Centre (GEC) is an international NGO headquartered in Petaling Jaya, Selangor, Malaysia. GEC is an environmental conservation-oriented NGO, whereby they make environmental issues as one of the most important issues in the world. The establishment of GEC on December 6, 1998, can be classified as a middle-class NGO born when Malaysia became a rapidly developing country in the Asian region. Unlike other NGOs, such as the Environmental Protection Society Malaysia (EPSM), the *Sahabat Alam Malaysia* (SAM) and the Malaysian Nature Society (MNS), they are early pioneers of the environmentalists who have been around earlier than GEC and more aggressive in defending the ideology of environmentalism. There are also relatively new NGOs like EcoKnights and *Pertubuhan Pelindung Khazanah Alam Malaysia* (PEKA), and their establishment is based on the development of new opportunities and current environmental issues in Malaysia that are more specific. The like-minded approach is the key GEC approach in establishing partnerships with several other important institutions. In contrast to NGOs adopting ideological contradictions, in which provoking as one form of advocacy, GEC is more open by providing a platform between NGO partners, local communities and the public to collaborate with important institutions so that there is no obstacle in lifting the interests of organizations and local people who were directly involved in their projects after learning much about the adverse effects of provocative actions by other NGOs.

Table 6 Total NGOs registered in Malaysia (Soh and Tumin 2017)

States	NGOs registered
Johor	7591
Kedah	2764
Kelantan	1311
Melaka	1992
Negeri Sembilan	2320
Pahang	2433
Penang	4517
Perak	5722
Perlis	358
Selangor	11,878
Terengganu	929
Sabah	3223
Sarawak	3870
Wilayah Persekutuan	8660
Total	57,568

GEC operates in 15 countries, and most of the GEC projects are concentrated in Malaysia and Southeast Asia. As a 20-year-old middle-aged NGO, GEC's operation is more of South-south cooperation-oriented as they work to support the process of exchanges of resources, technology and knowledge between developing countries in the Southeast Asia. In the Southeast Asia, tropical peat conservation is one of the GEC's locally recognized expertise by international bodies, such as the European Union (EU), especially in the area of interest of neighboring Malaysia. On the issue of forest fires contributing to the formation of haze across the country, exploitation of land for oil palm plantation have detrimental effects on the ecological and hydrological values of tropical peatlands in two of the largest oil palm-producing countries, Malaysia and Indonesia. At the global level, GEC is leading a project on degraded peat conservation to stimulate the global community's debate on the applicability of peat conservation policies at each international convention, such as the Convention on Biological Diversity (CBD), the

United Nations Framework Convention on Climate Change (UNFCCC) and the United Nations Convention to Combat Desertification (UNCCD) that can design work and create action plans (Parish et al. 2008).

6 Strategies for Mainstreaming, Institutionalizing and Translating Sustainable Development Goals

There are three strategies proposed, namely mainstreaming the SDGs in the goals of GEC and partner institutions, institutionalizing the SDGs in the capacity of GEC institutions and translating SDGs into every dimension of sustainable development. Table 7 is a mapping of the strategies formulated, the conceptual components and the impact of GEC program needed to achieve the SDGs. The program impact for the strategy mainstreaming the SDGs in the goals of GEC and partner institutions is action-oriented because GEC program orientation, direct and indirect roles, field of work of GEC institution partners in accordance with the SDGs and sector role can be translated into action as GEC and its institutional partners have integrated plans in the form of integrated management plan (IMP) or action plan (AP). Therefore, the SDGs need to be included in a more comprehensive integrated plan presented by a number of key NGOs in Malaysia and a number of agencies related to implementing national strategies to achieve global interests. For example, GEC has developed an integrated management plan for North Selangor Peat Forests Volume 1 and 2 to manage peat forests in the state of Selangor with the Selangor State Forestry Department and GEC used the IMP as a strategy for preparing papers, planning plans, action plans and project budget calculations. The IMP also outlines some of the global interests that need to be achieved, such as Aichi Biodiversity Targets and Sustainable Forest

Table 7 Mapping of concept components, strategies and program impacts of GEC

Aspects	Concept components	Strategies	Program impacts
GEC program orientation	NGO program impact	Mainstreaming the SDGs in the goals of GEC and partner institutions	Action-oriented
GEC direct role	NGO roles		
GEC indirect role			
Field of work of GEC institution partner in accordance with the SDGs	SDGs participation domain		
Sector role			
Legitimacy environment of GEC	Legitimacy of NGO	Institutionalizing the SDGs in the capacity of GEC institutions	Formalization of commitment
Legitimacy asset of GEC			
Legitimacy symbol of GEC			
Workload of organization	Cross-sector partnership		
Institutional capacity gap			
Form of cooperation, level of cooperation and benefit of corporation			
Organizational openness and sector selection appropriate for informing and implementing SDGs	SDGs participation domain		
Sector issue			
Knowledge of SDGs: sources of knowledge and ambiguities related to SDGs	Cross-sector partnership	Translating SDGs into every dimension of sustainable development	Environmental citizenship
Readiness of SDGs: SDGs announcement, internal and external promotions of SDGs			
Context of broadening social value	Broadening social value		
Sector requirements	SDGs participation domain		

Management (SFM). If an integrated SDGs plan can be produced, then all the papers, implementation plans, program planning and monitoring activities can be supervised with only one reference being the integrated SDGs plan.

The program impact for the strategy institutionalizing the SDGs in the capacity of GEC institutions is the formalization of commitment or the establishment of institutional networks linking institutional commitments as the legitimacy of NGO, cross-sector partnership and SDGs participation domain reflect GEC's relationship with other sectors and suggesting hybrid governance as a form of SDGs governance within the capacities of the GEC institutions as most of the institutional partners of GEC have a form of public–private cooperation. Public–private partnerships are largely influenced by government actions that have begun to increase the number of private sectors in the provision of public services through privatization, service contracts and social infrastructure allocation (Li and Akintoye 2003). Therefore, formalization of commitments among GEC institutional partners for the implementation of the SDGs should take into account the role of other private sectors which have the linkages with governmental sectors in terms of public service delivery function as many GEC institutional partners choose reciprocal exchange cooperation in which forming cooperation between institutions is only for the interest of their respective organizations. The integration of diverse policies as well as resources and skills pools demonstrates public–private cooperation in the capacities of GEC institutions to rely on public service demands. The reliance on resources, such as policy compliance, funding and resource support, is a form of GEC dependence with other sectors. Therefore, cross-sector partnership governance mechanism in the capacities of the GEC institutions is a public–private partnership that relies on the fulfillment of public service demands in terms of policy compliance, funding and resource support.

The program impact for the strategy and translating SDGs into every dimension of sustainable development is a social value that is essential in fostering environmental citizenship. Environmental citizenship can be considered as one of the components of global stewardship in meeting SDG 4 requirements, education priorities at every social level. The subject of global citizenship not only needs to be emphasized solely in pedagogy in schools, but can also be implemented by NGOs to getting to know the local community. Environmental citizenship can be integrated simultaneously with global citizenship if it is nurtured in the form of social learning, such as andragogy and heutagogy beyond pedagogy that focuses solely on primary and secondary education institutions.

Table 8 shows a strategic framework for streamlining NGO programs toward achieving SDGs. Each strategy has a clear and distinct output according to the contextual requirements of the SDGs. There are three strategies presented: The first is mainstreaming the SDGs in the goals of GEC and its partner institutions, the second is institutionalizing the SDGs in the capacity of GEC institutions, and the third is translating SDGs into every dimension of sustainable development.

The first strategy is to mainstream the SDGs in GEC's organizational goals as well as that of their partner institutions should consider their respective organizational capacities by matching the relevant SDGs to align with their organizational goals. However, mainstreaming SDGs by any NGO capacities needs to clearly consider the types of roles they can play, while questioning their legitimacy as to their interest in implementing this global agenda, so that the implementation of the SDGs is not confused between organizational needs and SDGs' needs. This is because the implementation of the SDGs needs to be understood as what they can do to reach the target of SDGs, whereas the needs of the SDGs need to be understood as they need to play a role in facing the transformative challenges of the SDGs.

The second strategy, institutionalizing the SDGs in the capacity of GEC institutions, takes into account the institutional capacity of a network of institutions across all sectors and organizations. By looking at the appropriate type of governance structure to be applied to a given institutional capacity, knowledge and readiness of the SDGs are able to divert all sectors' view toward their responsibility to allocate knowledge capital, social capital and transitional capital in order to make transitional institutional arrangements to shift

Table 8 Strategic framework for streamlining NGO programs toward achieving SDGs

Strategies	NGO program impacts	Strategic output	SDGs context
Mainstreaming the SDGs in the goals of GEC and its partner institutions	Action-oriented	Integrated plan for SDGs	Increased trade-offs between SDGs
Institutionalizing the SDGs in the capacity of GEC institutions	Formalization of commitments	Hybrid governance	Transition from single-sector approach to cross-sector approach
Translating SDGs into every dimension of sustainable development	Social values	Facilitating environmental citizenship	Social inclusion, economic growth and environmental protection

the single-sector approach toward a more inclusive cross-sector approach.

The third strategy, translating SDGs into every dimension of sustainable development, takes into account all the knowledge capital (bringing together expertise), social capital (bringing together all economic and social resources) and transitional capital (influencing the country's political decisions in determining the direction of national development) available in organizational and institutional capacities to foster environmental citizenship as a form of social value so that every decision made by an organization or institution can support a country's developmental change toward sustainable development.

In any program run by NGOs, in particular GEC itself has eight program orientations whereby the implementation of the SDGs by NGOs can be monitored only by evaluating action orientations, formalization of commitments and social values as the impacts of NGO programs. While action orientations, commitments and social values can be in many forms, these three program impacts can be used in evaluating the performance of any program undertaken by any organization or institution as a standard for achieving sustainable development.

Each strategy has output that can serve as a reference for all organizations and institutions interested in implementing the SDGs. Like the first action-oriented strategy, an integrated plan for SDGs can be proposed by combining several action plan ideas in terms of management, operations and so on that are common mechanisms for an organization to achieve common goals with stakeholders within their institutional network. For the second strategy, hybrid governance is one form of formalization of commitment to the institutional capacities of GEC as their many stakeholders comprising public–private partnerships. Hybrid governance can be formed with the mandate of a governmental sector with specific jurisdictions to call on other sectors to play a role and influence in accordance with the SDGs by establishing a special committee to monitor the implementation of the SDGs at the institutional level while making NGOs as a key driver of the SDGs implementation at the local level. The final output is the facilitation of environmental citizenship because after the formalization of commitments at all institutional and local levels, NGOs can promote the adoption of environmental citizenship as a change of attitude and behavior of all Malaysians through the education system, policy, management and action plan of all institutions in forming a harmonious unity for social inclusion, green economy for economic growth, and diversifying and prioritizing the ecosystem approach as a way to address environmental issues in Malaysia.

7 Conclusions

The advantages of NGOs in terms of wide range of organizational interests and aspects of society as well as overcoming other sectors are considered to be able to implement the SDGs. The existence of this third sector in development not only represents the voice of the civil society but fills the gaps of the sector and the market when the constituencies of the government and industrial sectors are limited. However, research has shown that NGOs are also a source of narcissistic attitudes and their ideological contradictions make other sectors less comfortable with the presence of NGOs as one of the major institutions of the society. At the same time, identifying the characteristics of NGOs as one of the key sectors and key institutions of the society is a major challenge as the structure and stance of the organization are too complex and changing from its point of view in development, namely its role, legitimacy, accountability, representation and a constantly evolving performance according to the current needs of institutions and the passage of time. The capacities of NGOs are also influenced by the growth in the number of branches and project management that determines the size of an NGO's operations over time as public confidence increases. The uncertainty in terms of capacities of these NGOs comes from many angles, whereby what makes it important is that the need for the SDGs is still new to the thinking of NGOs, especially in the transition from single-sector approach to cross-sector approach to increase trade-offs between the SDGs. In fact, institutionalization is also unfamiliar to the notion among institutions to the extent that it can make the implementation of the SDGs difficult to achieve at the optimal level. Therefore, streamlining NGO programs is very important to assist in the implementation of the SDGs.

As a case study, the Global Environment Centre (GEC) helped to formulate a coordination strategy for achieving the SDGs. Generally, NGOs can be tailored to three levels, namely organizational capacity, institutional capacity and sustainable development dimensions. In terms of NGOs' organizational capacities, NGOs' programs are tailored to determine the role of NGOs directly or indirectly in accordance with the relevant SDGs' targets. Each role of an NGO has its own characteristics that can be grouped into eight program orientations. The program orientations are linked to four NGOs' legitimacy assets, namely legal, pragmatic, cognitive and normative. NGOs' organizational capabilities are further strengthened by determining legitimacy environment and symbol. In terms of NGOs' institutional capacities, measuring the level of institutional partners' knowledge about the SDGs is important for NGOs

to coordinate appropriate programs to increase the readiness of the SDGs among institutional partners and the local communities. Streamlining NGOs' programs through cross-sector partnership governance mechanism requires further information related to cooperation in NGOs' institutional capacities, such as forms of cooperation, levels of cooperation and benefits of cooperation, while streamlining NGOs' program through broadening social value translation mechanism requires more information related to broadening social interactions such as the context of broadening social value. From both SDGs implementation mechanisms, NGOs' programs can be streamlined through the SDGs participation domain to formalize sectoral commitments by examining the openness of their institutional partners in implementing the SDGs and selecting the most appropriate sector to inform the implementation of the SDGs. In terms of sustainable development dimensions, NGOs' programs can be streamlined by translating NGOs' program orientations into the impact of NGOs' programs.

To enhance trade-off between the SDGs, GEC can mainstream the SDGs into its organization as well as its partner organizations' goals by coproducing strategies and programs for the implementation since GEC's legitimacy environment and symbol show that these organizations have a highly interconnected and extensive constituency from local to global. In the context of shifting a single-sector approach to a cross-sector approach, it requires hybrid governance as a form of multi-sectoral governance within the institutional capability of GEC as this cross-sector partnership mechanism requires public–private and multi-sectoral cooperation. In the context of institutional capacity, GEC can enhance the institutional knowledge of SDGs by improving institutional partner's knowledge on SDGs through promotion in workplaces as well as social media. At its internal organization, GEC can promote SDGs to local communities that are directly involved in their campaign projects and provide campaign materials related to the SDGs. At its external organization, GEC can promote SDGs through CSR synergies available with its corporate partners to connect its institutional partners from different sectors. In addition to enhancing knowledge and readiness of SDGs among institutional partners, GEC also needs to get feedbacks from institutional partners on the organizational constraints and institutional capacities in implementing the SDGs, so that GEC can provide ideas of how the implementation of the SDGs can proceed according to the organizational capabilities of their respective sector.

In the context of integrating sustainable development dimensions that are social inclusion, economic growth and environmental protection, it can be translated through broadening social value mechanism to foster environmental citizenship. Social value is important in influencing social attitude and behavioral change for social adjustment since social value is an instrumental value that links organizational goals and institutions at the micro-level by enhancing social interactions related to the needs of SDGs up to the macro-level. Social adjustment can put pressure on institutions to structure institutions which is to shift a single-sector approach to a cross-sector approach. Therefore, the SDGs are a key global target today that can make social value a measurement of the sustainability performance of the UN member states.

A framework has been proposed consisting of three strategies to streamline NGO programs toward achieving SDGs, whereby the framework is intended to guide GEC or any NGOs to implement SDGs as a form of bottom-up approach by translating every requirement of the SDGs into action-oriented programs, forging hybrid governance for cooperation among GEC partner institutions and making social value the essence of fostering environmental citizenship. As NGOs have unmeasurable capacities, this strategy can give the idea for any NGO irrespective of the role and goal of the organization to streamline their programs strategically according to the needs of the SDGs. This framework is also expected to enhance the priorities of the SDGs as a measurement of project performance within an NGO and in any sector so that NGOs' project performance can be standardized despite diverse project scope.

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