

Localizing the Sustainable Development Goals: Governance Strategies, Communication Practices, and Implementation Challenges Among Local Government Units in Isabela Province, Philippines

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Abstract Localizing the Sustainable Development Goals (SDGs) involves local governments adapting global priorities into governance practices that address community needs. A qualitative descriptive design using reflexive thematic analysis was employed to explore the experiences and perspectives of ten local chief executives from selected local government units in Isabela Province. Participants were chosen through purposive sampling, and data were gathered using a semi-structured interview guide. Six themes emerged from the analysis: institutionalizing SDGs as strategic governance practice, bridging the global-local communication gap, transitioning from SDG tagging to multi-goal program design, resource and data deficits constraining local delivery, collaborative networks and divergent role trajectories, and data capacitation as the central reform imperative. The findings indicated that participating LGUs integrate the SDGs into local plans, programs, projects, and community activities, although the depth of integration varies. Local chief executives also employ different communication approaches to make global goals more understandable and relevant to communities. However, limited financial resources, insufficient local data, and technical capacity gaps remain significant barriers to effective implementation. Therefore, strengthening local data systems, technical capacity, community participation, and collaboration between local and national governments is crucial to advancing effective and sustainable SDG localization in Isabela Province.

Keywords: *SDG localization, local governance, decentralization, local chief executives, Sustainable Development Goals*

INTRODUCTION

The United Nations (UN) introduced 17 Sustainable Development Goals (SDGs) in 2015 as part of the 2030 Agenda for Sustainable Development, with the aim of enhancing global well-being, promoting justice, and ensuring sustainable prosperity for all (Galan-Ladero et al., 2023). Achieving these goals requires collaborative efforts beyond national governments, involving subnational and local governments to adapt global ambitions into context-specific policies, programs, and services, a process referred to as SDG localization (Immler & Sakkers, 2021). Local Government Units (LGUs) play a crucial role in realizing SDGs related to poverty alleviation, health, education, water and sanitation, sustainable communities, environmental protection, and climate action, due to their proximity to the populace and direct service delivery responsibilities (Annan-Aggrey et al., 2021; Jackson, 2025). Increasingly, the successful implementation of SDGs relies on multilevel and collaborative governance frameworks, which facilitate coordination across national, regional, and local levels. However, challenges such as limited resources, insufficient local data, technical capacity constraints, and difficulties in communicating global goals to communities continue to exist worldwide (Djalil et al., 2025; Ningrum et al., 2024).

In the Philippines, the government is dedicated to integrating the SDGs into national and local planning. They employ tools such as the Philippine Development Plan, policies from the Department of the Interior and Local Government (DILG) and the National Economic and Development Authority (NEDA), the Community-Based Monitoring System, the Seal of Good Local Governance, and data from the Philippine Statistics Authority (S Talabis et al., 2021; Tejero et al., 2021). Local government units

(LGUs), benefiting from decentralization, are tasked with transforming national and global goals into local realities. However, they encounter challenges due to variations in funding, institutional strength, and technical expertise. This gap between their responsibilities and resources presents a challenge (Uryszek & Kłysik-Uryszek, 2025; Yusay Iii & Caelian, 2022). Isabela Province features economically and geographically diverse municipalities, ranging from farming to urban-commercial areas and from inland to coastal regions (Bulos, 2021). Here, localizing the SDGs involves integrating them into Comprehensive Development Plans, Annual Investment Programs, ordinances, and projects, while actively involving the community (Bandari et al., 2024). Mayors play a crucial role in shaping governance strategies, allocating resources, building partnerships, and communicating with the public. Understanding leaders' perspectives on SDG localization provides valuable insights into governance, communication, and challenges beyond policy. The involvement of ten chief executives from Isabela's municipalities underscores the importance of perspectives for understanding SDG localization in the Philippines (Palompon et al., 2024; Bulos, 2021; Ningrum et al., 2023).

SDG localization in the Philippines has emphasized national-level policy frameworks and broad implementation assessments, offering insights into progress toward the 2030 Agenda (Nair & Abhirami, 2024). However, these perspectives provide limited insight into how local chief executives interpret, communicate, prioritize, and institutionalize SDGs in their municipalities. This is important because SDG localization is shaped by formal policies, local governance strategies, institutional capacity, resources, data systems, and the relationship between local and national government institutions (Ningrum et al., 2023). Studies on sustainability governance have also focused on prominent or well-documented settings, leaving less-studied local governments underrepresented (Bisogno et al., 2025). Consequently, qualitative evidence remains limited on how local executives in diverse settings, such as Isabela Province, experience these processes, creating a contextual and empirical gap in understanding the municipal translation of global sustainability commitments. This study addresses this gap by investigating the experiences and perspectives of local chief executives in Isabela Province regarding SDG localization. It examines how they communicate SDG-related programs, integrate sustainability priorities into local ordinances and activities, and address challenges in aligning local development priorities with global targets of the UN. It also examines their recommendations for strengthening SDG implementation in a decentralized governance environment, informing local governance and planning.

RESEARCH QUESTIONS

This study explores how local chief executives in Isabela Province localize Sustainable Development Goals (SDGs). It focuses on communication, integration into local governance, implementation challenges, and strategies for improving the localization of SDGs. Specifically, this study seeks to answer the following questions:

1. How do local chief executives communicate SDG-related programs and goals to promote public awareness and community involvement
2. What ordinances, programs, projects, and activities have been implemented at the local level to demonstrate the integration of SDGs into governance?
3. What challenges do local officials in the Province of Isabela encounter in aligning local development initiatives with SDGs?
4. What recommendations do local officials make to strengthen SDG implementation in a decentralized governance environment?

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

SDG localization is conceptualized within a broader body of decentralization and multilevel governance literature that examines how global or national policy frameworks are adapted, absorbed, or resisted at the subnational level. Building on the 1991 Local Government Code, Philippine

decentralization scholarship has long observed that devolved administrative responsibility has not been matched by proportionate fiscal devolution, producing what Manasan (2007) and Llanto (2012) describe as unfunded mandates: LGUs are assigned to expand service-delivery functions, health, social welfare, agricultural extension, and environmental management without accordingly increased revenue-raising authority or automatic resource transfers sufficient to fund them. This structural tension provides an important contextual background for understanding why LGU executives, even those describing strong institutional commitment to the SDGs, consistently report resource and technical-capacity constraints as their central implementation hurdle..

A parallel institutional dynamic relevant to this study is institutional conformity, which refers to the tendency of organizations operating within a shared regulatory and normative field to converge toward similar structures and practices (DiMaggio & Powell, 1983). When applied to Philippine LGUs, this concept helps elucidate the remarkable consistency with which local executives across geographically and economically diverse municipalities describe nearly identical planning instruments (CDPs, Annual Investment Programs), reporting conventions (SDG-numbered program tagging), and performance-recognition mechanisms (the Seal of Good Local Governance) as the vehicles through which SDG localization occurs. Coercive pressure from DILG and NEDA guidance, normative pressure from shared professional planning standards, and mimetic pressure from peer-LGU benchmarking are all credible mechanisms generating this convergence, although distinguishing among them requires evidence beyond what interview data alone can provide.

Communication and public engagement around SDGs are informed by the participatory governance theory of Arnstein's (1969) and the foundational distinction between token consultation and genuine citizen empowerment in local decision-making. This framework is useful for interpreting the recurring finding among multiple national and international assessments of SDG localization that meaningful local ownership depends on engaging various stakeholders through structured, empowering mechanisms rather than one-way information dissemination (UNDP, n.d.). Related literature on street-level bureaucracy (Lipsky, 2010) further suggests that the way frontline and executive-level officials translate — or fail to translate — technical policy language into locally meaningful terms materially shapes how citizens understand and engage with a policy framework, independent of the framework's practical validity.

Finally, this study draws on collaborative and network governance theory to interpret the relational dimensions of SDG localization reported by participants. Rhodes (1996) argued that current governance increasingly operates through horizontal networks of state and non-state actors rather than through hierarchical government action alone, a pattern consistent with the multi-sectoral partnerships (civil society organizations, academic institutions, and the private sector) that occur throughout Philippine LGU accounts of SDG implementation. Ansell and Gash's (2008) collaborative governance framework, which distinguishes truly collaborative, consensus-oriented arrangements between government levels from more hierarchical, compliance-driven relationships, offers a useful lens for interpreting the variation in how LGU executives characterize their relationship with national government agencies — ranging from compliance-oriented framings to specific calls for a more collaborative, bottom-up localization model.

METHODS

This study employed a qualitative descriptive design using Braun and Clarke's (2006, 2021) reflexive thematic analysis approach. This method was chosen for its effectiveness in generating rich, pattern-based insights from semi-structured interview data while allowing themes to emerge naturally rather than being constrained by a predetermined coding frame. Reflexive thematic analysis was deemed suitable for the study's exploratory aim of understanding how local chief executives interpret SDG localization.

The participants in this study were ten local government unit executives (mayors) representing ten local government units across Isabela Province. They were selected through purposive sampling to

capture variations in municipal scale, economic base (inland agricultural, coastal, and urban-commercial contexts), and geographic distribution across the province. Data were collected using a fifteen-item semi-structured interview guide organized around five thematic areas: engagement with the SDGs, communication strategies, programs and projects, challenges and opportunities, and reflections and recommendations. Interviews were conducted in writing following formal written requests through the participants' offices, with several transcripts accompanied by official communication confirming voluntary participation.

Data analysis followed Braun and Clarke's six-phase process: familiarization with each transcript; systematic line-by-line initial coding, staying close to participants' own language; development of categories through grouping of related codes; construction of candidate themes representing patterns across the categories; refinement and naming of themes; and selection of representative quotations. Coding was repeatedly reviewed and, where necessary, revised as each successive transcript was added, in line with the emphasis of reflexive thematic analysis on the researcher's active, iterative interpretive engagement with the data rather than a single fixed coding pass. Negative and different cases — including transcripts with incomplete responses, more generic (non-SDG-numbered) program descriptions, and role narratives differing from the majority pattern — were retained and specifically reported throughout the analysis, consistent with established qualitative accuracy.

Trustworthiness was addressed through several measures: maintaining a specific traceable audit trail from raw participant statements through codes, categories, and themes; deliberately preserving contradictory or minority findings rather than allowing majority patterns to dominate the analysis; and applying an accurate process assessment across the full ten-participant dataset to distinguish fully saturated themes from more tentative, single-transcript-supported patterns.

RESULTS AND DISCUSSION

Six themes were developed from the reflexive thematic analysis of the ten participant transcripts, summarized in Table 1 and discussed below with supporting quotations and interpretation.

Table 1. Summary of Themes

Theme	Name	Saturation
A	Institutionalizing SDGs as Strategic Governance Practice	10 / 10 transcripts
B	Bridging the Global-Local Communication Gap	10 / 10 (barrier); 1 / 10 (operationalized response)
C	From SDG-Tagging to Multi-Goal Program Design	9 / 10 (tagging); 1 / 10 (co-design) emergent
D	Resource and Data Deficits Constraining Local Delivery	10 / 10 — fully saturated
E	Collaborative Networks and Divergent Role Trajectories	10 / 10 (enablers); split 5/4/1 (role narrative)
F	Data Capacitation as the Central Reform Imperative	10 / 10 — fully saturated

Theme A: Institutionalizing SDGs as Strategic Governance Practice

Among the ten participant transcripts, the SDGs were described not as an external mandate layered onto pre-existing governance routines, but as a framework that has been absorbed into the ordinary machinery of local planning. The participants consistently located SDG engagement inside named, formal planning instruments such as the Provincial Development and Physical Framework Plan of Cordon, the Comprehensive Development Plan and Annual Investment Program of Ilagan, Delfin

Albano, Cabatuan, Aurora, or Municipal Development Council-led processes of San Mateo and Echague. This convergence is occurring independently among LGUs that differ substantially in size, economic base, and administrative capacity, which suggests that SDG localization in the Province of Isabela has moved beyond strategic adoption and into a recognizable institutional pattern, a shared administrative script for translating a global framework into locally legible planning language.

Moreover, the data reveal that this institutionalization is not purely motivated by intrinsic factors. The participants described SDG engagement as producing tangible strategic advantages, eligibility for national funding and technical assistance, benchmarking opportunities against global standards or peer LGUs, and access to recognition such as the Seal of Good Local Governance. Echague's Mayor framed adoption as "not merely optional but an essential mandate." This pattern indicates that institutionalization and instrumental self-interest are not competing explanations for LGU behavior; instead, they operate together. Local executives concluded that deep SDG integration is simultaneously the ethically appropriate governance posture and materially advantageous, whether independently or through shared exposure to national guidance.

This finding imposes important analytical constraints. The consistency and near-uniformity of the language used to describe SDG institutionalization, with almost every respondent mentioning a specific planning instrument, citing transparency or inclusivity as a governing value, and referencing alignment with national priorities, raises the possibility that some of this convergence reflects compliance with a shared national reporting template (likely propagated through DILG and NEDA guidance). This is not a criticism of the LGUs studied; rather, it is a structural observation of how SDG localization diffuses through a decentralized but nationally coordinated governance system. Distinguishing genuine institutional ownership from procedural compliance is challenging using interview data alone, and future stages of this dissertation's mixed-methods design, particularly the quantitative engagement-level data, may help triangulate whether this institutionalized language corresponds to measurably higher engagement outcomes or whether it functions primarily as an accepted vocabulary for describing routine governance.

This theme has direct practical significance for provincial governance. The fact that ten LGUs, operating with varying capacities and contexts, have each found a way to anchor SDG commitments in a formal planning instrument suggests that provincial-level coordination efforts do not need to persuade LGUs of the SDGs' relevance, as that groundwork has largely been done. The more pressing provincial task is to ensure that this shared institutional language translates into comparable implementation depth among LGUs of differing capacity, since Theme D and Theme F below indicate that resource and data constraints, rather than conceptual buy-in, are what most limit follow-through.

For theoretical linkage, this pattern aligns with institutional theory, particularly the concept of institutional isomorphism (DiMaggio & Powell, 1983), whereby organizations operating within the same regulatory and normative field, in this case, LGUs subject to shared DILG-NEDA guidance and SGLG incentive structures, tend to adopt structurally similar practices. This occurs partly through coercive pressure (compliance requirements), normative pressure (professional planning standards), and mimetic pressure (peer benchmarking, as specifically named by several participants). The instrumental motivation findings also align with good governance recognition that accountability and performance-incentive mechanisms, such as the SGLG, function as governance-shaping tools. This theoretical framing serves as the researcher's explanatory lens; the participants themselves did not describe their behavior in terms of isomorphism or institutional pressure, and this distinction between participant meaning and theoretical interpretation is maintained throughout this discussion.

Theme B: Bridging the Global-Local Communication Gap

A notable pattern within the dataset is that nearly every participant has identified a common issue in communication. The term 'SDG' and its associated technical framing are often perceived by ordinary constituents as abstract, academic, or disconnected from daily life. This barrier is noted in some form by eight of the ten transcripts, using similar language — Jones' Mayor describes SDGs as being

perceived as “too global,” Angadanan's Mayor mentioned the challenge of 'translating global goals into locally relatable initiatives,' while Aurora's Mayor describes the difficulty of “translating technical SDG indicators into practical, relatable concepts.” This consistency suggests that the abstraction barrier is a structural feature of how a globally negotiated policy framework is received at the grassroots level in a predominantly rural, agriculturally oriented province, rather than a result of any single LGU's communication weakness.

The extent to which individual LGUs have progressed in addressing this issue varies meaningfully across the sample; it is not a question of whether this barrier exists. Some participants describe the barrier and their general communication tactics, such as multi-channel outreach, barangay assemblies, and social media, as parallel but not necessarily connected efforts. San Mateo stands apart in this regard; its mayor describes a deliberate communication policy decision to avoid the term 'SDG' altogether in public-facing messaging, opting instead for locally resonant branding as 'Agro-Ecological City' rather than naming the abstraction problem. This represents a qualitatively different communication strategy and reframing of the entire communicative object, rather than simply increasing the volume or frequency of messaging. Echague's transcript provides the most demographically detailed account of why the abstraction barrier may be particularly acute in some contexts: geographic dispersion, indigenous and multilingual populations, low literacy, and pandemic-era disruption compound the general translation problem into a more specific set of access barriers.

These findings have implications for governance that extend beyond strictly defined communication strategies. The recurring emphasis on face-to-face engagement, such as barangay assemblies, the Ugnayan sa Barangay practice in Echague, and Municipal Agriculture Office consultations in San Mateo, is more trusted and effective than digital channels for older rural and agricultural constituents. This suggests that SDG communication in this province is most effective when it is both relational and localized. This aligns with the broader pattern observed across several themes in this analysis: Isabela's LGUs are successful at SDG localization, where they translate a global governance framework into locally embedded, trust-based practice.

There are two practical significances of provincial governance. First, given the abstraction barrier is nearly universal, provincial or regional government can create shared communication resources, such as localized IEC templates or simplified indicator language. Second, San Mateo's rebranding strategy offers a potentially transferable model worth testing through other LGUs, particularly those with strong existing local identities, such as agricultural specialization, cultural heritage, and tourism branding, that could similarly anchor SDG messaging in locally meaningful terms.

This theme resonates with the participatory governance theory's emphasis on co-produced meaning (Arnstein's ladder of citizen participation is a useful reference point, distinguishing genuine dialogic engagement from token consultation) and public administration literature on bureaucratic-technical language as a barrier between the government and citizens. Network governance theory (Rhodes, 1996) emphasizes that effective local governance frequently operates through informal, relationship-based networks that supplement and occasionally replace formal, hierarchical communication channels. This is also consistent with the reliance on trusted local intermediaries, barangay officials, sectoral leaders, and, in Echague's case, a specific named cultural value system (Bayanihan). Similar to Theme A, this theoretical framework is offered as the researcher's explanatory layer and should be interpreted differently from the participants' own, more practically oriented ideas regarding their communication choices.

Theme C: From SDG-Tagging to Multi-Goal Program Design

Nine of the ten transcripts demonstrated a consistent reporting convention in which local programs, projects, and activities were clearly labeled with corresponding SDG numbers. Cordon's tree-planting activity tagged SDG 15 and 13, Cabatuan's nine-program list each assigned specific goals, and Aurora's comprehensive PPA inventory followed the same pattern. The uniformity and specificity of this practice among LGUs, which otherwise differ significantly in communication style, planning sophistication, and

program content, strongly suggest that it reflects a shared national reporting convention rather than an independently developed local innovation. This convention could be transmitted through DILG or NEDA planning guidance, LGPMS reporting requirements, or SDLG assessment criteria. Angadanan's transcript was an exception, listing their program categories without SDG numbers or named initiatives, which this analysis treats as a genuine divergent case; it may indicate either a less mature SDG-tagging practice or simply a less detailed response to the same interview question; the data available cannot adjudicate between these explanations.

The transcript of San Mateo reveals a clear and more analytically significant pattern. It describes not merely labeling pre-existing programs with SDG numbers, but designing programs from the outset to deliberately serve multiple SDGs simultaneously, which the participant calls a 'Co-Benefit Check,' directly asking during program design, 'how can this project solve a problem today while protecting our environment for tomorrow?' For instance, the waste-to-fertilizer program is described as engineered to serve SDG 12 (responsible consumption and production) and SDG 15 (life on land) as a unified design objective, not as two separate labels applied to one program. This represents a qualitatively different and possibly more advanced stage of SDG localization: one that has switched from retrospective compliance labeling to proactive multi-goal program engineering.

The relationship between these two patterns, near-universal tagging and rare co-design, is best understood as a spectrum of localization maturity rather than two separate practices. SDG-tagging is the standard, probably nationally scaffolded practice that the majority of Isabela's LGUs have adopted. On the other hand, only one LGU in this sample clearly demonstrates a level of planning sophistication, multi-goal co-design, cross-departmental coordination, and strategic intentionality. This distinction is important for the dissertation's broader argument: it shows that SDG localization is not uniformly deep even though it is formally present in every LGU assessed. Some LGUs may be further along a maturation pathway than others, even though all report comparable surface-level SDG engagement. Given that this theme's more advanced variant is based primarily on a single transcript, this analysis purposefully avoided overstating its prevalence. The results should not be interpreted as proof of promising practices worth further investigation through follow-up interviews or document reviews of San Mateo's planning materials, but rather as evidence of a widespread shift toward integrated design across the province.

The tagging convention aligns with policy implementation theory's account of top-down implementation, in which local actors comply with centrally defined indicators and reporting categories as a compliance exercise (Sabatier & Mazmanian, 1980). In contrast, San Mateo's co-design approach more closely resembles bottom-up or adaptive implementation models, in which local implementers exercise discretion to reshape programs around locally salient objectives rather than simply reporting against externally imposed categories (Lipsky's street-level bureaucracy framework is relevant here, though at the executive rather than the frontline level). This distinction between compliance-oriented and adaptive implementation is the researcher's theoretical framing intended to offer the empirical pattern within established public administration literature rather than being a claim made by participants about their own practice.

Theme D: Resource and Data Deficits Constraining Local Delivery

Ten participating LGUs identified resource scarcity and data or technical capacity gaps as their primary barriers to SDG localization, making this theme the most evidence-based finding in the entire theme. Participants often use remarkably similar language. Cordon refers to challenges in collecting and managing disaggregated data, Ilagan cites "limited local data," Jones needs "more data and technical capacity to monitor outcomes"; and San Mateo mentions: "our goals are global, but our budget is local." This is not a case of a theme developing as a result of the researchers' careful cross-case pattern-matching; it is a pattern the participants themselves reached unanimously, independently, and without prompting toward that specific response. Several transcripts provide analytic texture beyond the general funding-and-data framing.

Echague's participant identified the global and national SDG indicators as "difficult to measure at the barangay and/or municipal level due to a lack of specialized tools." This suggests that the difficulty is not simply insufficient funding but a genuine methodological mismatch between the scale at which SDG indicators are defined and the scale at which Philippine LGUs operate. Both Cabatuan and Echague describe situations in which national priorities do not fully align with local realities, requiring what Cabatuan's respondent calls "creative adaptation." Participants of Dinapigue, Echague, and Aurora independently raised a further dimension: the risk that SDG-related programs and data systems may not survive political transitions between administrations, a governance-continuity concern distinct from, though compounding, the resource and data problem.

These findings indicate that the decentralized governance system in the Philippines is prevalent with structural tension rather than a collection of isolated local management failures. Through the SDG localization agenda, LGUs are expected to generate, manage, and report disaggregated local data against globally defined indicators, yet the fiscal and technical resources required to build such systems are not commensurately devolved alongside this expectation. The "unfunded mandate" problem is consistent with a well-documented pattern in decentralization, in which responsibility is transferred to subnational governments without matching resource transfer. The findings are of an almost universal nature among LGUs of differing size, income class, and geographic context (from Ilagan's urban scale to Dinapigue's coastal periphery), which suggest a province-wide structural condition rather than a symptom of weak individual LGU capacity.

This theme has significant practical implications for both the dissertation's Chapter 5 recommendations and provincial policy in general. Because the resource and data deficit is common to all ten LGUs studied, individually built, LGU-specific data and monitoring systems represent a redundant and ineffective use of limited local resources. Instead of expecting each of Isabela's 34 LGUs to independently solve identical issues, a pooled or provincially coordinated data infrastructure and technical assistance program, possibly administered jointly with DILG or NEDA regional offices, could address this shared constraint far more efficiently. This recommendation is expanded upon under Theme F, which demonstrates how LGU executives themselves consistently agree on this reform priority.

The best way to understand this theme is through decentralization theory, which distinguishes between fiscal decentralization (the devolution of resources and revenue-generating authority) and administrative decentralization (the devolution of functions and responsibilities). The Philippine LGU experience described here shows that the former has significantly outpaced the latter in recent years. It also relates to the recognition in the sustainable development governance literature that SDG indicator frameworks, intended for both national and international reporting, often result in measurement burdens that are poorly matched to subnational administrative capacity in the Global South. Similar to the previous themes, this theoretical framework represents the researcher's analytical interpretation of the pattern. Instead of using decentralization theory terminology, participants described the issue in practical, resource-based terms.

Theme E: Collaborative Networks and Divergent Role Trajectories

This theme comprises two related but distinct patterns. The first pattern, concerning the factors that enable SDG-related work, was consistent among the sample: nearly all participants identified a combination of political will and leadership commitment, national agency support (most frequently DILG and NEDA), multisectoral partnerships (CSOs, private sector, and academic institutions), and active community participation as the conditions that facilitate local SDG implementation. This is a relational infrastructure theme: LGUs consistently describe their capacity to act as a result of networks that extend beyond the LGU itself rather than being purely an internal administrative achievement. Echague's transcript adds a unique dimension to this pattern by identifying a specific cultural value system called the Bayanihan tradition of communal cooperation as a structural enabler, suggesting that

in certain contexts, social and cultural capital may function as a substitute for more formal institutional partnerships.

The second pattern reveals a real and analytically significant divergence rather than a consistent trajectory in how LGU executives perceive their evolving role through 2030. Five of the ten participants (Cordon, Ilagan, Jones, Cabatuan, and Echague) independently described their LGU's role as having evolved from "implementer" toward "innovator," "advocate," or "model LGU" status; this reflects an aspirational, forward-thinking self-concept focused on peer leadership and best-practice sharing. Four participants (Angadanan, Delfin Albano, Aurora, and Dinapigue) affirmed a continued, more modest frontline-implementer role, in some cases explicitly stating that LGUs "will play a crucial role as implementers on the ground" rather than describing an evolution beyond that function. Echague's transcript stands out in the innovator/advocate cluster because the participant also holds the National Presidency of the League of Municipalities of the Philippines. The aspiration expressed beyond peer-LGU modeling to explicit national policy advocacy is a level of ambition that is either unattainable or at least not claimed by the other participants.

This divergence should not be handled as a data-quality inconsistency to be fixed or smoothed over in the final analysis. It is more likely to be interpreted as evidence that SDG localization in Isabela Province does not produce a single, uniform institutional trajectory. These self-concepts may be correlated with elements that this qualitative data cannot fully establish, such as LGU scale, political capital, national-level visibility, or simply differing interpretations of an open-ended interview question. What can be established with reasonable confidence is that the aspirational, innovator-oriented narrative is not universal, even among LGUs that otherwise describe similarly deep SDG institutionalization in Theme A and similarly acute resource constraints in Theme D. This implies that institutional ambition and institutional capacity, although related, are not perfectly correlated in this sample; however, some of the dataset's more resource-constrained participants of Angadanan, and Aurora express confident, more modest, self-conceptions of their governance role.

For provincial governance, this theme implies that strategies for coordination and capacity building should not presume that all LGUs aspire to the same institutional goals. A one-size-fits-all provincial strategy based on developing "model LGUs" across the board may be less effective than a differentiated approach that supports frontline-implementer LGUs to strengthen core service delivery while independently fostering peer-mentorship relationships with the subset of LGUs already expressing innovator-oriented ambitions.

Network governance theory (Rhodes, 1996; Sørensen & Torfing 2007) maintains horizontal, multi-actor networks functioning alongside, rather than exclusively within, formal hierarchical government structures, and is closely aligned with enabling factors patterns for effective governance. Collaborative governance theory (Ansell & Gash, 2008), which suggests that an LGU's capacity and disposition toward collaborative, advocacy-oriented governance roles are shaped by past institutional history, leadership continuity, and access to supra-local platforms, conditions that differ significantly even among LGUs within the same province, can be used to interpret the role trajectory divergence. This theoretical reading is the researcher's interpretive contribution; instead of using the vocabulary of governance theory, the participants expressed their role trajectories in practical and aspirational terms.

Theme F: Data Capacitation as the Central Reform Imperative

Across the ten transcripts, this theme is defined by an unusually tight internal consistency: each participant restated their top challenge as the most often identified recommendation for improving SDG implementation. Cabatuan's Mayor identified data gaps as the central difficulty in Question 10 and recommends in Question 13 "strengthening local data systems" because "accurate, timely data empowers us to target interventions, monitor progress, and make evidence-based decisions." The mayors of Cordon, Ilagan, Angadanan, and Aurora reveal this identical challenge-to-recommendation mirroring. Without any indication in the interview structure that participants were primed to connect their answers to Questions 10 and 13, this is analytically significant beyond simply confirming Theme

D: it demonstrates that Isabela's LGU executives are not merely experiencing data and capacity constraints passively but have independently arrived at a shared diagnosis of what would resolve them.

A smaller but analytically significant minority of participants framed their recommended reforms differently, characterizing them as a shift in the relationship between local and national governments rather than more funding or infrastructure. Jones' executive recommended institutionalizing mandatory SDG-tagging as a procedural requirement integrated into planning and budgeting, shifting the locus of reform from resources to processes. Echague's executive went further, clearly redefining the necessary change as cultural and relational rather than technical: "moving from a culture of compliance to a culture of collaboration," along with a proposed "Bottom-Up SDG Localization Framework" that would prioritize grassroots-generated data over nationally imposed indicators. San Mateo's recommendation for "Green Financing" options represents a third unique variation, which is a request for a specific financing instrument matched to a specific SDG priority (renewable energy and climate action).

These findings, when taken as a whole, indicate that although the majority-supported reform imperative in this dataset is clearly infrastructural — better local data systems and stronger technical capability — a secondary but non-trivial strand of recommendations points toward a more fundamental criticism of how the national-local SDG relationship is currently structured. Echague's compliance-to-collaboration suggests that some LGU executives perceive the current localization apparatus as more focused on upward reporting and compliance verification than on a true two-way, needs-responsive partnership. This is a significantly different diagnosis than "we need more resources," and it implies that purely technical solutions (training, data systems) might solve the majority-named issue without completely resolving the relational concern raised by the minority group.

This theme has practical implications for the recommendations chapter of this dissertation. Consistent with the parallel finding in Theme D, this finding provides strong empirical support for a provincial or regional policy recommendation aimed at national agencies (DILG, NEDA) to invest in a shared local data infrastructure. However, the minority's recommendations cautioned against treating this as a purely technical issue. Recommendations that pair data-system investment with real mechanisms for bottom-up input into how SDG indicators and reporting requirements are designed may address both majority and minority concerns simultaneously.

The dominant, infrastructure-focused recommendation pattern aligns with results-based management and evidence-based policymaking traditions within public administration, which hold that reliable local data are a prerequisite for effective policy implementation and accountability. The minority compliance-to-collaboration criticism aligns with collaborative governance theory (Ansell & Gash, 2008), which distinguishes collaborative governance arrangements, defined by real, iterative, consensus-oriented engagement between levels of government, from more hierarchical, compliance-driven implementation models. Echague's proposed bottom-up framework can also be read against participatory governance theory's critique of purely top-down indicator design, which contends that locally generated data and priorities produce more legitimate and locally relevant governance outcomes than externally imposed metrics alone. This theoretical framing is offered as the researcher's interpretive contribution and should be understood as distinct from the practical, first-hand reform suggestions made by participants.

CONCLUSION

This study concludes that the local government units in Isabela Province have integrated the Sustainable Development Goals (SDGs) into their local plans, programs, projects, and community activities. Local chief executives also use different communication approaches to make SDGs more understandable to their communities. However, LGUs continue to experience challenges, particularly limited financial resources, insufficient local data, and a lack of technical capacity. Overall, successful SDG localization depends on strong local leadership, community participation, reliable data, adequate resources, and sustained collaboration among local and national government agencies. Acknowledgments

RECOMMENDATIONS

The study recommends that LGUs strengthen their local data collection, monitoring, and reporting systems to support evidence-based planning and better measure SDG progress in the future. Provincial and national government agencies should provide additional technical assistance, capacity-building activities, and appropriate resources to help LGUs address common implementation challenges. LGUs should also use simple and locally relevant ways to communicate the SDGs, strengthen partnerships with communities and other stakeholders, and integrate SDG initiatives into local plans and budgets to ensure their continuity and long-term implementation.

LIMITATIONS OF THE STUDY

This study was limited to ten local chief executives from selected local government units in the Isabela Province. Since the study used a qualitative design and purposive sampling, the findings represent the experiences and perspectives of the participants and may not reflect the situation of all LGUs in Isabela or other provinces in the Philippines. The study also relied mainly on participants' responses, which may have been influenced by their individual experiences and perceptions.

FUTURE RESEARCH DIRECTIONS

Future studies should include more LGUs and participants from other provinces to provide a broader understanding of SDG localization. Researchers may also use quantitative or mixed-method approaches and include other stakeholders, such as local government employees, community members, and national government representatives. Future research should further examine the effectiveness and long-term outcomes of specific SDG programs and compare localization practices across different LGUs.

ETHICS STATEMENT

The study involved local chief executives as participants, and participation was voluntary. The manuscript states that formal written requests were provided through the participants' offices, and that several transcripts included official communication confirming voluntary participation. Participants' responses were handled responsibly and used only for the purposes of the study. Ethical principles of voluntary participation, confidentiality, and respect for participants were observed throughout the research process.

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AI DISCLOSURE STATEMENT

During the preparation of this work, I used Scopus AI and SciSpace to assist with literature searching and Grammarly AI to improve grammar, language clarity, and readability. These AI tools were not used to generate, analyze, or interpret the findings of the study. I have reviewed and verified the final content and take full responsibility for the accuracy, integrity, and content of this work.