

PUBLIC AND PRIVATE SECTOR CONTRIBUTIONS TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGs) IN THE PHILIPPINES

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ABSTRACT

This study examined the contributions of public and private sector organizations to the Sustainable Development Goals (SDGs) in an independent city in Northern Philippines using a multi-method research design. The quantitative component employed a descriptive-correlational approach to assess the profile of organizations, the extent of their SDG contributions in terms of policies, programs, and resource allocation, and their level of SDG alignment and implementation. The qualitative component utilized a descriptive design to explore the challenges encountered by organizations in implementing SDG-related initiatives. A total of 100 organizational heads from government agencies, local government units, private companies, and non-government organizations participated in the study through purposive sampling. A researcher-developed questionnaire, validated by experts and with a reliability coefficient of 0.90, was used for data collection. Quantitative data were analyzed using frequency, percentage, weighted mean, and Pearson correlation, while qualitative responses were examined through thematic analysis. Findings revealed that organizations demonstrated a generally high level of contribution to SDGs in terms of policies and programs, while resource allocation remained at a moderate level. SDG alignment and implementation were also moderate. A significant positive relationship was found between organizational contributions and SDG alignment and implementation. Qualitative results identified four key challenges: limited financial and resource capacity, weak institutionalization of SDG frameworks, limited employee awareness and capacity, and coordination and implementation issues. The study concludes that while organizations show strong strategic intent toward SDGs, gaps remain in institutional support and operational execution.

Keywords: Sustainable Development Goals, organizational contributions, SDG implementation, public and private sector, multi-method research, Philippines

1.0 INTRODUCTION

The increasing interconnectedness of economies and societies has brought global development challenges into sharper focus. Concerns such as poverty, environmental decline, and social inequality are no longer confined within national borders, prompting coordinated international responses. The adoption of the Sustainable Development Goals (SDGs) in 2015 marked a significant step toward establishing a shared framework for addressing these concerns, with targets that span economic, social, and environmental dimensions of development (United Nations, 2015). The SDGs have since served as a reference point for policy direction and

development planning across countries, emphasizing that sustainable progress requires broad-based participation.

Within this global agenda, the role of organizations has become more pronounced. The SDGs highlight that governments alone cannot achieve the targets; rather, the engagement of the private sector is necessary to complement public efforts (Ardiansyah et al., 2024; Thakkar, 2025). As such, the SDGs have gained relevance not only as a policy framework but also as a guide for organizational practice. The interaction between public and private sectors is central to the implementation of the SDGs. Governments establish the policy environment and institutional mechanisms that guide development efforts, while private organizations contribute resources, technical expertise, and program delivery capacity. Existing literature underscores that collaboration between these sectors enhances the reach and effectiveness of sustainability initiatives, particularly in addressing complex and multi-dimensional challenges (George et al., 2023; Mariani et al., 2022). However, the extent and nature of contributions may differ depending on organizational characteristics, priorities, and capacities, suggesting the need for empirical examination.

In the Philippines, efforts to align national development priorities with the SDGs have been institutionalized through planning frameworks such as the Philippine Development Plan (NEDA, 2017; NEDA, 2023). Public agencies and private enterprises are encouraged to integrate sustainability into their policies, programs, and operations. Despite these initiatives, evidence indicates that the level of engagement varies across organizations. Differences are often observed in how sustainability is reflected in organizational policies, the scope and consistency of programs and initiatives, and the allocation of resources to support these efforts (He, 2025). These variations raise important questions about how contributions to the SDGs are operationalized in practice.

Assessing these contributions requires a structured approach that considers key organizational dimensions. Policies and strategies provide direction and reflect the level of institutional commitment to sustainability. Programs and initiatives indicate how these commitments are translated into action, while resource allocation reflects the degree of support provided to sustain such efforts. In addition, alignment with specific SDGs and the effectiveness of implementation processes, including communication, monitoring, and evaluation, are critical in determining whether initiatives achieve their intended outcomes (Fatima et al., 2022; Mura et al., 2024). Examining these areas allows for a more comprehensive understanding of organizational engagement with the SDGs.

At the local level, cities represent important sites for the realization of sustainable development. Local government units and private organizations operate in close proximity to communities, making them central to the delivery of programs and services that directly affect people's well-being. Santiago City, as an emerging urban center in Region II, provides a relevant context for examining how public and private sector organizations contribute to the SDGs. The diversity of organizations within the city allows for a comparison of contributions across sectors, as well as an assessment of how organizational characteristics influence sustainability practices (Ordonez-Ponce et al., 2021). Despite the growing emphasis on SDG localization, there remains limited empirical evidence on how public and private sector contributions compare at the city level. In particular, there is a need to determine the extent of contributions in terms of

policies and strategies, programs and initiatives, and resource allocation, as well as the degree of alignment and effectiveness of implementation processes. Furthermore, understanding whether these contributions vary according to organizational profile and identifying the challenges encountered in implementing SDG-related initiatives are essential in informing more targeted support mechanisms.

In this context, the present study examines the contributions of public and private sector organizations to the Sustainable Development Goals in the Philippines, with a focus on Santiago City. It seeks to assess the extent of organizational contributions across key dimensions, evaluate alignment and implementation practices, determine differences based on organizational characteristics, and identify the challenges that affect the delivery of sustainability initiatives. By doing so, the study aims to contribute to a more grounded understanding of how global development goals are translated into organizational practices at the local level.

2.0 METHODS

This study employed a multi-method research design, utilizing both quantitative and qualitative approaches to provide a comprehensive analysis of public and private sector contributions to the Sustainable Development Goals (SDGs) in the Philippines. The quantitative component utilized a descriptive-correlational design. The descriptive aspect aimed to systematically characterize the profile of participating organizations and determine the extent of their contributions to the SDGs, as well as their level of SDG alignment and implementation. Meanwhile, the correlational component examined the relationships between organizational contributions to the SDGs and their alignment with and implementation of SDG-related initiatives. On the other hand, the qualitative component adopted a descriptive qualitative approach. This method sought to capture the perspectives, experiences, and insights of respondents regarding their organization's engagement with the SDGs.

The participants of the study consisted of 100 organizational heads from selected government and private agencies and organizations located in an independent city in Northern Philippines. The sample included representatives from both the public and private sectors, ensuring a balanced perspective on institutional contributions to sustainable development. Government participants came from various local government units and public agencies, while private sector participants represented business establishments, non-government organizations, and other private institutions operating within the city. A purposive sampling technique was employed in selecting the participants. This approach allowed the researcher to intentionally select individuals who possessed the necessary knowledge, experience, and authority to provide relevant and reliable information regarding their organization's contributions, alignment, and implementation of SDG-related initiatives.

The primary data for this study were collected using a researcher-developed questionnaire designed to assess the contributions of public and private sector organizations to the Sustainable Development Goals (SDGs). The instrument consisted of both structured (quantitative) and open-ended (qualitative) components to ensure a comprehensive assessment of organizational practices, alignment, and implementation of SDG-related initiatives. The development of the questionnaire was guided by an extensive review of related literature, and

several items were adapted and lifted from existing studies and research on sustainability practices, organizational performance, and SDG implementation, with appropriate modifications to suit the context of the study (Francisco, et al., 2021; Hossin, et al., 2024; Edralin & Pastrana, 2022; Legaspi, 2023; Sumampong, 2025; Mobteiro, et al., 2023; Baniaga, 2024). The questionnaire was organized into three main parts. Part I focused on the organizational profile, which included the type of organization (public or private sector) and the size of the organization (small or medium). These variables were used to describe the respondents and to provide contextual background for analyzing their contributions to the SDGs. Part II measured the extent of organizational contributions to the SDGs across three dimensions: policies and strategies, programs and initiatives, and resource allocation. This section consisted of 18 items that examined how organizations integrate sustainability principles into their policies, implement SDG-related programs, and allocate resources to support these initiatives. Part III assessed SDG alignment and implementation through 12 items that captured how organizations align their activities with specific SDGs, communicate these goals internally, and implement, monitor, and evaluate their sustainability initiatives. All items in Parts II and III were measured using a five-point Likert scale, with responses ranging from 1 (Very Low Extent) to 5 (Very High Extent), allowing respondents to indicate the degree to which each statement described their organization. In addition to the quantitative items, the instrument included an open-ended question that sought to identify the major challenges encountered by organizations in implementing SDG-related initiatives and how these challenges affected their ability to contribute to sustainable development.

To ensure the validity of the instrument, it underwent expert validation by a panel of specialists in research, public administration, and sustainable development. These experts evaluated the questionnaire in terms of clarity, relevance, coherence, and alignment with the study objectives. Their comments and suggestions were carefully reviewed, and necessary revisions were made to improve the overall quality and appropriateness of the instrument. Furthermore, a pilot test was conducted to establish the reliability of the instrument. The responses obtained from the pilot testing were subjected to reliability analysis using Cronbach's alpha to determine the internal consistency of the items. The results yielded an overall Cronbach's alpha coefficient of 0.90, indicating a high level of reliability.

The data collected in this study were analyzed using both quantitative and qualitative techniques. Descriptive statistics such as frequency count and percentage were used to present the organizational profile in terms of type and size of organization. To determine the extent of organizational contributions to the Sustainable Development Goals (SDGs) and the level of SDG alignment and implementation, the weighted mean was computed for each indicator and dimension. To examine the relationship between organizational contributions to the SDGs and their alignment and implementation, inferential statistics were employed. Specifically, the Pearson Product-Moment Correlation Coefficient was used to determine the strength and direction of the relationship between the variables.

For the qualitative component, responses to the open-ended question were analyzed using thematic analysis. The responses were carefully reviewed, coded, and categorized to identify recurring themes and patterns related to the challenges encountered by organizations in implementing SDG-related initiatives. These themes were then interpreted and used to complement and enrich the quantitative findings of the study.

3.0 RESULTS AND DISCUSSION

Table 1. Profile of the Organizations

Profile Variables	Frequency	Percentage
Type of Organization		
Public Sector	15	15.00
Private Sector	85	85.00
Total	100	100.00
Size of the Organizations		
Small	90	90.00
Medium	10	10.00
Total	100	100.00

Table 1 presents the profile of the participating organizations in terms of type and size. In terms of type of organization, the majority were from the private sector with a frequency of 85 or 85.00%, while 15 or 15.00% were from the public sector. In terms of the size of the organizations, 90 or 90.00% were classified as small organizations, while 10 or 10.00% were classified as medium-sized organizations.

Table 2a. Extent of Organizational Contributions to SDGs along Policies and Strategies

Items	Mean	Qualitative Description
The organization has clearly defined policies aligned with the SDGs.	4.25	To a great extent
SDGs are integrated into our organization’s strategic planning.	4.05	To a great extent
Leadership demonstrates strong commitment to sustainability goals.	4.18	To a great extent
Sustainability principles guide organizational decision-making.	3.87	To a great extent
The organization has formal guidelines for SDG implementation	3.05	To a moderate extent
Long-term plans incorporate SDG targets and indicators.	4.20	To a great extent
Category Mean	3.93	To a great extent

Table 2a presents the extent of organizational contributions to the Sustainable Development Goals (SDGs) along Policies and Strategies. The findings show that most indicators were assessed as being implemented to a great extent, particularly in relation to the presence of clearly defined policies aligned with the SDGs, the integration of SDGs into strategic planning, strong leadership commitment to sustainability, and the incorporation of SDG targets and indicators in long-term plans. These results suggest that both public and private organizations in the study context have already taken significant steps toward embedding sustainability within their formal governance and planning systems. This reflects the increasing institutionalization of the SDGs within organizational policy frameworks, where sustainability commitments are no longer treated as peripheral initiatives but are embedded in core strategic

directions. Similar observations have been noted in sustainability governance studies, which emphasize that policy integration is a critical entry point for operationalizing global development agendas at the organizational level (Birner, et al., 2024; Bornemann & Weiland, 2021; Saguin & Howlett, 2022).

The findings also indicate that leadership commitment plays a central role in advancing sustainability initiatives within organizations. Strong leadership support has been widely identified in the literature as a key driver of effective SDG localization, as it influences prioritization, resource allocation, and organizational culture toward sustainability-oriented practices (Krantz & Gustafsson, 2021). However, while policy alignment and strategic integration are well-established, the results suggest relatively less consistency in the presence of formal guidelines for SDG implementation. This implies that although organizations have articulated sustainability intentions at the policy level, the translation of these policies into standardized operational procedures remains uneven. This pattern is consistent with earlier research highlighting the common gap between strategic sustainability commitments and the development of concrete implementation mechanisms, particularly in developing country settings where institutional capacity may vary across organizations (Breuer, et al., 2023; Simon & Eric, 2022; Tindowen & Santos, 2025).

Table 2b. Extent of Organizational Contributions to SDGs along Programs and Initiatives

Items	Mean	Qualitative Description
The organization implements programs that directly support SDG targets.	4.10	To a great extent
SDG-related activities are conducted regularly.	4.06	To a great extent
Programs address key sustainability areas (social, economic, environmental).	3.26	To a moderate extent
Initiatives are responsive to community needs.	3.18	To a moderate extent
Innovation is encouraged in developing SDG-related programs.	3.36	To a moderate extent
Programs are designed with measurable outcomes.	4.10	To a great extent
Category Mean	3.68	To a great extent

Table 2b presents the extent of organizational contributions to the Sustainable Development Goals (SDGs) along Programs and Initiatives. The results show that organizations generally implement SDG-related programs that directly support SDG targets and conduct SDG-related activities regularly, both of which were assessed as being implemented to a great extent. This indicates that many organizations have already operationalized sustainability through recurring programs and structured activities, reflecting a growing institutionalization of SDG-oriented actions within both public and private sectors. The findings are consistent with sustainability implementation literature, which emphasizes that the translation of global goals into actionable programs is a key indicator of organizational engagement with the SDGs. Organizations that actively design and implement programs aligned with SDG targets demonstrate a higher level of operational commitment to sustainability rather than purely policy-based alignment (Heras-Saizarbitoria, et al., 2021).

In contrast, several indicators were rated to a moderate extent, particularly in relation to whether programs address the full range of sustainability dimensions (social, economic, and environmental), responsiveness to community needs, and the encouragement of innovation in program development. These results suggest that while SDG-related programs are present, their comprehensiveness and innovativeness may still be developing. This pattern reflects findings in prior studies indicating that many organizations tend to prioritize program implementation focused on specific or familiar SDG areas, while integrated and multidimensional sustainability approaches remain less consistently practiced (Forestier & Kim, 2020). The moderate rating on responsiveness to community needs also suggests that some programs may still be internally driven rather than fully participatory or community-centered. This aligns with the findings of the study of Sever, et al. (2025) that highlight ongoing challenges in ensuring that sustainability initiatives are sufficiently localized and responsive to stakeholder contexts, particularly in decentralized or resource-constrained environments. Meanwhile, the presence of programs designed with measurable outcomes, rated to a great extent, indicates a positive orientation toward results-based management and accountability. This suggests that organizations are increasingly adopting performance-oriented approaches in their SDG-related initiatives, consistent with global calls for measurable and evidence-based sustainability reporting frameworks.

Table 2c. Extent of Organizational Contributions to SDGs along Resource Allocation

Items	Mean	Qualitative Description
The organization allocates sufficient financial resources for SDG initiatives.	3.10	To a moderate extent
Dedicated personnel are assigned to sustainability efforts.	2.87	To a moderate extent
Training and capacity-building on SDGs are provided to employees.	2.75	To a moderate extent
Resources are efficiently utilized for SDG programs.	3.40	To a moderate extent
External funding or partnerships support SDG initiatives.	2.58	To a moderate extent
Investments in sustainability are prioritized by the organization.	3.10	To a moderate extent
Category Mean	2.97	To a moderate extent

Table 2c presents the extent of organizational contributions to the Sustainable Development Goals (SDGs) along Resource Allocation. The findings indicate that all indicators were assessed to a moderate extent, suggesting that resource support for SDG-related initiatives is present but remains limited and uneven across organizations. The results show that financial allocation for SDG initiatives, prioritization of sustainability investments, and efficient utilization of resources were all moderately practiced. This suggests that while organizations recognize the importance of sustainability, resource allocation has not yet reached a level of full institutional prioritization. This aligns with sustainability implementation literature which emphasizes that financial commitment is a critical determinant of effective SDG execution, yet often remains constrained in developing organizational contexts due to competing operational demands (Galeazzo, et al., 2023; Bai, et al., 2023; Ziolo, et al., 2020).

The relatively lower ratings for the assignment of dedicated personnel and the provision of training and capacity-building on SDGs suggest that human resource support for sustainability efforts is still developing. This finding is consistent with studies highlighting that many organizations tend to integrate sustainability at the policy and program level but struggle to institutionalize dedicated sustainability roles and structured capacity-building mechanisms (Christou, et al., 2024; Filho, et al., 2020). The absence or limited presence of specialized personnel may also affect the continuity and technical depth of SDG implementation within organizations. Similarly, the lowest-rated indicator, related to external funding or partnerships supporting SDG initiatives, suggests that organizations may have limited access to or engagement with external sustainability financing mechanisms. This reflects broader challenges identified in the literature, where organizations—particularly in developing regions—often rely heavily on internal resources and have limited integration into wider sustainability funding ecosystems or cross-sector partnerships (Austin, et al., 2025). Despite these constraints, the moderate rating on resource efficiency indicates that organizations are making efforts to optimize available resources in support of SDG programs. This suggests an emerging awareness of sustainability principles in operational management, even in contexts where resource availability is constrained.

Table 2d. Summary Table on the Extent of Organizational Contributions to SDGs

Dimensions	Mean	Qualitative Description
Policies and Strategies	3.93	To a great extent
Programs and Initiatives	3.68	To a great extent
Resource Allocation	2.97	To a moderate extent
Overall Mean	3.53	To a great extent

Table 2d presents the summary of the extent of organizational contributions to the Sustainable Development Goals (SDGs) across three dimensions: policies and strategies, programs and initiatives, and resource allocation. The overall results indicate that organizational contributions to the SDGs are generally implemented to a great extent, as reflected in the overall mean. Among the three dimensions, policies and strategies obtained the highest rating, followed by programs and initiatives, both of which were interpreted as being implemented to a great extent. This suggests that organizations have relatively stronger engagement at the policy formulation and program implementation levels, indicating that sustainability has been largely embedded in organizational planning frameworks and operational activities. This pattern is consistent with sustainability governance literature, which highlights that organizations often demonstrate stronger alignment at the strategic and programmatic levels as initial entry points for SDG integration (Berrone et al., 2023; Guarini & Zuffada, 2021).

In contrast, resource allocation obtained the lowest rating and was interpreted as being implemented to a moderate extent. This indicates that although organizations have established policies and programs aligned with the SDGs, the availability and allocation of financial, human, and institutional resources remain relatively constrained. This finding aligns with previous studies that emphasize resource limitations as one of the major barriers in translating sustainability commitments into fully operational and sustained initiatives, particularly in developing contexts where competing priorities often affect budgetary and staffing decisions (Kodua et al., 2022; Filho et al., 2022). The disparity between the higher ratings for policies

and programs and the lower rating for resource allocation suggests that organizational commitment to the SDGs is more pronounced at the planning and implementation levels than in resource provisioning. This reflects a common implementation gap identified in sustainability research, where strategic intent does not always correspond with adequate resource support for execution (Jagani, & Saboori-Deilami, 2025; Siebrecht, 2020).

Table 3. Level of SDG Alignment and Implementation among Organizations

Items	Mean	Qualitative Description
The organization aligns its initiatives with specific SDGs.	3.15	Moderate
SDG priorities are clearly identified within the organizations.	3.57	High
Employees are aware of the organization's SDG commitments.	3.42	Moderate
SDG goals are effectively communicated across all levels.	3.14	Moderate
SDG-related programs are implemented as planned.	3.26	Moderate
There is a structured process for executing SDG initiatives.	2.58	Moderate
Monitoring systems are in place for SDG programs.	3.57	High
Regular evaluation of SDG initiatives is conducted.	3.48	Moderate
Performance indicators are used to assess SDG outcomes.	2.80	Moderate
Feedback mechanisms are used to improve SDG implementation.	3.50	High
The organization tracks the impact of its sustainability initiatives.	3.47	Moderate
Adjustments are made based on evaluation results.	3.24	Moderate
Overall Mean	3.27	Moderate

Table 3 presents the level of SDG alignment and implementation among organizations. Overall, the findings indicate a moderate level of alignment and implementation, suggesting that while organizations have initiated efforts to integrate the Sustainable Development Goals (SDGs) into their operations, these efforts remain uneven and still developing across key implementation mechanisms. In terms of alignment, organizations reported that SDG priorities are clearly identified, and monitoring systems are in place for SDG programs, both of which were rated high. This indicates that at the planning and monitoring stages, organizations demonstrate a relatively stronger orientation toward sustainability integration. This finding is consistent with sustainability governance studies which emphasize that organizations often begin SDG adoption through agenda-setting and monitoring structures before fully embedding implementation systems (Soberón et al., 2020; Berrone et al., 2023).

However, several indicators reflecting operational execution were rated at a moderate level. These include alignment of initiatives with specific SDGs, employee awareness of SDG commitments, communication of SDG goals across organizational levels, and implementation of SDG-related programs as planned. This suggests that although SDGs are recognized at the organizational level, their translation into day-to-day operational awareness and execution is not yet fully consistent. This pattern reflects findings in prior research indicating that gaps often exist between strategic sustainability awareness and actual implementation at the workforce level, particularly in complex organizational structures (Kanie & Biermann, 2017). The presence of a structured process for executing SDG initiatives and the use of performance

indicators also received moderate ratings, indicating that formal implementation systems are still in the process of being strengthened. This is consistent with sustainability implementation literature, which notes that many organizations struggle with institutionalizing standardized procedures and measurable performance systems for SDG tracking (Jaganjac et al., 2024; Thondhlana & Nkosi 2024).

On the other hand, feedback mechanisms used to improve SDG implementation and monitoring systems for SDG programs were rated high, suggesting that organizations are relatively more active in evaluation-oriented practices. This implies a growing awareness of the importance of feedback and monitoring in improving sustainability outcomes, which aligns with global recommendations on adaptive management in SDG implementation frameworks (Kazanskaia, 2025). Despite these strengths, the moderate ratings for performance indicators, structured implementation processes, and adjustments based on evaluation results indicate that the feedback loop from evaluation to action remains limited. This suggests that while monitoring and feedback systems exist, their translation into continuous improvement practices is not yet fully optimized.

Table 4. Significant Relationship between Extent of Organizational Contributions to SDGs and Level of SDG Alignment and Implementation among Organizations

Variables	Pearson-R	P-value	Decision
Extent of Organizational Contributions to SDGs	.540	.000	Significant
Level of SDG Alignment and Implementation among Organizations			

*significant at .05 level

Table 4 presents the relationship between the extent of organizational contributions to the Sustainable Development Goals (SDGs) and the level of SDG alignment and implementation among organizations. The results show a moderate positive correlation between the two variables, and the relationship was found to be statistically significant at the .05 level. This finding indicates that organizations with a higher extent of contributions to the SDGs in terms of policies, programs, and resource allocation tend to also demonstrate stronger alignment and implementation of SDG-related initiatives. In other words, as organizational commitment to SDGs increases, the level of structured alignment and actual implementation practices also improves.

The result supports the notion that organizational contributions in terms of internal mechanisms—such as policy integration, program development, and resource support—are closely linked with how effectively SDG initiatives are aligned and operationalized. This is consistent with sustainability management literature, which emphasizes that institutional commitment is a key driver of effective SDG integration across organizational systems and processes (Sachs et al., 2020; Stafford-Smith et al., 2017). The significant relationship also reflects findings in prior studies suggesting that organizations with stronger sustainability governance structures are more likely to demonstrate coherent alignment between strategic intentions and implementation practices. When sustainability is embedded in organizational policies and supported through programs and resources, it creates an enabling environment for more systematic SDG alignment and execution (Biermann et al., 2017; Lozano, 2015).

However, while the relationship is significant, the moderate strength of the correlation suggests that other factors may also influence SDG alignment and implementation. These may include organizational capacity, leadership style, availability of external partnerships, and institutional support mechanisms, which are commonly identified in sustainability literature as critical mediating variables in SDG performance (OECD, 2019; UNDP, 2016).

3.1 Challenges in SDG Implementation among Organizations

The qualitative results revealed four major themes on the challenges encountered by organizations in implementing Sustainable Development Goal (SDG)-related initiatives. These themes highlight the key operational, institutional, and organizational constraints experienced by both public and private sector participants.

A. Limited Financial and Resource Capacity

The qualitative results revealed that one of the most prominent challenges encountered by organizations in implementing Sustainable Development Goal (SDG)-related initiatives is the limited availability of financial and material resources, as reflected in the responses of both public and private sector participants. This concern consistently emerged across accounts, indicating that resource constraints significantly influence the extent to which sustainability programs are planned and implemented. Some of the responses are as follows:

“Funding is not always sufficient for sustainability programs.” (R3-Public)

“We prioritize operational needs first before SDG activities.” (R18-Private)

“There is no dedicated budget for SDG-related projects.” (R7-Public)

“Implementation depends on available resources, which are often limited.” (R52-Private)

A recurring concern among respondents was the limitation in financial and material resources allocated for SDG-related initiatives. While organizations acknowledged the importance of sustainability programs, actual implementation was often constrained by competing operational priorities and restricted budgets. This finding is consistent with sustainability governance literature, which emphasizes that resource availability remains one of the most critical determinants of effective SDG implementation. Zurynski, et al. (2023) highlight that without dedicated funding streams, sustainability initiatives tend to remain fragmented and project-based rather than institutionalized. Similarly, Simanjuntak (2024) argues that organizational sustainability efforts often fail to scale when financial planning is not explicitly aligned with sustainability objectives.

B. Weak Institutionalization of SDG Frameworks

The qualitative results also revealed that organizations face challenges in the institutionalization of Sustainable Development Goal (SDG) frameworks, particularly in terms of establishing clear operational systems, procedures, and monitoring mechanisms to support implementation. Respondents' accounts suggest that while SDG-related policies and initiatives exist, these are not always supported by structured and standardized frameworks for execution and evaluation. Some of the responses of the participants are as follows:

- “There is no clear system for SDG monitoring in our office.” (R11-Public)*
“We implement programs, but not in a structured SDG framework.” (R36-Private)
“Policies exist, but implementation guidelines are not very specific.” (R22-Public)
“We lack formal procedures for tracking SDG outcomes.” (R64-Private)

The findings indicate a gap between policy articulation and operational implementation of SDG initiatives. While organizations have expressed commitment to sustainability through policies and programs, the absence of well-defined systems and procedures limits the consistency and effectiveness of implementation. This result aligns with sustainability governance literature, which highlights that institutionalization is a critical factor in ensuring the effective localization of the SDGs. Akhtar-Schuster, et al. (2024) emphasize that fragmented institutional arrangements often weaken the translation of global sustainability goals into actionable organizational processes. Likewise, Breuer, et al., (2023) argue that effective SDG implementation requires not only policy alignment but also robust operational systems, clear guidelines, and accountability mechanisms to ensure coherence and continuity in execution.

C. Limited Awareness and Capacity Among Employees

The qualitative results further revealed that a key challenge in the implementation of Sustainable Development Goal (SDG)-related initiatives is the limited awareness and capacity of employees regarding SDG concepts, goals, and organizational commitments. Responses indicated that understanding of the SDGs is often uneven across organizational levels, with awareness largely concentrated among management personnel rather than being fully disseminated among staff. Some of the verbalizations of the informants are as follows:

- “Not all employees are familiar with SDG goals.” (R5-Private)*
“Only management understands the sustainability agenda.” (R19-Public)
“Training on SDGs is not regularly conducted.” (R41-Private)
“Awareness varies across departments.” (R73-Public)

The findings suggest that insufficient capacity-building and limited dissemination of SDG-related information hinder the effective integration of sustainability goals within organizations. While leadership may demonstrate awareness and commitment, the lack of consistent training and orientation programs results in uneven understanding among employees, which may affect implementation at the operational level. This aligns with Bibi, et al. (2025), who emphasized that employee engagement and capacity development are essential drivers of organizational sustainability performance. Without continuous training and awareness programs, sustainability initiatives risk remaining confined to managerial directives rather than becoming embedded in organizational culture. Similarly, Breuer, et al., (2023) noted that the success of sustainability integration depends not only on strategic alignment but also on the active participation and understanding of employees across all organizational levels.

D. Coordination and Implementation Challenges

The qualitative results also revealed that organizations experience challenges related to coordination and implementation processes in the delivery of Sustainable Development Goal (SDG)-related initiatives. Respondents highlighted difficulties in aligning activities across departments, managing overlapping programs, and ensuring smooth execution of planned SDG

initiatives within organizational structures. Some of the responses of the informants are as follows:

“Coordination between departments is a challenge.” (R14-Public)

“Some projects overlap or are not well integrated.” (R58-Private)

“Implementation is sometimes delayed due to bureaucratic processes.” (R27-Public)

“There is difficulty in aligning different units toward one SDG goal.” (R80-Private)

The findings indicate that coordination and administrative processes play a critical role in shaping the effectiveness of SDG implementation. Even when programs are already in place, inefficiencies in interdepartmental coordination and bureaucratic procedures can delay or weaken implementation outcomes. This suggests that organizational structure and internal communication significantly influence how sustainability initiatives are operationalized. This result is consistent with Haas and Ivanovski (2022), who emphasized that SDG implementation requires strong coordination mechanisms across institutional units to ensure policy coherence and effective delivery. Similarly, Soberon, et al. (2020) noted that fragmented governance structures often lead to duplication of efforts and reduced efficiency in sustainability programs. These studies highlight that without integrated coordination systems; even well-designed sustainability initiatives may face implementation challenges at the operational level.

4.0 CONCLUSION

The study concludes that SDG implementation within both public and private sector organizations remains at a transitional stage, where strategic intent is evident but full institutional and operational embedding is still evolving. The persistence of resource constraints, capacity gaps, and coordination inefficiencies indicates the need for stronger organizational systems, sustained capacity-building, and more coherent implementation mechanisms to support effective sustainability integration. These findings underscore the importance of moving beyond policy articulation toward more structured, well-resourced, and coordinated approaches to SDG implementation. Strengthening institutional support systems, enhancing employee engagement, and improving interdepartmental coordination are critical to ensuring that organizational contributions to the SDGs are not only planned but effectively and consistently realized in practice.

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