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Implementation of the Seal of Good Local Governance (SGLG) and LGU Performance in the Municipality of Maramag Bukidnon: Basis for Sustainability Plan

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ABSTRACT

This study examined the implementation of the Seal of Good Local Governance (SGLG) and its relationship with local government unit (LGU) performance in the Municipality of Maramag, Bukidnon, as a basis for developing a Sustainability Plan. A quantitative, non-experimental, descriptive-correlational design was employed involving 208 LGU officials, department heads, and personnel selected through modified stratified sampling. Data were collected using a validated questionnaire and analyzed through descriptive and inferential statistics. Results revealed a high level of SGLG implementation (M = 3.48, SD = 0.15), with environmental management receiving the highest assessment and financial administration the lowest. LGU performance was rated very high (M = 3.50, SD = 0.15), particularly in operational transparency, responsiveness to community needs, and institutional sustainability. No significant differences in SGLG implementation assessments were identified according to educational attainment, institutional position, or training participation. Furthermore, no significant relationship was established between SGLG implementation and LGU performance ($r = -0.017$, $p > 0.05$). The findings indicate that favorable governance implementation ratings were not significantly associated with perceived institutional performance. The study recommends strengthening financial accountability, service delivery, stakeholder participation, and institutionalizing the proposed Sustainability Plan. Its single-municipality scope and perception-based, non-experimental design limit generalizability and causal interpretation. The study contributes to evidence-based local governance planning and institutional sustainability, supporting SDG 16 (Peace, Justice and Strong Institutions), SDG 11 (Sustainable Cities and Communities), and SDG 13 (Climate Action).

Keywords: *Citizen Satisfaction, Financial Administration, Institutional Sustainability, LGU Performance, Local Governance, SGLG Implementation, Sustainability Plan*

1. INTRODUCTION

The Seal of Good Local Governance (SGLG) is a performance-based assessment and recognition mechanism established to promote accountability, transparency, responsiveness, and effective public service delivery among local government units (LGUs) in the Philippines. Institutionalized through Republic Act No. 11292, the SGLG encourages compliance with governance standards covering financial administration, disaster preparedness, social protection, peace and order, environmental management, and other areas of local administration. Its implementation provides a framework for evaluating governance practices and identifying opportunities for institutional improvement (Macabulos, 2024). However, the evolving requirements of the SGLG highlight the importance of assessing whether compliance translates into sustained improvements in local government performance (Medina-Guce & Sanders, 2024). Recent Philippine research emphasizes that local government performance depends not only on compliance with prescribed standards but also on institutional capacity, administrative coordination, stakeholder participation, and effective resource management. Juco et al. (2024) identified continuing challenges in the assignment and delivery of decentralized government functions, while Kikuchi (2023) demonstrated the importance of managerial orientation and stakeholder networks in local government performance. Similarly, De Jesus et al. (2025) identified institutional constraints affecting the implementation of SGLG standards and emphasized the need for sustained capacity development and systematic performance improvement. Within this context, the present study examines the implementation of the SGLG and LGU performance in the Municipality of Maramag, Bukidnon. Specifically, it evaluates governance implementation and institutional performance during fiscal years 2025–2026, determines their significant relationship, and provides an empirical basis for developing a Sustainability Plan that supports continuous improvement, institutional accountability, and responsive public service delivery.

Research Problem

Although the SGLG provides an established mechanism for assessing local governance, compliance with prescribed requirements does not necessarily demonstrate sustained improvements in institutional performance. Medina-Guce and Sanders (2024) explained that the evolution of SGLG criteria presents challenges involving policy implementation, institutional learning, and resource availability. Their analysis suggests that governance assessments must consider whether compliance encourages meaningful administrative improvement rather than merely satisfying assessment requirements. Similarly, De Jesus et al. (2025) identified resource limitations, inconsistent implementation, and institutional constraints as factors affecting governance performance among selected Philippine LGUs. The effectiveness of local governance is also influenced by the capacity of public institutions to address community needs, maintain transparent administrative processes, and encourage stakeholder participation. Kikuchi (2023) found that policy orientation and professional networks were associated with local government performance, while Medina-Guce et al. (2025) emphasized the need to assess the quality of civil society participation in local development decision-making. Furthermore, Reyes et al. (2022) demonstrated the relevance of evidence-based local planning and budgeting in identifying community needs and supporting responsive public programs. For the Municipality of Maramag, Bukidnon, the central research concern is the extent to which implementation of SGLG standards is associated with the performance of the local government. Specifically, the study examines financial administration, disaster preparedness, social protection, peace and order, and environmental management alongside service efficiency, citizen satisfaction, operational transparency, responsiveness to community needs, and institutional sustainability. Determining these relationships is necessary to identify governance strengths, address areas

requiring improvement, and formulate an evidence-based Sustainability Plan that supports the continuity of effective local governance practices.

Assumptions of the Study

The study proceeds from the premise that SGLG implementation and LGU performance can be assessed through defined governance and institutional performance indicators. It recognizes that implementation encompasses administrative compliance and the application of governance practices, while LGU performance reflects the effectiveness, transparency, responsiveness, and sustainability of public administration. This perspective is consistent with recent research emphasizing institutional arrangements, administrative capacity, and performance assessment as essential considerations in evaluating local governance (Juco et al., 2024; Medina-Guce & Sanders, 2024). The study also recognizes that respondents' educational attainment, institutional positions, and training experiences may provide relevant contexts for examining differences in their assessments of SGLG implementation. However, such differences are subject to empirical verification rather than being presumed. Accordingly, the study tests the null hypotheses that no significant difference exists in the perceived implementation of SGLG when respondents are grouped according to their profiles and that no significant relationship exists between SGLG implementation and LGU performance. Consistent with its descriptive-correlational design, the study examines statistical associations without presuming causal relationships.

Objectives of the Study

The primary objective of this study is to assess the implementation of the Seal of Good Local Governance and its relationship with LGU performance in the Municipality of Maramag, Bukidnon, as a basis for developing a Sustainability Plan. Specifically, it seeks to describe the respondents' profiles in terms of educational attainment, institutional position, and seminars or training attended; determine the level of SGLG implementation in financial administration, disaster preparedness, social protection, peace and order, and environmental management; examine significant differences in perceived SGLG implementation when respondents are grouped according to their profiles; assess LGU performance in terms of service efficiency, citizen satisfaction, operational transparency, responsiveness to community needs, and institutional sustainability; determine the significant relationship between SGLG implementation and LGU performance; and propose a Sustainability Plan based on the findings of the study.

Theoretical or Conceptual Basis

The study is anchored in performance-oriented governance and institutional sustainability, guided by the SGLG framework and research on decentralized public administration. Medina-Guce and Sanders (2024) explained that evolving SGLG standards shape institutional practices and promote accountability and continuous improvement. Juco et al. (2024) emphasized clear institutional responsibilities, while Kikuchi (2023) identified managerial orientation and stakeholder networks as important factors in LGU performance. Similarly, Medina-Guce et al. (2025) highlighted participatory governance, whereas Blanco and Panao (2023) and Reyes et al. (2022) emphasized institutional capacity, evidence-based planning, and sustainable development. The study's independent variable is SGLG implementation, measured through financial administration, disaster preparedness, social protection, peace and order, and environmental management. The dependent variable is LGU performance, assessed through service efficiency, citizen satisfaction, operational transparency, responsiveness to community needs, and institutional sustainability. Respondent profiles are considered in examining

differences in perceived implementation. The relationships among these variables provide the basis for the proposed Sustainability Plan.

The study primarily supports SDG 16 (Peace, Justice and Strong Institutions), particularly Targets 16.6 and 16.7, by examining institutional accountability, transparency, and participatory governance (Medina-Guce et al., 2025; United Nations, 2026). It also aligns with SDG 11 (Sustainable Cities and Communities) through responsive public services, SDG 13 (Climate Action) through disaster preparedness and resilience (United Nations Office for Disaster Risk Reduction, 2022), and SDG 12 (Responsible Consumption and Production) through environmental management. Furthermore, SDG 17 (Partnerships for the Goals) is reflected in stakeholder participation and interagency collaboration, consistent with Ibones et al. (2024). Overall, the study contributes to institutional, environmental, and community sustainability by providing an evidence-based foundation for strengthening governance practices, accountability, and long-term public service delivery in Maramag, Bukidnon.

2. METHODOLOGY

Research Design

The study utilized a quantitative, non-experimental, descriptive-correlational research design to examine the relationship between SGLG implementation and LGU performance in the Municipality of Maramag, Bukidnon. The descriptive component assessed the implementation of governance standards, particularly financial administration, disaster preparedness, social protection, peace and order, and environmental management, alongside indicators of LGU performance. The correlational component determined the strength and significance of the relationship between SGLG implementation and LGU performance without manipulating the study variables. This design provided a systematic basis for identifying governance strengths, performance gaps, and areas requiring institutional improvement.

Research Locale or Study Setting

The study was conducted in the Municipality of Maramag, a landlocked municipality in the Province of Bukidnon, Philippines. Maramag covers approximately 44,726 hectares and consists of 20 barangays, comprising five urban and 15 rural barangays. It is geographically bordered by Valencia to the north and northeast, Quezon to the east, Don Carlos to the south, and Pangantucan to the west. The municipality served as the institutional setting for examining SGLG implementation and evaluating local government performance in governance, administration, and public service delivery.

Participants or Data Sources

The respondents consisted of LGU officials, department heads, and selected personnel directly involved in governance processes, policy implementation, and public service delivery in the Municipality of Maramag, Bukidnon. From a population of 432 personnel, a sample of 208 respondents was determined using Slovin's formula. A modified stratified sampling technique was employed to distribute the sample proportionally according to organizational roles and departmental affiliations. This approach facilitated representation from different LGU offices and provided diverse perspectives on the implementation of SGLG standards and institutional performance.

Research Instruments or Materials

Data were collected using a structured survey questionnaire developed to assess SGLG implementation and LGU performance. The instrument consisted of three parts. The first gathered respondents' demographic and professional information, including age, sex, gender,

educational attainment, and institutional position. The second assessed SGLG implementation in terms of financial administration, disaster preparedness, social protection, peace and order, and environmental management. The third measured LGU performance through service delivery efficiency, citizen satisfaction, operational transparency, responsiveness to community needs, and institutional sustainability. To establish instrument validity and reliability, the questionnaire underwent expert review and validation, followed by pilot testing. Revisions were incorporated based on the recommendations of the validators and feedback from pilot respondents before the instrument was administered.

Data Gathering Procedure

Data collection commenced with the submission of a formal request for approval to the Dean of the Graduate School, followed by coordination with the Office of the Municipal Mayor of Maramag, Bukidnon, to secure authorization to conduct the study. Ethical clearance and the necessary institutional endorsements were obtained before questionnaire administration. Following approval, the validated questionnaires were distributed to the identified respondents with assistance from the Human Resources Office and departmental secretariats. Participants received informed consent forms explaining the study's purpose, voluntary participation, and confidentiality provisions. Sufficient time was provided to complete the questionnaires. Upon retrieval, the accomplished instruments were examined for completeness and accuracy, and the responses were encoded and forwarded for statistical analysis.

Data Analysis

The collected data were analyzed using descriptive and inferential statistics. Frequency and percentage distributions were employed to describe respondents' profiles in terms of educational attainment, institutional position, and seminars or training attended. Weighted mean was used to determine the levels of SGLG implementation and LGU performance, while standard deviation measured the variability of respondents' assessments. For inferential analysis, the independent-samples t-test was applied to determine significant differences in perceived SGLG implementation between demographic groups with two categories, while one-way analysis of variance (ANOVA) was employed for groups with three or more categories. Pearson's product-moment correlation coefficient was utilized to determine the strength, direction, and statistical significance of the relationship between SGLG implementation and LGU performance. The hypotheses were evaluated at the 0.05 level of significance, providing the statistical basis for interpreting the findings and formulating the proposed Sustainability Plan.

Ethical Consideration

The study adhered to established research ethics to protect the rights, privacy, and welfare of participants. Institutional permission and ethical clearance were secured before data collection, and respondents were informed of the study's objectives, procedures, and voluntary nature. Participants were allowed to decline or withdraw without adverse consequences. Confidentiality and anonymity were maintained by excluding personally identifiable information from reported findings and limiting the use of collected data to academic and research purposes. Data handling and storage were conducted in accordance with Republic Act No. 10173, or the Data Privacy Act of 2012, to prevent unauthorized disclosure or misuse. The researcher also maintained honesty, objectivity, and accuracy in data processing, analysis, and reporting, ensuring that findings reflected the actual responses and were not manipulated to support predetermined conclusions.

3. RESULTS AND DISCUSSION

3.1 Professional Profile of the Respondents

3.1.1 Educational Attainment

The findings revealed that college graduates constituted the largest group of respondents, with 65 participants (31.25%), followed by college undergraduates with 54 (25.96%). Another 45 respondents (21.63%) had earned master's units, 28 (13.46%) held master's degrees, 12 (5.77%) had doctoral units, and four (1.92%) possessed doctoral degrees. These results indicate that most respondents had attained college-level education, while a smaller proportion had pursued graduate studies. The educational distribution suggests that respondents possessed formal academic preparation relevant to administrative and governance responsibilities. Nevertheless, educational qualifications alone do not establish professional effectiveness. Benedicta (2024) emphasized the relevance of organizational and workplace conditions in understanding the experiences of local government employees, while Kikuchi (2023) demonstrated that managerial orientation and professional networks contribute to local government performance. These findings highlight the importance of combining formal education with practical competencies and institutional support.

3.1.2 Institutional Position

The respondents represented various positions within the municipal governance structure, including barangay officials, LGU personnel, department heads, and local government officials. Barangay officials and personnel accounted for the largest groups identified in the source data, indicating substantial representation from individuals engaged in frontline administration and community-level governance activities. This distribution provides perspectives from different levels of government operations, particularly personnel responsible for implementing programs and delivering public services. Benedicta (2024) highlighted the importance of frontline employee experiences in understanding local government workplace conditions. Similarly, Kikuchi (2023) established that organizational networks, stakeholder communication, and managerial practices are relevant to effective local administration.

3.1.3 Seminars and Training Attended

The findings showed that local seminars and training accounted for the highest participation, with 60 respondents (28.85%), followed by provincial training with 53 (25.48%), regional training with 47 (22.60%), national training with 40 (19.23%), and international training with eight (3.85%). The distribution indicates that most respondents participated in professional development activities conducted at the local and provincial levels. The predominance of local and provincial training reflects the importance of accessible capacity-building opportunities for personnel involved in municipal governance. However, training participation should be distinguished from demonstrated performance improvement. Kikuchi (2023) found that communication networks and managerial orientation were relevant to local government performance, while training opportunities alone did not demonstrate a substantial association in the study examined. This suggests that capacity development should emphasize practical application and organizational support rather than participation alone.

3.2 Level of Implementation of the Seal of Good Local Governance

The consolidated findings indicated that SGLG implementation in the Municipality of Maramag, Bukidnon, was High, with an overall mean of 3.48 and standard deviation of 0.15. Environmental

management received the highest assessment, while financial administration obtained the lowest among the five governance dimensions. The results indicate generally favorable perceptions of governance implementation, with opportunities for improvement in specific administrative practices.

3.2.1 Financial Administration

Financial administration obtained a consolidated mean of 3.46, interpreted as High. Participatory budgeting and stakeholder engagement received a particularly favorable assessment, with an item mean of 3.54. In contrast, the use of digital financial management systems and transparent reporting mechanisms received a lower mean of 3.35. These findings indicate that respondents generally assessed fiscal governance positively, although digital financial processes remained comparatively less developed. The results underscore the relevance of improving fiscal transparency, financial monitoring, and public access to financial information. Diokno-Sicat et al. (2022) demonstrated that performance-based incentives and conditional grants provide mechanisms for encouraging governance improvement among Philippine municipalities. Similarly, Salvador et al. (2025) examined transparency and disbursement efficiency in local government financial management, reinforcing the importance of assessing financial practices beyond formal compliance.

3.2.2 Disaster Preparedness

Disaster preparedness recorded a mean of 3.49 (SD = 0.16), interpreted as High. Coordination with national government agencies, nongovernmental organizations, and community stakeholders received one of the strongest assessments, with a mean of 3.56. Conversely, the availability of disaster response equipment, relief supplies, rescue vehicles, and trained personnel obtained a lower mean of 3.39. These findings indicate favorable assessments of institutional coordination, alongside comparatively lower ratings for preparedness resources. The findings emphasize the importance of strengthening operational readiness alongside institutional disaster management arrangements. Lagrada and Santiago (2025) identified disaster preparedness as a significant component of effective disaster risk management among Metro Manila local governments. Similarly, Sala et al. (2025) documented implementation gaps in disaster risk reduction and management within a Davao Region LGU, particularly involving resource utilization, personnel, and early warning systems. These studies support continued attention to the operational dimensions of disaster preparedness.

3.2.3 Social Protection

Social protection obtained a consolidated mean of 3.49, interpreted as High. Respondents generally gave favorable assessments of programs supporting vulnerable populations, targeted assistance, gender sensitivity, social welfare accessibility, and interagency cooperation. The promotion of human dignity and community well-being through responsive social programs received a mean of 3.52, reflecting a particularly favorable evaluation of this aspect of implementation. The findings suggest that social protection represents an established area of municipal governance while remaining dependent on effective program implementation and coordination. De Jesus, Castañeda, and Temporal (2025) emphasized the importance of organizational mechanisms and institutional capacity in sustaining SGLG performance. Likewise, Olorga et al. (2026) found generally favorable stakeholder satisfaction with SGLG-

related public services while identifying continuing concerns regarding participatory governance and program sustainability.

3.2.4 Peace and Order

Peace and order obtained a consolidated mean of 3.49, interpreted as High. Community-based policing, drug-abuse prevention, and reintegration initiatives received a mean of 3.53, while inclusive preventive strategies addressing the underlying causes of insecurity obtained 3.47. These results indicate that public safety initiatives were positively assessed, although broader preventive and community-centered measures received comparatively lower ratings. The findings demonstrate the relevance of combining public safety administration with community engagement. Cueno and Sabijon (2025) found that peace and order implementation among Philippine local chief executives was supported by government-community relationships but constrained by resources and political conditions. Their findings suggest that sustainable peace and order require institutional coordination, adequate resources, and approaches responsive to community concerns.

3.2.5 Environmental Management

Environmental management received the highest consolidated SGLG assessment, with a mean of 3.50, interpreted as Very High. Compliance with environmental laws concerning clean air, clean water, and climate-related measures obtained a mean of 3.55. Community participation in environmental initiatives received a comparatively lower mean of 3.47. The findings indicate favorable perceptions of regulatory compliance and environmental protection, with opportunities to strengthen community involvement. These results are consistent with Buenaflor (2024), who emphasized the importance of governance practices, regulatory enforcement, and stakeholder participation in local solid waste management. Ibones et al. (2024) likewise identified the enabling role of civil society organizations in Philippine environmental governance, while Valerio (2024) examined the relevance of institutional and administrative capacities to environmental governance performance in Mindanao. Together, these studies reinforce the importance of combining regulatory compliance with participatory environmental management.

3.3 Differences in SGLG Implementation According to Respondent Profile

The analysis revealed no statistically significant differences in perceived SGLG implementation when respondents were grouped according to educational attainment, institutional position, or seminars and training attended. Educational attainment yielded an F-value of 0.598 ($p = 0.701$), position obtained an F-value of 0.665 ($p = 0.574$), and seminars or training attended produced an F-value of 0.700 ($p = 0.592$). Since all reported p-values exceeded the 0.05 significance level, the null hypothesis of no significant differences was not rejected for any of the three profile variables. These results indicate that the respondent groups did not differ significantly in their assessments of SGLG implementation. The findings may be understood within the context of shared institutional procedures and governance standards, although the study did not directly test these explanations. Medina-Guce and Sanders (2024) described the SGLG as an evolving institutional assessment mechanism, while Naraga, Macalandong, and Arcega (2025) emphasized accountability, transparency, and institutional capacity in evaluating SGLG performance. The nonsignificant results should therefore be interpreted as the absence of detected group differences rather than evidence that education, position, or training has no importance for governance.

3.4 Level of Local Government Unit Performance

The consolidated findings revealed that the LGU of Maramag, Bukidnon, achieved an overall performance mean of 3.50 (SD = 0.15), interpreted as Very High. Operational transparency, responsiveness to community needs, and institutional sustainability received consolidated means of 3.50. Service delivery efficiency and citizen satisfaction obtained slightly lower means of 3.49, both interpreted as High. The results indicate generally favorable and closely aligned assessments across the five performance dimensions.

3.4.1 Service Delivery Efficiency

Service delivery efficiency obtained a consolidated mean of 3.49, interpreted as High. Monitoring service outcomes and using feedback to improve programs received a mean of 3.53, while the accessibility of frontline services, including health care, civil registry, and licensing, obtained a lower mean of 3.46. These findings indicate generally favorable assessments of service management, with relatively lower ratings for frontline accessibility. The findings emphasize the importance of connecting performance monitoring with accessible and responsive public services. Boquiron and Lising (2026) found a significant relationship between Citizen's Charter implementation and client satisfaction in selected barangays of Naic, Cavite, highlighting the relevance of service standards and feedback mechanisms. Kikuchi (2023) likewise established that stakeholder communication and managerial practices are relevant to local government performance.

3.4.2 Citizen Satisfaction

Citizen satisfaction recorded a consolidated mean of 3.49, interpreted as High. Regular consultations and surveys to assess public opinion received a favorable mean of 3.53, while accessible feedback and complaint mechanisms obtained a lower mean of 3.46. The results indicate generally positive assessments of citizen-oriented governance, although formal channels for submitting and addressing complaints received comparatively lower ratings. These findings are consistent with Estrada and Francisco (2022), who examined citizen satisfaction with local government responses in a municipality in Tarlac and identified the relevance of accessible and efficient frontline services. Olorga et al. (2026) similarly reported generally high stakeholder satisfaction with SGLG-related services while emphasizing the continuing importance of participation and institutional responsiveness. The present findings therefore highlight the relevance of strengthening citizen feedback and service accessibility.

3.4.3 Operational Transparency

Operational transparency obtained a mean of 3.50 (SD = 0.15), interpreted as Very High. Standardized reporting systems for government transactions, projects, and financial activities received the highest assessment, with a mean of 3.54. Whistleblowing and grievance reporting mechanisms obtained a comparatively lower mean of 3.46. These results indicate favorable assessments of public reporting and information disclosure, alongside relatively lower ratings for mechanisms supporting the reporting of irregularities. The findings highlight the distinction between information disclosure and broader accountability practices. Salvador et al. (2025) examined fiscal transparency and disbursement efficiency in Philippine local government financial management, while Medina-Guce and Sanders (2024) emphasized that SGLG compliance operates within an evolving governance assessment framework. These studies

support the importance of examining whether transparency mechanisms are accompanied by effective institutional processes and accountability measures.

3.4.4 Responsiveness to Community Needs

Responsiveness to community needs obtained a consolidated mean of 3.50, interpreted as Very High. Encouraging participation by community members, civil society organizations, and other stakeholders in local initiatives received a mean of 3.54. Timely service delivery, monitoring of emerging community concerns, and strategic resource allocation each received comparatively lower ratings of 3.49. The findings indicate favorable perceptions of stakeholder participation and policy responsiveness, with continued opportunities to strengthen service coordination and resource allocation. The findings are consistent with Medina-Guce, Velasco, and Rey (2025), who emphasized the importance of meaningful civil society participation in local development planning. Manzano (2025) likewise found that social networks, civic participation, and institutional relationships contributed to governance performance in selected low-income Philippine cities. These studies reinforce the importance of sustained stakeholder engagement and institutional coordination in addressing community needs.

3.4.5 Institutional Sustainability

Institutional sustainability obtained a mean of 3.50 (SD = 0.16), interpreted as Very High. Staff development, organizational capacity building, and succession planning received a mean of 3.54, while the integration of environmental, social, and economic considerations into local planning obtained a lower mean of 3.47. The findings indicate favorable perceptions of organizational continuity and professional development, alongside opportunities to strengthen integrated sustainability planning. These findings are consistent with Valerio (2024), who identified organizational, human-resource, and fiscal capacities as relevant dimensions of local environmental governance. Manzano (2025) also demonstrated the importance of social capital and civic participation in sustaining good local governance despite resource constraints. These studies suggest that institutional sustainability depends on multiple administrative and organizational conditions rather than formal compliance alone.

3.5 Relationship Between SGLG Implementation and LGU Performance

Pearson's correlation analysis yielded a negligible negative relationship between SGLG implementation and LGU performance ($r = -0.017$, $p = 0.733$). Since the p-value exceeded 0.05, the null hypothesis was not rejected, indicating no statistically significant relationship between the variables. Medina-Guce and Sanders (2024) explained that SGLG is an evolving governance assessment mechanism rather than a comprehensive measure of institutional performance. Similarly, De Jesus, Castañeda, and Temporal (2025) emphasized the importance of administrative capacity and organizational mechanisms, while Diokno-Sicat et al. (2022) highlighted institutional considerations in performance-based governance. Although Olorga et al. (2026) identified a positive relationship between SGLG implementation and stakeholder satisfaction, differences in research contexts and outcome measures limit direct comparison. Thus, the findings suggest that LGU performance cannot be explained by SGLG implementation alone, although its contribution to effective governance remains relevant.

3.6 Proposed Sustainability Plan for the Municipality of Maramag, Bukidnon

Based on the findings, the study proposed the Maramag Sustainability and Resilience Plan (MSRP) to strengthen sustainable local governance, financial accountability, stakeholder participation, institutional capacity, environmental protection, disaster preparedness, and public service delivery. The plan also addresses livelihood development, youth engagement, community health, infrastructure, digital governance, and performance monitoring. Its implementation involves five phases: assessment and prioritization, planning and capacity building, program implementation, monitoring and evaluation, and institutionalization and continuous improvement. Medina-Guce and Sanders (2024) emphasized institutional effectiveness in SGLG implementation, while Cruz Manzano (2025) highlighted civic participation and social networks in promoting good governance. Diokno-Sicat et al. (2022) likewise underscored the role of institutional incentives and fiscal arrangements. Accordingly, the MSRP provides an evidence-based framework for sustaining governance strengths and addressing identified performance gaps, subject to implementation and periodic evaluation.

4. CONCLUSIONS AND RECOMMENDATIONS

The study established that the Municipality of Maramag, Bukidnon, demonstrated a high level of implementation of the Seal of Good Local Governance (SGLG) and a very high level of perceived LGU performance. Environmental management emerged as the strongest governance implementation area, while financial administration received the lowest assessment, although it remained high. Operational transparency, responsiveness to community needs, and institutional sustainability were the highest-rated performance dimensions. No statistically significant differences in SGLG implementation assessments were found when respondents were grouped according to educational attainment, institutional position, and training participation. Notably, the study found no statistically significant relationship between SGLG implementation and LGU performance, indicating that higher perceived compliance with governance standards was not associated with better perceived institutional performance within the study sample. These findings underscore the importance of maintaining governance standards while separately evaluating service outcomes and institutional effectiveness. The proposed Sustainability Plan provides a framework for addressing identified improvement priorities and sustaining established governance practices.

The Municipality of Maramag should sustain its favorable governance practices while prioritizing improvements in financial administration, particularly fiscal transparency, resource allocation, financial monitoring, and digital reporting systems. Existing environmental management initiatives should be maintained, alongside strengthened community participation and conservation activities. Disaster preparedness, social protection, and peace and order programs should undergo regular assessment to identify operational gaps and improve service responsiveness. Municipal administrators should enhance frontline service accessibility, establish effective citizen feedback mechanisms, and strengthen grievance reporting to improve service delivery and public satisfaction. Professional development opportunities should be expanded through role-specific training, postgraduate educational support, and continuous competency evaluation. The proposed Maramag Sustainability and Resilience Plan should be integrated into municipal planning, budgeting, and monitoring processes, with designated responsible offices, measurable performance targets, and periodic stakeholder consultations. Future investigations should examine other institutional factors potentially associated with LGU performance, including leadership, resource management, employee capability, and community participation.

The study was geographically limited to the Municipality of Maramag, Bukidnon, and examined governance conditions during fiscal years 2025–2026, restricting the generalizability of its findings to other local government units and periods. Its quantitative, non-experimental, descriptive-correlational design established statistical associations but could not determine causal relationships. The questionnaire-based assessments reflected respondents' perceptions, which may not fully represent independently measured institutional outcomes or actual citizen experiences. Furthermore, the analysis concentrated on specified SGLG dimensions and LGU performance indicators. Future studies may include multiple municipalities, direct citizen assessments, additional institutional variables, and longitudinal approaches to provide a broader understanding of sustainable local governance.

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