

Beyond Compliance: Bureaucratic Innovation and Institutional Change in The Implementation of The Environmental SDG's in Lamongan Regency

Midkholus Surur

Political Science Study Program, Darul 'Ulum Islamic University,
Lamongan

Correspondence Email: midkholussurur@unisda.ac.id

*Received: 04 Desember 2025; Revised: 30 Desember 2025; Accepted: 15 Januari 2026;
Published: Februari 2026; Available online: Februari 2026*

Abstract

The implementation of the Sustainable Development Goals (SDGs) at the Indonesian local government level faces a persistent gap between formal adoption of the global framework and substantive changes in bureaucratic practices. This gap has not received an adequate theoretical explanation, especially in the context of SDGs in the environmental sector in districts with complex institutional characteristics. This research aims to develop a conceptual framework that explains the nature and depth of bureaucratic innovation in the implementation of SDGs in the environmental sector in Lamongan Regency, East Java, as an empirical reference. Using a conceptual analysis approach based on literature synthesis, this study applies Sociological Institutionalism and integrates it with the concept of institutional work and inhabited institutions. Three main findings were produced: the simultaneous working pattern of the three isomorphism mechanisms (coercive, mimetic, normative) with different intensities; the construction of a transformation-compliant continuum with four distinguishable analytical positions; as well as three theoretical propositions that can be empirically tested. The analysis shows that the dominance of coercive isomorphism encourages procedural compliance, while the movement towards substantive institutional transformation, which goes beyond compliance, requires the strengthening of normative isomorphism and the presence of institutional entrepreneurs who actively carry out institutional work. These findings contribute to the literature on SDGs localization, public sector innovation, and organizational sociology, with practical implications for environmental SDGs policy design at the local and national levels.

Keywords: *Institutional isomorphisms; Bureaucratic innovation; Localization of SDGs; Institutional changes; Environmental governance*

Introduction

The global development agenda contained in the Sustainable Development Goals (SDGs), which was formally adopted by 193 member states of the United Nations in 2015 through the resolution "Transforming Our World: The 2030 Agenda for Sustainable Development," is the most comprehensive multilateral commitment to transformative governance in modern history. Consisting of 17 goals and 169 targets to be achieved by 2030, the SDGs are not simply aspirational, but fundamentally transformational demanding structural changes in the way governments, the private sector, and civil society operate, collaborate, and hold each other accountable. Leavesley, Trundle, and Oke (2022) assert that local governments bear direct responsibility for the achievement of more than 105 of the 169 SDGs targets, thus placing subnational bureaucratic capacity and institutional innovation as determinants of the success or failure of this global agenda.

In Indonesia, the national commitment to the SDGs has been institutionalized through Presidential Regulation Number 59 of 2017 concerning the Implementation of the Achievement of the Sustainable Development Goals, which requires all levels of government to align their development planning with the global framework. In Indonesia's decentralized

governance architecture, districts and cities occupy a strategic position as the front line of SDGs implementation. However, as documented by Okitasari et al. (2022) in their study of local governments in Indonesia, the practical realization of this mandate is still very uneven. Their findings reveal that the COVID-19 pandemic exacerbated pre existing implementation deficits, with local governments systematically prioritizing economic recovery and health spending over social and environmental goals. Handayani et al. (2024), further confirm that although academic engagement with the SDGs in Indonesia has grown significantly since 2016, the institutional dimension of implementation, especially the process and dynamics of bureaucratic change, remains very underexplored in the scientific literature.

The institutional challenges at the heart of the implementation of the SDGs go far beyond technical or financial constraints. Park (2024), who examines the implementation of the SDGs in South Korea, identifies that the main problem is not resource scarcity, but is socio-political and institutional, especially the phenomenon of decoupling, which is a structural divergence between the formal adoption of the SDGs framework and substantive changes in bureaucratic practices (Sholikin et al., 2026). This concept of decoupling, first theorized by Meyer and Rowan (1977) as "ceremonial

adoption", describes a condition in which an organization publicly embraces normative expectations of regulatory mandates, international standards, global agendas while its internal routines and resource allocation remain largely unchanged. Suve (2025), in a parallel study of Estonian local governments, similarly identified institutional inertia and organizational capacity limitations as the main obstacles to substantive bureaucratic transformation in the implementation of the SDGs. In the Indonesian context, Nugrahani et al. (2023), who applied the lens of institutional isomorphism to the sustainability reporting of Indonesian public companies, found that the adoption of sustainable practices was driven more by coercive pressure from regulators rather than by the internalization of real values, a finding that raises urgent questions about the depth of the institutionalization of the SDGs at the local level.

Understanding this gap between formal commitment and substantive change requires a theoretical framework capable of analyzing why and how the bureaucracy is changing and why it often rejects real transformation.

Sociological Institutionalism, as outlined in the seminal work of DiMaggio and Powell (1983) and refined in the following decades, offers an appropriate analytical framework. Their theory of institutional isomorphism identifies three mechanisms through which

the organizational field generates convergent pressures on organizations: coercive isomorphism, which arises from regulatory mandates and political pressures from higher authorities; mimetic isomorphism, which arises when an organization mimics the practices that are considered successful of similar organizations under conditions of uncertainty; and normative isomorphism, which is driven by the professionalization and dissemination of norms through professional networks and training (Sholikin et al., 2025). Hwang (2023) reaffirms the contemporary relevance of this framework of Sociological Institutionalism to analyze organizational change in the public sector, emphasizing that it places legitimacy rather than technical efficiency as the main driver of organizational behavior. This insight is crucial analytically: it explains why local governments may formally adopt the structure of the SDGs, draft planning documents, and submit compliance reports, while the underlying logic of bureaucratic action remains unchanged.

Contemporary developments in institutional theory, however, push us to move beyond structural deterministic readings of isomorphism. The concept of institutional work, as theorized by Lawrence and Suddaby (2006), directs analytical attention to the everyday practices in which actors create, maintain,

and disrupt institutions. Complementing this, the perspective of inhabited institutions developed by Hallett and Ventresca (2006) affirms that institutional structures are not mechanisms that work alone, but are mediated, interpreted, and sometimes subverted by real humans who inhabit the organization (Sholikin, 2025b). Together, these two perspectives open up conceptual space to understand how institutional entrepreneurial bureaucratic actors with adequate vision, competence, and social capital can drive genuine institutional change even in a hostile environment. Aksom and Vakulenko (2024), in their review of the application of institutional theory in public administration research, explicitly call for investigations into new domains where such dynamics have not yet been theoreticized, identifying the implementation of the SDGs at the local government level as one of the most urgent areas to be studied.

Lamongan Regency, East Java, Indonesia, is a very instructive context to study these dynamics. This district is crossed by the Bengawan Solo watershed, making water resource management a strategic issue that directly intersects with SDG 6 (Clean Water and Decent Sanitation). The expansion of industrial and residential estates is generating increasing pressures, relevant to SDG 11 (Sustainable Cities and Settlements), while agricultural land degradation is related to SDG 15 (Terrestrial

Ecosystems). Data from Bappenas (2020) confirms that access to clean water nationally is still at 89 percent, with significant urban-rural disparities that are very relevant to the condition of Lamongan Regency, which is mostly rural. Pambudi and Kusumanto (2023), in their analysis of water resource governance in Indonesia, further revealed that the core problem is not the absence of regulatory instruments or budget allocations, but the fragmentation of overlapping policies that result in what they call "programmatic cannibalism" of various interventions that weaken each other instead of reinforce each other. This condition makes Lamongan a very relevant empirical reference: a district where the environmental dimension of the implementation of the SDGs is realized, but the institutional arrangements to address it have not received adequate analytical studies (Sholikin, 2024).

Existing studies on the implementation of the SDGs at the district and city levels in Indonesia have so far focused more on output and outcome indicators, without exploring the institutional processes and bureaucratic dynamics that produce or fail to produce real innovations. The question of whether bureaucratic innovation in the implementation of the SDGs represents authentic institutional change or is merely ceremonial compliance has not received systematic theoretical attention in the

Indonesian context. Gullmark and Clausen (2023), in a critical interpretive synthesis of innovation capabilities in local government organizations, assert that innovation in the local public sector is strongly shaped by organizational capacity, leadership, and the institutional environment but the interaction between isomorphic pressures and innovative agency in the specific context of the localization of SDGs in developing countries is still lacking in theory. Gonzalez, Llopis, and Gasco (2025), who analyze public sector innovation in Spanish municipal governments, show that the most impactful innovations are those that fundamentally change organizational routines rather than simply incrementally adding services, a distinction that has significant implications for the evaluation of the depth of bureaucratic changes related to the SDGs in contexts such as Lamongan.

Departing from this background, this research is positioned. This article fills in a specific and underexplored research gap: the absence of a theoretically rooted conceptual framework that distinguishes between compliance-based and value-based institutional change in the context of the localization of SDGs at the local government level in Indonesia. By applying Sociological Institutionalism and integrating it with the concepts of institutional work and inhabited institutions, this article develops the framework, which is operationalized through a continuum of compliance-

transformation that identifies four positions of bureaucratic innovation that can be analyzed differently (Sholikin, 2025a). Three theoretical propositions are formulated to guide future empirical research. The central research question guiding this study is: how can Sociological Institutionalism explain the nature and depth of bureaucratic innovation in the implementation of the environmental SDGs at the local government level, and under what conditions can such innovations go beyond formal compliance towards substantive institutional transformation? This article contributes simultaneously to three literature buildings: the literature on the localization of the SDGs, the literature on public sector innovation, and the sociology of organizational and institutional theory with practical implications for policymakers at the local and national levels.

Method

This study uses a qualitative approach with a conceptual research design, which was chosen because of its suitability with the main purpose of the article, which is to develop and integrate a new theoretical framework to explain phenomena that have not been sufficiently theoretical in the literature, namely the dynamics of bureaucratic innovation and institutional changes in the implementation of SDGs in the environmental sector at the local government level. This approach does not collect primary data in the field, but

builds arguments through systematic and analytical synthesis of existing academic literature, as formulated by Jaakkola (2020) who defines conceptual research as an effort to develop, refine, or integrate theoretical constructs and propositions based on an in-depth literature review. This choice of approach is in line with the interdisciplinary orientation of the *Peuradeun Scientific Journal*, as this research simultaneously bridges organizational sociology, public administration theory, and sustainable development policy studies.

The object of this research is a conceptual framework that connects the mechanism of institutional isomorphism with the depth of bureaucratic innovation in the context of SDGs implementation, with Lamongan Regency, East Java, Indonesia as an analytical context. Lamongan was chosen not on the basis of statistical representation, but because of its substantive relevance: the district faces complex environmental challenges including the management of the Bengawan Solo watershed, the pressures of residential and industrial areas, and the degradation of agricultural land that directly intersect with SDG 6, SDG 11, and SDG 15, making it an appropriate locus to test the relevance of the conceptual framework developed.

The data source of this study is the latest academic literature collected through

a systematic search of the Scopus database and the Web of Science with a time span of 2015–2025, using the keywords "SDGs localization," "bureaucratic innovation," "institutional isomorphism," "institutional change," and "local government." This resource is complemented by fundamental theoretical works in the tradition of Sociological Institutionalism including DiMaggio and Powell (1983), Meyer and Rowan (1977), Lawrence and Suddaby (2006), and Scott (2014) as well as relevant policy documents, including Presidential Decree 59/2017, the Bappenas, and UCLG documents. The overall source was selected based on its substantive relevance, academic credibility, and contribution to the construction of a theoretical argument.

The analysis process is carried out in three consecutive and related stages. In the first stage, conceptual mapping is carried out to identify key concepts from the relevant literature and map the logical relationship between these concepts. In the second stage, an integrative synthesis is carried out that consolidates concepts from various theoretical traditions of institutional isomorphism, institutional work, and inhabited institutions into one coherent and mutually explanatory framework. In the third stage, theoretical propositions are formulated that can be explicitly tested empirically in follow-up research, so that the framework developed

does not stop at the abstract level but opens the way for future empirical verification.

This research does not involve human, animal, or field data collection of any kind, so it does not require ethics committee approval. Nevertheless, the entire process of analysis and use of sources is carried out in accordance with applicable institutional ethical standards, including the principles of honest attribution, accurate representation of the cited arguments, and transparency in the synthesis procedures carried out.

Results and Discussion

Results

The conceptual analysis carried out produced three main findings presented in order according to the stages of analysis taken.

Finding 1: Lamongan Regency as an empirical reference for the initial position in the continuum

Before describing the isomorphic pressure pattern generically and constructing the compliance-transformation continuum, it is important to contextualize why Lamongan Regency was chosen as an empirical reference and where the hypothesis initially positions are in the continuum. An analysis of the institutional characteristics of Lamongan, the complexity of the governance of the Bengawan Solo watershed involving cross-jurisdictional actors, the dual development

pressures between rural areas with a deficit of water access and industrial expansion that results in new pollution, as well as the presence of local academic networks that have not been fully mobilized as a channel for the diffusion of sustainability norms indicate that the district is likely to occupy a position between Procedural Compliance and Programmatic Innovation (Positions 2–3) in the continuum developed by this study.

The potential to move towards Position 4 (Transformative Change) exists, but it depends on the fulfillment of the conditions identified in Proposition 2 and Proposition 3: the presence of institutional entrepreneurs who are active in institutional work, and the strengthening of normative isomorphism through professional networks and academic partnerships. This contextualization is important because it makes the subsequent findings not just generic statements about Indonesia's local governments, but propositions that can be tested specifically in Lamongan in line with the title of the research that explicitly places this district as the main empirical arena.

Finding 2: Isomorphic pressure working patterns in the context of Indonesian local governments

A literature review identified that the three isomorphism mechanisms theorized by DiMaggio and Powell (1983)

work simultaneously in the context of Indonesian local government, but with different intensities and pathways of work. Coercive isomorphism works as the most dominant and structured mechanism, especially through the mandate of Presidential Regulation 59/2017 which requires the preparation of the Regional Action Plan of TPB (RAD-TPB), periodic reporting requirements to Bappenas, as well as a system of fiscal incentives and disincentives that link SDGs compliance with the allocation of the General Allocation Fund (DAU) and Special Allocation Fund (DAK). This coercive pressure flows vertically from the central government through the provincial government to the district government and generally results in a response in the form of procedural compliance without the internalization of values.

Mimetic isomorphism operates through a horizontal path, mainly through knowledge sharing forums facilitated by the Association of Indonesian Regency Governments (APKASI) and various capacity building programs organized by Bappenas and related ministries. Lamongan Regency, which operates in the East Java Provincial government ecosystem that is relatively active in knowledge exchange, has the potential to imitate environmental management programs that have been successfully implemented in

more developed districts such as Banyuwangi or Surabaya City. However, mimetic mechanisms tend to result in the surface adoption of simulated program forms without the depth of institutional capacity that underpins them.

Normative isomorphisms, which work through the path of professionalization and diffusion of sustainability norms within the professional network of planners, environmental engineers, and public administrators, are the slowest to work but have the potential to produce the most profound institutional change. The presence of universities in the Lamongan area is an important factor as a supplier of professional norms that can support the internalization of sustainability values in the local bureaucracy. These three mechanisms do not work in isolation, but interact dynamically to reinforce or weaken each other depending on the prevailing contextual conditions.

Finding 3: Transformation-compliance continuum and four bureaucratic innovation positions

Based on an integrative synthesis of the literature, this study constructs a compliance-transformation continuum that identifies four different analytical positions in the dynamics of SDGs bureaucratic innovation.

The first position is **Symbolic Adoption**, which is a condition in which local governments formally adopt the language and structure of the SDGs to compile the RAD-SDG document, reporting the achievement of indicators without being accompanied by any changes in budget allocation, work routines, or actual program priorities. This is the purest manifestation of the phenomenon of ceremonial adoption described by Meyer and Rowan (1977).

The second position is **Procedural Compliance**, where local governments adopt new reporting procedures and requirements that meet external demands, SDGs programs are formally present and reports are submitted on a regular basis, but the underlying bureaucratic work logic does not undergo meaningful changes resulting in conditions of decoupling between formal structures and real practices.

The third position is **Programmatic Innovation**, which is characterized by the development of new programs that substantively respond to the SDGs targets with meaningful resource allocation and real changes in the way related OPDs work. In this position, innovation begins to touch the work routine even though the deeper institutional logic has not undergone fundamental changes.

The fourth position is **Transformative Change**, which represents a profound institutional change in which new values, norms, and logic of conformity are completely internalized, fundamentally changing the way the bureaucracy understands its mission. In this position, the SDGs are no longer treated as external mandates that must be fulfilled, but rather have become an integral part of the identity and work logic of the bureaucracy itself. This is the position that the title of this study refers to as "beyond compliance."

The four positions are presented briefly in Table 1 below.

Position	Label	Dominant Mechanism	Key Indicators	Institutional Results
1	Symbolic Adoption	Current	Doc. RAD-TPB exists, without real implementation	Ceremonial adoption
2	Procedural Compliance	Koersif + Mime-tics	Existing programs, minimum budget,	Decoupling

			routine reports	
3	Programmatic Innovation	Mimetic + Normative	Innovative programs, meaningful allocations, changing routines	Partial innovation
4	Transformative Change	Normative + Institutional Work	The values of the SDGs are internalized, the organizational logic changes	Substantive transformation

Source: Developed by authors based on DiMaggio & Powell (1983), Meyer & Rowan (1977), and Lawrence & Suddaby (2006).

Finding 3: Three theoretical propositions

Based on the constructed continuum, this study formulates three theoretical propositions that can be empirically tested in follow-up research.

Proposition 1 Dominance of Coercive Isomorphism: In the context of Indonesian local government, coercive isomorphism driven by regulatory mandates from the central and provincial governments is the dominant mechanism that drives the formal adoption of SDGs programs in the environmental sector, and thus results mainly in procedural compliance i.e. Position 1 or Position 2 in the continuum rather than substantive institutional change.

Proposition 2 Critical Role of Institutional Entrepreneurs: Institutions in the implementation of the SDGs in the field of the environment are positively correlated with the presence and influence of institutional entrepreneurs in the bureaucracy – especially actors who actively carry out institutional work to translate global SDG norms into meaningful and locally operationalized practices. This is the most decisive condition for the possibility of Lamongan moving from Positions 2-3 to Position 4.

Proposition 3 Superiority Normative Isomorphism: Normative isomorphism facilitated by a professional network of public administrators, environmental

planners, and sustainability experts trained within the framework of the SDGs results in institutional change that is more substantive and more durable than coercive or mimetic isomorphisms that work in isolation, as they change not only behavior but also the values and logic of conformity of bureaucratic actors.

Discussion

The findings of this study are critically elaborated in four dimensions of analysis: first, how Sociological Institutionalism explains why bureaucratic innovation in the environmental field more often stops at compliance than beyond compliance towards transformation; second, how the dynamics of institutional change take place or fail to take place in Lamongan Regency; third, what are the implications of these findings for environmental SDGs policies; Fourth, how this research contributes to international academic discourse while acknowledging its limitations.

Why environmental bureaucracy stops at compliance: isomorphic pressures and the logic of legitimacy

The question posed by the title of this research how bureaucratic innovation in the implementation of environmental SDGs can go beyond compliance gets the sharpest answer when analyzed through the institutional characteristics of the

environmental field itself. Unlike other SDGs such as education or health, environmental policy outcomes are diffuse and not immediately felt by local political constituents, the benefits are long-term while the costs are short-term, and indicators of success are difficult to visually verify by the general public. The combination of these characteristics creates conditions in which local governments face strong coercive pressure to appear compliant with the targets of SDG 6, SDG 11, and SDG 15, while substantive pressure to actually change the way bureaucracy works is much weaker.

Coercive isomorphisms, in the context of the environmental field in Lamongan Regency, work mainly through two paths. The first path is the mandate to prepare the RAD-TPB based on Presidential Regulation 59/2017, which structurally encourages OPDs related to the Environment Agency, Public Works and Spatial Planning Service, Housing and Settlement Areas Service to label existing programs with SDGs terminology, not to create new programs that genuinely answer the logic of sustainability. The second path is an indicative reporting system to Bappenas that links reporting compliance with the allocation of DAK in the environmental sector. These fiscal incentives create pressure that encourages OPDs to optimize reporting, rather than

optimize environmental impacts. Pambudi and Kusumanto (2023) document the phenomenon of "programmatic cannibalism" in Indonesia's water resource governance, various programs competing with each other and weakening each other instead of reinforcing each other, which is one of the most destructive consequences of the dominance of coercive isomorphisms in environmental bureaucracy.

What makes this phenomenon analytically interesting is that Lamongan Regency actually has a very strong objective base to encourage genuine environmental bureaucratic innovation. The Bengawan Solo watershed makes water quality management not just a regulatory obligation, but a real ecological need. The pressure of industrial estate development creates an urgency that cannot be ignored. However, this objective urgency does not necessarily translate into institutional pressure for bureaucratic transformation. This is precisely where Sociological Institutionalism provides the sharpest explanation: the bureaucracy responds to the pressure of institutional legitimacy, not the objective ecological pressure, and as long as the dominant pressure of legitimacy is coercive-procedural, the resulting response will be coercive-procedural. This is the root of the paradox captured by the title of this study: the potential to go beyond compliance

exists, but the institutional incentive structures that apply reinforce compliance as a point of equilibrium.

Mimetic isomorphisms in the environmental field in Lamongan operate through different mechanisms but have analogous limitations. When Lamongan officials attend the APKASI forum and study environmental management programs from areas that are considered successful, what is often transferred is the form of program name activities, budget structure, reporting format without institutional capacity that allows the program to function effectively. Gonzalez, Llopis, and Gasco (2025) emphatically remind that the most impactful bureaucratic innovations are those that fundamentally change the way organizations work, not those that simply adopt new packaging. Mimicry without internalizing capacity only results in superficial programmatic innovation pushing the bureaucracy from Position 1 to Position 2 or at most Position 3, but it does not touch on the deeper institutional logic needed to truly transcend compliance.

Conditions that allow Lamongan to go beyond compliance: between potential and structural barriers

Understanding the concrete possibilities for Lamongan Regency to move in a continuum from Position 2-3 to

Position 4 requires careful analysis of the four most analytically relevant contextual conditions.

The first condition is the institutional complexity of the management of the Bengawan Solo watershed. Bengawan Solo is a cross-provincial river whose management involves BBWS Bengawan Solo, the provincial governments of East Java and Central Java, as well as dozens of districts and cities. Lamongan faces a fundamental institutional dilemma: environmental bureaucratic innovation at the district level has limited impact as long as the overall watershed governance remains fragmented. This fragmentation is a structural manifestation of programmatic cannibalism creating a disincentive for ambitious local innovations: why invest heavily in transforming water quality management programs if their success depends so much on the actions of actors beyond the control of district governments?

The second condition is demographic and economic characteristics that create double pressure on environmental SDGs targets. Lamongan has a large rural area with a population that still faces limited access to clean water (relevant to SDG 6), while the development of industrial estates creates new pollution pressures (SDG 11 and SDG 15). In the

dominant coercive isomorphism logic, this pressure often results in fragmented prioritization: different OPDs respond to different pressures separately, without institutional coordination that integrates responses in a coherent SDGs logic.

The third condition is the presence of local academic networks that have the potential to reinforce normative isomorphisms. The presence of universities in the Lamongan area is an institutional asset that has not been fully utilized as a channel for the diffusion of sustainability norms into the local bureaucracy. In the context of inhabited institutions theory (Hallett & Ventresca, 2006), the most substantive institutional changes occur when new norms are introduced into the bureaucracy through the actors who inhabit the organization. College alumni who are trained in the framework of the SDGs and then have a career in OPD related to the environment are the most effective vectors for the diffusion of normative isomorphism.

The fourth condition, the most critical for the possibility of going beyond substantive compliance, is the existence or absence of institutional entrepreneurs who are active in the Lamongan environmental bureaucracy. Institutional entrepreneurs in this context are not just technically innovative officials, but actors who actively engage in institutional work to redefine

environmental issues within the framework of the SDGs, build cross-OPD support coalitions, leverage policy moments to drive deeper change, and maintain the momentum of change against conformal pressures from the broader bureaucratic system. Further empirical research needs to specifically trace the existence, characteristics, and strategies of these such actors in the Lamongan bureaucratic environment because their presence or absence is likely to be the most decisive variable of whether Lamongan can truly transcend compliance.

Designing a policy ecosystem that drives innovation beyond compliance

The understanding that bureaucratic innovation in the environmental field in Lamongan is driven more by coercive isomorphism than normative has very concrete implications for policy design.

First and most urgently, there is a need for a fundamental reorientation in the way districts define the "success" of environmental SDGs implementation. As long as the success indicators only focus on procedural compliance, whether the RAD-TPB is prepared, whether the report is submitted on time, whether the SDGs labeled program is in the APBD, the bureaucracy will continue to optimize procedural compliance, not the

environmental impact. A performance appraisal system is needed that incorporates institutional indicators: the extent to which environmental OPDs have changed their work routines, how strong cross-OPD coordination is in SDGs programs, and whether there is evidence of internalization of sustainability values in budget decisions that are not directly related to SDGs reporting.

Second, capacity building strategies need to explicitly target normative isomorphism as the main mechanism of change. This means programs that send officials from the Environment Agency, the PUPR Office, and Bappeda Lamongan to international learning networks; inter-regional exchange programs that are not just ceremonial comparative studies; and research-policy partnerships with universities in Lamongan that produce evidence-based recommendations. Gullmark and Clausen (2023) affirm that innovation capabilities in local governments grow through the accumulation of professional knowledge in a broad and sustainable network, not through short-term technical training.

Third, the Lamongan Regency Government needs to create an institutional space that explicitly protects and encourages institutional work by existing institutional entrepreneurs. This can be realized through the establishment

of a cross-OPD SDGs innovation unit with an explicit mandate; a policy sandbox mechanism that allows OPDs to try new approaches without incurring the risk of full administrative failure; as well as a documentation and learning system that allows the knowledge produced by individual institutional entrepreneurs to be institutionalized and not lost when the individual changes positions.

At the national level, this research implicitly challenges Indonesia's SDGs policy architecture that relies too much on coercive isomorphism as the only driving mechanism. Bappenas and the Ministry of Home Affairs need to consider much greater investment in building a normative isomorphism ecosystem: a national community of practice for environmental planners and administrators; an award system that recognizes substantive institutional innovation in changes in the way bureaucracy works, not just the achievement of indicator numbers; and a continuous professional development program that connects Indonesian environmental civil servants with a global professional network.

Relevance in international discourse and research limitations

The challenge analyzed in this study as to why bureaucratic innovation in the implementation of the environmental SDGs more often stops at compliance

rather than beyond compliance towards transformation is one of the most pressing issues in the international academic and policy discourse on the localization of the SDGs. The UCLG report (2019) consistently identifies that the implementation gap at the local level is the greatest threat to the achievement of the 2030 Agenda, and that these gaps are institutional rather than technical or financial. Park (2024) in South Korea and Suve (2025) in Estonia document structurally similar dynamics: the dominance of coercive pressures that result in procedural compliance, and the difficulty of encouraging the internalization of true value without explicit investment in the reinforcement of normative isomorphisms.

What distinguishes the Indonesian and Lamongan contexts specifically from the South Korea or Estonian contexts are the complexity of the multi-layered decentralization order, more severe institutional fragmentation in the management of natural resources across jurisdictions, and the capacity gap between environmental OPDs in developed areas and more limited areas. This complexity makes the continuum of compliance-transformation developed by this study not only relevant to Indonesia, but potentially more relevant to other developing countries with similar characteristics, namely the majority of countries that sign

the 2030 Agenda compared to studies from the context of developed countries.

In closing, it is necessary to recognize the limitations inherent in this conceptual research. The framework and propositions developed have not been tested on field empirical data from the Lamongan environmental bureaucracy directly. The necessary empirical verification needs to include: process tracing on how the specific environmental SDGs programs in Lamongan were born, evolved, and resulted in or did not result in changes in OPD routines; a cross-district comparative study in East Java to identify differentiating conditions for the depth of innovation; as well as the analysis of budget and policy documents that enable quantitative verification of the degree of decoupling between formal SDGs commitments and real resource allocations. These limitations are an explicit invitation for future researchers to build on the conceptual foundations already laid and, last but not least, to test, refute, or refine propositions formulated on the basis of the empirical findings they will produce.

Conclusion

This research departs from a paradox embedded in the architecture of SDGs implementation at the local government level: the stronger the regulatory pressure to adopt a global framework, the greater the risk that the

adoption will stop on a ceremonial surface without touching the true logic of bureaucratic work. Through the application of Sociological Institutionalism and its integration with the concept of institutional work and inhabited institutions, this study has shown that this paradox is not an anomaly, but a theoretically predictable consequence of the dominance of coercive isomorphism in Indonesia's SDGs governance ecosystem. As long as the main driving mechanism is regulation-based compliance, not the internalization of profession-based values, and local bureaucratic agency will rationally optimize institutional legitimacy rather than substantive environmental impacts.

The main scientific contribution of this research lies in three things that support each other. First, the study constructs a transformation-compliance continuum with four distinguishable analytical positions Symbolic Adoption, Procedural Compliance, Programmatic Innovation, and Transformative Change that offer a more precise conceptual tool for evaluating the depth of bureaucratic innovation rather than a simple dichotomy between "compliant" and "non-compliant." Second, this study formulates three empirically testable propositions, which collectively shift the focus of the question from whether bureaucratic innovation occurs to the conditions under which it can transcend

formal adherence to an epistemological reorientation that has significant implications for the design of future empirical research. Third, by placing Lamongan Regency as a specific empirical reference, this study shows that the local institutional characteristics of the cross-jurisdictional governance complexity of the Bengawan Solo watershed, the dual development pressures, and the presence of academic networks that have not been optimized are not just contexts, but explanatory variables that determine where a district is in the continuum and what is needed to push it beyond that position.

More broadly, this research contributes to three simultaneous literary buildings. In the literature on the localization of the SDGs, he fills an analytical gap about institutional mechanisms rather than just output indicators that determine the depth of implementation at the subnational level. In the literature on public sector innovation, he asserts that the most impactful innovations are institutional, not just programmatic: what changes is not just what the bureaucracy does, but how and why it does it. In organizational sociology and institutional theory, he extends the application of the concept of institutional work to the previously underexplored domain of local government in developing countries, while validating the

contemporary relevance of the DiMaggio and Powell (1983) framework in the context of global agenda implementation.

The conceptual limitations of this research directly point to the urgent empirical research agenda. The most logical step is a field-based research in Lamongan Regency that uses process tracing to trace how specific environmental SDGs programs are born and evolved in the OPD bureaucracy whether through ceremonial adoption, procedural compliance, or innovations that genuinely change routines. From there, a cross-district comparative study in East Java will allow the identification of the differentiating conditions that explain why some districts manage to move further in the continuum while others are stagnant. At a more ambitious level, cross-country research comparing these dynamics in different contexts of developing countries with similar decentralized characteristics such as the Philippines, Vietnam, or Sub-Saharan African countries will allow testing the generalizability of the continuum and propositions developed here. No less important is the exploration of new variables that have not been fully theorized in this study: the role of information technology and open data platforms in encouraging institutional accountability that goes beyond reporting compliance, as well as the influence of local electoral cycles on

the sustainability of institutional work carried out by institutional entrepreneurs.

The 2030 Agenda will not be achieved through neatly arranged planning documents or indicator reports that are submitted on time. It will be achieved or failed to be achieved through what happens in the meeting rooms of the neighborhood OPDs, in the hallways of the regent's office, and among officials who decide whether the SDGs are mandates to be adhered to or values to be realized. This research has offered a framework for distinguishing the two possibilities analytically, and laying the conceptual foundation for the most pressing empirical questions in the implementation of the SDGs: not just whether local governments have committed, but whether the commitment is deep enough to change the way they work and if not, under what conditions it becomes possible.

Declaration of Competing Interests

The authors state that they do not have any competing financial or non-financial interests that could affect the work reported in this paper.

Declaration of Generative AI Use

During the preparation of this manuscript, the author used Claude (Anthropic) to improve the clarity and readability of the text. The output generated by this tool is carefully reviewed and edited by the author, who is solely responsible for

the content of this article. All substantive intellectual contributions, including conceptualization, analysis, interpretation of data, and final decisions regarding content, arguments, and conclusions, are made solely by the author. The author is solely responsible for the integrity, originality, and academic quality of this article.

Bibliography

- Aksom, H., & Vakulenko, V. (2024). Revisiting the scope and suggesting novel domains of institutional theory in the public administration research. *Teaching Public Administration*, 42(2), 230–250. <https://doi.org/10.1177/01447394231191935>
- Badan Perencanaan Pembangunan Nasional (Bappenas). (2020). Metadata indikator tujuan pembangunan berkelanjutan (TPB)/sustainable development goals (SDGs) Indonesia. Kementerian PPN/Bappenas. <https://sdgs.bappenas.go.id/>
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160. <https://doi.org/10.2307/2095101>

- Gonzalez, R., Llopis, J., & Gasco, J. (2025). Analysing public sector innovation in local governments: An empirical assessment of Spanish city councils. *Local Government Studies*. <https://doi.org/10.1080/03003930.2025.2467982>
- Gullmark, P., & Clausen, T. H. (2023). In search of innovation capability and its sources in local government organizations: A critical interpretative synthesis of the literature. *International Public Management Journal*, 26(2), 258–280. <https://doi.org/10.1080/10967494.2022.2157917>
- Hallett, T., & Ventresca, M. J. (2006). Inhabited institutions: Social interactions and organizational forms in Gouldner's patterns of industrial bureaucracy. *Theory and Society*, 35(2), 213–236. <https://doi.org/10.1007/s11186-006-9003-z>
- Handayani, N. D., Pratiwi, R. D., Suryani, E., & Wahyuningsih, S. H. (2024). Mapping sustainable development goals (SDGs) research landscape in Indonesia: A bibliometric analysis. *Journal of Sustainability Science and Management*, 19(3), 1–20. <https://doi.org/10.46754/jssm.2024.03.001>
- Hwang, K. (2023). The relevance of neo-institutionalism for organizational change. *Cogent Social Sciences*, 9(2), Article 2284239. <https://doi.org/10.1080/23311886.2023.2284239>
- Jaakkola, E. (2020). Designing conceptual articles: Four approaches. *AMS Review*, 10(1–2), 18–26. <https://doi.org/10.1007/s13162-020-00161-0>
- Lawrence, T. B., & Suddaby, R. (2006). Institutions and institutional work. In S. R. Clegg, C. Hardy, T. B. Lawrence, & W. R. Nord (Eds.), *The SAGE handbook of organization studies* (2nd ed., pp. 215–254). SAGE Publications. <https://doi.org/10.4135/9781848608030>
- Leavesley, A., Trundle, A., & Oke, C. (2022). Cities and the SDGs: Realities and possibilities of local engagement in global frameworks. *Ambio*, 51(6), 1416–1432. <https://doi.org/10.1007/s13280-022-01714-2>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363. <https://doi.org/10.1086/226550>

- Nugrahani, T. S., Kusuma, H., Arifin, J., & Muhammad, R. (2023). Determinants of sustainability report quality in Indonesian public companies: An isomorphism theory approach. *International Journal of Sustainable Development and Planning*, 18(12), 3909–3921. <https://doi.org/10.18280/ijstdp.181222>
- Okitasari, M., Katramiz, T., Kandpal, R., & Korwatanasakul, U. (2022). SDG localization work for recovery from the COVID-19 pandemic: Indonesia and the Philippines. In W. Leal Filho, T. F. Ng, U. Iyer-Raniga, A. Ng, & A. Sharifi (Eds.), *SDGs in the Asia and Pacific region* (pp. 1–22). Springer. https://doi.org/10.1007/978-3-030-91262-8_28-1
- Pambudi, A. S., & Kusumanto, T. (2023). Water resources governance in Indonesia towards environmental sustainability along with social and economic development. In A. Triyanti, M. Indrawan, L. Nurhidayah, & M. A. Marfai (Eds.), *Environmental governance in Indonesia* (Environment & Policy, Vol. 61, pp. 289–311). Springer. https://doi.org/10.1007/978-3-031-15904-6_16
- Park, K. R., & Park, Y. S. (2024). Addressing institutional challenges in sustainable development goals implementation: Lessons from the Republic of Korea. *Sustainable Development*, 32(1), 1354–1369. <https://doi.org/10.1002/sd.2725>
- Presiden Republik Indonesia. (2017). Peraturan Presiden Nomor 59 Tahun 2017 tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan. Sekretariat Negara Republik Indonesia.
- Scott, W. R. (2014). *Institutions and organizations: Ideas, interests, and identities* (4th ed.). SAGE Publications.
- Sholikin, A. (2024). “Social Security” bagi Tenaga Kerja Informal pada Sektor Industri Ekstraktif di Bojonegoro. *Madani Jurnal Politik Dan Sosial Kemasyarakatan*, 16(02), 225–248.
- Sholikin, A. (2025a). Localization of The Global Norm and Efforts to Minimize the Natural Resource Curse in Bojonegoro. *Journal of Governance*, 10(2).
- Sholikin, A. (2025b). Realisme atau Romantisme?“Peran Masyarakat Sipil dalam Minimalisasi Kutukan

Sumber Daya Alam di Bojonegoro.”
Jurnal Transformative, 11(1), 1–21.

Sholikin, A., Erison, Y., & Rohmah, E. N. L.
(2025). Transition of extractive
industry governance: Effort towards
an inclusive green economy Transisi
tata kelola industri ekstraktif: Usaha
menuju green economy yang
inklusif. *Jurnal Sosiologi Dialektika*
Vol, 20(1), 43–60.

Sholikin, A., Sarsale, M., & Shoimah, S.
(2026). Environmental, Social, and
Governance (ESG) And Public Policy:
A Systematic Review. *Studies in*
Business and Economics, 21(1), 306–
331. [https://doi.org/10.2478/SBE-](https://doi.org/10.2478/SBE-2026-0014)
2026-0014

Suve, P. (2025). Institutional barriers to
SDG implementation and the role
of digital transformation:
Evidence from Estonian local
governments. *Public*
Administration Quarterly.
[https://doi.org/10.1177/073491](https://doi.org/10.1177/07349149251383907)
[49251383907](https://doi.org/10.1177/07349149251383907)

United Cities and Local Governments
(UCLG). (2019). Towards the
localization of the SDGs: Third
report of local and regional
governments to the 2019 high-

level political forum on
sustainable development. UCLG.
https://www.uclg.org/sites/default/files/towards_the_localization_of_the_sdgs.pdf

United Nations. (2015). Transforming
our world: The 2030 agenda for
sustainable development
(Resolution A/RES/70/1). United
Nations General Assembly.
<https://sdgs.un.org/2030agenda>