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FISCAL DECENTRALIZATION IN THE PHILIPPINES: BRIDGING POLICY AND PRACTICE UNDER THE MANDANAS-GARCIA RULING

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Abstract

The Mandanas-Garcia Ruling represents a landmark transformation in the Philippine fiscal decentralization framework, substantially expanding the National Tax Allotment for Local Government Units (LGUs). This scoping review systematically synthesizes academic and grey literature published between 2021 and 2025 to meticulously evaluate the ruling's implementation and its multifaceted impacts on local governance. Adhering to PRISMA guidelines, an in-depth analysis of ten selected studies reveals a critical policy and practice gap. While LGUs fundamentally benefit from significantly increased fiscal resources, deeply entrenched systemic barriers severely hinder optimal public service delivery. The primary challenges identified include an inherently inequitable tax distribution formula that ignores poverty incidence, a pervasive lack of administrative readiness among local personnel, and inadequate intergovernmental coordination. Consequently, the theoretical ideals of fiscal federalism remain unfulfilled, leading to low absorptive capacity and hindered operational outcomes. To successfully bridge this critical implementation gap, the present study strongly recommends urgent legislative reforms to establish a far more equitable fiscal transfer system, alongside sustained capacity-building programs and a robust centralized monitoring framework.

Keywords: Fiscal Decentralization, Local Governance, Mandanas-Garcia Ruling, Policy-Practice Gap, Philippine Public Administration

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Introduction

The Mandanas-Garcia Ruling is a significant Supreme Court decision that has transformed the fiscal decentralization framework in the Philippines. It expands the definition of the "just share" for Local Government Units (LGUs) with respect to national taxes. This ruling requires that all collections of national taxes—not just those collected by the Bureau of Internal Revenue (BIR)—be included in the calculation of the Internal Revenue Allotment, which is now referred to as the National Tax Allotment (NTA) (Tejero et al., 2022). The implications of this ruling extend beyond financial concerns; it notably affects LGUs' operational dynamics, service delivery mechanisms, and developmental pathways.

Despite the promise of increased fiscal space to improve service delivery, significant gaps remain in understanding the ruling's actual and long-term effects. Existing research often emphasizes immediate financial impacts but largely neglects broader institutional and governance challenges, such as LGUs' capacity to manage increased resources and ensure accountability. A thorough analysis is needed to directly link these fiscal changes to governance and service delivery outcomes. In particular, the specific impacts of these changes on civil servants within LGUs and on the taxpayers they serve remain largely unexplored (Cañares, 2016). This represents another critical area for investigation.

To address these gaps, this study conducts a thorough scoping review of academic and grey literature on the Mandanas-Garcia Ruling. By systematically synthesizing the available evidence, the research aims to provide a detailed understanding of the ruling's early implementation phases, pinpoint current institutional challenges, and highlight fiscal inequities. Furthermore, the review maps the reported effects on local fiscal conditions, public service delivery, and operational mechanisms to guide future scholarly inquiry and policy formulation. Guided by these objectives, the investigation seeks to answer fundamental questions about what has been studied on the ruling's effects on Philippine local government units. It critically examines how the ruling has affected local finances, services, and operations in the current literature, while also identifying unexplored areas that suggest directions for future empirical studies to bridge the gap between policy and practice.

Literature Review

The Legal and Mandate Foundation of Fiscal Autonomy

This important shift towards greater fiscal autonomy for LGUs is grounded in the principles outlined in the Local Government Code of 1991 (Republic Act No. 7160). The Code was designed to empower LGUs to become self-reliant and sustainable communities, enhancing their role as active partners in achieving national goals and ensuring the efficient delivery of basic services (Basaluddin, 2021).

Theoretical Anchors: Decentralization and Fiscal Federalism

The movement towards decentralization is primarily supported by the principles of Administrative and Fiscal Decentralization Theory (Basaluddin, 2021). Fiscal decentralization posits that increasing revenue through higher National Tax Allocations and transferring expenditure responsibilities can enhance the efficiency and responsiveness of service delivery. However, the principles of Fiscal Federalism highlight that this approach often hinges on addressing vertical fiscal imbalances—specifically, the resource gaps between national and local governments—as well as horizontal fiscal imbalances, which pertain to inequities among LGUs. This approach aligns with the broader goal of achieving good governance through principles of participation, transparency, accountability, efficiency, and the rule of law (Laut et al., 2013).

Expected Outcomes of Increased Fiscal Space

Decentralization is widely seen as an effective strategy for enhancing the efficiency and effectiveness of public service delivery by transferring powers and responsibilities from the

central government to local governments (Tupas & Cacho, 2020). This increased fiscal space is intended to enable LGUs to implement projects, plans, and policies that benefit their communities. It aims to improve administrative efficiency, public finance management systems, and human capital development (Bulos, 2021).

Methodology

This scoping review adhered to a predefined research protocol to maintain a systematic and transparent approach (Tricco et al., 2018). It followed the PRISMA-ScR guidelines, which outline standards for comprehensive reporting in scoping reviews (Lee & Gambiza, 2022). Two researchers screened and selected studies independently, resolving disagreements through consensus or with input from a third author.

Search Eligibility Criteria

This scoping review synthesizes studies examining the impact of the Mandanas-Garcia Ruling on local governance in the Philippines, utilizing a predefined framework encompassing population, concept, and context parameters. The review incorporates peer-reviewed academic literature and relevant grey literature published in English between 2021 and 2025. The year 2021 was purposefully selected as the baseline because it marks the official mandate for Local Government Units (LGUs) to prepare Devolution Transitional Plans (DTPs) and signifies the commencement of the ruling's fiscal provisions.

Regarding the target population, the analysis focuses extensively on Philippine LGUs across all administrative tiers—barangay, municipal, city, and provincial—alongside key stakeholders directly affected by the ruling's implementation, explicitly excluding studies that lack this specific demographic focus. Conceptually, the review targets research that directly investigates fiscal decentralization and local governance dynamics resulting from the ruling, exploring critical themes such as fiscal autonomy, National Tax Allotment (NTA) modifications, service delivery efficacy, administrative capacity, and accountability. Contextually, the inclusion criteria are strictly limited to studies conducted within the Philippines or those explicitly evaluating the country's localized governance framework.

Search Strategy

A comprehensive and systematic search strategy was developed to identify all relevant studies (Moradpour et al., 2025). This methodical search was conducted across multiple electronic databases, including Scopus, Web of Science, Philippine E-Journals, and Google Scholar, as well as pertinent government and organizational websites. The search utilized a diverse range of keywords, which were categorized into three groups: Ruling/Concept (such as "Mandanas-Garcia Ruling," "NTA," and "fiscal decentralization"), Impact/Aspects (including "local governance," "LGU finance," and "service delivery"), and Context (specifically "Philippines" and "Philippine").

The database search utilized the following string: ("Mandanas-Garcia Ruling" OR "NTA" OR "fiscal devolution") AND ("Philippines" OR "Philippine") AND ("local governance" OR "LGU finance" OR "service delivery"). The team also checked reference lists and tracked citations to improve overall comprehensiveness.

Data Extraction and Synthesis

The researchers used a pre-designed data extraction matrix to gather information aligned with the established research questions systematically. The extraction process focused on three core thematic areas. First, to map the research landscape, data were collected regarding the main themes, specific implementation outcomes, the types of local government units and stakeholders involved, and the overall scale of implementation. Second, to assess practical impacts, the matrix captured reported strengths, weaknesses, effectiveness, and challenges, as well as facilitating factors and barriers encountered as local governments adapted to increased fiscal autonomy. Finally, to identify gaps, we compiled information on future directions,

emerging trends in local governance, and specific areas requiring further scholarly inquiry. We carefully verified all extracted data for accuracy and systematically organized them into relevant thematic clusters.

Critical Appraisal of Included Studies

Although formal quality appraisal is not required for scoping reviews, we critically assessed the evidence to improve transparency. The final sample included 10 documents, comprising 7 peer-reviewed research and review articles and 3 peer-reviewed grey literature sources. Most studies utilized descriptive designs, document analysis, and qualitative methods, such as focus group discussions and interviews. Only two studies employed quantitative methods, suggesting that the empirical evidence base is primarily descriptive.

Research Results

Search and Selection Results

On August 12, 2025, the final search identified 100 records from selected databases and government websites. After filtering these records by language, subject area, and publication period (2021-2025), the number was reduced to 75. A thorough assessment of titles, abstracts, and full texts yielded a final sample of 10 studies for the scoping review. The PRISMA flow diagram (Figure 1) illustrates the process. The literature reviewed comprised 5 research articles, 2 discussion papers, 1 policy note, and 2 review articles.

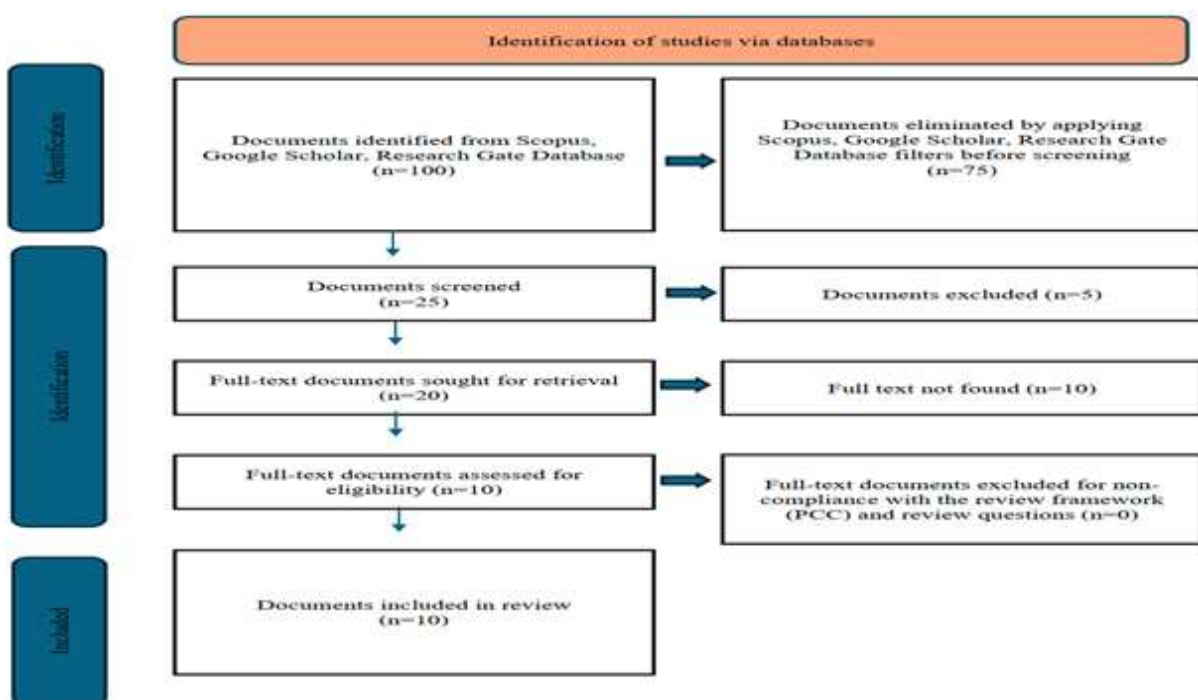


Figure 1 Selection of Publications for Review (PRISMA-ScR Flow Diagram)

Bibliometric Characteristics of the Research Field

The literature on the Mandanas-Garcia Ruling is currently developing, with 8 out of the 10 documents published between 2023 and 2025. Most studies focus on regional levels or on individual local government unit (LGU) case studies, highlighting a lack of comprehensive national-level empirical data. The research methods vary, but 7 of the 10 studies emphasize descriptive research and document analysis.

Hypothetical Thematic Clusters

The researchers established three distinct thematic clusters that directly correspond to the research questions outlined in this review. The first cluster maps the research landscape by

covering the scope of existing studies, with a particular focus on fiscal administration, service devolution in sectors such as healthcare and social welfare, and changes in administrative capacity and governance structures. The second cluster critically analyzes the policy's reported impacts. This involves examining the strengths and weaknesses of the policy's implementation, evaluating tangible outcomes, and discussing specific successes, challenges, and barriers to effective resource management. The final cluster identifies existing gaps and future directions, highlighting areas that require further empirical investigation, noting emerging trends, and providing specific recommendations for future research and comprehensive policy development.

Synthesis of Findings

Cluster 1: Mapping the Research Landscape - The existing literature predominantly maps the research landscape across three interconnected domains: local government readiness, the sector-specific implementation of devolved functions, and overarching policy frameworks. Much of the scholarly work evaluates whether LGUs have the capacity to manage the expanded responsibilities that accompany increased fiscal autonomy. For instance, Lubos et al. (2023) identified widespread capability deficits across core governance pillars, including organizational structure, technical competence, and leadership. This assessment is corroborated by Titic (2023), who documented significant challenges faced by local officers in formulating transition plans, and by Gallanosa and de Castro (2023), who quantified a pervasive knowledge gap by noting only partial awareness among local functionaries.

Beyond administrative readiness, researchers have begun scrutinizing the practical implementation of devolved services within specific sectors. Investigations into the tourism sector reveal delays in actualizing newly devolved functions (San Jose, 2024; Lubos et al., 2023), while studies on agriculture highlight the distinct struggles of lower-class municipalities in assuming mandated responsibilities (Laurio & Malto, 2023). Similarly, healthcare analyses point to complex implications for local health systems operating under the Universal Health Care Act (Nisperos et al., 2024). From a macro-level perspective, the literature also examines shifting governance paradigms, illustrating the theoretical transition of National Government Agencies (NGAs) from direct service provision to a steering role, while LGUs are expected to assume assertive leadership, largely driven by the mandates of Executive Order 138 (Manalo et al., 2021; Tapia et al., 2023; Licayan, 2022).

Cluster 2: Analyzing the Reported Impacts - A critical analysis of the reported impacts reveals a stark dichotomy between the Mandanas-Garcia Ruling's intended benefits and its practical execution. The most universally acknowledged strength is the substantial financial augmentation of the NTA, which provided a monumental P263.5 billion increase in 2022 (Manalo et al., 2021; Nisperos et al., 2024; Tapia et al., 2023). Empirical evidence from localized case studies, such as Bislig City, demonstrates instances of highly satisfactory fund utilization and enhanced local tax collection (Coma & Calub, 2025). However, profound fiscal vulnerabilities frequently undermine these gains. A predominant criticism centers on the inherent inequity of the population-based distribution formula, which systematically disadvantages lower-class municipalities by failing to account for poverty incidence or the actual costs of devolved functions (Laurio & Malto, 2023; Gallanosa & de Castro, 2023). Consequently, many LGUs report that their augmented budgets remain insufficient to sustain both preexisting and newly mandated programs (Titic, 2023). This financial strain is compounded by persistently low absorptive capacities and significant budget underspending, highlighting a horizontal fiscal imbalance that disproportionately affects lower-income areas. These fiscal disparities translate directly into poor service delivery and operational outcomes during the early stages of implementation. In the agricultural and healthcare sectors, essential functions often remain nonexistent or severely underfunded, resulting in poor public service quality exacerbated by a shortage of technically qualified personnel (Laurio & Malto, 2023;

Nisperos et al., 2024; Gallanosa & de Castro, 2023). Operationally, these challenges manifest as a prominent planning-execution gap, where DTPs are treated merely as compliance documents rather than strategic roadmaps (Titic, 2023; San Jose, 2024; Coma & Calub, 2025). Implementation is further obstructed by chronic understaffing, a reliance on temporary personnel, and inadequate intergovernmental coordination, where NGAs often fail to engage LGUs with adequate notice. Furthermore, Tapia et al. (2023) introduce a vital socio-political dimension, noting that pervasive transition anxieties among public servants critically impair morale and operational efficiency.

Cluster 3: Identifying Gaps and Future Directions - The synthesized literature identifies several critical gaps that heavily inform future research trajectories and necessary policy interventions. Foremost is the fiscal equity gap, driven by the inefficiencies of the current distribution formula. Scholars advocate strongly for legislative reforms to establish a model that comprehensively incorporates poverty rates, fiscal capacity, and actual service costs (Manalo et al., 2021; Tapia et al., 2023; Nisperos et al., 2024). Compounding this is a profound implementation and sustainability gap, characterized by ambiguity in intergovernmental functions and widespread uncertainty among LGUs regarding their long-term ability to hire and retain essential personnel (Laurio & Malto, 2023; Licayan, 2022; Gallanosa & de Castro, 2023). Furthermore, the literature highlights severe deficits in capacity building and performance monitoring. The literature agrees on the need for more hands-on, on-site technical assistance, along with the urgent establishment of an effective centralized monitoring system to accurately measure transition progress and institutional impact (Manalo et al., 2021; Licayan, 2022; Titic, 2023).

Moving forward, researchers suggest exploring several emerging and underexplored avenues. These include investigating the cognitive, emotional, and socio-psychological transition anxieties experienced by public employees, as well as addressing the significant gap in citizen and civil society involvement in local governance (Tapia et al., 2023; Gallanosa & de Castro, 2023). More localized, empirical evidence is also needed on how governmental rulings directly influence revenue generation for individual municipalities (Coma & Calub, 2025). Finally, analyzing the long-term implications of fiscal dependence on the NTA, especially in the context of a potential national shift toward federalism, remains a vital area for rigorous future scholarly inquiry (Nisperos et al., 2024; Tapia et al., 2023).

Conclusion and Discussion

The findings of this scoping review offer an important perspective on implementing the Mandanas-Garcia Ruling. They reveal a significant gap between the policy's intended objectives and its actual outcomes. Although the Ruling is a landmark decision aimed at enhancing local autonomy through fiscal decentralization, the existing literature indicates that systemic and operational challenges are hindering its full potential. This discussion will interpret these findings by linking them to established decentralization theories, analyzing the gap between policy and practice, and offering concrete recommendations.

Interpreting Findings Through the Lens of Decentralization Theory

The Mandanas-Garcia Ruling fundamentally reinforces the tenets of fiscal decentralization, which theorizes that devolving resources and administrative responsibilities to lower tiers of government enhances service delivery efficiency and local responsiveness (Manalo et al., 2021). While the substantial increase in the National Tax Allotment (NTA) exemplifies this theory in practice, the synthesized literature indicates that the policy's implementation falls far short of its theoretical expectations. A primary concern is the inherently inequitable distribution formula, which contradicts the core principle of fiscal equity (Tapia et al., 2023; Nisperos et al., 2024). Viewed through the lens of fiscal federalism, the formula's heavy

reliance on population metrics fails to rectify horizontal fiscal imbalances, thereby disproportionately marginalizing lower-income municipalities (Laurio & Malto, 2023). Furthermore, findings concerning local government capacity and service outcomes are best contextualized through administrative decentralization. Research consistently shows that Local Government Units (LGUs) often lack the technical expertise, skilled human capital, and robust organizational structures needed to manage newly devolved functions successfully (Lubos et al., 2023; Gallanosa & de Castro, 2023). This administrative deficit, compounded by the absence of stringent monitoring systems, engenders a profound implementation and sustainability gap (Titic, 2023; Laurio & Malto, 2023). Moreover, required capacity is not uniform; lower-class LGUs face significantly greater struggles, indicating that challenges depend heavily on an LGU's classification and pre-existing resource endowments. Consequently, while the theoretical paradigm shift for National Government Agencies (NGAs) from a direct "rowing" role to a facilitative "steering" role is conceptually sound (Manalo et al., 2021), its practical implementation remains severely hindered by institutional unpreparedness and widespread transition anxieties among public personnel (Tapia et al., 2023).

The Policy-Practice Gap: A Central Theme

A defining theme emerging from this scoping review is the pronounced disconnect between the policy's legislative intent and its practical operationalization. This policy-practice gap stems from a complex interdependence of vulnerabilities, in which fiscal constraints and institutional weaknesses reciprocally exacerbate managerial challenges. This dynamic can be critically evaluated through a Principal-Agent theoretical framework. Although NGAs, as principals, have nominally attempted to transition toward a decentralized steering role, persistent deficiencies in inter-agency coordination reveal a reluctance or inability to effectively cede control and provide robust post-devolution support (Titic, 2023). Reports of NGAs failing to submit Devolution Transition Plans (DTPs) or communicating mandates without adequate notice highlight a critical breakdown in the intergovernmental relations essential for a seamless devolution process.

The cumulative impact of this institutional friction is that weak absorptive capacity transcends a mere managerial flaw; it becomes a compounded fiscal crisis characterized by massive budget underspending and entrenched horizontal inequity. However, these conclusions draw on a nascent body of literature that remains largely descriptive and heavily reliant on perception-based data. This methodological limitation limits the ability to infer definitive causal relationships or to generalize these findings uniformly across all classes of local government units.

Sustainability and Regional Relevance

The challenges faced in the Philippines are similar to those experienced in other Asian countries. For instance, Indonesia's Dana Desa (Village Fund) implementation shows that increasing fiscal transfers alone does not ensure better governance outcomes, highlighting capacity deficits and concerns about equitable distribution (Daud & Soleman, 2020). Addressing these systemic gaps is essential to achieve national development goals and the Sustainable Development Goals (SDGs). In particular, the Mandanas-Garcia Ruling significantly impacts the fulfillment of SDG 3 (Good Health and Well-being) by decentralizing health systems, as well as SDG 16 (Peace, Justice, and Strong Institutions), which calls for accountable and transparent financial management at the local level. Moreover, LGUs' ability to manage environmental issues and promote sustainable economic development (SDG 11) is closely linked to their increased NTA and their capacity to use capital outlays. This connection makes sustainability a crucial, yet often overlooked, consequence of the ruling.

Recommendations for Policy and Future Research

Based on this comprehensive review, several strategic recommendations are proposed to address the identified policy and practice gaps directly. First, policy reform is urgently needed to achieve fiscal equity. Congress must revisit and amend the Local Government Code to restructure the National Tax Allotment (NTA) distribution formula. This revised framework should adopt a more holistic approach that considers not only population and land area but also poverty incidence, fiscal capacity, and the actual costs associated with delivering devolved functions (Nisperos et al., 2024). Furthermore, the Growth Equity Fund (GEF) must be thoroughly evaluated to ensure it effectively mitigates fiscal disparities among local government units (Manalo et al., 2021).

Beyond legislative reforms, the national government, through the Department of the Interior and Local Government (DILG) and other national agencies, must implement strategic, sustained capacity-building initiatives. Moving beyond compliance-based training, these agencies should adopt a hands-on, localized, on-site approach to capacity development (Manalo et al., 2021). This initiative must enhance technical skills while simultaneously fostering leadership, managerial competencies, and a mindset shift toward proactive local governance (Tapia et al., 2023). To successfully support this transition and bridge the gap between policy and practice, establishing a robust, centralized monitoring and evaluation system is absolutely imperative. Such a system would effectively track the implementation of Devolution Transition Plans (DTPs) using key performance indicators, measure service delivery outcomes, and provide real-time feedback to ensure accountability and facilitate timely interventions (Titic, 2023).

Finally, future research should transcend broad assessments by focusing on longitudinal, localized, and qualitative studies. It is essential to gather empirical evidence on how the ruling directly affects the revenue-generating performance of individual local government units (Coma & Calub, 2025). Additionally, future studies should examine the perspectives of local citizens and civil society organizations (Gallanos & de Castro, 2023) and investigate the socio-psychological impacts of devolution on public servants (Tapia et al., 2023). Another critical area for future investigation is the potential for local governments to develop more sustainable revenue systems that reduce their overarching dependence on the National Tax Allotment.

The Mandanas-Garcia Ruling represents a transformative milestone in the Philippines' trajectory toward a highly decentralized governance structure. However, this scoping review underscores that while the ruling establishes a vital fiscal foundation for this transition, its successful realization is far from guaranteed. The overarching finding reveals a critical chasm between policy formulation and practical execution; the unprecedented influx of NTA resources is not translating into commensurate improvements in local governance or public service delivery. This inertia stems from deep systemic deficiencies, including an inequitable tax distribution matrix, a serious deficit in local administrative preparedness, and paralyzing operational hurdles such as fragmented intergovernmental coordination and the absence of a cohesive monitoring apparatus.

Ultimately, the Mandanas-Garcia Ruling requires more than financial reallocation; it demands a radical shift in institutional architecture, administrative capacity, and bureaucratic mindsets. The Philippines is currently navigating a precarious transitional epoch where the theoretical ideals of fiscal decentralization frequently collide with the empirical realities of local governance. To safeguard the long-term viability of this landmark policy, legislators, implementers, and the academic community must confront these gaps decisively. By enacting legislative reforms for equitable fiscal transfers, institutionalizing strategic capacity-building interventions, and enforcing rigorous accountability frameworks, the state can bridge the policy-practice divide. Although the ruling has irrefutably paved the way toward enhanced

local autonomy, the arduous journey to achieving a genuinely empowered, equitable, and effective local government system remains ongoing.

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