

Issues And Challenges of the Mandanas Ruling in the Municipality of Guinobatan, Albay Philippines: A Case Study Basis for Policy Reforms

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ABSTRACT: This landmark ruling carries significant implications for the financial landscape and autonomy of LGUs within the Philippines. One notable advantage of the Mandanas ruling is the potential for increased fiscal capacity among LGUs, enabling them to provide essential services more effectively. By receiving a larger share of national taxes, LGUs can access more significant resources to support infrastructure projects, healthcare services, and educational initiatives (Mendoza et al., 2018). Consequently, this can result in an improved quality of life for citizens and foster enhanced economic development at the local level. Moreover, the ruling offers the prospect of greater autonomy for LGUs. With heightened control over their finances, LGUs can make decisions that align more closely with the needs of their constituents. This enhanced local decision-making capacity can lead to more efficient and effective governance, empowering local officials to address specific local issues and concerns more adeptly (Mendoza et al., 2018). However, successfully implementing the Mandanas ruling necessitates overcoming several challenges and certain adjustments. One such challenge lies in the imperative for LGUs to possess the capacity to manage and utilize the additional funds they receive effectively. This requires establishing robust financial management systems and deploying skilled personnel proficient in managing these funds (Mendoza et al., 2018). Furthermore, ensuring greater transparency and accountability in fund utilization poses another significant challenge. LGUs must diligently ascertain that the additional funds are employed for their intended purposes, free from corruption or misuse (Mendoza et al., 2018). Finally, effective ruling implementation demands coordination and cooperation between national and local governments. This entails the establishment of unambiguous guidelines and mechanisms for fund distribution and fostering a culture of dialogue and consultation between national and local officials (Mendoza et al., 2018). On the other hand, the Mandanas ruling, a landmark decision by the Supreme Court, has increased the allocation of national taxes to local government units (LGUs). This ruling has raised several pertinent issues and challenges for municipalities that need to be addressed to effectively implement the ruling: One of the foremost challenges municipalities face is the constraint imposed by budgetary limitations. Although the Mandanas ruling grants LGUs a larger share of national taxes, it simultaneously places a greater responsibility on them to provide essential services and develop infrastructure with limited resources. Another significant challenge is the need for capacity building among LGUs. Many municipalities lack the expertise and skills to effectively manage and utilize the additional funds allocated under the Mandanas ruling. These challenges include insufficient technical know-how, inadequate financial management systems, and limited access to relevant information. Furthermore, the successful implementation of the Mandanas ruling necessitates close coordination between LGUs and the national government. This coordination is crucial to ensure the increased funds are utilized efficiently and effectively. Issues related to revenue sharing, budget allocation, and policy implementation must be addressed through collaborative efforts

between the local and national levels of government. In addition to these challenges, the Mandanas ruling may give rise to political complexities for LGUs. Municipalities may face difficulties managing expectations and balancing competing demands from different stakeholders. Pressures from interest groups, political interference, and corruption are some of the political challenges that LGUs may encounter as they navigate the implementation of the ruling.

I. INTRODUCTION

BACKGROUND OF THE STUDY

Guinobatan is a landlocked municipality in Albay's coastal province. The municipality has a land area of 244.43 square kilometers (94.37 square miles), accounting for 9.49% of the total area of Albay. The population was 85,786 according to the 2020 Census. This accounted for 6.24% of the entire population of Albay province, or 1.41% of the Bicol Region's total population. Based on these numbers, the population density is calculated to be 351 people per square kilometer or 909 people per square mile.

The origin of the term "Guinobatan" may be traced back to the word "Gubat," which means "barren and uncultivated" in Bicol vernacular. When used as a verb, "Gubat" signifies an armed physical confrontation. These conflicts arose as a result of the moros' regular pillaging and plundering of the town. The name "Guinobatan" came from the inhabitants' token resistance. As a result, the term "Gubat" in the past participle mixed with events of the time, as well as the real physical state of the community, giving rise to the name "Guinobatan" for this town.

To ensure that Guinobatan is on its good political and social landscape, the Mandanas ruling like other LGUs has been widely implemented. The Mandanas ruling, documented in G.R. No. 199802 by the Supreme Court, holds significance as a decision that grants local government units (LGUs) higher internal revenue allotments (IRA) based on the taxes collected by the national government. This ruling was derived from the interpretation of Section 284 of the Local Government Code, which stipulates that the IRA should encompass all national taxes collected by the Bureau of Internal Revenue (BIR), even those not explicitly mentioned in the Code (Fernandez, 2023). Consequently, the Mandanas ruling increases the proportion of national taxes collected by the BIR that LGUs receive, thereby augmenting their financial resources available for local development projects and programs. However, alongside these benefits, the ruling presents challenges for LGUs in effectively and efficiently managing and utilizing the additional funds (Bautista, 2013). To successfully implement decentralized agricultural and fishery extension services delivery, LGUs must establish a Devolution Transition Plan (DTP), personnel structure and budget, policies and ordinances, and enabling mechanisms, such as Strategic Action Plans and Projects (Fernandez, 2023). Moreover, LGUs need to institutionalize Gender and Development (GAD) programs to address the gender-specific needs of the population (Pangilinan, 2017). Several studies have examined the impact of the Mandanas ruling on the financial administration of LGUs. For example, a study analyzing the financial administration of the IRA among barangays in Bayugan City, Agusan del Sur, Philippines, found that the system for administering barangay development programs has evolved in tandem with changes in the government's structure (Viray, 2021). Another study assessed the influence of performance contracting on public service delivery in the National Government Administration, Eldoret West Sub-County, Kenya. It revealed that financial stewardship, human resource management, and the resolution of public complaints all affect service delivery (Ang'anyo & Mbatha, 2019). On the other hand, local government finance is critical in facilitating essential public services by Local Government Units (LGUs) to their constituents. LGUs depend on various revenue sources to fund their operations, including the Internal Revenue Allotment (IRA), local taxes, fees, and other fiscal instruments (Shapovalov, 2022). The IRA constitutes the national taxes that LGUs receive from the central government. Its distribution among LGUs is determined through a formula that considers population, land area, and equal sharing (Shapovalov, 2022). Furthermore, LGUs can impose and collect local taxes on businesses, real property, and other activities within their jurisdiction. These local taxes include business, real property, and amusement taxes (Shapovalov, 2022). Additionally, LGUs are entitled to collect fees for various services, including building permits, business permits, and garbage collection fees (Shapovalov, 2022). Lastly, LGUs can generate revenue through other fiscal instruments, such as loans, bonds, and grants (Shapovalov, 2022). The

significance of local government finance lies in its capacity to enable LGUs to offer essential public services to their constituents. These services encompass a broad spectrum, including but not limited to health, education, infrastructure, and social welfare services. In health services, LGUs are responsible for primary health care, maternal and child health care, and disease prevention and control programs. In education services, LGUs contribute by establishing public schools, offering scholarships, and facilitating vocational training programs. LGUs also play a vital role in providing infrastructure services, such as constructing and maintaining roads, bridges, water supply systems, and waste management systems. Furthermore, LGUs extend their efforts to encompass social welfare services, including housing, livelihood, disaster relief, and rehabilitation programs (Shapovalov, 2022; Ballano, 2017). In conclusion, local government finance enables LGUs to deliver essential public services to their constituents. The revenue obtained through sources such as the IRA, local taxes, fees, and other fiscal instruments serves as the lifeblood for LGUs in their pursuit of providing health, education, infrastructure, and social welfare services (Shapovalov, 2022; Ballano, 2017). On the other hand, fiscal decentralization is a process to grant local governments greater authority over their finances. In the context of the Philippines, the Mandanas ruling, a Supreme Court decision, has played a significant role in increasing the share of national government tax revenue transferred to local governments (World Bank Group, 2021; "Mandanas Garcia Ruling Implications and Local Governance Reforms," n.d.; Mandanas Ruling, 2022). This ruling has brought about clarity in the distinction between "national internal revenue taxes" and "national taxes" in the calculation of the Internal Revenue Allotment (IRA) of Local Government Units (LGUs) ("Mandanas Garcia Ruling Implications and Local Governance Reforms," n.d.). Consequently, the ruling has expanded the tax base upon which the LGUs' share is determined, thus reinforcing fiscal decentralization ("Mandanas Garcia Ruling Implications and Local Governance Reforms," n.d.; Mandanas Ruling, 2022). The underlying objective of fiscal decentralization is to empower local governments by giving them greater control over their financial resources. This empowerment enables local governments to employ resources more efficiently and effectively as they possess an enhanced ability to identify and address the specific needs of their communities (World Bank Group, 2021). By having increased autonomy over their finances, local governments can design, plan, implement, and monitor programs that are tailor-made to cater to the unique requirements of their communities (United et al., 2022; Villanueva, 2022). Additionally, fiscal decentralization mitigates financial resource disparities among LGUs, promoting greater equity (World Bank Group, 2021). As the implementation of the Mandanas ruling commences in 2022, certain measures are recommended to improve decentralization in the Philippines. These measures include addressing financial resource inequalities among LGUs, enhancing the capacity of LGUs, and promoting transparency and accountability (World Bank Group, 2021). Achieving these objectives necessitates a thorough review of the division of responsibilities between national government agencies and local government units in re-devolving functions while simultaneously considering fiscal and administrative considerations (World Bank Group, 2021). On the other hand, before the Mandanas ruling, the fiscal relationship between the national government and local government units (LGUs) in the Philippines functioned under a revenue-sharing scheme that favored the national government. This scheme distributed funds in a manner where the national government received 60% of the Internal Revenue Allotment (IRA), leaving the remaining 40% for LGUs (Broderick, 2021). However, this system presented several challenges and limitations for LGUs, including inadequate financial resources, dependency on the national government, and inequitable distribution of funds. Firstly, LGUs frequently need more funds to address the essential needs of their constituents, such as healthcare, education, and infrastructure development. The primary cause of this financial constraint was the limited revenue allocated by the national government to LGUs (Broderick, 2021). Consequently, LGUs faced challenges in delivering adequate public services, impeding their ability to meet the pressing needs of their communities. Secondly, LGUs heavily relied on the national government for financial support, resulting in significant dependence that hindered their autonomy and decision-making capacity. Due to the inadequate revenue received, LGUs needed more freedom to make independent choices that would best serve the interests and requirements of their constituents (Broderick, 2021). As a result, LGUs encountered limitations in pursuing local development initiatives and implementing policies tailored to their specific regional contexts. Furthermore, the revenue-sharing scheme between the national government and LGUs displayed an imbalance in distribution, favoring the national government's revenue share.

This arrangement led to an inequitable allocation of resources, as economically disadvantaged LGUs received a smaller portion of the revenue, restricting their ability to provide crucial services to their constituents (Broderick, 2021). Consequently, this disparity perpetuated the development gap among different LGUs, exacerbating social and economic inequalities across the nation. In order to address these limitations and challenges, the Mandanas ruling sought to rectify the existing fiscal framework by increasing the share of revenue allocated to LGUs by the national government. By granting LGUs a more significant portion of the national taxes collected, the ruling aimed to bolster their financial resources and empower them to deliver improved services to their constituents (Broderick, 2021). This measure aimed to enhance the capacity of LGUs to address the diverse needs of their communities, promote local development initiatives and foster a more equitable distribution of resources throughout the country. The Mandanas-Garcia vs. Executive Secretary case is a landmark case in the Philippines that led to the Mandanas ruling. The case was filed by Batangas Governor Hermilando Mandanas and former Batangas Representative Eduardo G. Garcia, Jr. against the Executive Secretary, the Department of Budget and Management, and the Commissioner of the Bureau of Internal Revenue. The legal argument was that the national government was not properly computing the just share of local government units (LGUs) from national internal revenue taxes, as mandated by the Local Government Code of 1991. The Supreme Court ruled in favor of the petitioners, stating that the just share of LGUs should be based on all national internal revenue taxes, including those not mentioned in the Local Government Code. This decision increased the just share of LGUs from 40% to 60% of national internal revenue taxes, significantly increasing the resources available to LGUs for local development projects (Antonio, 2022; Perrone, 2021). The 2018 Mandanas ruling, issued by the Supreme Court of the Philippines, has established that local government units (LGUs) are entitled to a higher proportion of national taxes, encompassing the entirety of national taxes collected by the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC). This landmark ruling carries significant implications for the financial landscape and autonomy of LGUs within the Philippines. One notable advantage of the Mandanas ruling is the potential for increased fiscal capacity among LGUs, enabling them to provide essential services more effectively. By receiving a larger share of national taxes, LGUs can access more significant resources to support infrastructure projects, healthcare services, and educational initiatives (Mendoza et al., 2018). Consequently, this can result in an improved quality of life for citizens and foster enhanced economic development at the local level. Moreover, the ruling offers the prospect of greater autonomy for LGUs. With heightened control over their finances, LGUs can make decisions that align more closely with the needs of their constituents. This enhanced local decision-making capacity can lead to more efficient and effective governance, empowering local officials to address specific local issues and concerns more adeptly (Mendoza et al., 2018). 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Many municipalities lack the expertise and skills to effectively manage and utilize the additional funds allocated under the Mandanas ruling. These challenges include insufficient technical know-how, inadequate financial management systems, and limited access to relevant information. Furthermore, the successful implementation of

the Mandanas ruling necessitates close coordination between LGUs and the national government. This coordination is crucial to ensure the increased funds are utilized efficiently and effectively. Issues related to revenue sharing, budget allocation, and policy implementation must be addressed through collaborative efforts between the local and national levels of government. In addition to these challenges, the Mandanas ruling may give rise to political complexities for LGUs. Municipalities may face difficulties managing expectations and balancing competing demands from different stakeholders. Pressures from interest groups, political interference, and corruption are some of the political challenges that LGUs may encounter as they navigate the implementation of the ruling.

II. LITERATURE REVIEW

The Mandanas ruling refers to the Supreme Court decision 2018 that granted local government units (LGUs) a higher share of national taxes, significantly increasing their revenue. However, there is limited research on the impact of this ruling on LGUs.

Gotangco et al. (2016) conducted a study on city system resilience models, focusing on households and local government units (LGUs) as the units of analysis. These quantitative models provide tools for assessing resilience to flooding based on specific factors and complement qualitative assessments. The simulations conducted using these models offer insights into short-term impacts and underlying conditions requiring long-term institutional changes. However, the simulation output should not be used for comparing communities or predicting changes in a specific community. The models serve as decision support tools for policymakers and can be adapted to different units of analysis and sectors. Data availability is crucial for successful model development. The study utilized data from Typhoon Ketsana reports and simplified assumptions to construct a dynamic model. Further enhancement of the models can be achieved by incorporating additional systems and capturing inter-sectoral interactions. It is recommended to develop similar models for other determinants of resilience, which can be aggregated into an overall measure. Improvements can be made in hazard and damage characterization by incorporating time series data and developing exposure profiles. Adaptive capacity factors can be enhanced by including additional factors such as resourcefulness, robustness, redundancy, and rapidity. Simulations can test the cumulative effects of multiple events over time, which can weaken or strengthen resilience. Stakeholders should be involved in the modeling process to identify important variables and validate the model's results through their experiences. The modeling process extends beyond decision support to include stakeholder engagement (Gotangco et al., 2016).

Another study by Antonio (2022) discusses the issue of geographical imbalance in the distribution of health workers in the Philippines. It highlights that health workers tend to prefer working in urban areas over rural areas due to various factors. The financial obligations associated with recruitment and retention are identified as a significant driver of this situation, as rural municipalities have limited financial resources to allocate to health worker salaries. The devolution of health services to local government units has further constrained their strategies and initiatives due to limited financial resources. The study suggests two key points to address the issue: increasing available health resources through national-level initiatives and private sector support as temporary measures, and exploring non-financial incentives and extrabudgetary sources as long-term tactics. It emphasizes the need for a viable fiscal environment and comprehensive policies to address the ongoing challenge of geographical imbalance in the distribution of health workers (Antonio, 2022).

The paper by Thomas, Sevidzem, and Wiykiynyuy (2022) reviews existing literature on fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa (SSA), with a focus on Cameroon. While there is extensive literature on these topics, certain important aspects specific to SSA and Cameroon have been overlooked. The objective of the paper is to identify these gaps and propose a research agenda that can influence policy and promote development in Cameroon. The authors employ a qualitative research methodology, specifically content analysis, to gather and analyze existing literature on the benefits of fiscal decentralization and intergovernmental fiscal relations in SSA. They review studies from various decentralized countries in SSA as

their primary focus. Based on their analysis, the paper suggests several areas for future research on fiscal decentralization in Cameroon. These areas include investigating the desired types of funding autonomy for local government councils, exploring revenue sharing formulas that can support Cameroon's economic development, examining how central government transfers affect revenue mobilization in councils affiliated with the ruling party compared to those that are not, and exploring new ways of generating additional financing at the local level to meet the increased responsibilities of decentralization. The paper also emphasizes the importance of determining the appropriate percentage of central government revenue transfers to local communities to reduce poverty and inequality, as well as establishing effective agency and criteria for controlling the execution of these transfers. The recommendations put forth in this review paper aim to enhance the understanding of fiscal decentralization in SSA and specifically inform policy and practice in Cameroon (Thomas et al., 2022).

The study by Fernandez (2023) focuses on the implementation of a localized framework for CAFES (City Agriculture and Fishery Extension Services) in Davao City. The framework emphasizes the importance of three dimensions: Budget, Policy, and Ordinances; Strategic Actions; and Personnel Structure and Devolution Transition Plan. These dimensions are crucial for the effective and sustainable implementation of the program and achieving its long-term goals. The framework includes components such as operations and commodity-based programs and projects, which are locally prepared through "bottoms-up planning" at the local level. The enhanced devolution approach, supported by the Mandanas-Garcia ruling, allows for decentralized decision-making and implementation. Responsible budgeting is facilitated by the creation and accreditation of People's Organizations. Collaboration and integration among stakeholders, both within and outside the agriculture areas, are deemed essential for sustaining CAFES management. The Mandanas-Garcia ruling drives the localized implementation of the program, starting from the grassroots or local level. Sustainable CAFES management entails optimizing socio-economic benefits, providing environmental services, and enhancing ecological functions. By 2024, with the full implementation of decentralization, substantial funding will be managed by the local agriculture office. The local agriculture offices will oversee programs and projects related to operations, engineering, distribution of agricultural commodities, and extension training. The Department of Agriculture Regional Office (DA-RFO) and the academe will have roles in monitoring, evaluating, and providing support for the program's implementation. The DA-RFO will focus on regulatory activities, research, and development, leveraging their expertise, laboratories, and facilities. The region will support the initial implementation of the program and maintain a collaborative relationship until the local units are capable of sustaining the programs. The academe and other institutions will contribute to project collaboration, serve as external evaluators, and provide expertise and resources (Fernandez, 2023).

The study by Tomas-Miskin, Vitomir, Popović, and Vitomir (2022) highlights the significance of document archiving and emphasizes the need for secure archiving practices. The researchers conducted a survey among 147 companies, which accounted for approximately 20% of public utility companies established by local self-government units in Serbia. They discovered notable disparities in the security of archiving between electronic and traditional methods of documentation storage in these companies. The main finding of the study suggests that electronic archiving of documentation results in fewer errors compared to the traditional approach. Through a T-test analysis, the authors identified significant differences in security ratings between top management and employees in internal audit regarding the secure archiving of documentation ($p = .000$). The study also highlights that companies implementing electronic archiving tend to achieve higher levels of security in document storage (Tomas-Miskin et al., 2022).

On the other hand, the Mandanas ruling, a Supreme Court decision in 2018 that granted local government units (LGUs) a higher share of national taxes, has significant implications for the present study on the issues and challenges faced by the Municipality of Guinobatan, Albay. The ruling has increased the revenue of LGUs, including Guinobatan, thereby providing an opportunity for policy reforms and addressing the identified issues. With the enhanced devolution approach and decentralized decision-making, the municipality can utilize the increased funding to implement localized frameworks, such as the City Agriculture and Fishery Extension Services (CAFES) program, to achieve effective and sustainable implementation of development initiatives. The

study can explore the specific impacts of the Mandanas ruling on Guinobatan and propose policy reforms that leverage the increased resources to address the identified challenges in the municipality.

III. STATEMENT OF THE PROBLEM

This study aims to address the issues and challenges of the Mandanas ruling in the Municipality of Guinobatan, Albay. The specific objectives are as follows:

- a. To assess the effectiveness of the Municipality of Guinobatan in managing and utilizing the additional funds received as a result of the Mandanas ruling.
- b. To identify the capacity-building needs of the Municipality of Guinobatan to effectively handle the increased financial resources and implement local development projects.
- c. To examine the coordination and cooperation between the Municipality of Guinobatan and the national government in the implementation of the Mandanas ruling.
- d. To explore the political complexities faced by the Municipality of Guinobatan in managing expectations, balancing competing demands, and addressing potential issues related to interest groups, political interference, and corruption in the context of the Mandanas ruling.

IV. THEORETICAL FRAMEWORK

This study utilizes Fiscal decentralization theory to examine the effects and obstacles presented by the Mandanas ruling in the Municipality of Guinobatan, Albay. Fiscal decentralization theory is a concept that has gained renewed interest in the last decade after a half-century of fiscal centralization in most developed and developing nations (Kee, 2003). Fiscal decentralization refers to the transfer of financial resources and decision-making power from central governments to subnational governments (Hao et al., 2019). By applying this framework, the analysis focuses on the impact of the Mandanas ruling on LGUs' fiscal autonomy, their capacity to provide essential services, and the equitable distribution of resources among different LGUs. It also delves into the challenges faced by LGUs in effectively managing and utilizing the additional funds resulting from the ruling.

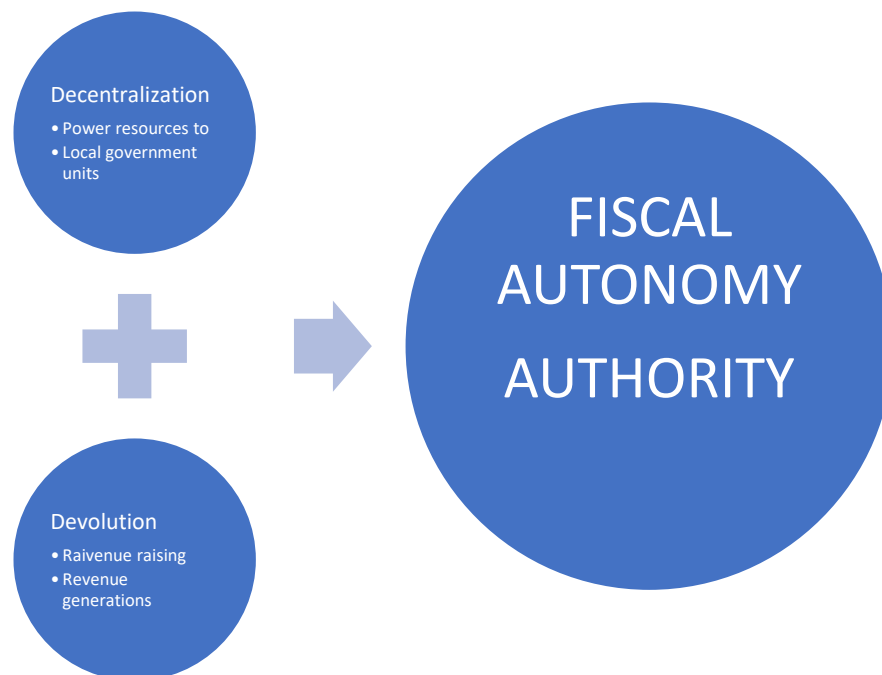


Figure 1 Theoretical Framework

Figure 2 summarizes the analytical approach of the study. The first apex circle represents the independent variable. The bottom circle represents the dependent variable which is fiscal decision-making authority that is influenced by the level of fiscal decision-making authority on the right big circle.

Literature provides additional arguments for decentralized decision making as follows: 1. It is a means of effectively implementing local initiatives that in turn lead to investment in public services and infrastructures that are relevant to the respective local jurisdiction and context; 2. Locally made decisions are likely to address the root causes of poverty because they are likely to be based on rich local knowledge and experiences that are unlikely to be supplied by top-down decision making (Malena, 2004), and 3. It enables the local population to (re) gain some influence and power, enabling them to break their pattern of exclusion and have access to the resources they need. Variants of decentralization Literature for instance World Bank refers to two main variants of decentralization: Devolution and De-concentration (Figure 1). Devolution also called political decentralization is often regarded as the most desirable form of decentralization because it involves transferring specified powers, functions and adequate resource from the central government to the locally elected governments that make decisions on behalf of the local citizens to which they are first and foremost accountable. De-concentration also called administrative decentralization is the variant of decentralization that involves the central government dispersing decision making powers, functions and resources to its field agents stationed in the regional and district headquarters. This essentially implies the decision-making authority remains in the hands of the central government and its agents decide on local development matters. Decision making: Concept and purpose of decision-making Decision has to do with making a choice or choices. It is a conscious human process which involves both individuals and groups selecting one or several courses of action from a set of alternatives. In the public sector governance, decision making implies a process by which those entrusted with the decision making make rational choice of policy or policies deemed to be potentially capable of addressing a problem or a set of problems at hand. The purpose of decision making is to select a best pathway or course of action that can lead to satisfactory problem solving. Thus, decision making is meant to promote interests of the public. Given the scarce resources to address the problems choices must be made to select the suitable solution(s) that are not only feasible but also with demonstrable potential to address the respective problems that may be social, political or economic in nature. Fiscal decentralization and decision-making authority in local government Fiscal decentralization literature provided suggests a number of parameters that may be used to assess the decision-making authority of local governments. Devas and Davey argues that a meaningful local government needs to have authority over: 1. Revenue mobilization, 2. Setting the tax rates, and 3. Authority over expenditure decisions. Fiscal decentralization literature also refers to the importance of local jurisdictions to exercise adequate authority over the choice of overall strategic direction that implies the investment priorities and service delivery with a view to meeting the public demands for services and reducing poverty in the respective local jurisdictions. Insights on how decision authority of a local governments or communities may be assessed.

CONCEPTUAL FRAMEWORK

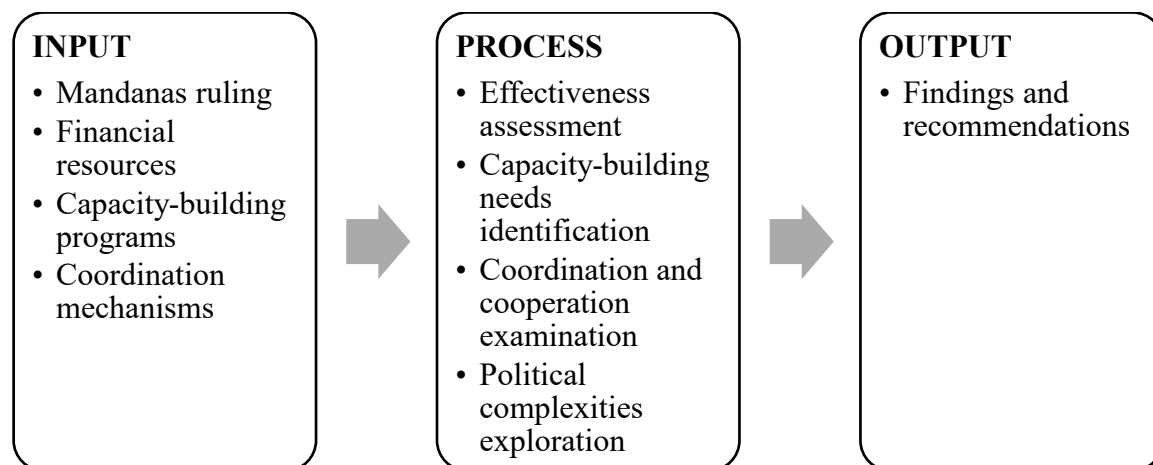


Figure 2 Paradigm of the Study

The conceptual framework for this study utilizes the input-process-output system to examine the implementation of the Mandanas ruling in the Municipality of Guinobatan. The inputs include the Mandanas ruling itself, the increased financial resources received by the municipality, capacity-building programs, and coordination mechanisms with the national government. The processes involve assessing the effectiveness of fund management, identifying capacity-building needs, examining coordination and cooperation, and exploring political complexities. The study outputs will be findings and recommendations that address the identified challenges and issues. This framework offers a structured approach to analyzing the various elements and relationships in implementing the ruling.

V. SIGNIFICANCE OF THE STUDY

The researchers believed this study might contribute significant knowledge to the following people and organizations.

Local Government Units (LGUs) - The study on the issues and challenges of the Mandanas ruling in the municipality of Guinobatan, Albay, provides significant insights for LGUs. It examines the impact of the ruling on the financial administration and resource allocation of LGUs. The findings can help LGUs understand the implications of the ruling and develop strategies to manage and utilize the additional funds received effectively. This study benefits LGUs in Guinobatan and other similar municipalities facing similar challenges.

Policy Makers - The findings of this study can inform policy reforms related to fiscal decentralization and the implementation of the Mandanas ruling. Policymakers at the national and local levels can use the insights to develop policies and guidelines that address the challenges LGUs face in effectively managing the increased financial resources. This study can contribute to formulating more efficient and equitable policies that promote local development and address the specific needs of communities.

Local Communities - The study's focus on the challenges and opportunities presented by the Mandanas ruling directly affects local communities. As LGUs receive a higher share of national taxes, they can improve the delivery of essential public services, such as healthcare, education, infrastructure development, and social welfare programs. The findings of this study help local communities understand the potential benefits of the ruling and advocate for its effective implementation.

Researchers - The study contributes to the knowledge of the Mandanas ruling and its effects on LGUs. Researchers interested in local governance, fiscal decentralization, and public finance can use this study as a reference and basis for further research. It provides valuable insights, data, and analysis to inform future studies.

Future Researchers - The study serves as a foundation for future research on the impact of the Mandanas ruling and fiscal decentralization in the Philippines. It provides a comprehensive overview of the topic, identifies key challenges, and offers recommendations for policy reforms. Future researchers can build upon this study's findings and methodology to delve deeper into specific aspects of the Mandanas ruling or explore its effects in different contexts. This study provides a valuable resource for future researchers interested in understanding and contributing to local governance and fiscal decentralization.

VI. METHODOLOGY

The methods employed include research design, defining the population of the study, determining instrumentation, outlining data gathering procedures, conducting data analysis, and taking ethical considerations into account.

Research Design

The research design employed for this study utilizes a qualitative case study approach. By adopting this design, the study aims to conduct an in-depth examination of the Mandanas ruling in the Municipality of Guinobatan, Albay, with a focus on understanding the issues and challenges associated with its implementation. The qualitative case study design allows for the collection of rich and contextual data, enabling the researcher to explore the complexities of the situation and comprehend the dynamics between the various stakeholders involved.

Population of the Study

The population of the study encompasses the key stakeholders who are directly or indirectly involved in the implementation of the Mandanas ruling in the Municipality of Guinobatan, Albay. This includes individuals such as local government officials, employees, community leaders, representatives from national government agencies, civil society organizations, and other relevant individuals who possess knowledge and experience related to the issues and challenges under investigation. By involving these stakeholders, the study aims to gain comprehensive insights into the multifaceted aspects of the Mandanas ruling and its implications.

Instrumentation

The instrumentation employed in this study will involve a combination of data collection methods. The primary method will be semi-structured interviews conducted with key stakeholders. These interviews will serve as a means to gather the perspectives, experiences, and insights of the participants. Additionally, the study will include document analysis of relevant policies, reports, and financial records. This quantitative data will provide valuable information on fund utilization and project implementation. Furthermore, observation and field notes will be utilized during site visits to capture contextual information, ensuring a comprehensive understanding of the subject matter.

Data Gathering Procedures

The data gathering procedures for this study will involve several sequential steps. Initially, the researcher will identify and select key informants from the population of the study, including local government officials, community leaders, and representatives from relevant organizations. Semi-structured interviews will be conducted with these participants, allowing for the collection of qualitative data. To ensure accuracy and thorough analysis, the interviews will be audio-recorded and subsequently transcribed.

Simultaneously, the researcher will collect relevant documents such as financial reports, project proposals, and policy documents for analysis. These documents will provide quantitative data that supplements the qualitative insights obtained through interviews. Additionally, site visits will be conducted to observe the implementation of projects and gather further information through the use of field notes.

Data Analysis

The data analysis approach for this study will employ thematic analysis. The transcribed interviews and field notes will be systematically coded and categorized to identify common themes and patterns related to the research objectives. By conducting a comprehensive analysis of the qualitative data, the researcher will identify recurring themes, divergent viewpoints, and significant insights. Furthermore, the quantitative data obtained from document analysis will be analyzed using descriptive statistics, enabling a quantitative perspective on fund utilization and project implementation.

Ethical Considerations

The study will adhere to several ethical considerations throughout its execution. Informed consent will be obtained from all participants prior to conducting interviews or utilizing any identifiable information. To ensure the confidentiality and anonymity of participants, pseudonyms or general descriptions will be used when reporting the findings. The researcher will strictly adhere to ethical guidelines for conducting research with human participants, thereby guaranteeing that the study respects the rights, privacy, and dignity of all individuals involved.

VII. RESULTS AND DISCUSSION

This chapter explores and presents the issues and challenges arising from the Mandanas ruling, providing a comprehensive analysis of its implications in the municipality of Guinobatan. Through synthesis of relevant literature, this study aims to shed light on the multifaceted aspects and potential consequences of the ruling in question.

ISSUES OF MANDANAS RULING

The Mandanas Ruling, issued by the Supreme Court of the Philippines, is set to increase the allocation of national government tax revenue to local government units (LGUs). These results and discussion aims to explore the key issues surrounding the implementation of the Mandanas Ruling, including the need to address financial resource inequality, strengthen the capacity of LGUs, promote transparency and accountability, and ensure effective coordination between the national and local governments in the context of the municipality of Guinobatan.

Addressing Financial Resource Inequality

In the municipality of Guinobatan, The Mandanas Ruling will result in a 55 percent increase in the Internal Revenue Allotment (IRA) for LGUs, amounting to Php1.08 trillion or 4.8 percent of the country's GDP. However, concerns have been raised about the absorptive capacity of local governments to manage the additional resources effectively According to the World Bank Group (2020), addressing the inequality in financial resources among LGUs is crucial for successful decentralization. The report emphasizes the need to enhance the capacity of LGUs and promote transparency and accountability.

Strengthening Capacity and Coordination

In the municipality of Guinobatan effective coordination in planning and implementation is essential for the successful implementation of the Mandanas Ruling. Kevin Cruz, a World Bank Economist, suggests

improving planning and coordination as a primary step in managing the transition and enhancing decentralization. The national government should clearly define the re-devolved functions and communicate them effectively to both national government agencies and LGUs. This will help align the development goals of both levels of government and minimize service delivery gaps (World Bank Group, 2020).

Inclusive Governance and Citizen Engagement

In the municipality of Guinobatan it has been emphasized that the significance of the Mandanas ruling in facilitating direct engagement of the general public in the budgetary process and local governance. In the municipality of Guinobatan it highlights the importance of inclusive governance and the active participation of ordinary citizens in local government processes. It has been suggested that establishing mechanisms that enable marginalized sectors to contribute to the formulation of local programs tailored to their needs. Involving civic groups and the private sector in local governance to foster participatory leadership is also suggested in the municipality of Guinobatan.

Devolution Transition Plans

The Department of Interior and Local Government (DILG) has called for the formulation of Devolution Transition Plans (DTPs) to ensure the smooth implementation of the Mandanas-Garcia ruling in the municipality of Guinobatan. The ruling entails the complete transfer of basic service delivery to LGUs and grants them a just share in all national taxes collected. To facilitate the transition, President Rodrigo Duterte issued Executive Order No. 138, directing the full devolution of certain executive branch functions to LGUs. Stakeholder engagement, seminars, and continuous communication are proposed to ensure effective implementation and local autonomy (Araguas et al., 2022).

CHALLENGES OF MANDANAS RULING

The Supreme Court ruling on the Mandanas-Garcia Petition has significant implications for the devolution of powers to Local Government Units (LGUs) in the Philippines specifically in the context in the municipality of Guinobatan. While it allows LGUs to exercise greater local autonomy by fully devolving national functions, such as social welfare, health, and investment, it presents challenges due to varying capacities, weak institutions, and clientelist politics (Licayan, 2022). The re-devolution of these functions enables a targeted approach to address non-traditional security issues in the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), but its effectiveness depends on clarifying intergovernmental functions and establishing concrete moral governance mechanisms. Implementing the ruling and addressing these challenges are essential for empowering LGUs and promoting effective governance (Licayan, 2022).

Varying Capacity, Weak Institutions, and Clientelist Politics

One primary concern revolves around the capacity of the municipality of Guinobatan to effectively carry out the devolved functions. Local governments differ in terms of their efficiency levels and fiscal capabilities, posing challenges to service delivery. LGUs have expressed that the planning and execution required for devolution entail significant technical expertise, which can be a cumbersome process. Moreover, there are apprehensions about the potential burden that may be placed on certain LGUs if they are unable to fulfill their devolved functions, leading to a loss of efficiency. Furthermore, fiscal capacity represents another significant concern. The current devolution framework does not fully account for the "finance follows function" principle, which is a fundamental tenet of decentralization (Licayan, 2022).

Licayan (2022) stated that Executive Order 138 (EO 138) provides comprehensive guidelines for the devolution of specific functions from the National Government (NG) to local governments. This executive order

encompasses several notable aspects, including the preparation of a Devolution Plan, the establishment of a Committee on Devolution, the creation of a Growth Equalization Fund, capacity development measures, the strengthening of planning, investment programming, budgeting linkage, and the enhancement of monitoring and evaluation systems. These salient points are designed to facilitate a smooth transition during the devolution process. However, despite the existence of this legislation, many local government units (LGUs) remain cautious about embracing devolution due to various reasons (Licayan, 2022).

The municipality of Guinobatan underscores the need for adequate financial resources to support functional assignments. The existing calculation of the Internal Revenue Allotment (IRA) is based on two distribution processes: LGU categorization and codal formulation (population, land area, equal sharing). However, this computation is vulnerable to a considerable reduction in IRA if a new LGU is established. Nevertheless, beyond these concerns, the most critical issues surrounding devolution in the Philippines are deeply rooted in the country's political and societal problems, particularly weak institutions and clientelist politics. Extensive research indicates that the slow development experienced by the Philippines can be attributed to clientelism and the presence of weak institutions (Licayan, 2022). Clientelism, or clientelist politics, entails a relationship of dependence and control based on power differentials and inequality. In this context, patrons provide services, primarily social and economic, to their clients, who, in turn, offer support in the form of votes, political allegiance, and loyalty. This dyadic relationship perpetuates over time. Clientelism has significant implications for governance and democracy, as a strong clientelist relationship tends to weaken both. Consequently, issues such as red tape, pervasive corruption, lack of transparency, and absence of public accountability become prevalent. The perpetuation of clientelist politics undermines institutions, exacerbating inequality. Notably, studies conducted by You Jon-sung on Philippine land reform, inequality, and corruption demonstrate that higher levels of inequality generate increased redistributive pressures, motivating the wealthy to capture the state to protect their interests. In simpler terms, inequality contributes to political and bureaucratic corruption. In a captured democracy, political elites wield control over local institutions, allowing them to ignore the root causes of problems that benefit their own interests (Licayan, 2022).

Challenges in BARMM – Social Welfare, Health, and Investment

In the municipality of Guinobatan it has been shown that various obstacles, such as limited capacity, ineffective institutions, and clientelistic politics, are perceived as hindrances to the successful implementation of policies at the national level. Additionally, the region of BARMM faces numerous issues related to social welfare, health, and investment, exacerbating the aforementioned challenges.

For example, social welfare in the region is compromised due to water and energy insecurity, despite the region's abundant resources. The frequent disruption of energy supply and the scarcity of quality water sources contribute to health problems, particularly communicable diseases, which are further aggravated by the ongoing pandemic. Furthermore, internal displacements resulting from conflicts pose significant challenges to the provision of basic social services, as demonstrated by the overcrowded shelters and inadequate access to essential resources in Marawi. Sanitation issues also increase the risk of disease outbreaks.

Besides communicable diseases, non-communicable conditions like diabetes, hypertension, and mental health disorders are prevalent, worsened by the lack of adequate healthcare facilities, becoming the leading causes of mortality in the region. The presence of clan feuds, known as "rido," further impedes the delivery of essential healthcare services, as non-governmental organizations like Doctors Without Borders struggle to navigate these conflicts due to their intricate and context-specific nature.

Investment-related problems, encompassing human resources and capital outlay, are also prevalent in the region. As of April 2020, 70.2% of the population in BARMM was employed, with 7.8% being underemployed, while nearly 30% were unemployed. The World Bank's 2021 report indicates that local government units (LGUs)

in the Philippines have low budget execution rates for capital outlay. Consequently, it is reasonable to assume that this situation significantly affects service delivery in the region.

Moreover, investment, social welfare, and health are interconnected domains, where adequate human resources and capital are necessary for delivering social services effectively. For instance, implementing social welfare programs, such as early childhood development initiatives that support local daycare centers, requires specialized expertise in the field. However, given the limited employment opportunities in the region, finding individuals with a background in early childhood development becomes challenging. Similar issues are encountered in healthcare services, compounded by the scarcity of adequate facilities. LGUs with better-equipped facilities are more likely to attract and cater to residents from poorer LGUs, exacerbating the efficiency gap (Licayan, 2022).

The data presented highlights the complexity of the devolution process and its associated challenges in implementation. While varying capacities, weak institutions, and clientelistic politics are recognized as major national-level obstacles to devolution, localized problems in BARMM further intensify these challenges in both programmatic and administrative aspects. Nonetheless, alongside these challenges, several opportunities arise (Licayan, 2022).

VIII. CONCLUSIONS

The Mandanas ruling in the municipality of Guinobatan has significant implications for tax revenue allocation to local government units (LGUs). This study has identified key issues and challenges related to the implementation of the ruling. The first challenge is addressing financial resource inequality in the municipality of Guinobatan. Enhancing the capacity of LGUs and promoting transparency and accountability are crucial in ensuring the effective management of the increased resources. Strengthening coordination between the national and local governments is also essential for successful implementation.

Another challenge is the varying capacity, weak institutions, and clientelist politics within the municipality of Guinobatan. LGUs differ in efficiency levels and fiscal capabilities, posing obstacles to service delivery. The devolution framework should consider the "finance follows function" principle to provide adequate financial resources to support functional assignments. Weak institutions and clientelist politics undermine governance and democracy, leading to corruption and a lack of transparency.

In the municipality of Guinobatan, specific challenges related to social welfare, health, and investment exacerbate the implementation of the ruling. Limited capacity, weak institutions, and clientelistic politics hinder the provision of essential social services and impede healthcare delivery. Additionally, investment-related problems, including human resources and capital outlay, affect service delivery in the region.

Despite these challenges, there are opportunities for empowering the municipality of Guinobatan and promoting effective governance. Formulating Devolution Transition Plans (DTPs) and communicating re-devolved functions can facilitate a smooth transition. As advocated by former Vice-President Leni Robredo, inclusive governance and citizen engagement can ensure ordinary citizens' active participation in local government processes. Mechanisms should be established to enable marginalized sectors to contribute to formulating local programs tailored to their needs. Furthermore, stakeholder engagement, seminars, and continuous communication are necessary for effective implementation and local autonomy.

Fiscal decentralization refers to the transfer of financial resources and decision-making power from central governments to subnational governments (Hao et al., 2019). By applying this framework, the analysis focuses on the impact of the Mandanas ruling on LGUs' fiscal autonomy, their capacity to provide essential services, and the

equitable distribution of resources among different LGUs. It also delves into the challenges faced by LGUs in effectively managing and utilizing the additional funds resulting from the ruling.

The analysis focuses on the impact of the Mandanas ruling on LGUs' fiscal autonomy, their capacity to provide essential services, and the equitable distribution of resources among different LGUs. It also delves into the challenges faced by LGUs in effectively managing and utilizing the additional funds resulting from the ruling.

The Chief Executive (Mayor of Guinobatan, Albay) must utilize Fiscal decentralization theory to examine the effects and obstacles presented by the Mandanas ruling in the Municipality of Guinobatan, Albay.

The study on the issues and challenges of the Mandanas ruling in the municipality of Guinobatan, Albay, provides significant insights for LGUs. It examines the impact of the ruling on the financial administration and resource allocation of LGUs. The findings can help LGUs understand the implications of the ruling and develop strategies to manage and utilize the additional funds received effectively. This study benefits LGUs in Guinobatan and other similar municipalities facing similar challenges.

RECOMMENDATIONS

Overall, addressing the issues and challenges arising from the Mandanas ruling requires concerted efforts to enhance the capacity of the municipality of Guinobatan, promote transparency and accountability, strengthen coordination, and address underlying problems such as weak institutions and clientelist politics. By overcoming these challenges, the devolution of powers to LGUs can lead to more effective governance and equitable distribution of resources.

RECOMMENDATIONS SUMMARIZED

- a. Assessment of the effectiveness of the Municipality of Guinobatan in managing and utilizing the additional funds received as a result of the Mandanas ruling.
- b. Address the capacity-building needs of the Municipality of Guinobatan to effectively handle the increased financial resources and implement local development projects.
- c. Establishment of coordination and cooperation between the Municipality of Guinobatan and the national government in the implementation of the Mandanas ruling.
- d. Explore the political complexities faced by the Municipality of Guinobatan in managing expectations, balancing competing demands, and addressing potential issues related to interest groups, political interference, and corruption in the context of the Mandanas ruling.

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