

Assessment of Mandanas-Garcia Ruling Implementation in Selected Municipalities of Capiz:
Inputs to Agricultural Development Plan

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Abstract: This research examined how the Mandanas-Garcia Ruling is moving forward and its challenges in Capiz for Fiscal Year 2026 through data collection for the potential Agricultural Development Plan. The method of research used is convergent parallel mixed methods method with an overall sample size of 51 (total population) and a sample frame of key officials such as Agriculture Officers, Planners, & Budget Officers) from all 17 municipalities including Roxas City. The broad-based uptake of Local Government Units (LGUs) to implement changes is the primary reason for such overall good progress and especially high results for administrative foundations. The average level of performance for 3rd class LGUs continues to be at "Moderate," thus demonstrating the continuing need for assistance to these units from national agencies. While institutional capacity is generally robust, specific sectors remain at a "Moderate" level, suggesting a continued need for technical support. Furthermore, the number of trainings attended plays a critical role in stabilization, while those with minimal training show a slight dip in performance due to increasing technical complexity, competency levels recover and reach a high standard once personnel complete three or more training sessions. Capiz successfully allocates taxes, but it still has to fill the gaps that are caused by mid-level LGUs with less than competent sectors. The Agri-Fishery Division, in particular, experiences great difficulty in trying to keep climate and other conservation activities on track, primarily because it has not enough human resources and little to no money available. Although local officials remain committed to upgrading the Agri-Fishery Division, 5th class LGUs are confronted with greater challenges than 1st class LGUs in the ability to absorb and implement devolved responsibilities. Therefore, current strategic planning has begun to place emphasis on "personnel readiness" so that highly skilled and mid-career professionals can integrate their limited capability to the institution with newly mandated responsibilities.

Keywords: Mandanas-Garcia Ruling, Devolution of Services, Agricultural Development Planning, Fiscal Decentralization, Institutional Capacity, Capiz

INTRODUCTION

Background of the Study

The 2018 Mandanas Ruling (or Mandanas-Garcia Ruling) of the Supreme Court determined that local government units (LGUs) will receive a just share from the national government's collection of most taxes rather than only "national internal revenue taxes" collected by the Bureau of Internal Revenue. The Ruling also clarified LGU entitlements will now include national taxes collected by the Bureau of Customs, taxes collected by agencies other than the BIR, and collections from non-tax revenues.

The connection between fiscal decentralization via the implementation of the Mandanas-Garcia Ruling aligned with the UN Sustainable Development Goals (SDGs) particularly, SDG 2 (Zero Hunger) and SDG 1 (No Poverty). Increasing LGU National Tax Allotments (NTA) allows local governments the opportunity to invest in rural infrastructure, smallholder producers, and marginalized populations. The increase in NTA will also assist local governments in driving positive outcomes in SDG 11 (Sustainable Cities and Communities), SDG 17 (Partnership for the Goals) and SDG 16 (Peace, Justice & Strong Institutions) by building fiscal autonomy among local governments, requiring local governments to develop robust local development plans, and requiring strong

partnerships between national and local governments that are critical for effectively implementing devolved authority and growing their communities.

Mandanas-Garcia Ruling implementation has substantially increased the budget of LGUs via expanding the NTA for LGUs to include all national revenues rather than just national revenues collected by the BIR. The transition to full devolved services commenced in 2022; however, as of early 2026, relatively limited but continued progress has been achieved in shifting from delivery of services via Agencies such as the Department of Agriculture (DA) to LGUs. President Marcos Jr. signed Executive Order No. 103 in November 2025 extending the deadline for full implementation until 2028 to allow additional time for LGUs to build technical and administrative capabilities to manage the complex responsibilities that the DA has historically performed. Currently, most LGUs have focused on meeting basic compliance to realize just shares; therefore, service delivery performance is significantly compromised by a lack of qualified personnel or infrastructure resources (i.e., cold storage & modern processing).

The change in fiscal policy is substantial; however, numerous unanswered questions regarding the long-term impact exist. Longitudinal data proving that increased funding benefits smallholder farmers or improves local food security does not exist. Wealthier communities typically provide better management of their funding than poorer rural communities; therefore, standardized metrics across LGUs to monitor the performance of fund management are greatly needed. Additionally, local political cycles influencing spending decisions are not completely understood and result in concerns regarding whether local officials are utilizing funding for legitimate agricultural services, or whether they are misappropriating funds for patronage-based projects through “elite capture.”

Agriculture and Fishery Extension Services, now the principal function of Local Government Units under Section 17 of the Local Government Code, were conditionally transferred to the LGUs in part because of the expected increase in National Tax Allotment (NTA) - formally referred to as Internal Revenue Allotment (IRA), which would increase the LGUs' motivation to implement their devolved mandate, or authority, in the area of food security. This is of utmost importance to an agricultural province such as Capiz.

Given the Province of Capiz's structure, wherein agriculture is a significant component (rice, corn, and other high-value crops), and the fact that Capiz is known as the seafood capital of the Philippines due to its coastline and marine resources, Capiz provides a particularly interesting case. Thus, through the analysis of the budget allocation for agriculture and fisheries for City and Municipal LGUs, we can investigate how changes in finances are translated into actual allocation of resources (to be used in the production of food, and to support the livelihoods) of the agriculture and fishery industry (Dofitas & Lizarondo, 2021).

Moreover, the Mandanas-Garcia Ruling has brought about drastic changes in local government's financial independence in Capiz due to the Full Devolution of Agricultural Services to LGUs between 2024 - 2026, through a greater share of National Tax collected (i.e. 40% of all national tax collected) will allow City and Municipal LGUs to finance their own respective agricultural and fisheries projects, as disclosed by the Provincial Development and Physical Framework Plan (PDPFP), which will transform Capiz into a premier agri-fishery hub. While the transition is adding costs, many local governments throughout the country cannot break through "paper compliance" levels. With the increase in budgets of almost 38 percent, there is now even more pressure to keep up with the high cost of maintaining new equipment and infrastructure (DF, 2024; DBM, 2024b; PIDS, 2024). In the Province of Capiz, many must still see the transition as simply a matter of compliance rather than as an opportunity to develop strategically. A critical barrier to progress is the capacity gap that exists across the geographically separated municipalities; many have no technical expertise and human resources to utilize additional funds or sophisticated planning systems to accomplish their tasks. In agriculture, for example, studies show that devolved functions, including extension services and on-site research facilities, remain only partially implemented because of these skills and financial management deficits. Furthermore, persistent vertical fiscal gaps and poor coordination between the national government and municipalities continue to delay the transition of agricultural programs. Although the DA – Western Visayas has made significant strides in updating components that are in the Registry System for Basic Sectors in Agriculture (RSBSA) within Capiz Province, substantial underutilization of budgets for Agri-Fishery Infrastructure continues, as well as significant delays in procurement/maintenance of agriculture infrastructure (DA-WV, 2024; Juco et al., 2024). Therefore, this study is

crucial in providing clarity on identified barriers and spending patterns following the transition of funds (Government of Capiz, 2024). The results of this research provided the basis for the creation of a standardized Agri-Fishery Budget Allocation Framework that will ensure the increased NTA is not merely absorbed into general administrative costs, but instead strategically spent to provide and/or enhance food security, modernization, and climate resilience. Ultimately, the goal of the study was to bridge the gap between the increased financial resources and the effective delivery of essential Agri-fishery services that would lead to sustainable rural development in Capiz Province.

Anchored on the Fiscal Decentralization Theory, Public Choice Theory, also known as Theory of Local Government Expenditures, and the Theory of Devolved Functional Assignment as mandated by Local Government Code of 1991 (RA 7160), this study was conducted to assess the level of implementation of Mandanas-Garcia Ruling and the challenges encountered in this process in the Province of Capiz for Fiscal Year 2026. The findings served as a basis for a proposed agricultural development plan. Specifically, this study sought to answer the following: (1) What is the level of implementation of the Mandanas-Garcia Ruling as assessed by the respondents in terms of fiscal autonomy, devolved functions, institutional capacity, and planning and coordination when taken as a whole and when grouped according to LGU class, years in service, highest educational attainment, and professional trainings attended related to the Mandanas-Garcia Ruling or Devolution Transition Plans (DTPs)? (2) What is the extent of challenges encountered in implementing the Mandanas-Garcia Ruling as assessed by the respondents relative to personnel readiness and technical capacity, budget allocation and fund utilization, and executive-legislative coordination when taken as a whole and when grouped according to LGU class, years in service, highest educational attainment, and professional trainings attended related to the Mandanas-Garcia Ruling or Devolution Transition Plans (DTPs)? (3) Are there significant differences in the level of implementation of the Mandanas-Garcia Ruling as assessed by the respondents in terms of fiscal autonomy, devolved functions, institutional capacity, and planning and coordination when grouped according to LGU class, years in service, highest educational attainment, and professional trainings attended related to the Mandanas-Garcia Ruling or Devolution Transition Plans (DTPs)? (4) Are there significant differences in the extent of challenges encountered in implementing the Mandanas-Garcia Ruling as assessed by the respondents relative to personnel readiness and technical capacity, budget allocation and fund utilization, and executive-legislative coordination when grouped according to LGU class, years in service, highest educational attainment, and professional trainings attended related to the Mandanas-Garcia Ruling or Devolution Transition Plans (DTPs)? and (5) Based on the findings, what Agricultural Development Plan can be proposed?

METHODOLOGY

To assess the level of implementation of the Mandanas-Garcia Ruling and the encountered challenges in the Province of Capiz for Fiscal Year 2026, the study used the convergent parallel mixed methods design utilizing a structured questionnaire checklist. The process began with the identification of key stakeholders who served as the primary respondents to ensure a comprehensive overview of the transition. This study utilized the total population sampling, collecting data from all 17 local government units in Capiz, specifically its 16 municipalities and Roxas City. Because this group is small and manageable, the researcher can include every unit to eliminate sampling bias and errors. This approach will ensure that the financial findings are highly reliable and truly represent the entire province, providing a solid foundation for the new Agri-fishery budget framework. The respondents for this study comprised 51 key technical and administrative officials from various local government units (LGUs) within the province of Capiz. Specifically, the study engaged City and Municipal Agriculturists, Fishery Officers, City/Municipal Planning and Development Coordinators (CPDC/MPDC), and Budget Officers.

To determine the reliability of the instrument to measure the extent of challenges experienced in the implementation of the Mandanas-Garcia Ruling, the survey was replicated with the same pool of thirty (30) respondents. The personnel readiness and technical capacity of the instrument had a Cronbach's alpha of .827, while the budget allocation and fund usage instruments possessed a Cronbach's alpha of .804, and the executive-legislative collaboration instrument possessed a Cronbach's alpha of .958, which indicates adequate reliability for all three instruments, in addition to having positive values for item polarity. Thirty (30) items were retained in the validated version as determined by an expert panel of judges. Based upon the above discussion, the instrument developed had a validity score of .705, and therefore this instrument provided valid assessments of the

extent of challenges encountered in the successful implementation of the Mandanas-Garcia Ruling by measuring the personnel readiness and technical capacity, budget allocation and fund utilization, and collaborative executive-legislative relationships.

RESULTS AND DISCUSSION

Level of Implementation of the Mandanas-Garcia Ruling in the Province of Capiz

Table 1 shows the level of implementation of the Mandanas-Garcia Ruling in the Province of Capiz in terms of fiscal autonomy, devolved functions, institutional capacity, and planning and coordination, as assessed by the City and Municipal Agriculturists and Fishery Officers, City and Municipal Planning and Development Coordinators (CPDC/MPDC), and City and Municipal Budget Officers.

Table 1. Level of Implementation of the Mandanas-Garcia Ruling in the Province of Capiz

		Fiscal Autonomy	Devolved Functions	Institutional Capacity	Planning and Coordination
LGU Class					
1 st Class	Mean	4.0667	3.7333	3.8000	4.4000
	SD	.52409	.54650	.61968	.15492
	Description	High	High	High	High
2 nd Class	Mean	4.2786	3.9357	3.6429	4.0643
	SD	.41171	.62586	.66067	.27626
	Description	High	High	High	High
3 rd Class	Mean	3.6724	3.4759	3.0172	3.5793
	SD	.45426	.45799	.51691	.42626
	Description	High	Moderate	Moderate	High
5 th Class	Mean	4.2000	4.0000	3.8000	4.4000
	SD	.00000	.00000	.00000	.00000
	Description	High	High	High	High
Years in Service					
Less than 5 years	Mean	4.0636	3.7818	3.4455	4.0182
	SD	.53530	.57934	.70479	.36282
	Description	High	High	Moderate	High
5 - 14 years	Mean	3.9100	3.6150	3.2200	3.8200
	SD	.50461	.42336	.53764	.55782
	Description	High	High	High	High
15 years and above	Mean	3.8150	3.6200	3.3300	3.7650
	SD	.51634	.63957	.73277	.44042
	Description	High	High	Moderate	High
Highest Educational Attainment					
College Graduate	Mean	3.9313	3.6687	3.2063	3.7563
	SD	.29148	.32397	.40409	.45162
	Description	High	High	Moderate	High
With master's units	Mean	4.0313	3.7375	3.4563	3.9688
	SD	.50029	.55842	.78313	.53256
	Description	High	High	Moderate	High
Master's Graduate	Degree Mean	3.7789	3.5684	3.2789	3.8053
	SD	.65028	.67746	.70125	.45151
	Description	High	High	Moderate	High
Number of Trainings Attended					
0	Mean	3.6500	3.3500	3.5000	4.1875
	SD	.59040	.50709	.37033	.29970

1-2	Description	High	High	High	High
	Mean	3.9240	3.5880	3.1880	3.7560
	SD	.49014	.47725	.68758	.52048
3 or more	Description	High	High	Moderate	Moderate
	Mean	3.9944	3.8778	3.4000	3.8056
	SD	.50465	.58164	.68256	.42630
Overall	Description	High	High	Moderate	High
	Mean	3.9059	3.6529	3.3118	3.8412
	SD	.51397	.54345	.64858	.47715
	Description	High	High	Moderate	High

Mean Range & Description: 4.50 – 5.00 Very High; 3.50 – 4.49 High; 2.50 – 3.49 Moderate; 1.50 – 2.49 Low; 1.00 – 1.49 Very Low

The results showed that the province of Capiz is making "High" overall progress regarding the implementation of the Mandanas-Garcia Ruling. This success can be attributed to strong fiscal independence and strong overall planning. There has been a high level of management of devolved functions by 1st, 2nd and 5th class local government units (LGUs) as well as LGUs that have achieved higher education levels or have had extensive training in the devolution process. Conversely 3rd class LGUs and those with moderate levels of training are reporting moderate levels of accomplishment.

In addition, the implementation of the Mandanas-Garcia Ruling in Capiz demonstrates a moderate challenge overall; however, there are significant gaps relating to preparedness of personnel to perform their duties and the technical capacity needed to be successful. This is particularly true for 5th class LGUs, who have significantly greater challenges in absorbing newly devolved responsibilities and managing increased levels of funding than their 1st class counterparts. Initially, all educational levels viewed this to be fairly challenging; however, as implementation continues, the perceived challenges appear to be lessening.

Institutional strengthening is also a recurring theme, with several municipalities creating new devolved positions—such as Agricultural and Biosystems Engineering (ABE) roles—and bolstering their Municipal Agriculture Offices (MAO) to handle the increased workload. While the additional NTA funds have enabled more robust coordination with national agencies and enhanced local program implementation, some LGUs noted significant challenges. Specifically, there is a concern that the "sheer volume" of newly devolved responsibilities is outpacing the actual budget increases, leading to a strain on local resources despite the restructuring efforts.

Examples of responses were:

The LGU was able to increase the budget of the Municipal Agriculture Office however the amount is not enough to cover the expenses needed for the implementation full of the Mandanas-Garcia Ruling – R5.

With the increase of NTA, additional funds were earmarked to strengthen devolved agricultural functions such as extension services farm support & livestock & crop production. In budget restructuring, includes increasing allocations to form to market infrastructure support - R8.

There were difficulties in implementing the devolved functions as it requires additional personnel and technical expertise, which also requires funding – R17.

There was no restructuring of budget done after the devolution of functions brought about by this Mandanas-Garcia Ruling since priority of the LGU still prevails. There was no additional budget allocated for agriculture specifically for the implementation of the Mandanas-Garcia Ruling – R18.

The LGU has not yet fully restructured its agricultural programs and budget to accommodate the additional functions devolved under the M-6 ruling. Limited financial resources, manpower constructions and the need for clearer guidelines from NGAs have affected the full implementation of devolved agricultural responsibilities – R19.

Extent of Challenges Encountered in the Implementation of the Mandanas-Garcia Ruling in the Province of Capiz

Table 2 shows the extent of challenges encountered in the implementation of the Mandanas-Garcia Ruling in the Province of Capiz in terms of personnel readiness and technical capacity, budget allocation and fund utilization, and executive-legislative coordination, as assessed by the City and Municipal Agriculturists and Fishery Officers, City and Municipal Planning and Development Coordinators (CPDC/MPDC), and City and Municipal Budget Officers.

Table 2. Extent of Challenges Encountered in the Implementation of the Mandanas-Garcia Ruling in the Province of Capiz

		Personnel Readiness Technical Capacity	Budget Allocation and Utilization	Executive-Legislative Fund Coordination
LGU Class				
1 st Class	Mean	3.4333	3.5000	3.3000
	SD	.18619	.35777	.77460
	Description	Moderate	High	Moderate
2 nd Class	Mean	3.7214	3.5500	3.2286
	SD	.74543	.62849	.92106
	Description	High	High	Moderate
3 rd Class	Mean	3.8448	3.3931	3.1241
	SD	.39514	.37884	.67435
	Description	High	Moderate	Moderate
5 th Class	Mean	4.2000	4.4000	2.1000
	SD	.00000	.00000	.00000
	Description	High	High	Moderate
Years in Service				
Less than 5 years	Mean	3.5000	3.2182	2.8364
	SD	.48580	.60962	.59038
	Description	High	Moderate	Moderate
5 - 14 years	Mean	4.0100	3.6050	3.1950
	SD	.44827	.50729	.93891
	Description	High	High	Moderate
15 years and above	Mean	3.6950	3.5200	3.2350
	SD	.50103	.33023	.63683
	Description	High	High	Moderate
Highest Educational Attainment				
College Graduate	Mean	3.9375	3.4188	2.7688
	SD	.48973	.61451	.58277
	Description	High	Moderate	Moderate
With master's units	Mean	3.7563	3.5625	3.4062
	SD	.35957	.34617	.73164
	Description	High	High	Moderate
Master's Degree Graduate	Mean	3.6579	3.4842	3.2105
	SD	.61402	.47989	.83792
	Description	High	Moderate	Moderate
Number of Trainings Attended				
0	Mean	3.9125	3.6875	2.7500
	SD	.33139	.53302	.85690
	Description	High	High	High

1-2	Mean	3.8720	3.4840	3.3800
	SD	.45325	.51614	.67885
	Description	High	Moderate	Moderate
3 or more	Mean	3.5833	3.4056	2.9611
	SD	.60707	.41653	.75781
	Description	High	Moderate	Moderate
Overall	Mean	3.7765	3.4882	3.1333
	SD	.51013	.48524	.76411
	Description	High	Moderate	Moderate

Mean Range & Description: 4.50 – 5.00 Very High; 3.50 – 4.49 High; 2.50 – 3.49 Moderate; 1.50 – 2.49 Low; 1.00 – 1.49 Very Low

The results showed that the Capiz's implementation of the Mandanas-Garcia Ruling is affected by a 'resource shortage' specifically a lack of technical staff and inconsistent funding. The lack of humans and funding creates a disconnection between the expansion of local programs mandated by the local government to the capacity of the local institutions which results in slower service delivery and an absence of infrastructure for agriculture. Consequently, there is an increase in the number of local farmers who are vulnerable to climate-related disasters and modernization issues.

Further, the implementation of the Mandanas-Garcia Ruling will be difficult to achieve in Capiz due to the disparity between the new, expanded local mandates and the existing limited resources available. The critical shortage of permanent technical personnel (particularly Agricultural and Biosystems Engineers) and overburdening Extension Workers greatly impacts service delivery. The lack of funding consistency, and the absence of modern tools and equipment have created gaps in the service delivery system for farmers who are at risk from climate-related disasters and other necessary infrastructure programs.

Samples of responses were:

No proper implementation of Mandanas-Garcia Ruling the OMA offices – R8.

The lack of fund to support basic services to farmers as well as the lack of technical personnel to implement agricultural programs are the main challenges – R11.

Limited manpower inadequate technical equality and insufficient budget are the challenges to fully implement agricultural mandates these constraints affected the delivers of services, technical assistance and support programs for local farmers – R16.

Limited technical manpower increased administrative workload, and capacity gaps in specialized services. This initially affected the frequency of extension services and program implementation. However, through the coordination with provision and national agencies and improved planning services delivery to farmers continue to improve – R21.

The challenges we often faced in the office on how to spread the funds provided actors multiple devolved sectors like health. Social welfare and agriculture. As well as the personal services (PS) limitation that hinder the hiring of additional devolved positions resulting to the overlapping designations of the regular employees – R27.

Significant Differences in the Level Implementation of the Mandanas-Garcia Ruling in the Province of Capiz According to LGU Class, Years in Service, Highest Educational Attainment, and Number of Trainings Attended

As indicated by the data from Capiz, after the Court ruling on "Mandanas" and "Garcia", fiscal autonomy is significantly affected by LGU classification and fiscal autonomy is greatest in all the 2nd and 5th class municipalities while the 3rd class municipalities have the weakest relative levels of fiscal autonomy. On the other hand, educational attainment and training incidence do not significantly impact the implementation of the ruling.

Significant Differences in the Extent of Challenges Encountered in the Implementation of the Mandanas-Garcia Ruling in the Province of Capiz According to LGU Class, Years in Service, Highest Educational Attainment, and Number of Trainings Attended

The implementation challenges across all LGUs with regard to the Mandanas-Garcia Ruling are consistent but differ across classes due to different professional backgrounds. Mid-career employees working in local government units experience the greatest stress surrounding fiscal autonomy, while individuals working in local government units with advanced degrees are most likely to experience difficulty surrounding institutional capacity. Training programs demonstrate the level of complexity of transitioning to the new fiscal autonomies, and it should be noted that the majority of participants see perceived barriers as peaking at the end of the second training session. Structural barriers created by the devolved functions of the various local government units across the province of Capiz continue to cause concern for local government unit, regardless of the individual's educational achievements or training experience.

The Proposed Agricultural Development Plan

Rationale

The Mandanas-Garcia Ruling offers the Capiz province a unique chance to create true food sovereignty by moving certain aspects of agriculture from a provincial level to a local level. What is currently observed from the data is a 'capacity-resource paradox' where although there is a high level of total improvement in the province and lessening of the pain of transition, there is a disparity between the geographical distribution of the benefits between rural and urban, especially when comparing 3rd and 5th class municipalities. 3rd and 5th class municipalities will continue to be held back from making progress toward food sovereignty due to limited human resource (technical staff) capacity and unpredictability of funding which in turn prevents the construction of infrastructure making farmers in these areas more vulnerable to the effects of climate change. Without a focused effort, fiscal autonomy will create a gap between well-resourced and marginalized agricultural communities. Thus, this proposal seeks to bridge the divide between municipalities based on their respective class by developing the capability of municipal governments to implement devolved mandates and to improve the productivity of agricultural land as a result of those devalued mandates.

In accordance with the identified gaps, the Agricultural Development Plan that has been proposed will be aligned with each of the four strategic pillars listed below:

Technical Capacity & Workforce Stabilization

- Targeted Recruitment: Filling the "critical shortage" of specialized engineers and technicians in agricultural fields through targeted recruitment of lower-class LGUs (Local Government Units).
- Professional Support Systems: Creating programs specifically designed for the stress management and capacity building of mid-career professionals, particularly those with advanced education who are currently experiencing high levels of institutional pressure and facing challenges to their continued employment.

Fiscal Equity & Infrastructure Investment

- Resource Redistribution: Establishing localized "Equalization Fund" to support 3rd-class municipalities (LCUs) in which the degree of financial autonomy is the lowest.
- Modernization: Investment in modern farm, farm-to-market road equipment as well as post-harvest facilities to close the equipment gap that is currently impacting on the level of service delivery.

Climate Resilience & Risk Management

- Vulnerability Mapping: Carrying out localized climate risk assessments to mitigate the vulnerability of farmer who are currently experiencing an inability to produce food due to stalled progress on infrastructure.

- Hard Infrastructure: Completion of small irrigations systems and construction of farm-to-market roads that remain to be completed since the completion of the original transition.

Structural & Institutional Streamlining

- Alignment of Mandates: Providing clarity on devolved functions (jurisdictions) to remove “universal hurdles,” structural confusion regardless of employee education level.
- Standardization of Service Delivery: Creating a database of agricultural service provision, i.e., “standard” service level for all agricultural producers in each of the LGUs.

Conclusions

Based on the findings of the study, the following conclusions were drawn:

1. The Mandanas-Garcia Ruling is realized at a "High" overall implementation rate for most of its elements within Capiz; particularly with regards to fiscal autonomy and strategic planning. The high capacity for devolved functions has been demonstrated by higher class LGUs and well-trained LGU personnel, whilst lower class LGUs and under-trained personnel have demonstrated only a "Moderate" level of success. The disparity between these groups shows an ongoing reliance on the national government for assistance with technical issues, which indicates that a large degree of additional capacity building will be necessary for complete stability at the local level.
2. While the Mandanas-Garcia Ruling provides for fiscal decentralization, Capiz does not have the resources necessary to implement that decentralization - including an acute shortage of funding and technical expertise. The resource gaps have caused delays in the delivery of government services and the completion of infrastructure projects, creating new challenges for local farmers who are increasingly impacted by the effects of climate change and modernization. In order to safeguard the agricultural sector, Capiz must close the capacity gap through strategic hiring of employees and securing ongoing funding.
3. The Mandanas Garcia Ruling has been implemented in Capiz and has highlighted the importance of personnel readiness and technical capacity as two significant barriers to progressing with the implementation, with 5th Class LGUs being the most affected. One of the greatest barriers that smaller units face is that they have found it difficult to identify how to align an increase in funding with new responsibilities. An initial perception of the resource gaps anticipated when transitioning to the South African National Curriculum was that all education levels faced a high level of difficulty; this perception has since decreased to a moderate level of difficulty due to administrative complexities becoming increasingly easier to manage.
4. Capiz is currently experiencing a disconnect between the legislative framework established by the Mandanas-Garcia Law and its current ability to administer in accordance with this framework. The agricultural sector in the province has been particularly affected by a lack of technical expertise and an over-dependence upon extension services. In order for the province to successfully devolve functions and services, the provincial government must ensure that there is sufficient fiscal decentralization to provide adequate investment in modernized equipment, a stable source of funding, and a highly qualified technical workforce.
5. The classification of local government units (LGUs) in Capiz greatly affects their financial independence as a result of the Mandanas-Garcia ruling. Second and fifth class municipalities generally perform better than third class LGUs; nevertheless, all classes perform equally well with respect to implementing decentralized functions. Our statistical analyses indicate no significance in either educational achievements or training frequency relative to the execution of the ruling, and current capacity-building initiatives do not appear to have had any meaningful impact on local government reform.
6. According to the data analysis, classifications of LGUs have no effect on implementation challenges, as all classifications share the same level of implementation difficulty. However, pressures from fiscal autonomy have been identified as being highest for broader career professionals. Those with post-secondary training experience the greatest degree of institutional performance barriers related to the implementation process. In addition, all demographics remain consistent in the opinions regarding devolved functions.

Recommendations

Based on the findings and conclusions of this study, the following recommendations are suggested:

1. For Municipal and City LGUs in Capiz, it is essential to bridge the performance gap between higher-class and lower-class municipalities by fostering a mentorship framework where 1st and 2nd Class LGUs share administrative best practices and technical blueprints with 3rd Class counterparts. Given that institutional capacity remains "moderate," LGUs may prioritize the digitalization of fiscal management and the creation of specialized local departments to reduce lingering dependence on national agencies. To sustain the "High" implementation levels reported, local leaders may institutionalize mandatory training pathways, ensuring that personnel—especially those in the "moderately trained" category—surpass the three-session threshold to overcome the technical learning curve and achieve peak operational stability.
2. For Local and National Policy Makers, policy may focus on incentivizing advanced educational attainment among local staff, as master's-level insights have proven to correlate with perceived implementation success. Additionally, national agencies may transition their role from primary service providers to specialized consultants, creating a roadmap that gradually phases out local reliance on national bureaus while strengthening the provincial government's role as an intermediary coordinator.
3. The Local Development Councils (LDCs) may advocate for the allocation of a specific percentage of the National Tax Allotment (NTA) toward specialized professional development, targeting sectors that currently remain at a "moderate" implementation level. By aligning local development goals with the specific educational strengths and training needs of the workforce, LDCs can ensure that fiscal autonomy translates into tangible improvements in community service delivery.
4. Academic Researchers may delve into the qualitative barriers faced by 3rd Class LGUs to identify the specific "technical complexities" that hinder their progress compared to higher-class peers. Scholars are also encouraged to investigate the organizational psychology behind the "learning curve" identified in personnel training, providing empirical evidence on which specific types of training yield the highest return on institutional capacity.
5. The Provincial Government of Capiz may prioritize a comprehensive human resource development plan that includes creating permanent technical positions for agricultural and engineering experts to address the critical manpower shortage. This can be supplemented by establishing partnerships with local universities to create a pipeline of skilled graduates through internships and specialized training programs. To manage inconsistent funding, the province may implement multi-year budgeting frameworks that protect essential Agri-fishery projects from annual fiscal fluctuations, ensuring that climate-resilient infrastructure—such as irrigation and post-harvest facilities—receives steady investment.
6. Local offices may transition from reactive coordination to a formalized inter-agency task force involving the Department of Agriculture (DA) and Department of Budget and Management (DBM) to streamline technical assistance and align local projects with national standards. Leveraging digital governance tools for real-time monitoring of service delivery and fund utilization can also improve transparency and help identify bottlenecks before they affect farmers. Finally, to protect the vulnerable agricultural sector, Capiz may integrate disaster risk reduction and climate adaptation directly into its Devolution Transition Plans (DTPs), ensuring that farmers have access to modernized insurance and weather-resilient technologies regardless of shifting political or administrative mandates.
7. To bridge the gap in Personnel Readiness and Technical Capacity, especially among 5th Class LGUs, the Provincial Government of Capiz may establish a "Technical Mentorship Program" where higher-class LGUs or provincial experts provide direct coaching on financial management and devolved service delivery. Strengthening collaboration with the Department of the Interior and Local Government (DILG) is essential to provide targeted capacity-building workshops that simplify the transition from budget allocation to actual project execution. Additionally, smaller LGUs may prioritize the hiring of technically skilled personnel or invest in digital financial management systems to reduce administrative distress and ensure that increased funds are utilized effectively and transparently.
8. Since the perception of implementation challenges shifts from high to moderate over time, the province may focus on "Knowledge Management and Peer Learning" initiatives. Experienced administrators who have successfully navigated the initial complexities of the Mandanas-Garcia Ruling should be tapped to lead localized "Best Practice Forums." These forums can provide newer employees with practical strategies for

managing resource gaps, thereby accelerating the learning curve. By institutionalizing a culture of documentation and sharing, the province can ensure that the transition becomes manageable for all staff much earlier in their tenure, reducing the period of high-level administrative difficulty.

9. The transition from high to moderate challenge levels through training suggests that "Continuous Professional Development" is the primary driver of implementation success. The province should move beyond one-time orientation sessions and instead implement a "Modular Training Series" specifically tailored to the evolving needs of the Mandanas-Garcia rollout. These modules should focus on high-impact areas such as procurement, social service devolution, and monitoring and evaluation. By ensuring that training is consistent and cumulative rather than sporadic, the provincial leadership can empower its workforce to view the ruling not as a hurdle, but as a sustainable opportunity for local development.
10. To address the challenges in implementing the Mandanas-Garcia Ruling in Capiz, the provincial government may prioritize a strategic workforce expansion by creating permanent positions for Agriculture and Biosystems Engineers and Agricultural Extension Workers to match the increased devolved mandates. This human resource investment must be paired with localized funding reforms that ensure Internal Revenue Allotment (IRA) increases are specifically earmarked for modernizing farm equipment and upgrading technical infrastructure. To bridge the digital and climate gap, the province may establish integrated extension hubs that provide farmers with real-time weather data and digital tools, reducing their vulnerability to disasters. Finally, strengthening multilateral partnerships between local government units, national agencies, and the private sector will be essential to pool resources and ensure that the "downloading" of services is accompanied by the technical expertise necessary to sustain long-term agricultural productivity.
11. To address the significant variations in fiscal autonomy, the Provincial Government of Capiz and the Department of Budget and Management (DBM) may prioritize 3rd Class municipalities for targeted financial management interventions and potential subsidies through mechanisms like the Growth Equity Fund (GEF). Since 3rd class LGUs lag behind their 2nd and 5th class counterparts, a tailored mentoring program from high-performing LGUs could facilitate the sharing of best practices in revenue generation and resource allocation. Furthermore, because the execution of devolved functions remains uniform despite funding differences, local leaders should shift their focus from merely acquiring funds to improving the quality-of-service delivery and administrative efficiency.
12. The Department of the Interior and Local Government (DILG) and provincial leadership may move beyond the current limited training model (1–2 sessions), as increased training frequency is directly linked to a more sophisticated and manageable perception of institutional capacity. It is recommended to implement a continuous, multi-level training curriculum that provides at least 3–5 specialized sessions per year, focusing on devolved functions and institutional strengthening to bridge the gap between perceived difficulty and operational readiness.

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