

Assessment of Property Accountability and Control Practices Among Personnel of the Department of Agrarian Reform Masbate

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Abstract

This study examined the property accountability and control practices among personnel of the Department of Agrarian Reform (DAR) Masbate to address gaps in localized understanding of how government property management procedures are implemented. Anchored on Accountability Theory, Internal Control Theory, and Stewardship Theory, the study employed a descriptive-quantitative research design using a structured questionnaire administered to 30 DAR personnel selected through convenience sampling. Data were analyzed using frequency, percentage, weighted mean, and Pearson correlation to determine the level of implementation, challenges encountered, and relationships between demographic profile and assessment of practices. The findings revealed that property accountability and control practices were highly implemented across property acquisition and recording, inventory management, utilization and issuance, inspection and maintenance, and disposal and documentation, indicating strong adherence to established procedures. However, moderate challenges were identified, particularly inadequate storage facilities, limited training, insufficient administrative support, and lack of awareness of standard procedures among some personnel. The relationship between respondents' demographic profile and their assessment of implementation was weak and not statistically significant, suggesting that implementation is generally consistent across different groups. The study concludes that while systems are effectively practiced, improvements in training, infrastructure, and administrative support are necessary to strengthen implementation. This study aligns with SDG 16 (Peace, Justice, and Strong Institutions) by promoting accountability and transparency in public sector governance, and SDG 8 (Decent Work and Economic Growth) by enhancing institutional efficiency in resource management. It contributes to institutional and socio-economic sustainability by strengthening governance practices, improving resource utilization, and supporting effective service delivery in agrarian reform programs.

Keywords: Accountability, Agrarian Reform, Inventory Management, Property Control, Public Administration, Resource Management

1. Introduction

Agrarian reform in the Philippines remains a key mechanism for promoting rural development, social equity, and poverty reduction. The Department of Agrarian Reform (DAR), as the implementing agency, manages substantial public resources to support land distribution and farmer development. Effective property accountability and control practices are therefore essential to ensure transparency, efficiency, and responsible use of government assets. Existing literature highlights the role of governance systems, internal controls, and institutional capacity in strengthening accountability and improving organizational performance. However, limited studies focus specifically on how property accountability practices are implemented by government personnel at the local level. This study addresses this gap by examining property accountability and control practices among DAR personnel in Masbate.

1.1 Background of Property Accountability and Control Practices among DAR Masbate Personnel

The implementation of agrarian reform relies on strong institutional systems and effective resource management. The Department of Agrarian Reform is responsible for distributing land, providing support services, and strengthening Agrarian Reform Beneficiary Organizations, which requires proper accountability of government property. Effective internal systems ensure transparency, operational efficiency, and public trust. Studies emphasize that institutional effectiveness improves when government systems are properly implemented and monitored. Salomes, Marquez, and Moreno (2025) found that active bureaucratic engagement strengthens institutional outcomes of Agrarian Reform Beneficiary Organizations. Similarly, Laurio and Malto (2023) reported that limited institutional capacity and weak management systems hinder service delivery in local governments. Farmer empowerment also depends on strong institutional support. Songco (2022) highlighted the role of people's organizations in rural development, while Tila (2024) emphasized the importance of partnerships between government institutions and development organizations. Furthermore, governance challenges require improved accountability systems. Cardenas (2025) noted that agencies handling land and resources must strengthen documentation, procedures, and asset management to address complex governance demands.

1.2 Themes and Insights from Related Literature on Property Management, Accountability, and Internal Control

Literature consistently highlights that accountability, transparency, and internal control systems are central to effective governance and organizational performance. Leadership integrity and control mechanisms significantly influence public sector accountability (Brenya Bonsu et al., 2023; Efunniyi et al., 2024). Employee competence and information systems improve property management, although rigid controls may affect flexibility (Dewabrata and Firmansyah, 2024). Organizational culture and employee behavior also affect accountability and sustainability (Abbas and Dogan, 2022; Einhorn et al., 2023; Li et al., 2022). Technological advancements, including artificial intelligence and digital systems, enhance internal controls, inventory management, and risk management (Shan et al., 2022; Yazdi et al., 2024; Alshurideh et al., 2024). Inventory and asset management studies show that structured monitoring and digital tools improve efficiency, reduce waste, and enhance performance (Munyaka and Yadavalli, 2022; Panigrahi et al., 2024; Madamidola et al., 2024). Legal frameworks also ensure proper asset ownership and protection (Lazic, 2023; Gojani and Hoti, 2023). Local studies reinforce these findings, emphasizing that structured procedures, transparency, and digitalization improve property management and governance (Cruz, 2024; Gabriel and Castillo, 2020; Castillo and Gabriel, 2023; Gaspar et al., 2022). Challenges such as inadequate training and unclear processes hinder effective management (Endriga, n.d.), while digital systems improve monitoring and accountability (Gacosta and De Castro, n.d.). Overall, the literature underscores the importance of governance systems, technological integration, and systematic monitoring in strengthening property accountability and organizational efficiency.

1.3 Local, National, and Global Context of Property Accountability in Public Sector Governance

Globally, organizations emphasize accountability, governance, and sustainable resource management to improve performance and transparency. Studies highlight the role of structured asset management, monitoring systems, and digital technologies in enhancing efficiency and sustainability (Sain et al., 2025; Futai et al., 2022; Nguyen et al., 2022). At the national level, Philippine studies demonstrate that transparency, accountability, and proper resource management significantly influence governance effectiveness and public trust (Gabriel and Castillo, 2020; Castillo and Gabriel, 2023). Local institutions face challenges in implementing property and supply management systems due to resource constraints and capacity limitations (Endriga, n.d.; Garbo, n.d.). In the local context of Masbate, the DAR Provincial Office plays a critical role in implementing agrarian reform programs and managing public resources. Its functions in land distribution, legal services, and support programs require efficient administrative systems, making it an appropriate setting for examining property accountability and control practices.

1.4 Theoretical and Conceptual Basis of Property Accountability and Control Practices

This study is anchored on Accountability Theory (Bovens, 2007), Internal Control Theory (COSO, 2013), and Stewardship Theory (Donaldson & Davis, 1991). Accountability Theory explains that public officials are responsible for reporting and justifying their actions in managing public resources (Bovens, 2007). Internal Control Theory emphasizes the need for systematic procedures, monitoring systems, and documentation to safeguard assets (COSO, 2013). Stewardship Theory highlights that individuals act as responsible stewards who prioritize the proper management of organizational resources (Donaldson & Davis, 1991). These theories collectively explain how responsibility, control systems, and ethical behavior influence effective property accountability and management within government agencies such as DAR.

1.5 Research Gaps and Rationale on Property Accountability Practices among DAR Personnel

Despite extensive research on governance, accountability, and asset management, limited studies focus specifically on property accountability and control practices at the personnel level in government agencies. Existing literature primarily addresses general accountability, financial management, and inventory systems, with insufficient attention to how employees implement property accountability procedures in daily operations. In the Philippine context, there is a lack of localized studies examining the challenges, compliance levels, and practices of government personnel in managing public assets. This study addresses this gap by assessing property accountability and control practices among DAR personnel in Masbate, providing insights to improve institutional systems and resource management.

1.6 Alignment with Relevant Sustainable Development Goals (SDGs)

This study aligns with several Sustainable Development Goals. It supports SDG 16 – Peace, Justice, and Strong Institutions by promoting transparency, accountability, and effective governance in public institutions. It also contributes to SDG 8 – Decent Work and Economic Growth by improving institutional efficiency and resource management, which enhances service delivery in agrarian reform programs.

1.7 Importance of the Study to Multidisciplinary Sustainability

This study contributes to socio-economic sustainability by improving the management of public resources that support rural development and agrarian reform beneficiaries. It enhances institutional sustainability by strengthening accountability systems, governance practices, and internal controls within government agencies. The study also contributes to policy and governance sustainability by providing evidence-based insights that can inform improvements in property management

procedures and compliance standards. Furthermore, it supports community sustainability by ensuring that government resources are efficiently utilized to deliver services that benefit local communities. Overall, strengthening property accountability and control practices promotes transparency, efficiency, and responsible governance, which are essential for sustainable public administration and development.

2. Material and methods

2.1 Research Design

The study employed a descriptive-quantitative research design to systematically assess the property accountability and control practices among personnel of the Department of Agrarian Reform (DAR) Masbate. Quantitative data were collected through structured questionnaires and analyzed using statistical methods to determine the level of implementation of property accountability practices. The design also enabled the identification of challenges encountered by personnel, proposed measures for improvement, and the relationship between respondents' demographic profiles and their assessment of property accountability and control practices. This approach allowed for objective measurement and analysis within a defined population, providing reliable insights into areas requiring improvement.

2.2 Locale of the Study

The study was conducted at the Department of Agrarian Reform in Masbate City. The office serves as the implementing body of agrarian reform programs within the province and manages administrative and operational functions related to property and resource utilization. The setting provided a relevant environment for examining property accountability and control practices, as personnel regularly handle government assets and administrative processes associated with property management.

2.3 Respondents of the Study

The respondents of the study consisted of personnel from the Department of Agrarian Reform Masbate. These individuals were directly involved in property handling, documentation, and utilization within the agency. Their participation provided firsthand information regarding the implementation of property accountability and control practices, as well as the challenges encountered in carrying out these responsibilities.

2.4 Sample and Sampling Procedure

The study utilized convenience sampling, a non-probability sampling technique in which respondents were selected based on their availability, accessibility, and willingness to participate. Personnel who were readily reachable during the data collection period were included in the study. This approach was appropriate due to limitations in time, resources, and access to the entire population, allowing the researcher to gather relevant data efficiently from available participants.

2.5 Research Instrument

The primary instrument used in the study was a structured questionnaire designed to collect data on property accountability and control practices among DAR Masbate personnel. The questionnaire included items on respondents' demographic profile, such as age, civil status, number of dependents, position or designation, years of service, and level of training or familiarity with property accountability procedures. It also measured the level of implementation of property accountability practices in terms of property acquisition and recording, inventory management, utilization and issuance, inspection and maintenance, and disposal and documentation of unserviceable property. Additionally, it assessed challenges encountered by personnel and proposed measures for strengthening property accountability practices. The instrument utilized Likert-scale items to quantify respondents' perceptions and ensure consistency in responses. Validity was established through expert review to ensure clarity, relevance, and appropriateness of the items. Reliability was tested through a pilot study involving a small group of participants similar to the study population, and Cronbach's alpha was used to determine internal consistency. These procedures ensured that the instrument generated accurate and dependable data.

2.6 Data Gathering Procedure

Data collection commenced after securing approval from the thesis committee and obtaining permission from the Department of Agrarian Reform Masbate. The questionnaire was developed, reviewed, validated, and finalized prior to distribution. Copies of the survey instrument were distributed to respondents who consented to participate in the study. The retrieval of completed questionnaires extended beyond the expected timeframe due to operational constraints and office activities. After collection, responses were organized and prepared for analysis. The data were then processed, analyzed, and interpreted to derive findings, which formed the basis for subsequent chapters of the study.

2.7 Data Analysis Techniques

The study employed several statistical techniques to analyze the data. Frequency count and percentage were used to describe the demographic profile of respondents by determining the number and proportion of responses in each category. The weighted mean was utilized to assess the level of implementation of property accountability and control practices,

providing a numerical representation of respondents' perceptions across different indicators. To examine the relationship between respondents' demographic profile and their assessment of property accountability practices, Pearson correlation was applied. This statistical method measured the strength and direction of relationships between variables, allowing the researcher to determine whether significant associations existed between demographic characteristics and the level of implementation of property accountability and control practices.

3. Results and Discussion

3.1 Demographic Profile of DAR Personnel

3.1.1 Age Distribution of Respondents

The results show that the majority of respondents were aged 26–30 years (30.00%), followed by those aged 31–35 years (23.33%). Smaller proportions were observed in older age groups, including 36–40 years (16.67%), 41–45 years (13.33%), 46–50 years (10.00%), and 51 years and above (6.67%), while no respondents were below 25 years old. This indicates a workforce largely composed of young professionals with representation from older age groups. Such a distribution suggests a balance between emerging and experienced personnel, which may support knowledge sharing, adaptability, and sustained organizational performance.

3.1.2 Sex Distribution of Respondents

The findings reveal that the majority of respondents were female (73.33%), while males accounted for 26.67% of the sample. This suggests that female employees dominate the workforce in the organization. The higher representation of women reflects increasing gender participation in public service, which may contribute to diversity, inclusivity, and collaborative work environments.

3.1.3 Educational Attainment of Respondents

The results show that most respondents had Master's Degree units (46.67%), followed by those with Bachelor's degrees (40.00%). A smaller proportion had completed Master's degrees (10.00%) and Doctorate degrees (3.33%), while none reported Doctorate units. This indicates that a large portion of the workforce is engaged in advanced education, demonstrating commitment to professional development. Such academic advancement may enhance competence, technical knowledge, and overall effectiveness in performing organizational responsibilities.

3.1.4 Position or Designation of Respondents

The findings show that most respondents held technical positions, particularly Agrarian Reform Program Technologists (40.00%) and Senior Agrarian Reform Program Technologists (26.67%). Other positions were represented in smaller proportions, including administrative and managerial roles. This distribution highlights that the workforce is primarily composed of personnel directly involved in implementing agrarian reform programs. The presence of both technical and administrative roles reflects a structured organization supporting both operational and managerial functions.

3.1.5 Years of Service of Respondents

The results indicate that the majority of respondents had 6–10 years of service (56.67%), followed by those with 0–5 years (30.00%). Smaller proportions had 21 years and above (10.00%) and 11–15 years (3.33%), while none had 16–20 years of service. This suggests a workforce with moderate experience, complemented by both newer and long-serving employees. Such a combination may support organizational continuity, innovation, and institutional knowledge.

3.1.6 Level of Training or Familiarity with Property Accountability Procedures

The findings show that most respondents had limited training or familiarity, with 43.33% reporting 0–5 trainings and 30.00% reporting 6–10. Fewer respondents reported higher levels of training. This indicates that while some personnel possess advanced familiarity, the majority have limited exposure to training. This may affect consistency in implementing property accountability procedures and highlights the need for capacity-building initiatives.

3.2 Level of Implementation of Property Accountability and Control Practices

3.2.1 Property Acquisition and Recording Practices

The results show a high level of implementation, with all indicators rated as strongly agree and an overall weighted mean of 3.72. Key strengths include adherence to procurement procedures, proper tagging of properties, and maintenance of updated records. The lowest rating, though still high, was related to minimal delays in recording newly acquired properties. This indicates that acquisition and recording practices are consistently implemented and aligned with established procedures. Effective documentation and compliance ensure transparency and proper tracking of assets. This supports the findings of Gojani and Hoti (2023), which emphasize that clear legal frameworks and proper documentation contribute to stable and legitimate property management systems.

3.2.2 Inventory Management Practices

The findings reveal that inventory management practices were highly implemented, with an overall weighted mean of 3.57. Strong performance was observed in validation of physical counts and maintenance of updated accountability lists, while reporting of missing items received the lowest rating. This suggests that systematic inventory processes are in place, ensuring accurate monitoring and accountability of assets. These findings align with Oñate et al. (2023), Anade et al. (2023), and Baylosis et al. (2023), which highlight that structured systems and digital tools improve inventory accuracy, efficiency, and accountability.

3.2.3 Utilization and Issuance of Property

The results show strong implementation with an overall weighted mean of 3.62. The highest-rated practice was the use of acknowledgment receipts for issued items, while reporting of lost or damaged property received the lowest rating. This indicates that property utilization is well-regulated, with clear accountability and documentation procedures. These findings support Cruz (2024), Bukit (n.d.), and Saraswati (2025), which emphasize that structured property management practices improve asset utilization, efficiency, and sustainability.

3.2.4 Inspection and Maintenance Practices

The findings indicate a generally high level of implementation with an overall weighted mean of 3.42. Coordination for inspections and timely reporting were rated highly, while adherence to maintenance schedules received the lowest rating. This suggests that inspection processes are well-managed, but preventive maintenance practices require improvement. These results are consistent with Pistone et al. (2024) and Liu et al. (2024), which highlight the importance of systematic inspection and preventive maintenance in enhancing efficiency and reducing equipment deterioration.

3.2.5 Disposal and Documentation of Unserviceable Property

The results show strong implementation with an overall weighted mean of 3.56. Transparency in disposal reporting ranked highest, while timely identification of obsolete items ranked lowest. This indicates that disposal practices are properly documented and compliant with regulations, ensuring accountability and minimizing misuse. These findings align with Mbeba and Njoroge (2022) and Tafa and Worku (2022), which emphasize that structured disposal processes and monitoring systems are essential for effective asset management.

3.3 Challenges Affecting Property Accountability and Control Practices

The findings indicate moderate challenges, with an overall weighted mean of 2.61. The most significant issues included inadequate storage facilities, lack of awareness of procedures, and limited administrative support. Other concerns included insufficient training and delays in reporting damaged or lost properties, while issues related to monitoring and updating records were less prominent. This suggests that while systems are generally effective, operational constraints still affect implementation. Addressing these challenges through improved training, resource allocation, and coordination may enhance efficiency. These findings are supported by Liba et al. (2022), which emphasize that structured practices and improved systems can address operational challenges and enhance organizational performance.

3.4 Relationship Between Demographic Profile and Implementation of Property Accountability Practices

The results show a weak positive relationship between respondents' demographic profile and their assessment of implementation, with a computed r -value of 0.34, which is lower than the critical value of ± 0.3610 at a 0.05 level of significance. This indicates that the relationship is not statistically significant, leading to the acceptance of the null hypothesis. This implies that demographic characteristics do not significantly influence perceptions of property accountability practices. The consistency of responses across demographic groups suggests that implementation is more dependent on organizational systems and procedures rather than individual characteristics.

4. Conclusion and Recommendations

The study revealed that personnel of the Department of Agrarian Reform Masbate are generally young, predominantly female, and academically inclined, with most holding technical positions and moderate years of service, but with relatively limited training in property accountability procedures. The level of implementation of property accountability and control practices was found to be highly observed across property acquisition and recording, inventory management, utilization and issuance, inspection and maintenance, and disposal and documentation of unserviceable property, indicating strong adherence to established policies and procedures. Despite this, moderate challenges were identified, particularly in terms of inadequate storage facilities, limited training, insufficient administrative support, and lack of awareness of standard procedures among some personnel. Furthermore, the study established that there is a weak positive but not significant relationship between respondents' demographic profile and their assessment of property accountability practices, suggesting that implementation is generally consistent regardless of demographic characteristics.

It is recommended that the Department of Agrarian Reform strengthen its property accountability system by conducting regular and comprehensive training programs to improve personnel competence and awareness of standard procedures.

The agency should also address infrastructural limitations by allocating resources to improve storage facilities and inventory systems, while enhancing administrative support through the assignment of dedicated personnel to oversee property control policies. Additionally, knowledgeable personnel may assist in mentoring others to improve overall compliance and understanding, and further studies with a larger sample size and inclusion of additional variables are encouraged to expand the scope of findings.

The study is limited to the assessment of property accountability and control practices among personnel of the Department of Agrarian Reform Masbate, involving only 30 respondents selected through convenience sampling, which may restrict the generalizability of the findings. The results are based solely on self-reported data and perceptions of respondents, and the study does not include other stakeholders or external validation. Additionally, the scope is confined to specific aspects of property accountability and does not cover broader financial or organizational performance factors, which may influence the overall effectiveness of property management practices.

Compliance with ethical standards

The authors declare no conflict of interest, and this study received no external funding. The researchers acknowledge the participation of the personnel of the Department of Agrarian Reform Masbate and the support of the institution in facilitating the study. Participation was voluntary, informed consent was obtained from all respondents, and data were collected using non-invasive survey methods. All information was treated with strict confidentiality, and no identifying details of participants were disclosed.

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