International Journal of Sustainability and Advanced Integrated Research
Volume 2, Issue 2 (April-June 2026) | ISSN: 3107-7854
DOI: https://doi.org/10.65339/ijsair.V2.I2.378

Budget Utilization Awareness and Its Relationship to Employee-Related Factors in the Department of Agrarian Reform (DAR) in Masbate

Elnie Jane M. Nuñez
Department of Agrarian Reform Provincial Office - Masbate, Aranghita Road, Nursery, Masbate City, Philippines

Publication history: Received: April 8, 2026; Revised: May 2, 2026; Accepted: May 7, 2026
Email of Corresponding Author: einlemjane2016@gmail.com

Abstract

This study examined the budget utilization awareness of employees in the Department of Agrarian Reform (DAR) in Masbate and its relationship with selected employee-related factors. Anchored on the Resource-Based View by Penrose (1959), Agency Theory by Ross (1973), and Systems Theory by Bertalanffy (1968), the research investigated how employee characteristics influence awareness and management of budget processes within the organization. The study employed a descriptive-correlational research design involving thirty-eight (38) DAR employees selected through random sampling. Data were gathered using a validated researcher-made questionnaire covering demographic profile, budget planning and allocation, fund utilization and disbursement procedures, monitoring and reporting of budget utilization, and compliance with budgetary rules and regulations. Frequency count, percentage, weighted mean, and Pearson correlation coefficient were utilized in analyzing the data. Findings revealed that most respondents were regular employees assigned in the Provincial Office with 8–12 years of service. Employees generally demonstrated a satisfactory level of awareness regarding budget planning, fund utilization, monitoring and reporting, and compliance with budgetary rules and regulations. The study further found a weak but statistically significant positive relationship between employees' demographic profile and budget utilization awareness, indicating that factors such as position, length of service, employment status, and office assignment slightly influence awareness levels. Respondents strongly supported measures such as transparency promotion, strengthened monitoring systems, improved communication, employee participation, and regular orientation programs to enhance budget utilization awareness and accountability. The study concluded that strengthening employee capacity and awareness can improve budget management practices and organizational efficiency within DAR Masbate. It recommended the continuous conduct of trainings, orientations, monitoring activities, and participatory budget management initiatives tailored to employees' roles and experiences. This study supports Sustainable Development Goal (SDG) 16 on Peace, Justice, and Strong Institutions by promoting transparency, accountability, and effective public financial management in government agencies. It also relates to SDG 8 on Decent Work and Economic Growth through improved organizational efficiency and employee capacity development. The sustainability impact of the study lies in its contribution to strengthening institutional governance, enhancing responsible utilization of public funds, and improving service delivery within agrarian reform programs. Improved budget awareness among employees may support long-term organizational accountability and more efficient implementation of public sector initiatives.

Keywords: Agrarian Reform, Budget Allocation, Budget Utilization Awareness, Compliance, Employee-Related Factors, Financial Management, Monitoring and Reporting, Public Accountability, Transparency.

1. Introduction

Agriculture continues to play a vital role in the Philippine economy, making agrarian reform essential for promoting equitable land distribution and rural development (Domingo, 2021). DAR is mandated to implement agrarian reform policies, distribute land to qualified beneficiaries, and provide support services that improve agricultural productivity and socio-economic welfare. Effective implementation of these functions requires proper utilization of public funds and strong financial accountability mechanisms. A budget serves as a financial plan that guides the allocation and utilization of resources over a defined period (Pandit & Dhakal, 2022). Effective budget management includes planning, monitoring expenditures, evaluating financial performance, and ensuring transparency (Sharma, 2020; Hailu, Shiferaw, Hailu, Fikadu, & Adamu, 2024). Public access to financial information also strengthens accountability and trust in government institutions (Llanas & Llanas, 2024). However, limited employee understanding of financial procedures, fund allocation, and budgeting policies may negatively affect operational efficiency and organizational performance (Espiritu, 2025). Weak governance structures, low participation, and inadequate institutional capacity further constrain effective resource management (De la Cruz, 2023). Although DAR has demonstrated initiatives aimed at enhancing organizational productivity and institutional engagement (Salomes, Marquez, & Moreno, 2025), there remains limited evidence regarding how employee awareness influences budget utilization practices in provincial offices such as DAR Masbate.

Related literature highlights several themes associated with agrarian reform, public financial management, and employee participation in budgeting processes. Foreign studies emphasize that efficient land administration and agrarian reform contribute significantly to economic growth, social justice, and sustainable development (Lumbanraja, 2023; Sumanto, 2022; White et al., 2023). Agrarian reform programs extend beyond land redistribution and include support systems such as legal assistance, training, financing, and institutional coordination (Ramli, Heriyanto, Fezer, & Latifiani, 2024; Darmawan, Soetarto, Asnawi, Mahasari, & Sukmawati, 2023). Studies also show that effective budget utilization depends on organizational systems, employee competence, and participative budgeting practices (Kakai & Mokono, 2022; Degebasa, 2025). Employee involvement in budgeting improves organizational trust, decision-making, motivation, and accountability (Kirui, Naibei, & Cheruiyot, 2021; Alhasnawi, Mohd Said, Mat Daud, & Muhammad, 2023). Research further indicates that demographic variables such as position, tenure, and organizational role affect employees' understanding and participation in financial management systems (Mofokeng, Amoa-Gyarteng, & Dhliwayo, 2025; Maake, 2025). Local studies reinforce these findings by emphasizing the importance of employee awareness and financial literacy in achieving transparency and effective governance (Capillan, Siao, & Prado, 2025; Maravilla & Grayman, 2020). Research on budget allocation and utilization in Philippine institutions shows that employee competence and awareness significantly influence organizational efficiency and compliance with public financial management standards (Lorenzo, Paguio, & Asio, 2021; Beronibla, 2024; Urbano & Salvosa, 2025). Monitoring systems, reporting mechanisms, and adherence to auditing standards are likewise essential in promoting accountability and reducing financial inefficiencies (Grancho & Lagura, 2025; Ramos & Lumapenet, 2023).

Globally, agrarian reform and public financial management remain important mechanisms for addressing inequality, promoting economic development, and strengthening institutional governance (Hansen, 2023; Putri, Sarmilah, Velda, & Zschock, 2024). International experiences demonstrate that effective budget allocation and employee participation contribute to improved organizational outcomes and more sustainable reform programs (Güngör Göksu et al., 2025). Nationally, DAR serves as the primary government agency responsible for implementing agrarian reform programs in the Philippines. Since its establishment in 1971 and subsequent organizational reforms under Executive Orders No. 129-A, No. 364, and No. 456, DAR has continuously expanded its mandate to include support services, land tenure improvement, and agrarian justice delivery (Department of Agrarian Reform, n.d.). Contemporary reforms such as the Public Financial Management Reforms Roadmap 2024–2028 further highlight the importance of strengthening financial systems and employee competencies in government institutions (Department of Budget and Management, 2024). Locally, DAR Masbate operates within a geographically diverse province composed of municipalities with varying socio-economic and infrastructural conditions. Masbate's rural landscape and dependence on agriculture create unique challenges in program implementation, budget allocation, and resource monitoring (CityPopulation.de, 2024). These contextual factors make DAR Masbate an appropriate setting for examining employee awareness of budget utilization and its relationship to organizational performance.

This study is anchored on the Resource-Based View (RBV) by Penrose (1959), Agency Theory by Ross (1973), and Systems Theory by Bertalanffy (1968). The Resource-Based View emphasizes that organizational resources such as financial assets, employee competencies, and institutional knowledge are essential for achieving sustainable organizational performance (Barney, 1991). In this study, employee knowledge, financial literacy, and skills are viewed as organizational resources that influence budget utilization awareness. Agency Theory explains the relationship between principals and agents within organizations and highlights the importance of accountability, monitoring, and compliance mechanisms in ensuring proper utilization of resources (Ross, 1973; Jensen & Meckling, 1976). This framework supports the study's focus on employee adherence to budgeting policies and procedures within DAR Masbate. Systems Theory views organizations as interconnected systems where organizational effectiveness depends on coordinated interactions among structures, processes, and personnel (Kast & Rosenzweig, 1972). The theory supports the idea that employee awareness, organizational communication, leadership practices, and financial procedures collectively influence budget utilization effectiveness. These theories collectively provide a framework for understanding how employee-related factors affect budget utilization awareness and organizational accountability within DAR Masbate.

Existing studies on budget utilization primarily focus on financial efficiency, organizational performance, and compliance with financial regulations (Kakai & Mokono, 2022; Malabanan, 2022). Although prior research recognizes the importance of employee competence, participation, and awareness in budgeting processes (Kirui, Naibei, & Cheruiyot, 2021; Hutama & Yudianto, 2020), limited studies specifically examine the relationship between employee-related factors and budget utilization awareness within agrarian reform agencies. In the Philippine context, studies addressing employee awareness in government institutions largely focus on local government units, educational institutions, and general fiscal management systems (Ponce, 2020; Tuazon-Dela Rosa, 2023). There remains limited empirical evidence regarding DAR employees' awareness of budget planning, fund utilization, monitoring, reporting, and compliance mechanisms, particularly at the provincial level. This study addresses this gap by examining how employee-related factors such as position, length of service, employment status, and office assignment relate to budget utilization awareness among DAR employees in

Masbate. The findings may guide institutional reforms, employee training programs, and policy development aimed at improving transparency, accountability, and financial management practices.

This study aligns with several Sustainable Development Goals (SDGs), particularly those related to governance, institutional accountability, economic development, and social sustainability. SDG 1 – No Poverty is relevant because effective agrarian reform programs contribute to improving the socio-economic conditions of landless farmers and rural communities through equitable land distribution and support services. SDG 2 – Zero Hunger is connected to the study as efficient budget utilization in agrarian reform programs supports agricultural productivity, food security, and sustainable farming systems. SDG 8 – Decent Work and Economic Growth applies because improved budget management and employee competence contribute to institutional efficiency, productivity, and sustainable economic development. SDG 16 – Peace, Justice, and Strong Institutions is particularly relevant because the study emphasizes transparency, accountability, compliance with financial regulations, and good governance within public institutions. SDG 17 – Partnerships for the Goals is reflected through the collaborative nature of agrarian reform implementation involving government agencies, local communities, and organizational stakeholders.

The study contributes to multiple dimensions of sustainability by strengthening institutional effectiveness, financial accountability, and employee capacity within a government agency. From the perspective of institutional sustainability, the study supports improved governance practices through enhanced employee awareness of budgeting systems, monitoring mechanisms, and compliance procedures. In terms of socio-economic sustainability, effective budget utilization ensures that public resources are properly allocated to agrarian reform programs that benefit farmers, rural communities, and local development initiatives. The study also contributes to policy and governance sustainability by providing evidence that may guide financial management reforms, employee development programs, and institutional accountability systems within DAR and other public sector organizations. Furthermore, the research supports community sustainability by promoting efficient delivery of agrarian services that improve livelihoods, strengthen agricultural productivity, and enhance trust in public institutions. Finally, the study contributes to organizational and educational sustainability by identifying areas where employee training, financial literacy, and participative budgeting practices can be improved to support long-term institutional performance and responsible public financial management.

2. Material and methods

2.1 Research Design

This study utilized a descriptive-correlational research design to examine the level of budget utilization awareness among employees of the Department of Agrarian Reform (DAR) in Masbate and determine its relationship with employee-related factors. The descriptive component was used to describe the respondents' demographic profile and assess the various aspects of budget utilization awareness, while the correlational component examined the significant relationship between demographic characteristics and budget utilization awareness. This quantitative non-experimental design allowed the researcher to identify patterns and relationships among variables without manipulating them (Creswell & Creswell, 2018).

2.2 Locale of the Study

The study was conducted in the Department of Agrarian Reform (DAR) in Masbate Province, Philippines. Masbate is an island province in the Bicol Region with a population of 910,813 as of the 2024 census (CityPopulation.de, 2024). The province consists of twenty municipalities and one city, characterized by diverse socio-economic and geographic conditions that influence local governance and service delivery. DAR Masbate operates through the Provincial Agrarian Reform Office (DARPO-Masbate) located in Barangay Nursery, Masbate City, under DAR Region V. The office implements agrarian reform programs such as land acquisition and distribution, land tenure improvement initiatives, and beneficiary development services in coordination with municipal agrarian reform offices and farmer organizations (Department of Agrarian Reform, n.d.). The locale was considered appropriate because the province presents unique challenges in resource allocation, program implementation, and budget management that may influence employees' awareness of budget utilization processes.

2.3 Respondents of the Study

The respondents of the study were employees of the Department of Agrarian Reform (DAR) in Masbate. A total of thirty-eight (38) personnel participated in the study, representing various positions within the agency. These included Agrarian Reform Program Technicians, Agrarian Reform Program Officers, Senior Agrarian Reform Program Technicians, Municipal Agrarian Reform Program Officers, Administrative Officers, Planning Officers, Accountants, and Split Support Staff. The respondents were selected because they are directly involved in the implementation, monitoring, reporting, and management of budget-related activities within the agency. Their experiences and awareness regarding budget utilization provided relevant data necessary to achieve the objectives of the study.

2.4 Sample and Sampling Procedure

The study employed random sampling to ensure fairness and unbiased representation of respondents. Random sampling is a probability sampling technique in which every member of the population has an equal chance of being selected, thereby enhancing the representativeness and generalizability of the findings (Creswell & Creswell, 2018). A total of thirty-eight (38) questionnaires were distributed and successfully retrieved, resulting in a 100% retrieval rate. The use of random sampling allowed the researcher to gather comprehensive and objective information regarding budget utilization awareness among DAR employees in Masbate.

2.5 Research Instrument

The study utilized a researcher-made questionnaire developed from related literature and previously conducted studies on budget utilization awareness. To ensure content validity, the instrument was reviewed by selected colleagues who were not part of the respondents. Their comments and suggestions were incorporated to improve the clarity, relevance, and appropriateness of the questionnaire items. The questionnaire consisted of two major parts. Part I gathered information on the respondents' demographic profile, including position or designation, length of service, employment status, and office or unit assignment. Part II assessed the respondents' level of budget utilization awareness in terms of budget planning and allocation, fund utilization and disbursement procedures, monitoring and reporting of budget utilization, and compliance with budgetary rules and regulations. It also included measures that could enhance budget utilization awareness among employees of DAR Masbate. A 4-point Likert scale was used to measure the respondents' level of awareness and agreement. Responses for awareness ranged from "Highly Aware" to "Not Aware," while responses for enhancement measures ranged from "Strongly Agree" to "Strongly Disagree."

2.6 Data Gathering Procedure

The researcher first secured approval of the thesis proposal from the school's thesis committee. After approval, a formal request letter endorsed by the thesis adviser was submitted to the Head of Office of DAR Masbate to obtain permission to conduct the study and administer the survey questionnaire. The researcher-made questionnaire was prepared, reviewed, and validated before distribution. After validation, thirty-eight (38) copies of the questionnaire were reproduced and distributed to the respondents upon approval from the office head. The retrieval process extended beyond the anticipated schedule due to operational concerns and other work-related activities within the agency. After collection, the responses were compiled, tallied, analyzed, and interpreted with the assistance of an expert statistician. The processed data served as the basis for the discussion of findings, conclusions, and recommendations.

2.7 Data Analysis Techniques

The study employed several statistical tools to analyze the gathered data. Frequency count and percentage were used to describe the demographic profile of the respondents in terms of position or designation, length of service, employment status, and office or unit assignment. These statistical measures summarized the number and proportion of respondents in each category. Weighted mean was utilized to determine the respondents' level of budget utilization awareness in the areas of budget planning and allocation, fund utilization and disbursement procedures, monitoring and reporting, and compliance with budgetary rules and regulations. It was also used to identify measures that could enhance budget utilization awareness among DAR employees. Pearson Product-Moment Correlation Coefficient (Pearson r) was employed to determine the significant relationship between the respondents' demographic profile and their level of budget utilization awareness. This statistical test measured the strength and direction of the relationship between the variables and helped identify whether demographic characteristics influenced awareness levels regarding budget utilization practices.

3. Results and Discussion

3.1 Demographic Profile of DAR Employees

3.1.1 Position and Designation

The findings revealed that the respondents were composed of thirty-eight (38) DAR employees from different positions. The largest group consisted of Agrarian Reform Program Technologists with 36.84%, followed by Split Support Staff and SARPT with 15.79% each. ARPO I accounted for 10.53%, MARPO for 7.89%, ARPO II for 5.26%, while Accountant II, Planning Officer II, and Administrative Officer IV each represented 2.63% of the respondents. The results indicate that most employees occupy technical and operational positions within the organization, reflecting a workforce largely engaged in field and administrative functions. The presence of employees in supervisory and managerial positions also suggests the availability of experienced personnel who contribute to organizational guidance and institutional continuity. This finding supports the study of Mofokeng, Amoa-Gyarteng, and Dhliwayo (2025), which emphasized that higher job grades and management positions are associated with greater budget knowledge, involvement in decision-making, and stronger perceptions of performance management systems.

3.1.2 Length of Service

Most respondents had rendered 8–12 years of service, comprising 42.11% of the total respondents. Employees with 4–7 years of service accounted for 28.95%, while 15.79% had served for 1–3 years. Those employed for less than one year represented 13.16%, and none had served for 13 years and above. The findings suggest that the organization is composed largely of experienced personnel with substantial familiarity with institutional operations and budget-related processes. At the same time, the presence of newer employees reflects workforce renewal and opportunities for organizational development. This supports the findings of Maake (2025), which showed that length of service influences work engagement and performance management effectiveness, indicating that employees with longer tenure are more familiar with organizational systems and budgeting frameworks.

3.1.3 Employment Status

The results showed that 84.21% of the respondents were regular employees, while 15.79% were contractual employees. No respondents were under job order status. The dominance of regular employees reflects workforce stability and continuity within DAR Masbate. Stable employment conditions may contribute to greater familiarity with organizational procedures, including financial management and budget utilization practices. The findings are consistent with Dhatchayani, Soundarya, Athmika, Vezhaventhan, and Anbarasu (2024), who emphasized that budgeting practices vary according to demographic characteristics such as employment status, suggesting that employment arrangements influence employees' participation in budgeting activities and organizational processes.

3.1.4 Office or Unit Assignment

Most respondents were assigned in the Provincial Office, representing 63.16% of the total respondents. Employees from the Finance/Budget Unit comprised 23.68%, while 13.16% were assigned in Municipal Offices. No respondents came from the Program Implementation Unit. The findings indicate that most employees are concentrated in the Provincial Office, which serves as the central administrative and operational unit of DAR Masbate. The distribution of personnel across finance and municipal offices reflects organizational coordination between central management and local implementation. The results support Hutama and Yudianto (2020), who emphasized that employee participation and involvement in budgeting processes positively influence budget-related outcomes and organizational effectiveness.

3.2 Budget Utilization Awareness Among DAR Employees

3.2.1 Budget Planning and Allocation

The respondents generally demonstrated awareness regarding budget planning and allocation, with an overall weighted mean of 3.18 interpreted as Aware. Employees were highly aware of the annual budget planning process and the influence of organizational priorities on budget allocation, both obtaining the highest weighted mean of 3.29. Meanwhile, familiarity with approved budgets relevant to their respective offices or units obtained the lowest weighted mean of 3.05. The findings indicate that employees possess adequate understanding of general budgeting procedures and organizational priorities, although awareness of unit-specific budget details requires improvement. This suggests the need for stronger dissemination of office-level budget information to strengthen employee engagement in financial management. The findings align with Kakai & Mokono (2022), who emphasized that budget planning, execution, and human resource competence are critical for effective budget utilization and organizational commitment.

3.2.2 Fund Utilization and Disbursement Procedures

The respondents were generally aware of fund utilization and disbursement procedures, with an overall weighted mean of 3.11 interpreted as Aware. The highest-rated indicator was understanding documentary requirements for fund disbursement with a weighted mean of 3.24, while awareness of procedures for utilizing allocated funds received the lowest weighted mean of 2.97. The results suggest that employees are knowledgeable about documentation and allowable expenditures but may require additional orientation on procedural steps and timelines involved in fund utilization. These findings support Malabanan (2022), who found that planning quality, disbursement speed, and absorptive capacity influence budget efficiency. Likewise, Remirata & Ramada (2024) emphasized that employees' perceptions of fiscal management practices affect engagement and effective budget utilization.

3.2.3 Monitoring and Reporting of Budget Utilization

The respondents demonstrated awareness regarding monitoring and reporting of budget utilization, with an overall weighted mean of 3.10 interpreted as Aware. The importance of timely submission of budget utilization reports obtained the highest weighted mean of 3.50, while awareness of corrective actions for budget utilization issues obtained the lowest weighted mean of 2.89. The findings indicate that employees strongly recognize the importance of timely and accurate reporting for transparency and accountability. However, limited familiarity with corrective mechanisms and financial reports suggests the need for additional orientation and training. These findings are consistent with Malabanan (2022) and Remirata & Ramada (2024), who highlighted the importance of employee competence, monitoring systems, and familiarity with fiscal processes in improving budget efficiency and organizational accountability.

3.2.4 Compliance with Budgetary Rules and Regulations

The respondents generally demonstrated awareness regarding compliance with budgetary rules and regulations, with an overall weighted mean of 3.13 interpreted as Aware. The highest-rated indicator was adherence to prescribed budgetary procedures with a weighted mean of 3.29, while familiarity with Commission on Audit (COA) rules received the lowest weighted mean of 2.95. The results imply that employees generally comply with established financial procedures and ethical standards, although familiarity with COA rules and broader government regulations remains comparatively limited. This suggests the importance of strengthening awareness programs related to auditing and compliance standards. These findings support the observations of the Human Resource Development Office, University of the Philippines Manila (2025), and Ramos and Lumapenet (2023), which emphasized that compliance with disbursement rules, systematic monitoring, and proper documentation improve transparency, reduce errors, and enhance accountability in financial management.

3.3 Relationship Between Demographic Profile and Budget Utilization Awareness

The results revealed a computed r-value of 0.36, indicating a weak positive linear relationship between the respondents' demographic profile and their budget utilization awareness. Since the computed r-value exceeded the critical r-value of ±0.3202 at the 0.05 level of significance with 36 degrees of freedom, the null hypothesis was rejected, signifying a statistically significant relationship. The findings imply that demographic characteristics such as position, length of service, employment status, and office assignment slightly influence employees' awareness of budget utilization. Although the relationship is weak, it remains meaningful in understanding how employee-related factors affect comprehension and implementation of financial management practices. This supports the findings of Ponce (2020), who found a positive relationship between budgeting knowledge and service delivery, emphasizing that employees' understanding of budget processes contributes to improved organizational outcomes and accountability.

3.4 Measures to Enhance Budget Utilization Awareness

The respondents strongly agreed with all proposed measures to enhance budget utilization awareness, obtaining an overall weighted mean of 3.84 interpreted as Strongly Agree. Promoting transparency in budget planning and utilization obtained the highest weighted mean of 3.92, followed by strengthening monitoring and feedback mechanisms and implementing strict compliance monitoring and internal controls, both with a weighted mean of 3.87. Conducting regular budget-related trainings received the lowest weighted mean of 3.76, although it remained strongly agreed upon. The findings indicate strong employee support for initiatives that improve transparency, monitoring, communication, and participation in budget management. These measures are viewed as essential in strengthening accountability, efficiency, and effective financial governance within DAR Masbate. The results align with White et al. (2023), who emphasized that systematic and participatory agrarian reform initiatives supported by effective resource management contribute to social welfare, organizational accountability, and sustainable development.

---

4. Conclusion & Recommendations

The study concluded that employees of the Department of Agrarian Reform (DAR) in Masbate generally demonstrated a satisfactory level of awareness regarding budget planning and allocation, fund utilization and disbursement procedures, monitoring and reporting of budget utilization, and compliance with budgetary rules and regulations. Most respondents were regular employees with considerable years of service and were primarily assigned in the Provincial Office, indicating a relatively stable and experienced workforce. The findings further revealed a weak but statistically significant positive relationship between the respondents' demographic profile and their budget utilization awareness, suggesting that factors such as position, length of service, employment status, and office assignment slightly influence employees' understanding of budget processes. Moreover, employees strongly supported the implementation of measures that promote transparency, monitoring, communication, participation, and compliance in budget management, emphasizing the importance of strengthening financial awareness and accountability within DAR Masbate.

It is recommended that the Department of Agrarian Reform (DAR) in Masbate continuously implement regular trainings, orientations, and capacity-building activities focused on budget planning, fund utilization, monitoring, reporting, and compliance with budgetary rules and regulations, particularly in areas where employees manifested comparatively lower awareness. Management should strengthen monitoring systems, internal controls, and feedback mechanisms to ensure accountability and effective budget utilization. Clear communication of budget guidelines, accessibility of updated reference materials, and regular dissemination of budget-related updates should also be maintained to improve employees' understanding of financial procedures. Furthermore, employees should be encouraged to actively participate in budget planning and decision-making processes, while interventions and learning activities should be tailored according to employees' positions, years of service, and office assignments to further enhance budget utilization awareness and organizational efficiency within DAR Masbate.

Compliance with ethical standards

The authors declare no conflict of interest. This study complied with recognized ethical standards for human-participant research by ensuring voluntary participation with informed consent, the right to withdraw without penalty, and strict confidentiality through anonymous, secure, and aggregated data handling. Given the focus on psychological well-being, procedures were non-invasive, and safeguards were observed to minimize discomfort, with guidance to appropriate support services when needed, and required institutional permissions were secured for instrument use and access to academic records.

REFERENCES

Alhasnawi, M. Y., Mohd Said, R., Mat Daud, Z., & Muhammad, H. (2023). Enhancing managerial performance through budget participation. *Journal of Open Innovation, 9*(4), 100161.

Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management, 17*(1), 99–120.

Beronibla, M. R. M. B. (2024). Budget allocation and utilization in local schools. *IDEAS: Journal of Management & Technology.*

Capillan, G., Siao, R. M., & Prado, N. (2025). Employee awareness and policy effectiveness. *Psychology and Education: A Multidisciplinary Journal, 36*, 1000–1004.

CityPopulation.de. (2024). *Masbate, Philippines.*

Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). Sage Publications.

Darmawan, D. A., Soetarto, E., Asnawi, Y. H., Mahasari, J., & Sukmawati, A. (2023). The history of agrarian reforms in Indonesia: A sociological perspective. *Journal of Law and Sustainable Development, 11*(11), e2196. https://doi.org/10.55908/sdgs.v11i11.2196

De la Cruz, J. R. (2023). Measuring social capital in rural organizations: A Philippine case study. *International Journal of Agricultural Management, 12*(1), 56–71.

Degebasa, A. S. (2025). *Factors affecting budget allocation and utilization.* (Unpublished manuscript).

Department of Agrarian Reform. (n.d.). *Official website of the Department of Agrarian Reform.* https://www.dar.gov.ph/

Department of Budget and Management. (2024). *Public Financial Management Reforms Roadmap 2024–2028.*

Dhatchayani, K., Soundarya, S., Athmika, M., Vezhaventhan, D., & Anbarasu, S. (2024). Understanding farm budgeting practices in India. *Library Progress, 44*(3).

Domingo, C. C. (2021). Utilization of the Department of Agrarian Reform Common Service Facilities in Isabela Philippines: Effects to Agrarian Reform Beneficiaries Organization Members Productivity Yield and Income. *Review of Integrative Business and Economics Research, 10*(Supplementary Issue 1), 11–25.

Espiritu, M. A. S. (2025). Assessment of the performance of the Department of Agrarian Reform (DAR-Laguna) employees on the implementation of land transfer clearance. *International Journal for Multidisciplinary Research, 7*(3), 1–22.

Grancho, A. G., & Lagura, G. B. (2025). Internal control practices of the provincial government of Davao del Norte.

Güngör Göksu, G., Eroğlu, E., Yüksel, C., & Küçükaycan, D. (2025). Decoding budget awareness: A multivariate analysis of generation Z undergraduates. *PLOS ONE, 20*(8), e0328742. https://doi.org/10.1371/journal.pone.0328742

Hailu, E., Shiferaw, N., Hailu, T., Fikadu, M., & Adamu, Y. (2024). Factors affecting effectiveness of budget utilization in case of Finance and Development Bureau of Dire Dawa Administration. *Harla Journal of Sustainable Development in Business and Economics, 3*(1), 54–68.

Hansen, S. (2023). A sociolegal analysis of land mafia practices in construction projects. *Journal of Legal Affairs and Dispute Resolution in Engineering and Construction, 15*(3), 04523021.

Human Resource Development Office, University of the Philippines Manila. (2025). *HRDO ensures compliance.*

Hutama, R. S., & Yudianto, I. (2020). Influence of budget participation and internal control systems. *Journal of Accounting Auditing and Business, 2*(2).

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm. *Journal of Financial Economics, 3*(4), 305–360.

Kakai, P., & Mokono, A. I. (2022). Effect of budget allocation and procurement processes on budget utilization in the public sector in Kenya. *Journal of Finance and Accounting, 6*(4), 109–122.

Kast, F. E., & Rosenzweig, J. E. (1972). General systems theory. *Academy of Management Journal, 15*(4), 447–465.

Kirui, B. K., Naibei, I., & Cheruiyot, P. (2021). Effect of employee participation in budgeting planning on employee motivation. *International Journal of Recent Research in Commerce Economics and Management, 8*(1), 87–93.

Llanas, D., & Llanas, M. (2024). Fund allocation and budget utilization rate in relation to SUC leveling performance. *Journal of Innovative Technology Convergence, 6*, 1–8.

Lorenzo, E., Paguio, D. P., & Asio, J. M. R. (2021). Budget allocation system of a local government unit. *International Journal of Humanities, Management and Social Science.*

Lumbanraja, A. D. (2023). Indonesian agrarian law system reform. *Jurnal Hukum Progresif.*

Maake, G. (2025). Relationship between demographic groupings, work engagement and performance management systems. *SA Journal of Human Resource Management, 23*, Article a2902.

Malabanan, R. (2022). *Budget utilization for MSME support programs.* (Undergraduate thesis).

Maravilla, G. A., & Grayman, J. H. (2020). Understanding participatory budgeting. *Development in Practice, 30*(4), 448–458.

Mofokeng, T., Amoa-Gyarteng, K., & Dhliwayo, S. (2025). Demographic influences on employee perceptions. *Cogent Business & Management, 12*, Article 2480242.

Pandit, S., & Dhakal, S. C. (2022). Recent trends on allocation and utilization of budget for agriculture sector in Nepalese budgetary plan. *Food and Agri Economics Review, 2*(2), 85–87.

Penrose, E. T. (1959). *The theory of the growth of the firm.* Oxford University Press.

Ponce, E. A. (2020). *Compliance of agrarian reform cooperatives.* (Unpublished master's thesis).

Putri, N. A., Sarmilah, Velda, J., & Zschock, W. M. (2024). Bridging the gap by exploring inequalities in access to land and disparities in agrarian law in Indonesia. *Jurnal Ilmu Kenotariatan, 5*(1), 1–16.

Ramli, A., Heriyanto, Fezer, R., & Latifiani, D. (2024). Embracing social justice: From land reform to agrarian reform. *Proceedings of ICoISSEE 4.*

Ramos, R. M., & Lumapenet, H. T. (2023). Fiscal management practices and program performance. *Migration Letters, 20*(S4), 244–276.

Remirata, E. C., & Ramada, M. G. (2024). Fiscal management practices and teachers' satisfaction. *International Journal of Research and Innovation in Social Science, 8*(3S), 2603–2618.

Ross, S. A. (1973). The economic theory of agency: The principal's problem. *American Economic Review, 63*(2), 134–139.

Salomes, A., Marquez, A. I., & Moreno, F. (2025). Bureaucratic engagement and institutional outcomes.

Sharma, T. (2020). *Government Budgeting in Nepal.*

Sumanto, L. (2022). *Agrarian reform in historical perspective. Eduvest.*

Tuazon-Dela Rosa, A. A. (2023). Utilization and relevance analysis of government support services. *Asia Pacific Journal of Advanced Education and Technology.*

Urbano, F. P., & Salvosa, C. R. (2025). Awareness and fiscal management in a state university. *International Journal of Research Publication and Reviews, 6*(7), 1584–1596.

von Bertalanffy, L. (1968). *General system theory: Foundations, development, applications.* George Braziller.

White, B., Graham, C., & Savitri, L. (2023). Agrarian movements and rural populism in Indonesia. *Journal of Agrarian Change, 23*(1), 68–84.