



AGENCY BUDGET NOTES

For FY 2023



DEPARTMENT OF AGRARIAN REFORM

BREAKDOWN OF OPERATIONS BUDGET



P9,175.0M
(78.7%)

Land Tenure Security Program



P915.2M
(7.8%)

Agrarian Justice Delivery Program



P1,574.2M
(13.5%)

AR Beneficiaries Dev't and Sustainability Program



P14.40B
TOTAL NEW APPROPRIATIONS FOR 2023

COST STRUCTURE

P2,004.5M
(13.9%)

General Admin and Support

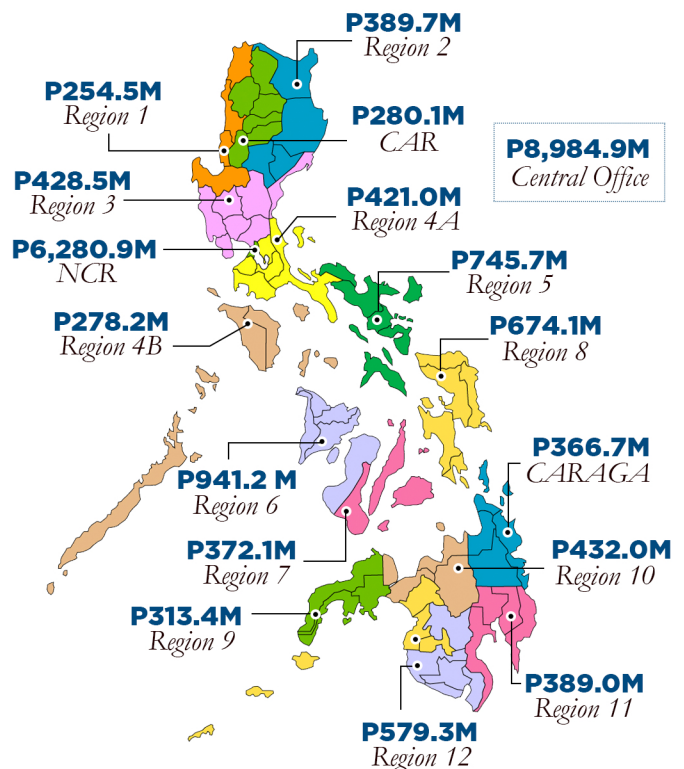
P728.5M
(5.1%)

Support to Operations

P11,664.5M
(81.0%)

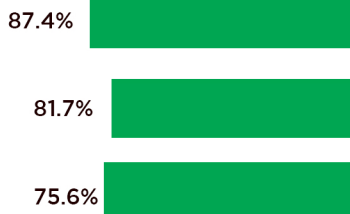
Operations

REGIONAL ALLOCATION OF THE 2023 EXPENDITURE PROGRAM (P15,850.2M)

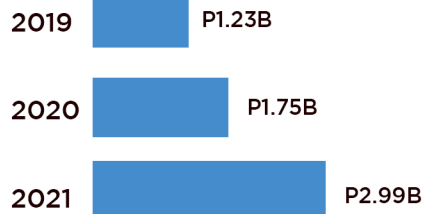


DAR BUDGET UTILIZATION

OBLIGATIONS TO APPROPRIATIONS RATIO



UNUSED APPROPRIATIONS



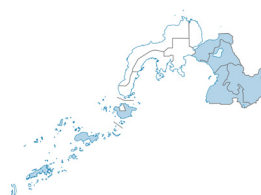
QUICK FACTS

KEY SECTOR INFORMATION

Land Distribution and Registration



99.3 %
Highest Accomplishment Rate
ILOCOS REGION



67.3 %
Lowest Accomplishment Rate
BARMM

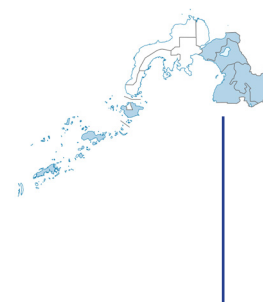
From 1972 to 2021, the cumulative accomplishment in land distribution and registration reached **4.85 million hectares** of agricultural lands or an accomplishment rate of **88.9%** of the national target scope of 5.45 million hectares.

Agrarian Reform Beneficiaries (ARBs)

2,911,520
Total ARBs Registered
(1972 - 2021)



341,293
Highest ARBs
Western Visayas



70,722
Lowest ARBs
BARMM

Land Distributed and Registered and Total ARBs

(1972 - 2021)

Region	Land Distributed (in ha)	Accomplishment of Land Distribution (%)	ARBs	Distribution of ARBs (%)	Average Per Capita Land Distributed (in ha)
CAR	103,074	97.8	82,242	2.8	1.3
Ilocos	143,840	99.3	119,868	4.1	1.2
Cagayan Valley	370,119	87.5	214,452	7.4	1.7
Central Luzon	438,627	96.1	292,384	10.0	1.5
CALABARZON	193,131	87.6	126,685	4.4	1.5
MIMAROPA	182,305	94.7	132,317	4.5	1.4
Bicol	334,086	81.5	202,504	7.0	1.6
Western Visayas	427,678	75.7	341,293	11.7	1.3
Central Visayas	186,422	91.6	150,162	5.2	1.2
Eastern Visayas	440,229	88.6	201,315	6.9	2.2
Zamboanga Peninzula	230,212	97.0	132,179	4.5	1.7
Northern Mindanao	345,039	94.2	222,841	7.7	1.5
Davao	250,296	95.7	182,252	6.3	1.4
SOCCSKSARGEN	704,615	94.9	301,198	10.4	2.3
CARAGA	275,191	93.2	138,386	4.8	2.0
BARMM	221,780	67.3	70,722	2.4	3.1
PHILIPPINES	4,846,645	88.9	2,911,520	100.0	1.7

Source: Philippine Statistics Authority, 2022. Agricultural Indicators System: Government Support in the Agriculture Sector.

HIGHLIGHTS

- ❑ The incomplete land ownership transfers to agrarian reform beneficiaries (ARBs) and other prevailing factors impede farmer's productivity on lands awarded under the Comprehensive Agrarian Reform Program (CARP). DAR is mandated to lead the implementation of CARP through land tenure improvement, agrarian justice, and coordinated delivery of essential support services to beneficiaries.
- ❑ *Expenditure Program.* In the proposed 2023 budget of the DAR, P14.40 billion is lodged under new appropriations, roughly 90.8% of total available appropriations. The P1.45 billion automatic appropriations will complete the total available appropriations for DAR which is P15.85 billion. Maintenance, Operations and Other Expenses (MOOE) will account for the largest share among expenditures amounting to P10.18 billion.
- ❑ *New Appropriations by Cost Structure.* Operations will have the lion's share of new appropriations amounting to P11.66 billion. General Administration and Support will have a proposed budget of P2.00 billion followed by Support to Operations with P728.5 million.
- ❑ *Allocation by Major Programs.* The Land Tenure Security Program (LTSP) will receive the highest appropriation among the programs with P9.18 billion or a share of 78.7% to total programs. The Agrarian Reform Beneficiaries Development and Sustainability Program (ARBDSP), and Agrarian Justice Delivery Program (AJDP) will have a budget of P1.57 billion and P915.2 million, respectively.
- ❑ *Unfilled Vacancies Relative to Authorized Positions.* In 2021, there were 1,887 unfilled positions out of 10,228 authorized positions. The number of unfilled positions annually comprising roughly almost a fifth of authorized over the period 2019-2022 raises the question on whether the said positions are redundant or are still needed by the agency.
- ❑ *Budget Utilization and Unused Appropriations.* In 2021, the obligations-appropriations ratio of DAR was 75.6% with unused appropriations amounting to P2.99 billion. Among DAR's programs, the ARBDSP recorded the highest obligation and disbursement rates in 2021. In contrast, the LTSP which has the biggest budget recorded the lowest utilization rates.
- ❑ *Compliance with Audit Recommendations.* Based on the 2021 Annual Audit Report (AAR) of the Commission on Audit (COA), of the 51 audit recommendations to DAR, only 20 or 39.2% was implemented and 31 or 60.8% remained unimplemented.

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DEPARTMENT OF AGRARIAN REFORM*

I. MANDATE AND ORGANIZATIONAL OUTCOMES

- 1.1 The incomplete land ownership transfers to agrarian reform beneficiaries (ARBs) and other prevailing factors impede farmer's productivity on lands awarded under the Comprehensive Agrarian Reform Program (CARP). In his first State of the Nation Address, President Marcos pronounced his intention to help ARBs through financial and technical assistance to increase their productivity to help address the rising prices and limited food supply. He ordered a one-year moratorium on the payment of land to help unburden farmers of their dues and be able to focus on improving farm productivity. He also asked Congress to pass a law that will condone the loans of ARBs which cover unpaid amortization and interest.
- 1.2 The Department of Agrarian Reform (DAR) was created by virtue of Republic Act No. 3844 dated August 8, 1963. Executive Order No. 364 dated September 27, 2004 made the DAR responsible for all land reform in the country, which included agrarian, urban and ancestral domain land reforms. The DAR is mandated to lead the implementation of CARP through land tenure improvement, agrarian justice, and coordinated delivery of essential support services to beneficiaries.

II. SOURCES OF APPROPRIATIONS

- 2.1 Generally, the bulk of any department's budget is sourced from new appropriations. In the proposed 2023 budget of the DAR, P14.40 billion is lodged under new appropriations, roughly 90.8% of total available appropriations. The P1.45 billion automatic appropriations will complete the total available appropriations for DAR. Note that the proposed new appropriations is significantly higher than the 2022 level by P4.37 billion.
- 2.2 Continuing appropriations is another source of funds. In 2022, DAR's continuing appropriations amounted to P670.5 million or 6.0% of total available appropriations. Continuing appropriations are unused appropriations in the previous years that remained valid and carried over into the succeeding year but in 2023 this amount is nil.
- 2.3 In 2021, budgetary adjustment which is another source of funds amounted to P1.75 billion or 14.2% of total appropriations. This may include transfers from Miscellaneous Personnel Benefits Fund, Pension and Gratuity Fund,

* This document was prepared by John Paul S. Quieta with technical assistance from Marielle R. Belleza as input to the deliberations of the House Committee on Appropriations on the FY 2023 proposed National Budget. The report benefitted from the inputs of Director Rosemarie R. Savali, Executive Director Manuel P. Aquino, and from the overall guidance of Director General Romulo E.M. Miral, Jr. Ph.D and Director Pamela Diaz-Manalo. The layout/design of the infographics by Tommy Lagasca is also acknowledged. The views, perspectives, and interpretations in this ABN do not necessarily reflect the positions of the House of Representatives as an institution or its individual Members. A copy of this publication is available at the CPBRD's website: cpbrd.congress.gov.ph.

Unprogrammed Appropriation Support to Foreign-Assisted Projects, and transfers to Budgetary Support to Government Corporations. In 2023, this amount is still likewise non-existent.

TABLE I
SOURCES OF FUNDS, 2021-2023
DEPARTMENT OF AGRARIAN REFORM

PARTICULARS	Amounts (in Million Pesos)			Share to Total Appropriations		
	2021	2022	2023	2021	2022	2023
New Appropriations	8,450.8	10,023.3	14,397.4	68.9	90.2	90.8
Automatic Appropriations	416.4	414.5	1,452.8	3.4	3.7	9.2
Continuing Appropriations	1,652.0	670.5	-	13.5	6.0	-
Budgetary Adjustments	1,747.1	-	-	14.2	-	-
Total Available Appropriations	12,266.3	11,108.4	15,850.2	100.0	100.0	100.0
LESS: Unused Appropriations	(2,992.9)	(670.5)	-	-	-	-
Total Obligations	9,273.4	10,437.9	15,850.2	-	-	-

Source of basic data: NEP 2023

III. EXPENDITURE PROGRAM

- 3.1 In the proposed 2023 budget, total expenditure program of DAR will amount to P15.85 billion or an increase of P5.41 billion from the 2022 level of P10.44 billion. In 2021, actual expenditure was P9.27 billion which already took into account budgetary adjustments made within the year.

TABLE 2
EXPENDITURE PROGRAM, 2021-2023
(AMOUNTS IN MILLION PESOS)

Year	Amount	Increase/ (Decrease)	Growth Rate (%)
2021	9,273.4	-	-
2022	10,437.9	1,164.5	12.6
2023	15,850.2	5,412.3	51.9

Source of basic data: BESF 2023

- 3.2 By general expense class, Personal Services (PS) and Maintenance, Operations and Other Expenses (MOOE) account for the bulk of the obligation budget of DAR over the years. In 2023, MOOE will have a budget of P10.18 billion, increasing by P5.36 billion from the 2022 level. It will also surpass the share of PS in 2023 accounting for 64.2% of total expenses.

TABLE 3
EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2021-2023
(AMOUNTS IN MILLION PESOS)

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
PS	5,590.8	5,198.3	5,673.7	60.3	49.8	35.8
MOOE	3,636.5	4,818.8	10,176.5	39.2	46.2	64.2
CO	46.0	420.8	-	0.5	4.0	-
TOTAL Department	9,273.4	10,437.9	15,850.2	100.0	100.0	100.0

Source of basic data: BESF 2023

3.3 In 2019, DAR has a total of 10,471 authorized positions of which 1,925 positions were left unfilled. In 2020, despite a decrease in authorized positions, unfilled positions grew bigger. In 2021, there were 1,887 unfilled positions out of 10,228 authorized positions. The number of unfilled positions annually comprising roughly almost a fifth of authorized over the period 2019-2022 raises the question on whether the said positions are redundant or are still needed by the agency. If indeed the positions are no longer needed, then the resources should have been allocated to more productive programs and/or projects.

TABLE 4
NUMBER OF AUTHORIZED AND UNFILLED POSITIONS, 2019-2023

Year	Authorized Positions	Unfilled Positions
2019	10,471	1,925
2020	10,209	1,953
2021	10,228	1,887
2022	10,237	1,834
2023	10,237	1,834

Source: Staffing Summary 2021-2023

3.4 In regard to regional distribution, the DAR's Central Office will account for over half of the department's budget in 2023 with P8.98 billion or 56.7% of total budget. It can be assumed that budget for NCR is already lodged in the Central Office as observed in Table 5. In the annual proposed budget every year, the central office of some agencies may receive substantial allocation but which is eventually redistributed to all regions during the year. In the case of DAR, it could be funds for land acquisition and distribution which are not yet determined. Among the other regions, Region 6 will receive the highest allocation in 2023 with a budget of P941.2 million or 5.9% of total budget. In contrast, Region 1 will have the smallest budget amounting to P254.5 million or a share of 1.6%.

3.5 In terms of the 2021 actual budget, the NCR accounted for the biggest share with P2.43 billion allocation or 26.2% of total budget. Region 6 followed with a budget of P925.3 million. BARMM received P20.2 million, the least among regions.

TABLE 5
REGIONAL DISTRIBUTION OF DAR BUDGET, 2021-2023
(AMOUNTS IN MILLION PESOS)

Region	2021		2022		2023	
	Amount	Share (%)	Amount	Share (%)	Amount	Share (%)
Central Office	-	-	-	-	8,984.9	56.7
NCR	2,428.1	26.2	4,143.2	39.7	-	-
CAR	284.4	3.1	257.4	2.5	280.1	1.8
Region 1	251.1	2.7	237.4	2.3	254.5	1.6
Region 2	374.8	4.0	360.2	3.5	389.7	2.5
Region 3	446.2	4.8	399.2	3.8	428.5	2.7
Region 4A	408.1	4.4	371.6	3.6	421.0	2.7
Region 4B	278.4	3.0	261.7	2.5	278.2	1.8
Region 5	717.3	7.7	696.2	6.7	745.7	4.7
Region 6	925.3	10.0	845.8	8.1	941.2	5.9
Region 7	357.5	3.9	351.5	3.4	372.1	2.3
Region 8	653.7	7.0	622.8	6.0	674.1	4.3
Region 9	306.8	3.3	281.5	2.7	313.4	2.0
Region 10	495.0	5.3	407.8	3.9	432.0	2.7
Region 11	382.2	4.1	348.7	3.3	389.0	2.5
Region 12	574.4	6.2	516.4	4.9	579.3	3.7
CARAGA	369.9	4.0	336.5	3.2	366.7	2.3
BARMM	20.2	0.2	-	-	-	-
TOTAL	9,273.4	100.0	10,437.9	100.0	15,850.2	100.0

Source of basic data: BESF 2023

IV. NEW APPROPRIATIONS

- 4.1 In terms of cost structure, DAR's Operations has the lion's share of new appropriations. In the proposed 2023 budget, Operations will have P11.66 billion appropriations or 81.0% of total budget. It will also increase by P4.17 billion from the 2022 level. Operations involve direct production of goods or delivery of services or direct engagement in regulations. In contrast, Support to Operations (STO) will have the smallest allocation in 2023 at P728.5 million.

**TABLE 6
NEW APPROPRIATIONS BY COST STRUCTURE, FY 2021-2023**

Agency	Amounts (In Million Pesos)			Share to Total Department (%)		
	2021	2022	2023	2021	2022	2023
General Administration and Support	1,877.4	1,832.7	2,004.5	22.2	18.3	13.9
Support to Operations	720.7	696.0	728.5	8.5	6.9	5.1
Operations	5,852.7	7,494.6	11,664.5	69.3	74.8	81.0
TOTAL (Dept)	8,450.8	10,023.3	14,397.4	100.0	100.0	100.0

Sources of basic data: GAA 2021-2022 and NEP 2023

- 4.2 The Department has three major programs, namely: a) the Land Tenure Security Program (LTSP), b) the Agrarian Justice Delivery Program (AJDP), and c) the AR Beneficiaries Development and Sustainability Program (ARBDSP). These three programs will have a total budget of P11.66 billion in the proposed 2023 budget which will be sourced from the new appropriations.
- 4.3 The LTSP will receive the highest appropriations among the programs at P9.18 billion or a share of 78.7% to total programs. Its proposed budget will also be 71.3% higher than in 2022. The Land Acquisition and Distribution (LAD) program is under the LTSP. Despite the expiration of the Comprehensive Agrarian Reform Program Extension with Reforms (CARPER) Law on June 2014, DAR continues to distribute lands. CARPER law mandates that “any case and/or proceeding involving the implementation of the provisions of RA 6657 (CARP Law), as amended, which may remain pending on June 30, 2014 shall be allowed to proceed to its finality and be executed even beyond such date” (Sec. 30 of CARPER).
- 4.4 The ARBDSP and AJDP will have a proposed budget of P1.57 billion and P915.2 million, respectively. Activities under ARBDSP include social infrastructure building, enterprise development and economic support, climate resilient farm productivity support, among others.

**TABLE 7
SUMMARY OF PROGRAMS FOR 2021-2023
DEPARTMENT OF AGRARIAN REFORM**

Implementing Agency / Program	Amount (In Million Pesos)			% Share to Total Program			Growth Rates '22-'23 (%)
	2021	2022	2023	2021	2022	2023	
Land Tenure Security Program (LTSP)	3,444.5	5,354.5	9,175.0	58.9	71.4	78.7	71.3
AR Beneficiaries Development and Sustainability Program (ARBDSP)	1,510.7	1,313.9	1,574.2	25.8	17.5	13.5	19.8
Agrarian Justice Delivery Program (AJDP)	897.4	826.2	915.2	15.3	11.0	7.8	10.8
TOTAL PROGRAMS	5,852.7	7,494.6	11,664.5	100.0	100.0	100.0	55.6

Note: Allocations for programs and total operations are inclusive of locally-funded and foreign-assisted projects.

Source: GAA 2021-2022 and NEP 2023

V. PERFORMANCE REVIEW

- 5.1 In 2021, the obligations-appropriations ratio of DAR was 75.6%, the lowest in the last three years. The corresponding amount of unused appropriations was recorded at P2.99 billion.

TABLE 8
OBLIGATIONS-APPROPRIATIONS RATIO
AND UNUSED APPROPRIATIONS, 2019-2021

Year	Obligation-Appropriations Ratio (%)	Unused Appropriations (In Million Pesos)
2019	87.4	1,231.3
2020	81.7	1,746.9
2021	75.6	2,992.9

Sources of basic data: NEP 2021-2023

- 5.2 Disbursement refers to the actual payment for budgetary obligation. Out of the P12.27 billion appropriations in 2021, DAR only disbursed P8.77 billion or a disbursement rate of 71.5% which is the lowest compared to the previous years.

TABLE 9
DISBURSEMENT RATE, 2019-2021
(AMOUNTS IN MILLION PESOS)

Particulars	2019	2020	2021
Appropriations	9,788.0	9,550.9	12,266.3
Disbursements	7,850.8	7,013.0	8,769.6
Disbursement Rate (%)	80.2	73.4	71.5

a/ Disbursement rate – ratio of disbursements to appropriations
Source: SAAODB 2020-2021, DBM

- 5.3 Among DAR's programs, the ARBDSP recorded the highest obligation and disbursement rates in 2021. In contrast, the LTSP which has the biggest budget recorded the lowest utilization rates.

TABLE 10
BUDGET UTILIZATION BY MAJOR PROGRAM, 2021
(AMOUNTS IN MILLION PESOS)

Program/Implementing Agency	Appropriations	Obligations	Disbursements	Obligation Rate (%) ^{a/}	Disbursement Rate (%) ^{b/}
Land Tenure Security Program (LTSP)	3,368.4	3,014.6	2,919.6	89.5	86.7
Agrarian Justice Delivery Program (AJDP)	950.9	898.5	861.4	94.5	90.6
AR Beneficiaries Development and Sustainability Program (ARBDSP)	1,493.2	1,455.8	1,370.4	97.5	91.8

a/ Obligation rate – ratio of obligations to appropriations
b/ Disbursement rate – ratio of disbursements to appropriations
Source: SAAODB 2021 (FAR No. 1 in Transparency Seal)

- 5.4 In 2021, the sole outcome indicator under the LTSP highly surpassed its target of 90%, awarding 443.33% of lands to farmers. Note that this figure is based on cumulative accomplishment from previous years due to the change in policy on installing farmers in awarded lands. However, all output indicators did not achieve their targets except for the number of hectares actually distributed to agrarian reform beneficiaries. Take note that for 2022 and 2023, this indicator is only targeting to distribute 41,808 and 27,102 hectares of land, respectively, despite a balance of 600,000 hectares as of 2021 to achieve the national target scope of 5.45 million hectares. The proposed 2023 budget of LTSP which covers land acquisition and distribution is also 71.4% bigger than in 2022 but with a smaller target of 27,102 hectares.
- 5.5 Under the AJDP, all its outcome and output indicators were achieved in 2021.
- 5.6 Meanwhile, all outcome indicators were surpassed under the ARBDSP in 2021. Despite this, 2022 and 2023 targets remained the same at 35% for percentage of Agrarian Reform Beneficiary Organization (ARBOs) managing profitable business enterprises and 5% for percentage increase in crop yield above the baseline (i.e. palay).
- 5.7 Eight out of 10 (8 out of 10) output indicators were achieved except for the number of irrigation projects completed (NIA-CARP) which fell short to only 40 out of the 45 targeted and number of hectares (new and restored areas) provided with irrigation (NIA-CARP) at 1,651 out of the 1,744 targeted. Notably, most output indicator targets are increasing except for the number of agrarian reform beneficiaries (ARBs) trained and number of ARBs with access to credit and microfinance services. The target for the number of sites and areas covered for upland development (DENR-CARP) remained the same from 2021 to 2023.

TABLE II
SELECT PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2021-2023

Program	2021		2022 Target	2023 Target
	Target	Actual		
Land Tenure Security Program				
Outcome Indicator				
1. Percentage of farmers actually installed in awarded lands	90% of the farmers in distributed lands for the year	443.33% of the farmers in distributed lands for the year	100% of the farmers in distributed lands for the year	97% of the farmers in distributed lands for the year
Output Indicators				
1. Number of hectares with claimfolder documentation completed	45,070	24,421	43,852	30,646
2. Number of hectares with Emancipation Patents/ Certificate of Land Ownership Award (EP/CLOA) registered	45,455	16,877	42,743	27,942
3. Number of hectares actually distributed to agrarian reform beneficiaries (ARBs)	40,574	85,327	41,808	27,102
4. Number of generated Certificate of Land Ownership Awards (CLOAs) registered (LRA-CARP)*	73,455 titles	12,366 titles	42,743 titles	27,942 titles
5. Number of hectares with approved survey (DENR-CARP)*	43,711	27,788	41,152	28,242
Agrarian Justice Delivery Program				
Outcome Indicator				
1. Percent reduction of pending cases	100%	100%	100%	100%
Output Indicators				
1. Resolution rate of agrarian-related cases (DARAB and ALI cases)	83%	95.78%	95%	95%
2. Percentage of cases handled with agrarian legal assistance in judicial and quasi-judicial courts	78%	78.05%	80%	80%
AR Beneficiaries Development and Sustainability Program				
Outcome Indicators				
1. Percentage of Agrarian Reform Beneficiary Organizations (ARBOs) managing profitable business enterprises	35%	91.97%	35%	35%
2. Percentage increase in crop yield above the baseline (i.e. palay)	5%	31.45%	5%	5%
Output Indicators				
1. Number of agrarian reform beneficiaries (ARBs) trained	368,313	519,954	378,411	337,748
2. Number of ARBs with access to credit and microfinance services	136,392	172,671	136,624	122,837
3. Number of ARBOs provided with technical, enterprise and farm productivity support and physical infrastructures	2,867	3,622	2,904	2,980
4. Number of farmer beneficiaries and small landowners trained (DTI-CARP)*	12,960	16,901	11,580	18,000
5. Number of Irrigator's Associations (IAs) organized and trained (NIA-CARP)*	45	61/244	61	88
6. Number of sites and areas covered for upland development (DENR-CARP)*	70/2,000	96/2,672	70/2,000	70/2,000
7. Number of irrigation projects completed (NIA-CARP)*	45	40	61	88
8. Number of Technical and Marketing Assistance provided (DTI-CARP)*	3,445	4,247	3,037	4,135
9. Number of Micro, Small and Medium Enterprises (MSMEs) maintained (DTI-CARP)*	1,527	1,651	1,693	2,000
10. Number of hectares (new and restored areas) provided with irrigation (NIA-CARP)*	1,744	1,651	2,160	3,622

Source: NEP 2023

VI. COA FINDINGS AND RECOMMENDATIONS

6.1 Based on the 2021 Annual Audit Report (AAR) of the Commission on Audit (COA), of the 51 audit recommendations to DAR, only 20 or 39.2% was implemented and 31 or 60.8% remained unimplemented.

6.2 As of December 31, 2020, dormant cash, unauthorized accounts, unnecessary special and

trust funds as of year-end, including trust receipts and performance bonds during the year for the agency’s use amounting to P17.4 million were not reverted/deposited by seven (7) DAR offices to the Bureau of Treasury.

6.3 Similarly, Fund transfers to IAs and NGOs/POs during the year for the implementation of agency’s projects amounting to P103.2 million or 86% of the funds transferred were not liquidated aside from the unliquidated fund transfers in the previous year’s amounting to P1,635.8 million or 71.5% of prior year’s balance of P2,287.3 million.

6.4 A total of 557 contracts and purchase orders amounting to P36.4 million were not submitted by twelve (12) DAR offices to the auditor.

TABLE 12
STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS
(AS OF DECEMBER 31, 2021)

Particulars	Total	Implemented		Not Implemented	
		Number	(%)	Number	(%)
OSEC	51	20	39.2	31	60.8

Source: Annual Audit Reports 2021 (Part 3)

References:

COA Annual Audit Report 2021

DAR Transparency Seal (FAR No. 1)

DBM Budget of Expenditures and Sources of Financing (BESF) FY 2023

DBM General Appropriations Act (GAA) FY 2021-2022

DBM National Expenditure Program (NEP) FY 2021-2023

DBM Staffing Summary 2022-2023

DBM Statement of Allotment, Obligation and Balances (SAAODB) FY 2020-2021