

Utilization of Maintenance and Other Operating Expenses (MOOE) for School Development in Matnog District

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Abstract: *The researcher employed a descriptive method of research. The researcher used a quantitative method to determine the profile of the school along the enrolment, personnel, physical facilities, and MOOE budget; the school heads utilize the MOOE along pupil development, teacher development, repair and maintenance of facilities, gender and development, medicine and other health services; and school and office supplies; the problems encountered by the school heads in the utilization of MOOE. The respondents of this study were the 9 schools of Matnog districts school year 2022-2030. Based from the findings, the following conclusions are drawn Enrollees in big schools are different from those in medium and small schools. Since 1 school has enrollees less than 100. It was concluded that even greater than 100 enrollees still the number of teachers are not equally proportioned to the number of pupils. Along with facilities even if more pupils still the number of classrooms is also limited. School heads and budget officers are working as a team to properly plan and implement the use of budgets based on the Annual Improvement Plan (AIP). In the same manner, different aspects of prioritization should be considered such as utility, training, securities, travel expenses and communication, repair and maintenance, and other expenses. Large-category school has higher expenses in terms of bills, repairs/construction, travel expenses and etc. This is to the higher number of working classrooms and higher number of pupils and teachers. Though it is not really a big deal since they have approved MMOE for the entire years to work on, the struggle is on the miscellaneous expenses that are not programmed in the approved budget. Thus, the realignment of funds is foreseen to be somehow and problem in the utilization of MOOE. Based on the conclusions of the study, the following recommendations are made Promote and strengthen school-based management and accountability of the school budget/fund (DepEd Order No. 008 S. 2019). Disseminate the budget equally along pupil development, teacher development, repair and maintenance of facilities, gender and development, medicine and other health services; and school and office supplies. National government plans to spend for its programs and projects to avoid scarcity and lack of budget for the small schools. Adoption of action plan in addressing the identified Key Results Area (KRA).*

Keywords: Utilization, Maintenance And Other Operating Expenses, MOOE

1. Introduction

School finance is a broad and evolving field encompassing three resource-related functions such as raising revenue, allocating resources, and using resources which are all aimed at providing educational opportunities and producing educational outcomes. All of these activities occur in a broader context of educational goals and societal values that shape how finance systems are structured and executed according to Rice and Zhang (2020).

However, if this fund, if unmanaged properly can cause conflict between the principal and the teachers. Moreover, it has been reported that principals and school governing body members have been investigated by the Department of Education due to mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records. Consequently, there are many principals and School Governing Body members who are placed in troubled positions because they are unable to work out practical solutions to financial problems. Education for all is promoted by the Ministry of Education in Thailand. However, despite the dedication and serious commitment of the political leaders in giving the public schools enough funds to provide all the necessary materials for school operations, decades have passed, yet the goal has never been achieved and most of the stakeholders are putting the blame to ethics and corruption in education.

The Department of Education continues to upgrade its services to enhance teaching standards and learning outcomes. One of the reforms is the transference of

responsibilities on school to manage their operation and resources for school development so as to develop an environment that facilitates continuous improvement. However, school budget preparation and implementation by the school principals need to be improved to ensure transparency and accountability in the utilization of school funds. Connectedly, Department of Education Order 13, s. 2016 otherwise known as —Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, including Other Funds Managed by Schools was issued to deepen the decentralization of education management. Thus, school principal has the authority to manage school finances.

As highlighted in the DepEd order no. 13, s. 2016 that the MOOE allocated annually must be allocated to procure school supplies and other consumables for teachers and students deemed necessary in the conduct of classes, pay for the reproduction of teacher-made activity sheets or exercises downloaded from the LRMDS, fund minor repairs of facilities, building and grounds maintenance, and upkeep of school; fund rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities.

Education for All (EFA) is an international initiative first launched in 1990 to bring the benefits of education to “every citizen in every society.” To realize this aim, a broad coalition of national governments, civil society groups, and development agencies such as UNESCO and the World Bank Group committed to achieving six specific education goals: Expand and improve comprehensive early childhood care and education, especially for the most vulnerable and

Volume 12 Issue 4, April 2023

www.ijsr.net

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disadvantaged children; Ensure that by 2015 all children, particularly girls, those in difficult circumstances, and those belonging to ethnic minorities, have access to and complete, free, and compulsory primary education of good quality; Ensure that the learning needs of all young people and adults are met through equitable access to appropriate learning and life-skills programs; Achieve a 50% improvement in adult literacy by 2015, especially for women, and equitable access to basic and continuing education for all adults; Eliminate gender disparities in primary and secondary education by 2005, and achieve gender equality in education by 2015, with a focus on ensuring girls' full and equal access to and achievement in basic education of good quality; Improve all aspects of the quality of education and ensure the excellence of all so that recognized and measurable learning outcomes are achieved by all, especially in literacy, numeracy and essential life skills (<https://www.worldbank.org/>)

In addition, the MOOE should be utilized to pay for wages of full-time janitorial, transportation/mobility and security services, pay for school utilities (electricity and water) and communication, expenses, support expenses for school-based training and activities selected or designated to improve learning outcomes, support special curricular programs, and finance expenses pertaining to graduation rite, moving up or closing ceremonies and recognition activities.

To promote and strengthen school-based management and accountability the school budget/fund is one of the most powerful tools. School heads and budget officers are working as a team to properly plan and implement the budget based on the Annual Improvement Plan (AIP). In the same manner, different aspects of prioritization should be considered such as utility, training, travel expenses, communication, repair and maintenance, and other expenses. The order is strongly committed to supporting the schools, teachers, and pupils by increasing the number of resources that are available to them and enhancing the standard on teaching and services. They amend financial management reforms on transferring the responsibility and accountability to School Head and Administrative staff of school on managing school finances and operations and developing the school facilities and other necessities that support learning courses and provide a safe, healthy and conducive environment for students and teachers. Analyzing the aforementioned statement, the main goal of giving MOOE funds is to achieve programs and projects in the AIP to meet the school's expenses in terms of utility, training, travel expense, supplies, repair and maintenance, etc. That procedure is intentionally done to boost pupil's performance and assist them in their academic endeavor. Schools Division Office (SDO) may transfer MOOE funds in advance to the respective school specially to the non fiscally autonomous school in order to be utilized for their finding plans that are subjected to government accounting and auditing rules. In this regard, School Heads have to maintain current bank accounts under the name of designated school (Abellon, Fariñas, Soriano, Rodriguez, Balaria, 2020).

In addition, planning and utilizing the MOOE Budget should involve all stakeholders to create a beneficial impact on transparency and establish an opportunity for ethical

practices. In the DepEd, it is the fervent dream that every school financial manager must strengthen transparency and accountability throughout the department. They must ensure effective planning of activities, ideal budget preparation, and smart execution of programs and projects. They should also implement consistent monitoring processes by providing one single reference governing their regular duties and responsibilities to attain better quality and timelines of statutory and ad hoc financial reporting. This study aimed to determine the Procurement and Reporting System of MOOE for School Development in Matnog District.

The utilization of Maintenance and Other Operating Expenses (MOOE) for school development in Matnog district is an important and relevant topic to study for several reasons; Improved Learning Environment: MOOE is an essential component of a school's budget as it provides funding for the maintenance and repair of school facilities, including classrooms, laboratories, libraries, and other learning spaces. Proper maintenance and repair of these facilities create a safe and conducive learning environment for students, which can improve their academic performance and well-being; Budget Optimization: MOOE is one of the significant budget items in the education sector, and proper utilization of these funds is crucial to optimize the budget and ensure that the allocated funds are used effectively. By studying the utilization of MOOE in Matnog district, policymakers and education leaders can identify areas where funds are being underutilized or misused and make necessary adjustments to optimize the budget; Transparency and Accountability: The study of MOOE utilization in Matnog district can promote transparency and accountability in the education sector. By examining the utilization of MOOE, education leaders can identify possible areas of financial mismanagement and take corrective actions to ensure that funds are spent appropriately; Community Involvement: The study of MOOE utilization in Matnog district can also encourage community involvement in school development. By involving parents, teachers, and students in the budgeting and decision-making processes, schools can ensure that MOOE is utilized effectively and efficiently. Overall, the study of MOOE utilization for school development in Matnog district is essential for creating a safe and conducive learning environment, optimizing the education budget, promoting transparency and accountability, and encouraging community involvement in school development.

2. Statement of the Problem

The study aimed to determine the utilization of Maintenance and Other Operating Expenses (MOOE) for school development for the school year in Matnog District 2021-2022.

Specifically, it will seek answers to the following problems:

- 1) What is the profile of schools in terms of:
 - a) enrollment?
 - b) personnel;
 - c) physical facilities; and
 - d) MOOE budget?
- 2) How do the school heads utilize the MOOE along:
 - a) pupil development;
 - b) teacher development;

- c) repair and maintenance of facilities;
 - d) gender and development;
 - e) medicine and other health services; and
 - f) school and office supplies?
- 3) What are the problems encountered by the school heads in the utilization of MOOE?
 - 4) What could be proposed based on the results of the study?

3. Methodology

Research Design

This study aimed to investigate the utilization of Maintenance and Other Operating Expenses (MOOE) for school development in the Matnog Districts. A descriptive-survey research design was employed, and primary data were gathered through a questionnaire, while secondary data were obtained through documentary analysis and unstructured interviews. The respondents were school heads from two districts within the Municipality of Matnog. The collected data were analyzed and interpreted using appropriate statistical tools such as frequency count, percentage, and ranking.

The Sample

The primary sources of data are the school heads in the 2 districts of the Municipality of Matnog. They were involved in the said study since they are directly part in the procurement and reporting system of MOOE. The said school heads were interviewed in case the information has to be verified and the coordinator cannot give the full details.

Table 1: The Respondents

Schools	f	%
Small	1	11.11%
Middle	7	77.78%
Big	1	11.11%
Total	9	99.995

The criteria for the selection of respondents for this study were school heads from the two districts within the Municipality of Matnog who have direct knowledge and responsibility for the utilization of Maintenance and Other Operating Expenses (MOOE) for school development. Specifically, the following criteria were considered; School heads who have been in their current position for at least one academic year, School heads who have direct responsibility for the utilization of MOOE funds for school development, School heads who are willing to participate in the study and provide accurate and honest responses to the questionnaire and interviews. By selecting school heads who meet these criteria, the study aimed to ensure that the respondents have the necessary knowledge, experience, and authority to provide valuable insights into the utilization of MOOE for school development in the Matnog Districts.

The Instrument

With the adviser's assistance, the researcher drafted the questionnaire to deal with the various issues covered in this study. Part I will be the profile of the schools along with enrolment, personnel, physical facilities, and MOOE budget. Part II includes the ways in which MOOE is utilized along

pupil's development, teacher's development, repair and maintenance of facilities, gender and development, medicine, general services, and school and office supplies. Part III consists of problems encountered by the schools in the utilization of MOOE.

The data used in the study was obtained through a questionnaire and interview which were distributed to the target respondents. A dry run of the initial draft of the questionnaire was conducted with the school heads in the municipality of Irosin and the researcher asked for help to validate the questionnaire. The said activity is done to determine the instrument's accuracy and clarity.

During the dry run, a small group of individuals who are similar to the target respondents (e.g., school heads from a different district or a sample of potential respondents) may be asked to participate. The participants would be given the questionnaire and asked to provide feedback on the clarity, relevance, and comprehensibility of the questions. The researcher would then review the feedback, make any necessary adjustments or revisions, and retest the questionnaire until it is deemed valid and reliable. Conducting a dry run can help to minimize errors and improve the quality of the research instruments, thereby increasing the accuracy and reliability of the data collected during the actual study.

After the dry-run, the vague and unclear portions of the questionnaire were improved and revised upon approval of the adviser and then shown the final copy to the panel members before final copies were distributed for the actual survey.

Data Collection Procedures

With the instrument ready for administration, a letter of request was addressed to the Superintendent of Schools Division of Sorsogon. Upon granting the approval, the researcher asked permission from the public school's district supervisor in the respective district for the actual conduct of the study. The questionnaires were distributed to the identified respondents for them to accomplish. The researcher set a target of a 100 percent retrieval rate for the instruments. The data gathered from the respondents was collated, tallied, and analyzed for statistical interpretation.

In this study, data were collected using a combination of primary and secondary sources. Primary data were gathered through a questionnaire distributed to the school heads in the two districts within the Municipality of Matnog. The questionnaire consisted of closed-ended questions that aimed to obtain information on the utilization of Maintenance and Other Operating Expenses (MOOE) for school development.

The respondents were selected based on specific criteria, including their direct responsibility for the utilization of MOOE funds for school development, at least one year of experience in their current position, and willingness to participate in the study. A dry run was conducted to test the questionnaire for clarity, relevance, and comprehensibility, and adjustments were made based on the feedback received.

The secondary data were obtained through documentary

analysis and unstructured interviews with key informants, such as the District Supervisor and Education Program Supervisor. These data sources aimed to provide additional information on the utilization of MOOE funds for school development in the Matnog Districts. After collecting the data, appropriate statistical tools, such as frequency count, percentage, and ranking, were used to analyze and interpret the results. The results were presented using tables, graphs, and other visual aids to facilitate understanding. Overall, the combination of primary and secondary data collection methods, along with the use of appropriate statistical tools, helped to ensure the accuracy and reliability of the data and the validity of the study's findings.

Data Analysis Procedures

The data that will be gathered from the respondents will be subjected to various statistical analyses before its interpretation. For problem 1, the frequency and percentage will be used to present the profile of the schools along with enrolment, personnel, and facilities. For problem 2, used the qualitative method by using a thematic approach and to determine the utilization of MOOE to the identified variables. For problem 3, the frequency and ranking will be used to present the problems encountered by the school heads in the procurement and reporting system of MOOE.

4. Results and Discussions

1) The profiles of the school along enrolment, personnel, physical facilities, and MOOE budget

This part presents the profiles of the schools along with enrolment, personnel, physical facilities, and MOOE budget. Using percentage and frequency counts for a greater understanding of the readers.

Table 1: Enrollment of the Schools

Profile	f (N=9)	%
Less than 100	1	11.11%
100 to 500	7	88.78%
More than 500	1	11.11%
Total	9	100%

Enrolment. The table shows the distribution of schools according to their enrolment size in Matnog Districts. Out of the 9 schools included in the study, only one had an enrolment size of more than 500 students, while the majority of the schools (78%) had an enrolment size of more than 100 but less than 500 students. Only one school had an enrolment size of less than 100 students. The findings of the study suggest that most schools in Matnog Districts have a moderate to large enrolment size, with only a small number of schools having a small enrolment size. This has important implications for the allocation and utilization of Maintenance and Other Operating Expenses (MOOE) funds, as schools with larger enrolment sizes may require more resources for maintenance, repairs, and other operating expenses.

Several studies have examined the relationship between enrolment size and school resources, including MOOE funds. For example, a study by Liu and Wang (2018) found that schools with larger enrolment sizes generally receive more MOOE funds than smaller schools. Similarly, a study

by Dayrit (2019) found that larger schools have higher maintenance and repair costs than smaller schools.

Table 2 (B): Personnel of the Schools

Profile	f (N=9)	%
Less than 5	1	11.11%
Greater than 5 less than 10	7	88.78%
Greater than 20	1	11.11%
Total	9	100%

Personnel of the school

Table 2B showed profiles of personnel of the schools that are less than 5 with one frequency and 11.11 percent. Seven schools have greater than 5 but less than 10 personnel with 88.78 percent and also 1 school has greater than 20 personnel.

This means that school personnel means teachers, principals, administrators, counselors, social workers, psychologists, paraprofessionals, nurses, librarians, school resource officers, sworn law enforcement officers, and other support staff who are employed in a school or who perform services in the school on a contractual basis.

This implies that small schools only have teachers or teachers-in-charge as school heads while medium schools are composed of the principal, teachers, administrative assistants, and utility services. Moreover, the big school is composed of principals, administrators, counselors, social workers, psychologists, paraprofessionals, nurses, librarians, and school resource officers.

This statement was supported by (DepEdBukidnon.net.ph, 2022) School support staff play an important role in ensuring students are learning in a safe and supportive learning environment. They can foster positive, trusting relationships with students and improve school climate by encouraging parent and family involvement in their students' education. School support staff can go beyond the curriculum by providing youth development resources for families and teachers that address trauma-informed practices and positive behavioral interventions. Because students connect with school support staff on many occasions throughout the school day, support staff can model positive behavior and send positive messages to students as well.

Table 2(C): Physical Facilities of the Schools

Profile	f (N=9)	%
Less than 5 rooms	1	11.11%
Greater than 5 but less than 15 rooms	7	88.78%
Greater than 15 rooms	1	11.11%
Total	9	100%

Table 2C showed profiles of physical facilities that have less than 5 rooms in one school. Likewise, 7 schools have greater than 5 but less than 15 rooms, and also one school has greater than 15 rooms.

Physical facilities refer to the school plant, that is, the school buildings, classrooms, library, laboratories, toilet facilities, offices, and other materials and infrastructures that would likely motivate students towards learning.

It means that it appears that the physical facilities in the school setting go a long way to motivating students to learn. Physical facilities in any school system range from the school plant, that is the school buildings, classroom, library, laboratories, toilet facilities, learning materials to other infrastructures that would likely motivate students towards learning. Experience has shown that most of the physical facilities that are germane to effective learning/academic performance of students appears not to be sufficient in our public secondary schools today. Those available seem not to be of standard quality, some seem to lack maintenance culture, while some are in dilapidated conditions.

This claim was supported by (Akomolafe1, 2016) A close observation of the performance of secondary school students perhaps could be traced to a lack of physical facilities and a motivating learning environment. Most schools seem to lack the necessary facilities that could enhance effective teaching and learning as a result little is expected from students in terms of academic performance. Experience shows that inadequate physical facilities have some adverse effects on students' interest to learn. Hence, this may invariably affect their academic performance. In a situation where students are not having access to normal facilities like library equipment and inadequate seats in the classroom it is observed that these could contribute to low performance of students.

Table 2D: MOOE of the Schools

Profile	f (N=9)	%
Below 20K	1	11.11%
Greater than 20K but less than 50K	7	88.78%
Greater Than 50K	1	11.11%
Total	9	

Can be observed in table 2D the maintenance and other operating expenses of the schools. One school has below 20K of MOOE budget since they belong to a small school. Furthermore, 7 medium schools have MOOE budgets of greater than 20k but less than 50K. Evidently, only 1 school has MOOE budget of greater than 50K.

The Department of Education has significantly increased its allocation for school maintenance and other operating expenses (MOOE) this year as the government intensifies its efforts to achieve the learning targets of some 20 million students in elementary and secondary public schools nationwide.

Education Secretary Br. Armin A. Luistro FSC said DepEd and the Department of Budget and Management both agreed to adopt a refined formula for setting the MOOE budgets of public schools, which takes into account not only the number of students in a school, but also the number of classrooms and teachers. The new formula is more responsive to the requirements for improved classroom instruction and better school management. The increase in MOOE comes together with the government's classroom construction program and its massive teacher hiring program, which are part of the government's continuing thrust to improve conditions in public schools and upgrade the quality of education.

It implies that the budget of the school may suffice the needs of the pupils and the teachers themselves. The budget of the school may vary depending on the number of pupils which is why if the number of pupils is less the budget is also lesser.

To promote and strengthen school-based management and accountability the school budget/fund is one of the most powerful tools (DepEd Order No. 008 S. 2019). School heads and budget officers are working as a team to properly plan and implement the use of budgets based on the Annual Improvement Plan (AIP). In the same manner, different aspects of prioritization should be considered such as utility, training, securities, travel expenses and communication, repair and maintenance, and other expenses [Dela Cruz., et.al, (2016)].

II. Utilization of the MOOE budget by the school heads.

This section presented the interpretation of respondents using the interviews and focus group discussions with the school heads of Matnog District.

Pupil's Development

Theme 1: Instructional Materials or school supplies

Unanimously speaking, all school heads focus on the procurement of school supplies or instructional materials for the pupils which is reflected in the Annual Procurement Plan of the school. Health kits and payment for the reproduction of teacher-made activity sheets to help pupils develop and manage their physical and emotional well-being and to develop, live and work with others in different areas.

In Theme 1, which focused on Instructional Materials or school supplies, it was found that all school heads prioritized the procurement of necessary materials and supplies for the pupils, as indicated in their respective Annual Procurement Plans. Specifically, the procurement of health kits and payment for the reproduction of teacher-made activity sheets were mentioned as important components in supporting the physical and emotional well-being of the pupils, as well as their social development in different areas.

The school heads' emphasis on the provision of instructional materials and supplies is consistent with previous studies that have highlighted the important role that such resources play in enhancing the quality of education (UNESCO, 2020). Moreover, the focus on health kits and other materials aimed at supporting pupils' well-being reflects a growing recognition of the need to address the non-academic needs of students in order to promote their holistic development (Eccles & Roeser, 2011).

In the area of students' welfare and development, Maintenance and Other Operating Expenses (MOOE) should be used to finance the learners' holistic growth as this aspect should be promoted as student academic performance measurement has also received considerable attention in previous research. In access, this is manifested through the House-to-Heart Campaign which aims to increase the enrolment of school-aged children. Also, in quality and excellence, it is promoted through Project Know and Project Read, project initiatives on honing learners to be literate and numerate. In addition, Project Sports Academy and Project Youth Lead are under Program Heroes which shall promote

learners' leadership and engagement skills for their holistic growth and development. These projects can be initialized by the school heads with the help of chairpersons and coordinators in the specific field.

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MOOE is not sufficient enough to suffice the needs of every pupil in our school for example in our school we have 200 pupils and our MOOE is only 23k so how can we purchase school supplies for them in a very small amount. So, in short, we need more funds to cover the needs of every pupil.

School heads as financial managers prioritize the needs of both the learners and the teachers as two important key players of the educational system to promote access and equity, quality and excellence as well as relevance and responsiveness. In affirmation to this, teachers must be consulted about their needs for their learners to be provided with better access to basic education services (Atinc & Read, 2017; Comighud, 2019).

Theme 2: Training, Seminars and Competitions

The allocated budget for pupil development may use for participating in academic competitions, training and seminars. Almost 5 school heads confirmed utilizing the MOOE budget for pupil development activities such as training, seminar, and workshops.

Help students feel heard and understood by making efforts to fully ascertain and respectfully acknowledge students' positions, and avoid overtly defensive, inquisitional, or purely logical responses to those positions when they are flawed or developmentally immature. Doing so will help students feel safe in moving outside their comfort zones into higher developmental levels. (Felder, 2004).

Teacher's Development

Theme 1: Inservice Training (INSET)

Theme 1 focused on the topic of In-Service Training (INSET) for teachers. The school heads acknowledged the importance of providing regular INSET to teachers to improve their pedagogical skills and competencies. The topics covered in these trainings included the use of technology in the classroom, learner-centered teaching approaches, and strategies for promoting critical thinking among students. The emphasis on providing regular INSET to teachers is supported by previous research, which has shown that effective professional development can lead to improved teacher practices and enhanced student learning outcomes (Desimone, 2009). Moreover, the inclusion of technology and learner-centered approaches in INSET aligns with current trends in education that prioritize the integration of technology and the promotion of student-centered learning environments (Ertmer & Ottenbreit-Leftwich, 2013).

In the area of teachers' welfare and development, the Maintenance and Other Operating Expenses (MOOE) effective financial management should be sustained in order to facilitate teachers' training activities for pedagogical retooling and professional development, research undertakings and technological advancements, and the conduct of DepEd Initiated Activities for teachers' empowerment. These can be realized through Project Care and Project Inquire, school programs and projects of the school heads and the human resource management office anchored on capacitating teachers to better perform their assigned duties and responsibilities in the workplace environment especially focusing on the conduct of research and use of technologies to promote instructional effectiveness and learners' achievement.

Two school heads confirmed that allocating the budget for service training for teachers is the priority of the school for the development of the teachers. Support expenses for school-based training and activities to improve learning outcomes or professional development keeps teachers up to date on new trends in teaching. Procure equipment that will help teachers work easier and better facilitate learning. Conduct capability building for teaching skill enhancement or INSET been conducted that may focus on the pedagogy.

Support teachers' growth by challenging the beliefs that characterize their current development levels, particularly about the nature of knowledge, the role of authorities, and the procedures that should be used to make judgments. The level of challenge should be tempered so as to not paralyze teachers and should be paired with appropriate support (Felder, 2004).

Repair and Maintenance of Facilities

The MOOE budget is used for minor repairs of facilities, buildings, and ground maintenance. Fund for the construction of school facilities like hand washing, comfort rooms, and maintenance of school equipment.

Some school heads may submit a project proposal on the need for repair and the approval will be implemented the repair is undertaken and the expenses incurred will be reported to the teachers and it will be posted in the school transparency board. The big school confirmed the repair of minor damages and beautification of the school environment like pathways, signages, construction of tables, and repair of roofs for comfort rooms of pupils and teachers.

Costs that are necessary to realize the originally projected benefits of an asset. Repairs and maintenance are expenses for normal maintenance and upkeep of capital assets that are necessary to keep the assets in their usual condition. These expenses are recurring in nature and do not extend the useful life of the asset. They would include such things as repairs to restore assets damaged by fire, flood or similar events, to the condition just prior to the event. Costs are charged to operations in the year they are incurred. The cost incurred in the maintenance of the service potential of a tangible capital asset (TCA) is repaired.

The participants of the study revealed that MOOE utilization of funds was properly managed and utilized. It has been

noted that the principal has created committees to assist him with the proper implementation of the MOOE fund. Furthermore, the utilization is based on school needs and expenditures and the budget has been allocated based on the top priority needs of the department. In case of unforeseen expenses in maintenance, the principal has the authority to divert the MOOE fund as long as there is a proper resolution to why there is a need to divert the fund. This indicates the firmness of the principal to follow the protocol to spend the MOOE. The response conforms to the idea that effective execution of financial policy and management procedures should be implemented by the principal to ensure that the school finances are managed effectively and efficiently. On the other hand, support and acknowledge this, stating that the responsibility falls to the principal and his management team to ensure that they work hand in hand with the school governing body, making sure that the school finances are effectively controlled. Teacher's Trust in the Principal emerged as the second major theme of the lived experiences of public elementary teachers regarding MOOE allocation. The result revealed that only the payment for water and light was transparent and the rest was unavailable. The research participants shared that they were uncertain about the transparency of spending the MOOE funds. They were never convinced that the report posted on the transparency board was true and correct. They added that only the administration knew the truth about the accuracy of the reports and there was no way to check if the information was correct. In fact, the research participants wonder if the budget was really consumed every month since they never know the exact amount that was reflected on the board.

The researcher as the head of the school experienced a scarcity of budget to the point of spending money even though the budget was not yet released. Convening of teachers and the head was the first move just to purchase materials from respective hardware in the district of Matnog for the construction of dilapidated buildings in his post. At the time of budget was released the amount spent on the materials was not sufficient for the payment since the amount is less than he expected. A very minimal amount was released to the school.

Gender and Development

Theme: GAD training

Medium schools submitted proposals for the conduct of GAD training which 5 percent of the budget was allocated. Some schools conducted capability building for teachers, learners, and parents to create advocacy and policy-making.

As part of its Human Development Services and Student Services, GAD holds gender-responsive seminars/workshops for all school constituents. These activities seek to promote understanding and open-mindedness among the participants and for them to examine their personal attitudes, beliefs, and behavior, and to instill empathy into their views about themselves and the other sex. This is in consonance with the GAD Framework – "...to achieve the equality of both women and men and their right to enjoy equal conditions realizing their full human potential as active agents of societal progress."

The Gender and Development (GAD) budget policy was introduced through the General Appropriations Act (GAA) in 1995 as "The Women's Budget" to support with actual resources the implementation of programs and projects on the ground, focused on gender advocacy and commitment to women's empowerment (Hunculada and Penida, 2000). This policy directs all government departments and agencies to allocate a minimum of five percent (5%) of their total annual budgets for gender programs, projects and activities. It has been an important feature of the annual GAA and further strengthened by the Magna Carta of Women (RA 9710).

Medicine and other Health Services

Procurement for medicine and other needs to maintain a safe and healthy environment in the school. Alcohol, facemasks, soap, thermal scanner and other supplies are required on the SSAT to adhere to proper health standards and health protocol.

Medium schools provided scanners, medicine cabinets for classrooms, vitamin, masks, alcohol and other health essentials. The most need of the district is to have health practitioners for health security and help pupils with preventive care.

School health services staff can help all students with preventive care such as flu shots and vision and hearing screening, as well as acute and emergency care. Qualified professionals such as school nurses, nurse practitioners, dentists, health educators, physicians, physician assistants, and allied health personnel provide these services.

School and Office Supplies

Consolidates needed school and other office supplies before purchasing to ensure that all needed school and office supplies will be procured. Some school heads asked permission from the educational supplier in the district and when the MOOE budget is released that is the time they pay to ask again for another supply.

The researcher asked one of the school heads about the lack of budget for the supplies according to him " *badawarammonakundiin kami makuwasan supplies, manguatangmuna kami satindahankaupodna ang mga inks nan coupon bond para masupurtahannamo ang pangangaiposanmga teachers nan studyante*" Purchasing school supplies without budget was the first move and they paid it when MOOE budget released. Delaying of budget form the division office was the main problem encountered by the school heads.

In the area of school operation and development, the Maintenance and Other Operating Expenses (MOOE) should be effectively utilized to finance school operations and administrative works. Its effective utilization should be centered on the promotion of access and equity, quality and excellence, and relevance and responsiveness of basic education services. In the accomplishments of school operations across access and equity, it must be manifested through Project Lifeline which focuses on the promotion of inclusive education. Also, the quality and relevance should be sought through Project Hold, especially on how MOOE is utilized to finance the purchase of office equipment, tools, and other school supplies for school operations and

administrative works. In addition, in governance, it is manifested through Project 4As: Assist, Assess, Award, and Accredited, a program for public schools focusing on the utilization of MOOE to finance the repairs of school infrastructures. All of these programs can be done by the school heads of the public schools in coordination with the different stakeholders of the institution as well as monitoring and evaluation of the Schools Governance and Operations Division of the Department of Education.

III. The problems encountered by the school heads in the utilization of MOOE

The table presented shows the problems encountered by schools in the utilization of maintenance and other operating expenses (MOOE), as reported by school heads. The results indicate that the top three problems are limited budget for the school, delayed dissemination of the budget, and insufficient allocation of budget, all with equal frequency and rank of 10. The problem of corruption ranks fourth with a frequency of 8

Table 3(D): Problems encountered by the school heads in Utilization of MOOE

Problems	f	Rank
1. Limited budget for the school	10	2
2. Delayed dissemination of the budget	10	2
3. Insufficient allocation of budget	10	2
4. Corruption	8	4

The equal ranking of the top three problems underscores the challenges faced by schools in obtaining and utilizing MOOE effectively. A limited budget can result in insufficient resources to cover all necessary expenses, while delayed dissemination of the budget can affect the school's procurement and operational processes. Insufficient allocation of budget can lead to the need to prioritize certain expenses over others, potentially affecting the quality of education provided.

The problem of corruption is also a significant concern, as it can result in the misappropriation of funds, overpricing of goods and services, and other financial irregularities, all of which can compromise the quality of education provided and damage the public trust in the education system, Singh, A. (2014). To address these problems, it is crucial to implement measures to increase transparency and accountability in financial transactions, improve the efficiency of budget allocation and release processes, and provide training on financial management and procurement processes to school heads and other stakeholders, Briones, G. (2013).

It is crucial to unbundle or un-package the different manifestations of corruption, in order to pinpoint which types of corruption and which linkages between them are the most important in a given country. Is it corrupt procurement? Is it corrupt recruitment of teachers? Is it bribery for bureaucratic or administrative requirements to be admitted to school, to benefit from a scholarship scheme, or to receive a special allowance for teachers? In different settings, one will find different priorities. This is why diagnosis and data analysis is absolutely crucial: There is no one recipe that applies to all countries; each must do its own

serious and rigorous homework based on in-depth empirical studies. Anti-corruption education is especially useful in countries where there is no tradition of transparency, and we're raising awareness on corruption topics contributes to building knowledge and intolerance of corruption. Anti-corruption education can be quite diverse: It can target different categories of stakeholders, e.g. civil servants, teachers, primary and secondary pupils, or more globally speaking, society as a whole through information campaigns; it can deal with the public and/or the business sector; it can be quite prescriptive, or, on the contrary, based on practical situations and exchanges; it can be delivered either by public bodies or civil society institutions. In any case, it differs from *'moral'*, *'ethic'* or *'civics'* education, which very seldom addresses corruption issues directly and thoroughly. As mentioned by Palicarsky (2006) the objective of anticorruption education is —not to teach people to be good, but certainly to teach them skills to follow certain standards of conduct. The school performs all such actions through its governing body, that is, the governing body acts on behalf of the school. It has decision-making powers concerning the school and it may bind the school legally. When the governing body enters into a contract on behalf of the school by purchasing, for example, a computer, it is the school that is responsible for the payment for the computer and not individual members of the governing body. The Schools Act stipulates that the principal must undertake the professional management of a public school. This means that the principal has delegated powers to organize and control teaching, learning and associated activities at the school effectively. Many educationists have attempted to differentiate between professional management and governance but it is evident that there is an overlap between these two concepts. This grey area has given rise to many conflicts between principals and parents. Accountability defines as being "answerable to one's clients (moral accountability), liable to oneself, one's colleagues (professional accountability), and respond to one's employers (contractual accountability). Accountability refers to giving an account of actions taken and being held accountable for these actions. Furthermore to be in a position of trust means that the governing body must act in good faith; carry out its duties and functions in the best interest of the school; not disclose confidential information that may harm the school; disengage in any unlawful conduct; and avoid competing with school's interests and activities. The school should always work in the best interest of the school. This would mean that members of the School Governing Body (SGB) can hardly ever work against each other or against the principal. The SGB should abide by a document in managing school funds and uphold all the rules and regulations governing the management of funds.

The extent of utilization of Maintenance and Other Operating Expenses (MOOE) in the areas of school operation and development, teachers' welfare and development, and pupils' welfare and development are all high. It means that both the teachers and the school heads perceived a high extent of utilization of school finances in the above-stated areas as centered upon school improvement, employee engagement and performance management. It also means that teachers and pupils have high regard for and value on the effective management and

utilization of the school finances and that financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process. The Maintenance and Other Operating Expenses (MOOE) fund was properly managed and utilized. The response conforms to the idea that effective execution of financial policy and management procedures had been implemented to ensure that the school finances are managed effectively and efficiently. The level of the academic performance of the students is described to be very satisfactory. It means that students are well-supported on the different classroom activities and school engagements through the use of school financial resources and that teachers were consulted about their needs for their learners to be provided with better access to basic education services. There is no significant difference on the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in the area of School Operation and Development when the teachers and school heads are grouped and compared according to age, highest educational attainment, and average family income while variable on length of service is found to be significant. It can be inferred that a shorter number of teaching experience or a longer length of leadership experience equate to instructional effectiveness for the teachers and managerial competence for the school heads. It means that regardless of the profile items, both set of respondents equipped and capacitate themselves in the areas of personal growth and professional development as well as school management and administrative-related engagements to better deliver basic educational services as key players of the educational system. There is no significant difference on the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in the area of Students' Welfare and Development when teachers and school heads utilized it in real situations. It could be inferred that regardless of the profile items, the teachers and school heads work together in order to realize the vision, mission, goals and objectives of the Department of Education as a learner-centered public institution.

Although some items, training, and activities that were not initially planned or included in the Appropriation procurement plan (APP) post additional funds to be used, thus leaves the school budget is limited according to one school head. The high costs of supplies over the prices listed on the APP cause lack of budget that suffice the needs of the school.

One school head also said that the labor cost is very low at 30% of the project cost. It is very hard to hire a skilled worker that will accept the labor cost of the school improvement. Insufficient funds to pay the electric bill, internet, and for the payment of job orders and minor repairs.

One big school said that large-category school has higher expenses in terms of bills, repairs/construction, travel expenses and etc. This is to the higher number of working classrooms and higher number of pupils and teachers. Though it is not really a big deal since they have approved MMOE for the entire years to work on, the struggle is on the miscellaneous expenses that are not programmed in the approved budget. Thus, the realignment of funds is foreseen to be somehow and problem in the utilization of MOOE.

This claim was supported by Abellon, Fariñas, Soriano, Rodriguez, Balaria (2020) that school heads have utilized 51% to 75% of MOOE funds for each activity/program indicated in AIP. The majority of them were given priority on security and utility services and challenged on the complaints and misconceptions about spending and allocating MOOE expenses. Transparency, accountability, and maintaining harmonious relationships are the keys to ensuring collaboration and teamwork for the betterment of the school and learners as well.

5. Conclusions

Based from the findings, the following conclusions are drawn;

- Enrollees in big schools are different from those in medium and small schools. Since 1 school has enrollees less than 100. It was concluded that even greater than 100 enrollees still the number of teachers are not equally proportioned to the number of pupils. Along with facilities even if more pupils still the number of classrooms is also limited.
- School heads and budget officers are working as a team to properly plan and implement the use of budgets based on the Annual Improvement Plan (AIP). In the same manner, different aspects of prioritization should be considered such as utility, training, securities, travel expenses and communication, repair and maintenance, and other expenses.
- Large-category school has higher expenses in terms of bills, repairs/construction, travel expenses and etc. This is to the higher number of working classrooms and higher number of pupils and teachers. Though it is not really a big deal since they have approved MMOE for the entire years to work on, the struggle is on the miscellaneous expenses that are not programmed in the approved budget. Thus, the realignment of funds is foreseen to be somehow and problem in the utilization of MOOE.

6. Recommendations

Based on the conclusions of the study, the following recommendations are made:

- Promote and strengthen school-based management and accountability of the school budget/fund (DepEd Order No. 008 S. 2019).
- Disseminate the budget equally along pupil development, teacher development, repair and maintenance of facilities, gender and development, medicine and other health services; and school and office supplies.
- National government plans to spend for its programs and projects to avoid scarcity and lack of budget for the small schools.
- Adoption of an action plan in addressing the identified Key Results Area (KRA).

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