

School Profile and Management of Miscellaneous and Other Operating Expenses (MOOE) of the Elementary Schools in Irosin District

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Abstract: *The study aimed to determine the school profile and management of Miscellaneous and Other Operating Expenses (MOOE) of the elementary schools in Irosin District for school year 2016-2017 to 2018-2019. It used the descriptive-survey method since a questionnaire was devised in gathering the primary data as reflected in the problem. The respondents were the school heads (principals, head teachers, of all the public elementary schools in Irosin District. The statistical tools utilized were frequency count, percentage, weighted mean, and ranking. The findings revealed that the respondent-schools have varied number of enrollees and annual expenditures while the number of classrooms and teachers from school year 2016-2017 to 2018-2019. Then, the school heads implemented the planning and budgeting whereas they highly implemented the controlling of the management of MOOE. Also, the school heads with a greater number of enrollees, classrooms, teachers, and higher annual expenditures usually highly implement the planning, budgeting, and controlling management functions. Similarly, the findings showed that the most critical challenge encountered by the school heads in managing the MOOE is insufficient fund to pay the electric, water and Internet bills. A proposed action plan was crafted to enhance the utilization of MOOE funds by the school heads. This study recommended that the school heads may attend regular training on fiscal management through workshops and seminars; elevate their qualification in educational management and planning for them to be effective and efficient by enrolling for advanced education studies. A regular in-service training for the school heads and their supportive staff be conducted by the relevant government agencies in order to enhance the delivery of services. Moreover, the school heads may lobby to the concerned government officials for the increase of budgetary allocation to the basic education program. Then, they may recognize the roles and support of the local school board, PTCA and other stakeholders for possible financial assistance to the school.*

Keywords: School Profile, Management, Operating Expenses, MOOE, Elementary School

1. Introduction

Every organization's success and failure depend on the how did the managers run its financial resources, because as we all know finance is the blood life of any organizations. When the financial managers are not equipped with the necessary skills, the organization will not be successful for any of its goals and objectives. School Heads and Teachers are considered as the financial managers of the institution because they also played the pivotal role in decision making for fund investments and other operating expenses of the school.

According to Atinc (2017) of Global Economy and Development at Brookings Institution, Washington. A case study was conducted in the Philippine, it was noticed that both LIS and E-BEIS data can be accessed through an online portal, but only by school administrators and DepEd staff. The DepEd publishes select data sets covering 2012-2016 on the website in spread sheet format, including basic enrolment figures, MOOE allocations per school, teacher lists, and information on water and electricity supplies. Pursuant to the Transparency Seal provision issued by the Department of Budget and Management, DepEd also publishes on its website in PDF format the agency's mandates and functions, names of its officials with their position and designation, and contact information; annual reports for the past three years; approved national budgets and corresponding targets; a list of major programs and projects. It is necessary to gather and assess first the total enrolment for the Department of Budget to determine the per allocation budget of school.

The Article III Section VII of the 1987 Philippine Constitution states that the right of the individuals to information on matters of public concern shall be recognized. Access to official records to documents, and papers related to official acts, transactions, or decisions, additionally on government analysis knowledge used as the basis for policy development, shall be afforded the citizen, subject to such limitations as is also provided by law. It had been conjointly supported by the Article II Section XXVIII, Subject to reasonable conditions prescribed by law, the state adopts and implements a policy of full public disclosure of all its transactions involving public interest.

Similarly, the Department of Budget Management (DBM) defined Maintenance and Other Operating Expenses (MOOE) refers to an expenditure category or expense class for support of the operations of government agencies. It is the allocated funds for public elementary and secondary schools that could be spent on activities and necessities that provide the needs in every learning program and to maintain safe environment of the school.

Likewise, the DepEd Order No. 8, s.2019 emphasized that the school budget is one of the most powerful tools to promote and strengthen the school-based management and accountability. This is why apart from curricular reforms and capacity building programs, the Department of Education (DepEd) continues to make more resources available to schools to support them in enabling students to perform better.

With the adoption of the new school MOOE formula starting 2013, and the passage of Republic Act No. 10533 or the

Enhanced Basic Education Act of 2013 expanding the basic education system from a 10-year to 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS), the DepEd moves closer to rationalizing the programming of school budgets. Previously, the school MOOE budget was computed solely based on enrolment given a per capita cost. With the new formula, other factors affecting school operations are considered, such as the number of teachers and classrooms managed by the school, the number of graduating or completing students, and a fixed amount corresponding to basic needs of a school. In addition to this, starting 2016, financial assistance previously released separately for special programs or activities are now incorporated in the budget for the operations of schools.

Furthermore, there are also instances that the money allocated by the government to every public school in the Philippines was not yet used to its purpose. Some of these funds are still deposited in the banks and not being invested in the facilities and some school heads consumed their funds immediately in the middle of the school year. In the pursuant of the Article III section 7 of the Philippine Constitution of 1987 guarantees the right of the people to information on the public matters. Since the Public schools are of the public concern, every Filipino citizen has the right to look over on how did the public agencies and institution managers run the money of the public.

This study is supported by the newly signed Executive Order the Freedom of Information Section 3 Access to information, stated that every Filipino should have access to information, official and public records and to documents and papers about official acts, transactions, and decisions as well as to government research data used for development. Through this law implemented it gives us the courage to conduct this research to find ways to solve the existing problems of our government through a training program that could fit the school heads' especially to the Irosin District.

To serve a growing number of students, teachers and classrooms, Government substantially increased investment in education. Therefore, it is necessary to provide the peer student, teacher and classroom allocation to address their needs to gain high rates of education in our country. But some School Heads encountered some challenges in terms of utilizing the monthly school MOOE along planning, budgeting and controlling for they have to overcome to achieve their goals.

In so doing, the school head as a leader in the school has a great responsibility of ensuring that their school managed efficiently and could provide the needs of every learner and teacher for the best education. However, school heads in the Districts of Irosin may faces some challenges in terms of managing and utilization of MOOE funds. However, literally MOOE fund is a big help for every school in the Districts of Irosin towards betterment in every aspect.

Unfortunately, there is substantial evidence which indicates that the objectives of the government for MOOE or Maintenance and Other Operating Expenses allocation are not being met, especially to those schools where did the

electricity were cut off and students are still contributing for the salary of the school security guard. Aside from these rising problems, school facilities are still not well developed to enhance students with the necessary skills.

Thus, this study is a reserve effort to assess the financial management competence of the school head as a school head. And the challenges may encounter aforementioned urged the researchers to initiate this study how the School heads in the District I and II of Irosin will be properly managed and utilized the MOOE fund from year 2016 to 2019.

Research Questions

The study aimed to determine the school profile and management of Miscellaneous and Other Operating Expenses (MOOE) of the Public elementary schools in Irosin District for school year 2016-2017 to 2018-2019.

Specifically, it sought answers to the following problems:

- 1) What is the profile of the school in terms of:
 - a) Enrolment;
 - b) Number of classrooms;
 - c) Number of teachers; and
 - d) Annual expenditures?
- 2) How do the school heads manage their MOOE along:
 - a) Planning;
 - b) Budgeting; and
 - c) Controlling?
- 3) How do the school heads manage their MOOE along the identified variable when grouped according to the school profile?
- 4) What are the challenges of school heads in the utilization of MOOE?
- 5) What action plan could be proposed based on the results of the study?

2. Methodology

This study aimed to determine the school heads' capacity in the utilization of Miscellaneous and Other Operating Expenses (MOOE) in Irosin District for school year 2019-2020. The researcher adopted a descriptive method of research through unstructured interviews and survey.

The instrument used is a questionnaire survey which was developed by the researcher and was answered by the 31 school heads from the different elementary schools in Irosin District in the Municipality of Irosin. Also, an unstructured interview was conducted with the respondents in order to validate the results. The statistical tools used were the frequency, percentage, weighted mean, and ranking which are believed appropriate for this study.

The Sample

The primary sources of data are all the public elementary school heads in Irosin Districts, of which 16 Schools in the District I and 15 Schools in the District II. They were chosen using purposive sampling as the primary respondents since they are the one directly involved in the utilization of the school funds and have significance to the present study to answer all the variables.

Table 1: The Respondents

Schools	f	%
Big Schools	8	26
Small Schools	23	74
Total	31	100

From the table above, the 31 schools in the Irosin District is composed of 8 (26%) big schools and 23 (74%) small schools. The basis of the classification of the schools is on the number of learners enrolled.

The Instruments

The researcher with the assistance of the adviser drafted the questionnaire in order to deal with the various issues covered in this study. Part I covered the profile of the school in terms of enrolment, number of classrooms, number of teachers and annual expenditures. Part II included how the school heads in the use of MOOE funds along planning, budgeting and controlling. Part III consisted also on how the school heads manage the MOOE along the identified variables when grouped according to the school profile. Part IV listed of the challenges of school heads in the utilization of MOOE funds.

The data used in the study were obtained through questionnaires which were distributed to the school heads in Irosin Districts. A dry run of the initial draft of the questionnaire was conducted on February 9, 2020 with at least 6 school heads from the Juban District. The said activity was done in order to determine the accuracy and clarity of the instrument.

After the dry-run, the vague and unclear portions of the questionnaire were improved and revised upon approval of the adviser and then was shown the final copy to the panel members before final copies 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 the granting of the approval, the researcher then asked permission to the public school district supervisor for the actual conduct of the study. The questionnaires were distributed to the identified respondents for them to accomplish and was able to retrieve all of that were given. The researcher attained a 100 percent retrieval rate of the instruments. The data that were gathered from the respondents were collated, tallied, and analyzed for statistical interpretation.

Data Analysis Procedures

The data collected from the respondents were subjected to the appropriate statistical analysis. The frequency count and percentage were used to determine school profile of the public elementary school along the identified variables.

The weighted mean was utilized to present on how the school head manager of the MOOE funds along the identified variables. The scale below was adopted in interpreting the computed values.

1.00 – 1.49	Poorly Managed (PM)
1.50 – 2.49	Fairly Managed (FM)

2.50 – 3.49	Managed (M)
3.50 – 4.49	Well Managed (WM)
4.50 – 5.00	Very Well Managed (VWM)

Then, the weighted mean was also utilized how the school head manager of the MOOE funds along the identified variables when grouped according to the school profile. Meanwhile, for the challenges encountered by the respondents, the frequency and ranking were adopted.

3. Results and Discussions

Findings

Based on the data collected, the following are the findings of the study:

- 1) For school year 2016-2017, there are 2 (6%) schools which have 1-125 learners; 22 (71%) schools having 16-278 learners; and 7 (23%) schools that have more than 278 enrolled learners. Then, for number of classrooms, there are 24 (77%) schools which have 1-9 classrooms available; 5 (16%) schools have 10-14 classrooms; and only 2 (6%) that have more than 14 classrooms in their school. Likewise, in terms of teachers, 25 (81%) schools have 1-15 teachers assigned; 4 (13%) schools that have 16-20 teachers in the school; and only 2 (6%) schools have more than 20 teachers in their possession. Similarly, in relation to annual expenditures, 2 (6%) schools have annual expenditures of 0-200,000 pesos; 22 (71%) schools have 201,000-302,000 pesos; and 7 (23%) schools have spent more than 302,000 pesos. By school year 2017-2018, there was a decrease in the enrolment of schools with 1-125 learners till school year 2018-2019. But the schools with more than 278 learners maintained their enrolment. More so, the number of classrooms and teachers for the 31 schools remains constant till school year 2018-2019. Relative to annual expenditures, a decrease was observed in 22 schools in school year 2017-2018 but an increase was felt by 8 schools in school year 2018-2019.
- 2) The school heads' management of MOOE is implemented along planning and controlling with overall weighted means of 4.32 and 4.43, respectively. Meanwhile they highly implemented in terms of budgeting with an overall weighted mean of 4.61.
- 3) When the schools are grouped according to their enrolment, the schools with 1-125 learners highly implemented the planning with overall weighted mean of 4.50; highly implemented the budgeting and controlling for schools with more than 278 learners with overall weighted means of 4.84 and 4.60, respectively.

When the schools are clustered according to number of classrooms, the schools with more than 14 classrooms highly implemented planning, budgeting, and controlling of MOOE since the overall weighted means of 4.90, 4.88, and 4.64, accordingly.

When assembled according to number of teachers, the schools with more than 20 teachers highly implemented the planning, budgeting, and controlling of functions of

management the MOOE with overall weighted means of 4.90, 4.88, and 4.64, respectively.

When the schools are convened into their annual expenditures, those with more than 455,000 pesos highly implemented planning with an overall weighted mean of 4.67. However, the schools with more than 303,000-455,000 pesos highly implemented budgeting and controlling with overall weighted means of 5.00 and 4.75, accordingly.

- 4) The top three challenges encountered by the school heads in managing their MOOE funds are insufficient fund due to expensive electricity, internet and water bills (f=105); delayed release of budget (f=106); and lack of time due to other duties and responsibilities (f=115).
- 5) An action plan may be crafted to enhance the utilization of MOOE funds by the school heads.

4. Conclusions

Based on the findings of the study, the researcher arrived at the following conclusions:

- 1) The respondent-schools have varied number of enrollees and annual expenditures while the number of classrooms and teachers from school year 2016-2017 to 2018-2019.
- 2) The school heads implemented the planning and budgeting whereas they highly implemented the controlling of the management of MOOE.
- 3) The school heads with a greater number of enrollees, classrooms, teachers, and higher annual expenditures usually highly implement the planning, budgeting, and controlling management functions.
- 4) The most critical challenge encountered by the school heads in managing the MOOE is insufficient fund to pay the electric, water and Internet bills.
- 5) An action plan was crafted to enhance the utilization of MOOE funds by the school heads.

5. Recommendations

In the light of foregoing conclusions, the following recommendations were offered:

- 1) The school heads may make MOOE allocations and formula components for based on the DepEd directives and treat school MOOE funds as a grant to simplify reporting requirements
- 2) The school heads may review and strengthen the role of School Governing Councils (SGCs) in the planning, budgeting and controlling of MOOE funds and ensure that MOOE and other school-level funds are incorporated into school improvement plans.
- 3) A regular in-service training for the school heads and their supportive staff be conducted by the relevant government agencies in order to enhance the delivery of services.
- 4) The division office may reduce the frequency of downloading and increase the time allowed for schools to produce liquidation reports.
- 5) The division office may provide additional support to schools on MOOE management from district offices and provide school-level training

- 6) Further study may be conducted to cover the variables not covered and the possibility of making the coverage wider.

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