

Utilization of the maintenance and other operating expenses fund and practices of the secondary schools in Tanauan, Leyte, Philippines

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Abstract

The study examined extent of the utilization of maintenance and other operating expenses fund among high school learning institutions. It made use of the descriptive and correlational survey research design with questionnaire as the main data gathering tool. The study respondents included three hundred five individuals comprised of five school principals, twelve administrative staff and two hundred eighty-nine faculty staff/teachers of various ranks. Descriptive and inferential statistics were generated for the statistical analysis of the gathered data. Findings revealed that profile of respondent principals, teachers and administrative staff are in their middle age with female comprising more than three-fourth of the entire respondents, the same proportion of respondents were married. Meanwhile, almost half completed baccalaureate degree with masters' credit units. There is underutilization of maintenance and other operating expenses funds per dimension. In conclusion, the extent of utilizations of the maintenance and other operating expenses funds per dimension is only sometimes-utilized. It was also concluded that there is a significant relationship between the extent of utilization of the maintenance and other operating expenses funds and the best practices. The efficiency level of the maintenance and other operating expenses fund disbursements per dimension was moderately efficient.

Keywords: Maintenance and other operating expenses, fund best practices

1. Introduction

The Department of Education (DepEd), as one of the agencies of the Philippine government, oversees the operations and supervision of the basic education delivery while striving to continually upgrade and enhance the teaching standards, the learning process and outcomes. One crucial reform is the devolution of responsibilities to school leaders in managing their operations of resources in their own learning environment with commitment and innovations.

The existing DepEd Order No.13 (2016) also known as the "*Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE)*", the allocations of school funds, covering other funds managed by respective schools were issued to put in place the efficient decentralization of the education management. The prerogative power of the school

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principal to the expenditures of the funds was being defined. However, there are still reported cases of conflict among school management personnel like the case of teachers and principal inappropriately using the funds allocated to their schools. Cases of fund misappropriation and no proper liquidation and recording of school finances abound which trigger for the DepEd to initiate various investigations.

One of the most powerful tools is the school budget in the form of maintenance and other operating expenses to intensify with utmost accountability. Part of the circular reforms made by the agency is the provision of school funds through MOOE funds which had started way back year 2013 as the DepEd moves closer in implementing a more transparent way of expenditures of school budgets. In 2016, incorporated in the budget for school operations were the financial assistance released or downloaded in consideration with other special programs nationwide.

The following special programs or activities wherein the budget is already incorporated in the funds included “(1) financial support with regards to the assistance of the curricular programs in Science (special science in every elementary schools, Science High Schools in every region, Science, Technology and Engineering Program in every High Schools), Sports in all high schools with special programs in sports), Arts (high schools with special programs in arts) and Special Education, (2) DepEd internet connection program, (3) ‘gulayan sa paaralan’ and (3) funds for the SBM operations of every primary and secondary schools”.

Aside from the DepEd’s scope of policy is a statement that lay down the mechanisms, procedures, and standards on how to effectively utilized the school MOOE funds that are considered compliance with of the three levels of education governing bodies (elementary, junior and senior high school). This is the essence of promoting the values of an education policy reforms through equity, transparency, and accountability.

However, specific requirements had been set as a requisite for the continuous release of the school funds. The DBM as a budget institution of the government for its year-end report 2017, stated that the school needs a budget in the form of the MOOE funds as a provision for them to survive not merely to exist and survive instead to use it efficiently, effectively and productively using such funds. The school provision is allocated or directly downloaded to the school's principal personal account and have the latter decide the disbursements of such funds.

Based on the Education Act of 1982, public schools in the Philippines had already reported to the DepEd the issues regarding the utilization of MOOE as provided where some teachers claim shady transactions happening in the implementation level (Government of the Philippines, 1982). One of the issues raised was the direct release of the funds to the personal account of the principal since at that time, no administrative officers yet like bookkeepers and disbursing officers oversee the flow of funds to check the expenditures made by the school principal. Most of the school account that needs to be considered are being ignored. This account includes school improvements (minor repair, rentals, etc.) school activities, trainings, travel expenses, teacher’s instructional materials and utilities (water, telephone, electricity, internet, mobile phone loads, etc.).

The DepEd validated whether or not the funds downloaded to every school has been properly utilized or not, which can easily be seen in the school improvements or activities. Secondly, it lays down more measures to ensure that the different school dimensions like school improvements, school activities, trainings of the school teachers and other staffs, travel expenses, teacher’s instructional materials and school utilities which are important matters in the school operation have been taken into consideration.

Essentially, best practices and efficiency level together with their corresponding school dimensions are examined in this study. The researchers initially laid down the basic knowledge for school management operations under the school division office which has the fundamental

ideas on the issues of MOOE extent of utilization, best practices and the efficiency level on the use of such funds downloaded to the different schools.

1.1 Study objectives

This study determined the extent of utilization of the MOOE fund and the practices of secondary schools in Tanauan, Leyte for the school year 2018-2019. Specifically, it examined the extent of utilization of MOOE as to school improvements, school activities, trainings and travel expenses, teachers' instructional materials, and utilities. The best practices of the secondary schools on the use of MOOE were also evaluated. Lastly the efficiency level of MOOE fund disbursements, issues and challenges were examined.

2. Literature Review

One of the focus now of the education agency is on the school-based management which is anchored and focused on students' welfare, particularly in the basic education years of the learning processed (Abocejo and Padua, 2010). School-based management is the "work process done by the schools applying the rules of autonomy, accountability, participation, and sustainability to achieve the quality of education and learning objectives" (Danim, 2008). Every ensuing year, principals of every school draft their budget for the provision of the MOOE funds through budget hearing. Added to this are the budget dimensions, like "school operating budgets (SOB), annual improvement plan (AIP), and annual procurement plan (APP)".

These annual budgets are based from the three preceding years of "school improvement plan (SIP)". Essentially, joint efforts by the school head and the school management board are elicited to ensure effective management of school funds (Mbatsane, 2006). Equally vital attributes such as different school dimensions, school improvement, different school activities, teachers' instructional materials, trainings for the school personnel and the school utilities are considered important areas for improvement. In this process, the school management can really stick to what has been plan based on the SIP (Herman, 2013).

In spite of the increasing annual MOOE funding, it is still insufficient requiring school management personnel to stretch their allotted budget just to cater to all the school operation requirements (Al-Samarrai, 2016). In many instances, the school heads experience difficulties in reporting MOOE funds disbursement for the purchase of school equipment. This is attributed to the non-availability of hired personnel for repair and maintenance and in preparing liquidation reports without hired administrative staff. In good governance, school management personnel are mandated to utilized the school funds in the best accountable way to augment school fund utilization efficiency (Cooley and Shen, 2003; Pañares and Abocejo, 2019).

Argon (2015) stated that in every school, good attitudes and job satisfactions are the desired attributes as far as the school teaching profession is concern. It will likely have a direct bearing on the students while teachers are enjoying of their works as educators (Rodriguez and Abocejo; 2018). Else, if the teachers are not satisfied in their job or having a bad temper will likely affects the students. Meanwhile, Delaney (1995) discussed that every school through the management of principals and other school governing bodies are given autonomy in the expenditures of allocated funds as long as within the guidelines of the MOOE.

In Thailand, Hallak and Poison (2007) pointed out the indispensable participation of the political leaders in the school operation. There is a budget allocated also in their appropriation intended for the school operations. In cases like this, there is a committee that are responsible in the guidelines in the expenditures of the said funds that principals must take in to consideration of

spending it to the best utilization in the school improvement. Gempes (2014) noted that the success of the school with regards to the plans, programs, projects, activities and any other endeavors lies ahead in the different school management personnel especially the principals who make decisions.

Greisel (2011) reported that school personnel must be assessed to know if fit to handle such position in the school. In this process, the school can easily validate if the teaching force can enforce different school policies, school fund utilization and the best practices which every school must exercise. One correlate of education reforms is the vital function of the local school board committee which serves as the focal entity about school projects with the budget allocated from every municipality. It is considered a primordial concern for the welfare of schools and students where allocated funds for school improvement especially on the books and school teaching materials (Fernandez and Abocejo, 2014).

Harris (2011) stated that aside from the management and teaching functions of school principals and teachers, they are also involve in the planning functions like crafting of the school curriculum, school orientations, ensuring that all materials are available in every school. King and Ozler (2000) argued that being a school leader, one must possess great skill with regards to human resources management and cooperating with school members, teachers and administrative staff to build a harmonious relationship, conduct different activities to help realize the functions to be delivered both to schools and students.

Trainings and proper advance education for the school teachers are also integral for them to be effective in the discharge of their duties and function as teachers. This can be attained if the school principals is aware of teachers needs for trainings to capacitate them in teaching delivery including the different teaching techniques and strategists (Burli, Bagodi and Kotturshettar, 2012). Sakthivel, Rajendran and Raju (2005) found out that comprehensive assessment of school success is based not only on the leadership of school principals but also in the school management personnel comprised by the teachers and administrative staff.

Zemelman, Daniels and Hyde (2005) suggested a type of school organization or management which is liberal in nature in order to achieve autonomy and student centered. Devaney and Patricia (2006) argued that in school management, it is an advantage if the school personnel will utilize all means communication the school possesses. Communication plays a vital role in the advent of new technology transfer used in the appropriate manner by the school teachers in the delivery of instructional materials.

Ostashewski, Moisey and Reid (2011) also suggested that the professional development of teachers must also adhere on the technology transfers. There is a must also to capacitate themselves on the online way of teachings while going through the age of new technology. It is predicted that most schools in the country lacks this kind of dealings to be more effective than the traditional way of teaching, resulting to some anxiety level of students and learners (Jolejole-Caube, Dumlao and Abocejo, 2019). Through a modern approach, teachers can communicate with other online teachers who may have more knowledge in the online education. The difference of teaching in the classroom between traditional way and using the internet technology for teachers' professional development advancement in the teaching services delivery (Ostashewski, et al., 2011; Chen, 2011)

Different factors and correlates like the existing culture of individual in the school premises must be also be recognize. Teachers' instructional materials must be student friendly for all students and teachers with different cultures and religions to avoid school conflicts and enhanced relationship among all stakeholders in the school community (Hall and Hord, 2005). Lynch, Lerner and Leventhal (2013) explained that students and teachers' relationship bears important for their day-to-day connectedness. Once students are comfortable with their teacher, students tend to

contribute more ideas leading to better comprehension of concepts favoring friendly learning environment and activities.

McCombs (2012) posited on the personal aspect of every student who are engaged emotionally and behaviorally in an early age of their education life tend to be more aware of the responsibility they have in school and creates more connections in their teachers and others students as well, since they already understand the basic aspect of personal engagement. Dufour and Mattos (2013) posited the importance to focus on students' improvement in the achievement rather than the teachers' instructional way of teaching. No matter how lacking are the materials in the school used by the teachers provided they sue what are best for the students

Teachers that undergo mentoring are less likely to leave the school teaching profession (Feiman-Nemser, 2001). Experience on mentoring show great changes towards the teaching profession giving them more understanding as their future focus and strengthening their way of teaching

The effectiveness of mentorship does make it effective if the person undergoing is only one. It must be shared by the other participants of teachers making it participative and collaborative in nature sharing of ideas. It must undergo a process through a conceptual theoretical work with formal designs (Allen, Eby and Lentz, 2006). Joyce and Showers (2003) advocated that the trainings attended by the school personnel must include not only understanding of concepts and strategies but also demonstrating practical skills among the teachers and administrative staff supportive towards professional development programs.

In the implementation of the online technology transfers to online education program, Herman (2012) noted that teachers need to upgrade their professional skills by way of benchmarking with the other schools which implement online education program. Meanwhile, Lane (2013) asserted that teachers put more focus on improving their teaching strategies side by side with the knowledge of technology transfer supportive to professional development career through online teaching methodologies. Students tend to acquire more learning quality knowledge of education through the best practices online pedagogy (Trazo and Abocejo, 2019) conducted by the teachers compared to traditional way of learning approach (Grant, 2007). Consequently, financial problems are always the very reasons why most of the school principals become a red hot in their respective positions due to different issues relative to the school funds (Mestry, 2006).

Rowan, Camburn and Barnes (2004) advocated the four school-based management reform model: "first the administrative control; second the professional control; third the community control and fourth the balanced control". It was noted that there is a collaboration of such control of the different stakeholders including the community. It pointed out that there is a participation not only of the school management but also of the community as stakeholders. Power and position of the principal vested in them is one of the variables associated with relationship to other teachers in school. This conclusion was drawn using Fieldler's contingency model which correlated leadership style with the measure of efficiency (Brahim, Ridic and Jukic, 2015).

Transformational leadership skill is needed not on by the school principals but also by teachers to level the efficiency and effectiveness of school services delivery (Bolante, 2013). Kinyanjui (2007) stated that leadership is connected to the school utilizations of funds and other areas of dimensions. Being an efficient, effective and responsive leadership styles bring the schools to transformational level of management.

Meanwhile, Parker (2009) argued that school organizations must have accountability in their positions, otherwise, there can have an abuse of funds that might be realigned or be switched to other uses. He also disclosed that mistakes are not properly address since nobody can be pointed out as a person responsible. In effect, accountability is considered the only tool that the government

can utilized (Andaya and Abocejo, 2019) to hold someone abusing the funds of the school through the operating expenses (Anderson, 2005). The MOOE funds are anchored under the annual implementation plan of every school which then turn to be the annual school improvement plan (SIP) that is now the basis of the plans, programs activities of every school (Gempes, 2014). However, despite of the measure already laid down by the school governing body to prevent such abuse practice of funds in almost every school, it seems still may problems arise.

Mestry (2006) stressed that school heads lack appropriate trainings to effectively and efficiently carry out school budgeting often lead to the misuse of funds through realignment as may be desired by the school heads. Ogrodzinska (2001) studied the strings of corruptions that transpired over the years with regards to the school funds and other operating expenses. Non transparency of fund expenditures were also noted with no proper accounting rules and regulations followed in the utilizations of school MOOE funds.

Every school has its governing bodies formed as committees like the bids and awards committee (BAC). Whenever there is a plan to enter into a contract to other services or supply it is acted upon by the said committee. It is now the responsibility of the school to pay for the said obligation and not by the members of the said committee. In this case, the principal undertakes the management of a public school without much reliance from the school governing bodies (Argon, 2015).

As mandated by the Philippine government, there must be a transparency or bulletin board visible to everyone so that all concerns can access as the expenditure of the funds, where or which of those expenses were allocated or not (Runco, 2013; Andaya and Abocejo, 2019). To ensure accountability all school were mandated under RA 9485 Anti Red Tape Act of 2007 the observance of placing the school transparency board to all schools.

The school principal as the highest governing employee in every school is vested with decisions and responsibilities that he/she becomes confronted with varied problems. But this does not mean that the principal can manned all the issues and problems alone, supports and cooperation from subordinate are essential to perform and deliver the mandated functions. To this effect, Barasa (2009) noted and recognized the importance of efficient financial management that must be highlighted by every individual member of the school management to ensure in achieving their goals efficiently and effectively.

2.1 Theoretical and conceptual framework

This study anchored its theoretical framework on the Normative Budget Theory of Rubin (1990) which states that “budget planning means the least choosing particular target levels of service by activity and figuring out in advance what it would cost in personnel and supplies to accomplish those specific goals”. The budgeting and funding of the school’s programs, projects, and activities are the most indispensable part of the planning function. It cannot push through without the budgetary requirements. The relation of this theory to the research problem is that budget is considered as the lifeblood of the operation and the absence of it will render the plan as a sterile one.

This study is also anchored on the Organization Systems Theory advocated by Knight (as cited in Ochada and Gempes, 2018) which argues that the school financial management is a system which is composed of interrelated elements necessary for the successful operations. There are inherent and interdependent elements required to attain school objectives involving school heads, teachers, parents, students and stakeholders, who altogether, pursue a common goal in mutual cooperation. School finances, as crucial resource play essential role providing the means in the

operations of all school affairs. This connotes that proper distributions of funds involve each of school team members who are considered part of the operations.

Figure 1 presents the conceptual framework of this research. The school principals, teachers, and the admin staffs and the socio-demographic factors as represented by the upper box in the left side of the diagram involved age, sex, civil status and educational attainment towards administrative and teaching profession. The right side box reflects the extent of utilization of MOOE implementation as indicated by school improvements, activities, trainings and travel expenses, teachers' instructional materials and utilities. The implementation of school MOOE is seen from the perspective of best practices and the level of efficiency.

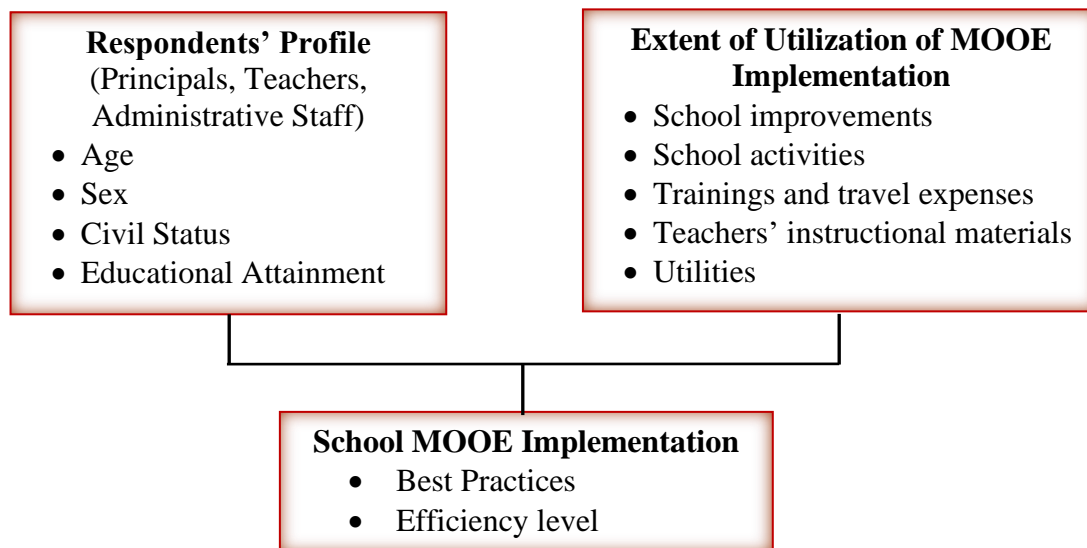


Figure 1. Conceptual Framework of the Study

The study tested the null hypotheses of (1) no significant difference in the assessment of the three groups of respondents, (2) no significant difference in the best practices of the secondary schools on the use of MOOE funds as assessed by the three groups of respondents, and (3) no significant significant relationships between the extent of utilization and best practices.

3. Research Methodology

3.1 Research design

This research utilized the descriptive analytical research design which is considered the appropriate design since the study endeavored to describe the variables mentioned (Krummer, 2000).

3.2 Research locale

The study was conducted in Tanauan, Leyte secondary schools, composing of Tanauan Schools of Arts and Trade located at Cabuynan Village, Tanauan Schools of Craftsmanship and Home Industries Located at Brgy. Canramus, Tanauan National High School located at Canramus Village, the Kiling National High School located in the village of Kiling and in the Assumption Academy in Buntay village.

3.3 Research respondents

The respondents of the study were four (4) government school principals and (1) private school directress/principal (14 administrative staff - disbursing officer, bookkeepers), and (286) teachers/faculty staffs who were employed in the identified secondary schools of Tanauan, Leyte during the Fiscal Year 2018-2019. The respondents were identified as school principals and administrative staff with just one in every school for a total of four secondary schools of Tanauan, whereas only three administrative per secondary schools for a total of twelve. Teacher respondents were randomly selected.

3.4 Ethical considerations

The researchers ensured that no ethical principles were violated in the research investigation. Permission was obtained from the school principal of the four (4) secondary schools in study area. Upon approval, the questionnaires were distributed to the respondents who signed an informed consent.

3.5 Research instrument

A researcher-made questionnaire was used to measure the variables of the study composed of six major parts. Part 1 - the respondent's profile, part 2 the extent of utilization of MOOE, part 3 elicited the good practices assessed by the three groups of respondents, part 4 determined the level of efficiency of MOOE funds, part 5 ascertained the issues and challenges that surfaced in the utilization of MOOE, and part 6 elicited an intervention scheme thought appropriate by the study respondents.

Since the research instrument is not standardized, validation was conducted to achieve construct and address validity before its actual administration. The derived Cronbach's alpha was 0.7 which indicated acceptable reliability of the research instrument.

3.6 Data Gathering Procedure

The initial phase of data gathering started after the approval of the different secondary school principals that was obtained through the recommendation of the School Division Superintendent of Leyte. Official data gathering procedures involved the administration of the research instrument to the respondents of the study. Elucidation of the salient points of the questionnaires was done by the researcher to obtain a valid and reliable result from the target respondents of the study. Moreover, the researcher assured the respondents that all their responses would be treated confidentially.

3.7 Treatment of Data

The researchers employed descriptive and inferential statistical techniques. Descriptive statistics like mean, percentage and the frequency count were derived to analysed and summarized the profile variables, the extent of utilization, the best practices and the level of efficiency of the maintenance and other operating expenses as funds.

4. Results and Discussion

4.1 Respondents' profile

The profile of principals, teachers and the administrative staffs are herein described and discussed. By age, about 48 percent were middle age (31 to 45 years old), nearly 38 percent were below middle age, and 21 percent were above middle age (46 years old and above). Most of the

respondents fall in the age of 31-45 described as middle age suggesting that most of them are in the prime years of their career. On the part of the administrative staff, half were 31 to 45 years old while about 42 percent were 30 years old and below. Just one belonged to the 46 years and above age bracket.

For the teacher respondents, 48 percent were from 31 to 45 years old followed 30 percent belonging to 46 years old and above, the remaining, 22 percent were 30 years old and below. Among the school Principals, all were in the 46 years and above age bracket. This is not surprising since it is presumed that the age of the principal must be in this age range considering that the academic institutions like DepEd observes the seniority role wherein before you become or be promoted to principal it will take years and years before becoming school head. By gender, as shown in Table 1, seven of the 12 administrative staff were females while the remaining five were males. There was an overwhelming 191 female teachers comprising 66 percent of the total respondents.

Table 1: Profile of the three groups of respondents

Profile Variable	Category	Respondent Group					
		Administrative Staff		Teachers		Principal	
		Frequency (n=12)	Percent (%)	Frequency (n=289)	Percent (%)	Frequency (n=4)	Percent (%)
Age (in years)	≥46	1	8.3	63	21.8	4	100.0
	31 - 45	6	50.0	138	47.8	-	-
	≤30	5	41.7	8	30.4	-	-
Sex	Male	5	41.7	98	33.9	2	50.0
	Female	7	58.3	191	66.1	2	50.0
Civil Status	Single	5	41.7	61	21.1	1	25.0
	Married	7	58.3	222	76.8	3	75.0
	Widow/ widower	-	-	6	2.1	-	-
Educa- tional Attain- ment	Baccalaureate Degree	4	33.3	90	31.1	-	-
	Baccalaureate Degree with Masters Units	4	33.3	133	46.0	-	-
	Master's Degree	3	25.0	53	18.3	-	-
	Master's Degree with Doctoral Units	1	8.3	6	2.1	3	75.0
	Doctoral Degree	-	-	7	2.4	1	25.0

The table also indicates that majority of the teachers or 66.1 percent are female and only 98 or 33.9 percent are males. On the part of the principal, the table shows that 2 or 50 percent of the principals are female and another 2 or 50 percent are males. Gender of the identified three groups of respondents are really dominated by females, and it is not surprising to know since

teaching profession is really dominated by female applicants becoming an employee in any academic institutions. This confirms the fact that of strong presence and participation of women in the teaching profession (Aboejo et al, 2012).

Civil Status. The civil status of the identified three groups of respondents is also shown in the Table 1. On the part of the Admin Staffs, 7 or 58.3 percent are married, 5 or 41.7 percent are single. Table also indicated that majority of respondents' teachers or 76.8 percent are married, while 61 or 21.1 percent are still single, 289 or only 2.1 percent were already widow or widower. Civil status indicated a frequency count of 3 or 75 percent of the principals are married and or 25 percent is single. The high percentage of the married admin staffs, teachers and principals is consistent to the data that most of them already belong to the middle adulthood age range which is 31-45 years old.

Educational Attainment. As shown in Table 1, nearly half of the respondents in the secondary schools have completed baccalaureate degrees with masters' units in related teaching fields comprising 46 percent. Four of the administrative staff also completed baccalaureate degrees and earned some credit units in masters' and management. Notwithstanding lower salary range of some of the administrative staff, they exerted efforts to upgrade their educational attainment through master's studies.

It also revealed that 3 or 25 percent of the admin staffs had proceeded their further studies by obtaining a masters in different allied fields and 1 or 8.3 percent obtained master's degree with doctoral units. None of the admin staffs had obtained yet the highest educational attainment of the doctoral degree. This indicate that administrative staff are motivated to upgrade their profession by pursuing advance studies in the field of management in view of honing their financial management skills particularly in the handling of the MOOE funds.

For the teachers, 46 percent obtained a baccalaureate degree with masters' credit units. Just about 31 percent of the teachers are baccalaureate degree holders who are mostly newly hired under the K to 12 program handling senior high school grave levels. About 18 percent of the teachers obtained a full master's degree in education and other related fields. A little over one fifth or 21 percent of the teachers completed master's degree with doctoral credit units. Only two percent reportedly attained doctoral degrees, reflecting a small percentage among DepEd who pursued post graduate studies to the rigorous standard, longer study period, limited resources and individual intelligence.

Among the principals, two-thirds obtained master's degree with doctoral units indicating their interests to finish doctoral degrees to qualify for promotion to a higher position once able to complete their doctoral studies. Just one-fourth among them, completed doctoral degrees.

The DepEd encourages their workforce enroll in the graduate programs to enhance the knowledge and quality of its teachers. Indicatively, there are principals, teachers and administrative staff who pursue advanced studies to meet the educational qualifications of both in the academic and administrative positions. On the part of the administrative staff, higher level positions are Administrative Officers where highest educational qualifications matter for promotion.

4.2 Extent of MOOE utilization

As shown in Table 2, the utilities dimension was assessed to be always utilized. Allotted MOOE funds for school improvement was often utilized, while the MOOE intended for school activities, trainings, travel expenses, and teachers' instructional materials was sometimes utilized per respondents' assessment. This finding reflects a need to improve the utilization of the MOOE of the four areas where school heads can focus and give priority. The data also suggest that utilities

are the primordial consideration since this constitutes the primary operational components of the school.

Table 2: Extent of Utilization of MOOE funds by dimension

Dimension	Mean	SD	Interpretation
Utilities	4.27	0.596	Always utilize
School Improvement	3.41	0.573	Often utilize
School Activities	3.18	0.809	Sometimes utilize
Trainings and Travel Expenses	3.02	0.832	Sometimes utilize
Teachers' Instructional Materials	2.71	0.827	Sometimes utilize
Overall Mean	3.32		Sometimes utilize
Overall SD		0.906	

Ranges for the weighted mean (WM)	Description
1.00 - 1.80	Never utilize
1.81 - 2.60	Rarely utilize
2.62 - 3.40	Sometimes utilize
3.41 - 4.20	Often utilize
4.21 - 5.00	Always utilize

The utilization of MOOE funds were focused on school improvements like school ground or the campus beautification, installation of the school transparency board, construction installation of school gate, construction and renovation of school concrete fencing, repair and maintenance of the computer equipment, improvement of a better school management system and the improvement of quality learning education

The utilization of MOOE funds for school improvements were spent on supplies, improvement and construction of guard house, construction and installation of covered walk, improvement of classroom instruction and lastly the construction and renovation of school canteen. The school ground and campus beautification top the priority list in school improvement expenditures.

The utilization of MOOE of the school activities starting with the annual graduation rites, annual recognition day, cultural activities during town fiesta, "brigada eskwela" prior to the start of classes, science and math month celebration, English month celebration, nutrition month celebration, "Buwan ng Wika" celebration and the teachers' annual physical examinations. It was noticed that one priorities of the school management are the annual graduation ceremonies and the annual recognition day. Activities like English month, nutrition month, "Buwan ng Wika" and the teachers' annual physical are those school activities that was not really given a priority since they are only auxiliary activities conducted by different schools.

Training on gender and development, training on schools and its resources in delivering quality education, training on a better building education, training on a multifactor assessment tool and inclusive education, granting rates of per diems on activities utilizing training venues, allowing of rates per diems for activities which are less than one day, training on drivers on publics school for performance and efficiency, allowing cash advances during travel with per diems beyond 50 kilometers distance from the base.

The teacher's instructional materials used in classroom instructions were textbooks, flashcards, reading materials, projectors, LCD screen, laptops, visual aid, cooking equipment used in TLE subjects, modules, pictures and the payment for reproduction of learners' activity sheet.

Payment for reproduction of learners' activity sheets were among of the highest priority of the school teachers. These come in the form of reading materials for used in the classroom as reproduced by the teachers and distributes to students. Giving reading materials to students was seen effective concerning students' learning.

Teachers' instructional materials like projectors, LCD screen, laptops, visual aid were not really given priorities. The school management did not give emphasis on the importance on the provisions of projectors and gadgets. Said equipment were expensive enough for a school to have. The budget of the MOOE was focused on the physical development of the school.

Schools' utility obligations include payment of the water bills, electric bills, internet connections, salary of security guards, library aid, janitors, utility workers, payment for the purchase of necessary tools and equipment and the allocation of support expenses for the school-based training. Payment for the electric bill indicated a highest priority in the MOOE fund utilization followed with water bills' payment. Meanwhile, it was found out that payment for the purchases of necessary tools and equipment, allocation of support expenses for the school-based trainings, were not prioritized. Understandably, payment of electric and water bills are top priorities because without them, the school cannot operate smoothly as other operations can be paralyzed without electricity and the basic provision of water supplies.

4.3 Practices on the use of MOOE

Table 4 presents the result of the five dimensions with a grand mean of 3.53 and a SD equal to 0.489. The grand mean revealed that MOOE funds were often utilize for their intended purpose. Table 3 indicates that the dimensions on school improvements, school activities and trainings was rated by the respondents described as practiced with a mean of 3.65, 3.52, 3.55 and a standard deviation of 0.547, 0784, and .680 respectively.

Table 3: Practices on MOOE funds utilization

Dimension	Mean	SD	Interpretation
Utilities	4.29	0.670	Always practice
School improvements	3.56	0.547	Often practice
School activities	3.52	0.784	Often practice
Trainings and travel expenses	3.37	0.784	Sometimes practiced
Teachers instructional materials	3.21	0.661	Sometimes practiced
Grand Mean	3.59		Often practiced
Overall SD		0.764	

Ranges for the weighted mean (WM)	Description
1.00 - 1.80	Never practice
1.81 - 2.60	Rarely practice
2.62 - 3.40	Sometimes practice
3.41 - 4.20	Often practice
4.21 - 5.00	Always practice

The four secondary schools implemented in the construction/renovation of existing school stage, school concrete fencing, installation of covered walk, school ground or campus beautification, improvements/construction of school guard houses, school canteen, installation of school transparency board, repair and maintenance of computer equipment, constructions of school gate, raising the capacity of the school to provide the necessary supplies, improvement of a better

school management system, improvement of classroom instruction and improvement of the quality learning.

In like manner, the following activities were conducted as scheduled in a yearly activity by using the MOOE funds like school intramurals, annual graduation rites, “*brigada eskwela*” prior to the start of classes, cultural activities during town fiesta, annual recognition day, science and math celebrations, English month celebration, nutrition month, “*Buwan ng Wika*” and the teachers’ annual physical exam.

Under travel expenses, both teaching and non-teachings enjoyed cash advances during travels, allowing rates of per diems for activities for less than one day, allowing rates of per diems on operations utilizing training venues, granting per diems which do not require three meals, and allowing rates of per diems beyond fifty kilometers distance from the base.

Table 4 reveals that use of MOOE fund for utilities is best practice indicating that utility obligations by the schools in the form of payment to water bills, electric bills, internet connections, the salary of security guards, honorarium of the utility workers, salary of the library aid and the janitors, payment for the purchase of necessary tools and equipment are well attended to.

The best practices that were applied on the school improvement in the areas of construction/renovation of existing stage, construction/ renovation of school concrete fencing, installation of covered walk, school ground campus beautification, improvement of school guard house, renovation of school canteen, installation of transparency board, school gate, raising the capacity of the school to provide the necessary supplies, improvement of classroom instruction and of quality learning education.

Among the listed areas of statement, construction/ installation of school gate and school transparency board were observed to have been prioritized by the school management as rated by the respondents. This implies that the best practices that were applied by the school management as rated by the three groups of respondents in so far as school improvement is concerns were focused in the mainly in the physical surrounding of the school premise which is the school gate construction to really ensure the safety of the students considering that the primary consideration of the school management is not only limited on the students’ education but also the safety of everybody.

4.4 Efficiency level of MOOE fund disbursements

The findings indicate a moderate efficiency on MOOE disbursements suggesting that school improvements like construction/renovations of existing stage, school concrete fencing, installation of covered walk, constructions of guard house and school canteen, installation of the school transparency board, repair and maintenance of computer equipment, installation of school gate, among others. Favorably, only few schools were not able to implement the needed improvements. Major reasons include lack of funds allocated to the various school projects’ implementation.

Lined activities of every school such as intramurals, annual graduation rites, “*bregada eskwela*” prior to start of classes, cultural events during the town fiesta, annual recognition day, science and math celebration, English month celebration, nutrition month celebration and “*Buwan ng Wika*” celebration need to be implemented in a yearly basis. This suggests that not all of these activities were focused by the administration for implementation or they are not allocating a substantive amount of budget for these activities.

The efficiency level of the MOOE provisions for trainings on school-based management, personality development training, training on gender and development, training on multi-factored assessment tool and inclusive education, training on developing a motivated teaching and non-teaching workforce, training on building better learning environments, training on drivers of public

school for performance and efficiency and trainings on schools and its resources in delivering quality education have not been efficiently delivered. The mean ratings suggest that they directly relate to the amount of budget allocation. Or they are not allowed by their school heads to attend trainings and seminars due to the insufficient funds of the MOOE fund intended for the training.

Table 4. Efficiency level of the MOOE fund disbursements by dimension

Dimension	Mean	SD	Interpretation
Utilities	4.16	0.638	Very efficient
School improvements	3.31	0.495	Moderately efficient
School activities	3.15	0.705	Moderately efficient
Trainings and travel expenses	3.08	0.754	Moderately efficient
Teachers instructional materials	2.84	0.822	Moderately efficient
Grand Mean	3.31		Moderately efficient
	Overall SD	0.828	

Ranges for the weighted mean (WM)	Description
1.00 - 1.80	Not efficient
1.81 - 2.60	Slightly efficient
2.62 - 3.40	Moderately efficient
3.41 - 4.20	Very efficient
4.21 - 5.00	Extremely efficient

On the MOOE for travel expenses, teachers are allowed to cash advances during travels with allowed per diem rates for activities less than one day, on activities utilizing training venues, activities which do not require three meals and the provision of per diem rates beyond fifty kilometers distance from the base. The findings suggest that teachers and administrative staff or even the principals are sometimes not given just opportunities by not letting them avail of rates which reasonable.

There is a moderate efficiency of the MOOE with respect to teachers' instructional materials, use of textbooks, flashcards, reading charts, projectors, screen, laptops, visual aids, cooking equipment used in TLE subject, modules, pictures and payment for the reproduction of learners' made activity sheets. For this reason, most of teachers raise issue to DepEd administration simply because they personally buy the instructional materials for use in schools. Most, if not all, teachers were being deprived of knowing the real connotation of the MOOE funds where instructional materials could be legally chargeable to MOOE.

The provision of MOOE for utility obligations such as payment of water bills, electric bills, internet connections, salary of security guards and honoraria of utility workers, library aid, janitors, payment for the purchase of necessary tools and equipment, allocation of support expenses for school-based training had been efficient. This reflects for an assured budget allocation when it comes to utilities because failure by the administration to pay on time will cause service interruption to the schools which would hinder school operations. Accordingly, utilities have the highest efficiency rating in all of the identified areas.

5. Conclusion and Recommendations

Based on the study findings, the MOOE fund is not fully utilized. All areas of dimensions were practiced in general. The extent of utilization of MOOE has direct bearing on the best practices of

disbursing. The extent of MOOE fund utilization differed between the three respondent groups in the areas of school improvement, school activities, training and travel expenses and teachers' instructional materials. The same hold true for the best practices where differences occurred the three groups of respondents with respect to school improvements, school activities and trainings and travel expenses. There was a moderate efficiency level in the disbursement of MOOE funds.

It is recommended that the utilization of MOOE funds be optimize putting premium on enhancing teachers' instructional materials as a primordial concern for better learning, aside from school improvement priorities. Sustain the best practices and replicate to other schools. No matter how small the allocated school funds through the MOOE, the school management must efficiently discharge their duties and responsibility. Involve teachers in regular trainings and conferences of teachers to make them more competitive. The DepEd should revisit the current educational policy towards upgrading of professional standards by all teachers to obtain a master's degree in related fields of study.

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