

Utilization of Maintenance and Other Operating Expenses (MOOE) in Relation to Students' Academic Performance

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Abstract

This research used the descriptive method to determine the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in relation to Students' Academic Performance in the Public Elementary Schools of Bayawan City Division, Negros Oriental for SY 2018-2019. The quantitative data were gathered from 68 teachers' league presidents and 68 school heads. Also, the researcher conducted a survey questionnaire. Descriptive method was used in this study. The statistical tools used in the analysis of the data were percentage, mean, weighted mean, and spearman rank correlation coefficient. The study found out that the extent of utilization of the Maintenance and Other Operating Expenses (MOOE) as perceived by the teachers' league presidents and school heads was "high" in terms of the following aspects: (a) school operations and development; (b) teachers' welfare and development and (c) students' welfare and development. In addition, it was also found out that the level of students' academic performance is at a "very satisfactory" level. Lastly, findings revealed that there is a significant relationship between the extent of utilization of the Maintenance and Other Operating Expenses (MOOE) and students' academic performance.

Keywords: Maintenance and Other Operating Expenses (MOOE), Students' Academic Performance, School Operations and Development, Teachers' Welfare and Development, Students' Welfare and Development

Introduction

DepEd Order No. 13, s. 2016 or the 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 (Gempes & Ochada, 2018). In this connection, the Department of Education continues to upgrade its services to enhance teaching standards and learning outcomes of the Filipino learners. One of the reforms is the transference of responsibilities on school to manage their operations and resources for school development so as to develop an environment that facilitates continuous improvement. Moreover, DepEd embarked on number of reform programs to ensure that Filipino children have equal opportunity and better access to educational opportunities for their holistic growth and development (Atinc & Read, 2017). In fact, the government backed up these reforms with a substantial increase in the basic education sector investment. Hence, between 2010 up to 2018, spending and funding for public education continues to increase in real terms. In line with this, Gempes and Ochada (2018) further revealed that as the school ages and enrolment increases, heightened demand for maintenance services of facilities and structure arises as an addition to the growing number of school personnel and operating expenses.

Al-Samarrai (2016) in turn provided detailed evidence on the extent to which these systems are effective in handling key items of public spending. The findings of the study

provided a snapshot of the availability and quality of key education inputs at the school level and evaluated whether these resources are distributed equitably across schools. Gempes and Ochada (2018) further revealed that proper allocation, implementation and utilization of MOOE fund by the school heads should promote transparency and involvement of teachers in financial planning should as well be observed. Therefore, as MOOE serves as a fund provision for schools' maintenance and operations, teachers should be centrally involved in MOOE allocation and utilization. In addition, it has been noted that basic and supplementary budgets are necessary to provide the school with the per pupil allocation of funding to help aid continually its different operations.

In view thereof, the researcher being a school head himself would like to shed light on the matter by assessing the level of effectiveness of the utilization of Maintenance and Other Operating Expenses (MOOE) to manage public education resources focusing on the areas of school operations, teachers' welfare, and pupils' development. In specific, this aims to comprehensively assess the systems that manage and govern the use of public funding for the ultimate benefit of Filipino learners who nonetheless deserve better access to basic education services.

Research Design

The study utilized the descriptive-correlational research design which was used to relate the two variables. According to Gonzales and Calderon (2015), it is the research design that deals with the present condition. Moreover, according to Cooper, et al. (2014) this could be done by creating a profile of a group of problems, people, or events. Such studies involve the collection of data and the number of times the researcher observes a single event or characteristics. Thus, this may involve relating the interaction of two or more variables.

In this investigation, the focus was on the extent of utilization of MOOE in relation to students' academic performance. Descriptive research was used to obtain information concerning school operation and development, teachers' welfare and development, and students' welfare and development and to describe what exists with respect to the variables or conditions identified herein. Descriptive research is often used as a pre-cursor to more quantitative research designs, the general overview giving some valuable pointers as what variable are worth testing quantitatively (USC Libraries, 2015).

Research Environment

The locale of the study is the Public Elementary Schools of Bayawan City Division. Generally, the Public Elementary Schools of Bayawan City Division are assigned with elementary school principals, head teachers, and teachers-in-charge who served as both school administrators and school-based supervisors. In addition, the division is administered and headed by a Schools Division Superintendent with the assistance of the Assistant Schools Division Superintendent, Curriculum and Instruction Division (CID) Chief Supervisor, School Governance and Operations Division (SGOD) Chief Supervisor, Division Education Program Supervisors, and Public Schools District Supervisors who used to constantly monitor the Public Elementary Schools especially in the areas of curriculum implementation, instructional supervision, institutional organizations, school administration, and financial operations.

Research Respondents

The respondents of the study were the 68 Public Elementary School Heads with Teacher-in-Charge, Head Teacher, and Elementary School Principal leadership designations as well as the 68 Teachers' League Presidents of the 10 Districts Bayawan City Division for school year 2018-2019.

Research Instruments

To determine the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in relation to students' academic performance, a self-made questionnaire was used.

Part I aimed to gather personal information of the respondents based on the selected variables such as age, length of service, highest educational attainment, and average monthly income. The second part is the questionnaire proper regarding the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in terms of the following areas: school operations and development, teachers' welfare and development, and pupils' welfare and development. The items in the questionnaire were taken from researcher's reading of books, journals, electronic media and conducted researches.

Research Procedure

The researcher asked permission from the concerned authorities, and secure the necessary endorsements before floating the questionnaires to gather the needed data. A letter of permission to conduct the study was given to the Schools Division Superintendent of the Division of Bayawan City requesting permission to allow the researcher to conduct the study in the selected Public Elementary Schools of Districts 1-10. Upon approval, copies of the approved letter were given to the assigned Public Schools District Supervisors and also to the school heads and teachers of the participating schools to allow the researcher to administer the questionnaire to the identified research respondents. Hence, copies of questionnaires were reproduced and distributed to the respondents and were personally distributed by the researcher which enabled him to explain the purpose of the study. The accomplished questionnaires were retrieved immediately after every administration and as soon as the respondents have answered all the required information. The respondents were further assured that their answers will be dealt with strict confidentiality.

Findings

Table 1. Profile of the Teachers' League Presidents

Teachers' League Presidents				
Variable Grouping	Classification	Frequency	Percentage	
Age	Younger (Below 35 yrs. old)	28	41.2	
	Older (35 yrs. old and Above)	40	58.8	
	Total	68	100	
Length of Service	Shorter (Below 9 yrs.)	32	47.1	
	Longer (9 yrs. and above)	36	52.9	
	Total	68	100	
Highest Educational Attainment	Lower (Bachelor's Degree and MA Units)	30	44.1	
	Higher (MA-CAR, PHD, PHD Units)	38	55.9	
	Total	68	100	
Average Monthly Income	Low Income (Below Php25,000)	32	47.1	
	High Income (Php25,000 and Above)	36	52.9	
	Total	68	100	

The profile of the respondents as to age, length of service, highest educational attainment, and average family income is presented in Table 1. It shows that when the teachers were grouped according to age, 28 or 41.2 percent are younger below 35 years old of age and 40 or 58.8 percent are older or 35 years old and above.

As regard to length of service, 32 or 47.1 percent have shorter length of teaching experience with below 9 years while 36 or 52.9 percent have longer years in the service for 9 years and above.

As to highest educational attainment, 33 or 44.1 percent have bachelor's degree or MA Units while 38 or 55.9 percent obtained an MA with completed academic requirement and doctoral units or doctoral degree holder.

As to average monthly income, 32 or 47.1 percent whose income is below PhP 25,000 and 36 or 52.9 percent have high income for PhP 25, 000 and above.

The teachers' league presidents as respondents of the study were mostly older, have longer length of service, with higher educational attainment, with higher educational attainment.

Table 2. Profile of the School Heads

School Heads			
Variable Grouping	Classification	Frequency	Percentage
Age	Younger (Below 37 yrs. old)	34	50.0
	Older (37 yrs. old and above)	34	50.0
	Total	68	100
Length of Service	Shorter (Below 9yrs)	30	44.1
	Longer (9 yrs and above)	38	55.9
	Total	68	100
Highest Educational Attainment	Lower (Bachelor's Degree and with MA Units)	32	47.1
	Higher (MA-CAR, with PHD Units, PHD)	36	52.9
	Total	68	100
Average Monthly Income	Low Income (Below Php26,747)	34	50.0
	High Income (Php 26,747 and Above)	34	50.0
	Total	68	100

Table 2 depicts the school heads' profile items which are categorized as to age, length of service, highest educational attainment, and average family income. It shows that when the teachers were grouped according to age, 34 or 50 percent are younger below 37 years old of age and 34 or 50 percent are also older or 37 years old and above.

As regards to length of service, 30 or 44.1 percent have shorter length of teaching experience with below 9 years while 38 or 55.9 percent have longer years in the service for nine years and above. As to highest educational attainment, 32 or 47.1 percent have bachelor's degree or MA Units while 36 or 52.9 percent obtained an MA with completed academic requirement and doctoral units or doctoral degree holder.

As to average monthly income, 34 or 50 percent whose income is below PhP 26,747 and 34 or 50 percent also have high income of PhP 26, 747 and above.

Table 3. Extent of Utilization of Maintenance and Other Operating Expenses (MOOE)
as assessed by the Teachers' League Presidents and School Heads themselves
in terms of School Operation and Development

School Operation and Development	Teachers' League Presidents		School Heads	
	Mean	Interpretation	Mean	Interpretation
1 MOOE is utilized to finance the purchase of office equipment, tools, and other school supplies for school operations and administrative works.	3.82	High Extent	4.28	High Extent
2 MOOE is utilized to finance the reproduction of school reports and other school forms.	3.84	High Extent	4.31	High Extent
3 MOOE is utilized to finance the provision of materials needed in informing stakeholders on the conduct of different school events and activities.	3.87	High Extent	4.15	High Extent
4 MOOE is utilized to finance the construction of school infrastructures.	3.81	High Extent	3.87	High Extent
5 MOOE is utilized to finance repairs to improve the necessary basic amenities and to meet the requirements for child friendly school system.	4.10	High Extent	4.32	High Extent
6 MOOE is utilized to finance the conduct of DepEd advocacies like the promotion of inclusive education.	4.03	High Extent	4.31	High Extent
7 MOOE is utilized to finance environmental advocacies like Solid Waste Management (SWM) Programs.	3.82	High Extent	4.03	High Extent
8 MOOE is utilized to finance the procurement of materials needed for community partnerships like Disaster Risks Reduction Management (DRRM).	4.04	High Extent	4.15	High Extent
9 MOOE is utilized to finance the provision of communication services and internet access for better basic education services.	4.21	High Extent	4.43	High Extent
10 MOOE is utilized to finance repairs the provision of safety and basic janitorial services for the school welfare.	4.16	High Extent	4.34	High Extent
Overall Mean	3.97	High Extent	4.21	High Extent

**Extent of Utilization of Maintenance and Other Operating Expenses (MOOE)
as assessed by the Teachers' League Presidents and School Heads**

themselves in terms of School Operation and Development

Table 3 displays the extent of utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents and School Heads themselves in terms of School Operation and Development. As reflected in the table, the Teachers' League Presidents obtained an overall mean of 3.97 while the school heads garnered an overall mean of 4.21 which both denote a verbal equivalent of "very high" extent for both categories of respondents.

As shown in the table, the item which obtained the highest weighted mean is item number 9, "MOOE is utilized to finance the provision of communication services and internet access for better basic education services" with a "high" extent of utilization as assessed by both set of respondents in school operation and services. This is supported by Kaguri et al. (2014) as financial management has been given emphasis in order to manage all raised and allocated finances and to ensure and to keep track that there is a proper, adequate and accountable utilization of resources budgeted for education in the right manner.

On the other hand, the item number 4, "MOOE is utilized to finance the construction of school infrastructures" obtained the lowest mean among the rest of the items. In line with this, Merano (2017) put forward that it is undeniable that every school accomplishment depends on the way a school head manages school funds given by the government, such as the Maintenance and Other Operating expenses (MOOE) which could only be released depending on the availability of funds in the central office and if the priority needs of the school is identified and reported.

Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents and School Heads themselves in terms of Teachers' Welfare and Development

Table 4 shows the extent of utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League President and School Heads themselves in terms of Teachers' Welfare and Development which both denote a "high" extent verbal equivalent as respectively shown by overall means of 3.97 and 4.32 for the teachers' league presidents and school heads themselves.

As assessed by the school heads, item number 5, "MOOE is utilized to finance the reproduction of teacher-made test papers during school-based testing programs" obtained the highest weighted mean of 4.46 interpreted as "high" extent while item number 10 which is "MOOE is utilized to finance travelling expenses, meals, accommodation and incidental allowances of teaches in the conduct of DepEd Initiated Activities" garnered the highed weighted mean as perceived by the teachers' league presidents.

This imply that school heads as financial managers prioritize the needs of both the learners and the teachers as two important keyplayers 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).

Table 4. Extent of Utilization of Maintenance and Other Operating Expenses MOOE)
as assessed by the Teachers' League Presidents and School Heads themselves

in terms of Teachers' Welfare and Development

Teachers' Welfare and Development		Teachers' League Presidents		School Heads	
		Mean	Interpretation	Mean	Interpretation
1	MOOE is utilized to finance teachers' training activities for pedagogical retooling and professional development.	4.04	High Extent	4.31	High Extent
2	MOOE is utilized to finance expenses for seminars and workshops of Whole Brain Learning System (WBLS) Writers.	3.85	High Extent	4.29	High Extent
3	MOOE is utilized to finance the provision of instructional materials like CGs, TGs and other supplemental materials needed.	3.85	High Extent	4.35	High Extent
4	MOOE is utilized to finance the purchase of ICT resources and educational equipment.	3.82	High Extent	4.24	High Extent
5	MOOE is utilized to finance the reproduction of teacher-made test papers during school-based testing programs.	3.99	High Extent	4.46	High Extent
6	MOOE is utilized to finance trainings of coaches and officiating officials for athletic meets and sports events.	3.96	High Extent	4.31	High Extent
7	MOOE is utilized to finance training of teachers in research undertakings and technological advancements.	4.00	High Extent	4.22	High Extent
8	MOOE is utilized to finance training of teachers on basic life support and first aid for DRRM purposes.	4.03	High Extent	4.40	High Extent
9	MOOE is utilized to finance training of teachers on guidance and counseling as well as child protection policies.	4.01	High Extent	4.31	High Extent
10	MOOE is utilized to finance travelling expenses, meals, accommodation and incidental allowances of teaches in the conduct of Dep Ed Initiated Activities.	4.21	High Extent	4.41	High Extent
Overall Mean		4.97	High Extent	4.32	High Extent

Table 5. Extent of Utilization of Maintenance and Other Operating Expenses MOOE) as assessed by the Teachers' League Presidents and School Heads themselves in terms of Students' Welfare and Development

Students' Welfare and Development	Teachers' League	School heads
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	Presidents			
	Mean	Interpre- tation	Mean	Interpre- tation
1 MOOE is utilized to finance the conduct of house-to-house campaigns and community mapping to increase school enrolment.	4.01	High Extent	4.06	High Extent
2 MOOE is utilized to finance the conduct of campaigns and advocacies to promote inclusive education for students.	3.90	High Extent	4.13	High Extent
3 MOOE is utilized to finance the purchase of learning materials deemed useful in the teaching-learning activities.	4.03	High Extent	4.35	High Extent
4 MOOE is utilized to finance the production of remedial reading and intervention materials to enhance students' literacy skills.	4.07	High Extent	4.35	High Extent
5 MOOE is utilized to finance students' registration fees and other expenses for participation in different contests.	3.94	High Extent	4.22	High Extent
6 MOOE is utilized to finance the purchase of sports equipment needed by the students in their participation in sports academies/activities.	3.87	High Extent	4.00	High Extent
7 MOOE is utilized to finance students' participation in the nation of heroes events and other youth encampments.	3.97	High Extent	4.25	High Extent
8 MOOE is utilized to finance students' participation in scouting activities, athletic meets and other sports events.	4.00	High Extent	4.24	High Extent
9 MOOE is utilized to finance basic safety and janitorial security services for students' welfare.	4.13	High Extent	4.21	High Extent
10 MOOE is utilized to finance the purchase of materials needed for recognition activities and graduation exercises.	4.26	High Extent	4.47	High Extent
Overall Mean	4.01	High Extent	4.22	High Extent

**Extent of Utilization of Maintenance and Other Operating Expenses (MOOE)
as assessed by the Teachers' League Presidents and School Heads
themselves in terms of Students' Welfare and Development**

Table 6 discloses the extent of utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League President and School Heads themselves in

terms of Students' Welfare and Development as to which both set of respondents obtained overall means of 4.01 and 4.22 respectively denoting a "very high" extent verbal equivalent.

Item number 10, "MOOE is utilized to finance the purchase of materials needed for recognition activities and graduation exercises" got the highest mean of 4.26 and 4.47 as respectively assessed by the teachers' league president and school heads interpreted as "high" extent. Based on this findings, it could be inferred that school heads allocate financial budget not only to answer the learning needs of the pupils or students but also to give recognition on their academic achievement as part of personal growth and holistic development. In support to this, Kapur (2018) put emphasis on the needs to recognize academic achievements through recognition activities and graduation exercises. Hence, it has been proven that financial allocations influence academic achievement (Andaya, 2014; Comighud & Arevalo, 2020).

On the other hand, item number 6, "MOOE is utilized to finance the purchase of sports equipment needed by the students in their participation in sports academies/activities" obtained the lowest mean due to minimal extra curricular activities conducted for students' physical development.

Table 6. Level of Learners' Academic Performance

Academic Performance		
District	Mean	Interpretation
A	88.57	Very Satisfactory
B	91.57	Outstanding
C	86.50	Very Satisfactory
D	85.17	Very Satisfactory
E	86.72	Very Satisfactory
F	89.25	Very Satisfactory
G	86.33	Very Satisfactory
H	84.14	Very Satisfactory
I	88.57	Very Satisfactory
J	85.50	Very Satisfactory
Overall Mean	87.23	Very Satisfactory

As gleaned on Table 6 is the level of learners' academic performance. The table shows that the Grade 6 learners got the overall weighted mean of 87.23 which is interpreted as very satisfactory.

For any educational institute, learners are the most important asset. Schools have no value without learners. Economic and social development of a country is directly associated with academic performance of students. The students' academic performance plays a vital role in creating the finest quality who will become leader and manpower of a particular country, consequently responsible for the country's social and economic development (Malik et al, 2016).

Table 7. Comparative Analysis on the Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents in the Area of School Operation and Development when grouped according to Variables

School Operation and Development

Variables	Categories		Mean Rank	Mann-Whitney	Sig. Level	p-value	Interpretation
Age	Younger	28	36.73	497.50		0.434	Not Significant
	Older	40	32.94				
Length of Service	Shorter	32	39.39	419.50		0.053	Significant
	Longer	36	30.15				
	Lower	30	29.68				
Highest Educational Attainment				425.50	0.05	0.073	Not Significant
	Higher	38	38.30				
Average Monthly Income	Low income	32	38.86	436.50		0.085	Not Significant
	High Income	36	30.62				

It is reflected in Table 7 that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents when grouped according to variables of age, highest educational attainment and average monthly income. In terms of age, the p -value is 0.434, highest educational attainment is 0.073, and average monthly income is 0.085 which are all greater than the 0.05 level of significance. However, significant difference exist in terms of length of service. It could be inferred that teachers' league presidents with more tenure status attended more to their work functions. This is supported by the study of Comighud (2019) as she shared the findings that teachers' length of service serve as their motivation accomplishing different work loads in the area of school operations and development to better serve the clientele of their schools in adherence to DepEd's vision and mission as a learner-centered public institution.

Table 8. Comparative Analysis on the Extent of Utilization of Maintenance and Other Operating (MOOE) as assessed by the Teachers' League Presidents in the Area of Teachers' Welfare and Development when grouped according to Variables

Teachers' Welfare and Development							
Variables	Categories	N	Mean Rank	Mann-Whitney	Sig. Level	p-value	Interpretation
Age	Younger	28	33.32	527.00		0.680	Not Significant
	Older	40	35.32				
Length of Service	Shorter	32	35.23	552.50		0.772	Not Significant
	Longer	36	33.85				
	Lower	30	28.92		0.05	0.038	Significant
Highest Educational Attainment	Higher	38	38.91	402.50			
Average Monthly Income	Low income	32	33.88	556.00		0.805	Not Significant
	High Income	36	35.06				

It is presented in Table 8 that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents in the area of Teachers' Welfare and Development when grouped according to variables of age, length of service, and average monthly oncome. In terms of age, the p -value is 0.680, length of service is 0.772, and average monthly income is 0.805 which are all greater than the 0.05 level of significance regarded as not significant. However, variable on highest

educational attainment is significant with a p -value of 0.038 regarded as significant. The current findings concur to the studies of Ramirez (2018), Baguio (2018) and Agir (2019) who all revealed that the educational qualification is an important predictor of the teachers' league presidents' competence especially on the area instructional skills, efficiency and effectiveness.

Table 9. Comparative Analysis on the Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents in the Area of Students' Welfare and Development when grouped according to Variables

Students' Welfare and Development						
Variables	Categories		Mean Rank	Mann-Whitney	Sig. Level	Interpretation
Age	Younger	28	30.52	448.50	0.164	Not Significant
	Older	40	37.29			
Length of Service	Shorter	32	32.52	512.50	0.434	Not Significant
	Longer	36	36.26			
Highest Educational Attainment	Lower	30	30.17	440.00	0.05	Not Significant
	Higher	38	37.92			
Average Monthly Income	Low income	32	32.00	496.00	0.325	Not Significant
	High income	36	36.72			

It is presented in Table 34 that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the Teachers' League Presidents in the area of Students' Welfare and Development when grouped according to variables of age, length of service, highest educational attainment and average monthly income.

In terms of age, the p -value is 0.164, length of service is 0.434, highest educational attainment is 0.108, and average monthly income is 0.325 which are all greater than the 0.05 level of significance. It could be inferred that regardless of those variables, teachers' league presidents value students' welfare and development. Hence, teachers' effectiveness is not associated with age, experience, and highest educational attainment which says to vary at all levels as teachers perform their assigned duties especially in recognizing students' diversity and providing a motivating environment for them to learn (Kini & Podolsky, 2016; Ashford, 2017 ; Comighud & Arevalo, 2020).

Table 10. Comparative Analysis on the Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the School Heads in the area of School Operations and Development when grouped according to Variables

School Operation and Development						
Variables	Categories		Mean Rank	Mann-Whitney	Sig. Level	Interpretation

Age	Younger	28	33.82	555.00	0.777	Not Significant
	Older	40	35.18			
Length of Service	Shorter	32	31.47	479.00	0.259	Not Significant
	Longer	36	36.89			
Highest Educational Attainment	Lower	30	27.84	363.00	0.009	Significant
	Higher	38	40.42			
Average Monthly Income	Low income	32	29.37	403.50	0.032	Significant
	High Income	36	39.63			

Analysis of the statistics disclosed that the p -value in terms of age is 0.777 and length of service is 0.259 while for highest educational attainment is 0.009 and average monthly income is 0.032 as reflected in Table 10. Based on the results, there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the school heads in the area of school operations and development when grouped according to variables of age and length of service while the null hypothesis in the highest educational attainment and average monthly income is rejected. In line with this, Cañete (2019) noted that regardless of age and experience of being a school head, it does matter as to their level of competencies in the area of educational management pertaining to school operations and development.

Table 11. Comparative Analysis on the Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the School Heads in the area of Teachers' Welfare and Development when grouped according to Variables

Teachers' Welfare and Development							
Variables	Categories		Mean Rank	Mann-Whitney	Sig. Level	p-value	Interpretation
Age	Younger	28	36.85	498.00		0.324	Not Significant
	Older	40	32.15				
Length of Service	Shorter	32	37.17	490.00		0.321	Not Significant
	Longer	36	32.39				
Highest Educational Attainment	Lower	30	32.59	515.00	0.05	0.451	Not Significant
	Higher	38	36.19				
Average Monthly Income	Low income	32	35.31	550.50		0.735	Not Significant
	High Income		30.62				
		36					

Analysis of the statistics depicted that the p -value in terms of age is 0.324, length of service is 0.321, highest educational attainment is 0.451 and average monthly income is 0.735 as presented in Table 11. Therefore the null hypothesis which says that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the school heads in the area of teachers' welfare and development when grouped according to variables is not rejected.

This is supported by the findings of Secong (2014) explained that school heads' length of leadership experience, age, highest educational attainment, and average family income in the area of finances have negative relationships and therefore do not indicate significant connectedness to the management styles of the school heads.

Table 12. Comparative Analysis on the Level of Effectiveness of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the School Heads in the area of Students' Welfare and Development when grouped according to Variables

Students' Welfare and Development						
Variables	Categories	Mean Rank	Mann-Whitney	Sig. Level	p-value	Interpretation
Age	Younger	28	32.03	494.00	0.301	Not Significant
	Older	40	36.97			
Length of Service	Shorter	32	34.03	556.00	0.862	Not Significant
	Longer	36	34.87			
Highest Educational Attainment	Lower	30	32.28	505.00	0.382	Not Significant
	Higher	38	36.47			
Average Monthly Income	Low income	32	31.85	488.00	0.268	Not Significant
	High Income	36	35.06			

Analysis of the statistics depicted that the *p*-value in terms of age is 0.301, length of service is 0.862, highest educational attainment is 0.382 and average monthly income is 0.268 as findings shared in Table 12. Therefore the null hypothesis which says that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the school heads in the area of students' welfare and development when grouped according to variables is not rejected.

It could inferred that regardless of school heads' age, length of service, highest educational attainment, and average family income in terms of their finances is not a determining factor on how they foster students' support for the latters' welfare and development. In support, Butalid (2019) shared that school heads whether younger or older, novice or experience, and with higher or lower educational attainment have the same level of engagements with the experienced leaders in the aspect of educational planning.

Table 13. Significant Relationship between the Extent of Utilization of Maintenance and Other Operating Expenses (MOOE) and the Academic Performance of the Students

Correlates	N	Rho	Level of Significance	p - value	Interpretation
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Extent of Utilization of Maintenance and Other Operating Expenses (MOOE)	68	0.844	0.05	0.000	Significant
Level of Academic Performance of the Students	68				

Table 13 presents the significant relationship between the extent of utilization of Maintenance and Other Operating Expenses (MOOE) and the academic performance of the students.

Since the r -computed value is 0.844 which is greater than the p -value of 0.000 at 0.05 level of significance, the null hypothesis which states that there is no significant relationship between the extent of utilization of Maintenance and Other Operating Expenses (MOOE) and the academic performance of the students is rejected.

It implies that the extent of utilization of Maintenance and Other Operating Expenses (MOOE) has an influence on the academic performance of the students. The result is supported by Torcende (2018) shedding light on the allocated funds for public schools that can be spent on activities and necessities that support learning programs. He shared the findings on how MOOE funds serve as mechanism to improve students' academic performance.

Conclusions

On the bases of the foregoing findings of the study, the researchers arrived at the following conclusions:

The Teachers' League Presidents as respondents of the study were mostly older, have longer length of service, with higher educational attainment and with higher family monthly income. On the other hand, for the school heads, there was an equal distribution of the respondents according to age categorized as younger and older, have longer length of leadership experience, higher educational attainment, and an equal number also represents the average monthly income categorized into low and high income groups.

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' league presidents and the school heads perceived a high extent of utilization of school finances on the above stated areas as centered upon school improvement, employee engagement and performance management. It also means that teachers' league presidents have high regard and value on the effective management and utilization of the school finances and that financial activities are dealt 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 are 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' League Presidents and School Heads are grouped and compared according to the age, highest educational attainment and average family income while variable on length of service is found to be significant. It can be inferred that shorter number of teaching experience or longer length of leadership experience equate to instructional effectiveness for the teachers and managerial competence for the school heads.

There is no significant difference on the extent of utilization of Maintenance and Other Operating Expenses (MOOE) in the area of Teachers' Welfare and Development when the Teachers' League Presidents and School Heads are grouped and compared according to the aforementioned variables. 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 keyplayers 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 the Teachers' League Presidents and School Heads are grouped and compared according to the aforementioned variables. It could be inferred that regardless of the profile items, the teachers' league presidents 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.

Relational analysis revealed that there is significant relationship between the extent of utilization of Maintenance and Other Operating Expenses (MOOE) and level of academic performance of the students. It means that as financial management capacity is an important possession of a school head, its utilization and management largely affects the welfare of school operations to effectively deliver the basic services of the Department of Education, teachers who are keyplayers of the educational institution, and learners and primary recipient of quality education as the future competent human resources of the nation . This financial management includes tasks in order to manage all raised and allocated funds in a particular school. It is the concern of a particular educational institution to ensure and to keep track that there is a proper, adequate and accountable utilization of resources budgeted for education.

The problems encountered by the school heads covered the areas of school repairs of infrastructures, Solid Waste Management (SWM) Practices environmental advocacies, and purchase of necessary equipments for the Disaster Risk and Reduction Management (DRRM) Projects under school operations and development. In the area of teachers' welfare and development, problems encountered include training of teachers in research undertakings and technological advancements while items on the purchase of sports equipment needed by the students in their participation in sports academies/activities as well as conducting community mapping and house-to-house campaigns to increase school enrolment were noted under students' welfare and development.

The problems encountered by the teachers' league presidents include the repair or construction of school infrastructures as well as promoting SWM advocacies in the area of school operation and development. Moreover, in the area of teachers' welfare and development, the teachers' league presidents encountered problems on how MOOE is utilized to finance the purchase of ICT resources and educational equipment and MOOE is utilized to finance the provision of instructional materials like CGs, TGs and other supplemental materials needed.

Recommendations

In the light of the findings and conclusions of the study, the following recommendations are advanced.

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.

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 the 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.

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 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 literates and numerates. 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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