

Utilization of Maintenance and other Operating Expenses (MOOE) of Non-Fiscally Autonomous Senior High Schools towards Achieving their Annual Improvement Plan (AIP)

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Abstract— This study determined the utilization, budget allocation, and challenges encountered by the School Heads in the use of Maintenance and Other Operating Expenses (MOOE) funds in achieving the Annual Improvement Plan (AIP) in non-fiscally autonomous Senior High Schools the Division of Nueva Ecija. The 20 school heads were purposively selected as respondents of the study. The results revealed that the majority of non-fiscally autonomous senior high schools have MOOE ranges from Php250,000-Php 900,000 (\$5,000 - \$18,000) and with a population of 130 to 750 students. The MOOE budget for every year depends upon the number of enrollees. School heads have utilized 51% to 75% of MOOE funds for each activity/program indicated in AIP. The majority of them were given priority on security and utility services and challenged on the complaints and misconceptions about spending and allocating of MOOE expenses. Transparency, accountability, and maintaining harmonious relationships are the keys to ensure collaboration and teamwork for the betterment of school and learners as well.

Keywords— Annual Improvement Plan, non-fiscally autonomous schools, Utilization of MOOE.

I. INTRODUCTION

To promote and strengthen school-based management and accountability the school budget/fund is one of the most powerful tools[1]. School heads and budget officers are working as a team to properly plan and implement the use of budgets based on the Annual Improvement Plan (AIP). In the same manner, different aspects of prioritization should be considered such as utility, training, securities, travel expenses and communication, repair and maintenance, and other expenses [2].

The order is strongly committed to support the schools, teachers, and students by increasing the number of resources that are available for them and enhancing the standards on teaching and services [3]. They amend financial management reforms on transferring the responsibility and accountability to School Head and Administrative Staff of schools on managing school finances and operations and developing the school facilities and other necessities that

support learning courses and provide a safe, healthy and conducive environment for students and teachers [4], [5].

Analyzing the aforementioned statement, the main goal of giving MOOE funds is to achieve programs and projects in the AIP to meet the expenses of the school in terms of utility, security, training of teachers, travel expenditures, supplies, repair, and maintenance, etc. That procedure is intentionally done to boost students' performance and assist them in their academic endeavors [6].

Schools Division Offices (SDO) may transfer MOOE funds in advance to the respective school especially to the non-fiscally autonomous schools in order to be utilized for their funding plans that are subjected to government accounting and auditing rules. In this regard, school heads have to maintain current bank accounts under the name of his or her designated school. Moreover, he or she should also provide monthly liquidation report to be submitted to the SDO for monitoring purposes that are also subjected to

accounting and auditing rules of the government as what has been mentioned above [6].

The Department of Education (Dep. Ed.) top management employees like school heads or principals should secure or allot the budget to conduct enhancement training from MOOE. The implementation of that can help teachers in addressing their challenges and be kept upbeat for continuous professional development [7], [8], [9].

It is the job of the principal to be effective, to ensure that all plans and programs in AIP are attainable and included in the MOOE budget [10]. In this respect, the ability of the school head to manage the school finances is vital in achieving educational goals and objectives [11]. In addition, planning and utilizing the MOOE budget should involve all stakeholders to create a beneficial impact on transparency and establish an opportunity for ethical practices [12].

In the Department of Education, it is a fervent dream that every school financial manager must strengthen transparency and accountability throughout the department. They must ensure effective planning of activities, ideal budget preparation, and smart execution of programs and projects. They should also implement consistent monitoring processes by providing one single reference governing their regular duties and responsibilities to attain better quality and timeliness of statutory and ad hoc financial reporting [12].

Primarily, this study aimed to determine the budget allocation and challenges encountered by the School Heads in the utilization of Maintenance and Other Operating Expenses (MOOE) funding in achieving the Annual Improvement Plan (AIP) in non-fiscally autonomous Senior High Schools in the Division of Nueva Ecija.

II. METHODOLOGY

This study utilized mixed- methods research design, quantitative and qualitative design in order to describe the mode of utilization, budget allocation, as well as the challenges in the utilization of MOOE of non-fiscally autonomous secondary schools based on AIP in the Division of Nueva Ecija. The 20 respondents were purposively chosen [13] as cited in [14] in non-fiscally autonomous schools to serve as samples. The survey questionnaire and interview guide questions were served as the instrument used to contribute to the required data. The survey questionnaire and

interview guide were personally developed by the researchers and subjected to reliability and validity using Cronbach's Alpha. A value of 0.912 was obtained which signified that the questionnaire is 91.2% reliable.

In the treatment and interpretation of data, the researchers used the logical matrix and comparative analysis for the qualitative research design. On the other hand, frequency count, percentage, and weighted mean were used for quantitative research design.

III. RESULTS AND DISCUSSION

Profile of the Schools

The result of the study shows that majority of the MOOE of non-fiscally autonomous schools have a budget that ranges from Php 250,000 to Php 900,000 (\$5,000 - \$18,000). They have a population of 130 to 750 students. They have also 8 to 15 teachers. Their schools consist of 1 to 2 school heads. They have also 1 to 2 security guards and utilities. Those schools are comprised of 10 to 20 classrooms. Moreover, they have 2 laboratories, and they usually have 2 to 4 administrative staff. Based on the interview conducted, the MOOE fund depends on the number of enrollees of each school for every school year.

Utilization of MOOE Based On AIP

In terms of the utilization of MOOE based on AIP for S.Y. 2019-2020. It is shown in Table 1 that the overall weighted mean got 4.01 and interpreted as "Often Implemented" which means 51% to 75% of the activities that are stipulated in the AIP are implemented. On the other hand, the parameter "Pay for wages of full-time janitor, transportation/mobility and security services" got the highest weighted mean of 4.55 which means "Always Implemented". On the other hand, the idea "Fund for minor repairs of facilities, building and ground maintenance and upkeep of school" got the lowest weighted mean of 3.55 interpreted as "Often Implemented". The results signify that the school heads often implemented plans and activities in AIP. However, they particularly give priority in paying the wages of the janitors or utilities, security guards and also provide their transportation and security services. Furthermore, they support the school-based training and activities for the common and benefit of the majority.

Table 1

Weighted Mean and Verbal Interpretation of Utilization of MOOE Based on Annual Improvement Plan

Utilization of MOOE -Annual Improvement Plan	WM	Verbal Interpretation
1.Procure school supplies and other consumables for teachers and students deemed necessary in the conduct of classes	3.70	Often Implemented
2.Pay for reproduction of teacher-made activity sheets or exercises downloaded from the Learning Resource Management and Development System (LDRMS)	3.60	Often Implemented
3.Fund minor repairs of facilities, building and grounds maintenance, and upkeep of school	3.55	Often Implemented
4.Fund rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities	3.75	Often Implemented
5.Pay for wages of full-time janitorial, transportation/mobility and security services;	4.55	Always Implemented
6.Pay for school utilities (electricity and water) and communication (telephone and Internet connectivity) expenses	4.45	Always Implemented
7.Support expenses for school-based training and activities selected or designed to improve learning outcomes, such as but not limited to, Learning Action Cells (LAC) and Continuous Improvement (CI) sessions	4.40	Always Implemented
8.Support special curricular programs (e.g. advocacy, assessment, capacity building, learning environment, learners' development, and research)	4.20	Always Implemented
9.Fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP) of the school	3.90	Often Implemented
10.Finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities	4.00	Often Implemented
Total Weighted Mean	4.01	Often Implemented

Legend: 1.00-1.79 – Never Implemented; 1.80-2.59 – Rarely Implemented; 2.60-3.39 – Sometimes Implemented; 3.40-4.19- Often Implemented; 4.20-5.00 – Always Implemented

Budget Allocation of MOOE Pertaining to the Expenses of the Schools

Table 2 shows the budget allocation of MOOE. As shown, the majority of the school heads give priority on “security and maintenance service expenses” and “training expenses (teachers and administrators) with a weighted mean of 4.40 and 4.35 respectively. Both of them are interpreted as “Extremely Allocated/prioritized”. While the parameter that receives the least budget is the utility expenses having the weighted mean of only 3.00 and with verbal interpretation “Moderately allocated/Prioritized”. The results depict that the school heads have always prioritized and allocated

budget for security services and training of teachers and administrators. The prioritization is just prim and proper because it calls for everyone's welfare. That solid decision creates a safe school that is conducive to the learning environment for the learners. On the other hand, training will enhance the quality of teachers and administrators who will eventually transcend quality education to the students. In the light of the idea of utility expenses that receive lesser in importance can be justified that the school heads can look for some stakeholders who can provide cleaning materials and other utility services for the schools.

Table 2**Weighted Mean and Verbal Interpretation of Budget Allocation of MOOE**

BUDGET ALLOCATION OF MOOE	WM	Verbal Interpretation
Utility Expenses	3.00	Moderately Allocated/Prioritized
Security and maintenance services expenses	4.40	Extremely Allocated/Prioritized
Training Expenses (Teachers and Administrative)	4.35	Extremely Allocated/Prioritized
Travel Expenses	3.90	Highly Allocated/Prioritized
Supply Expenses	3.80	Highly Allocated/Prioritized
Repairs and Maintenance	3.90	Highly Allocated/Prioritized
Other Expenses	3.45	Highly Allocated/Prioritized

Legend: 1.00-1.79 – Not Allocated/Prioritized; 1.80-2.59 – Slightly Allocated/Prioritized; 2.60-3.39 – Moderately Allocated/Prioritized; 3.40-4.19- Highly Allocated/Prioritized; 4.20-5.00 – Extremely Allocated/Prioritized

Challenges or Problems Encountered in the Utilization of MOOE Based on AIP

Based on the interview made by the researchers, the majority of the respondents were challenged on the complaints and misconceptions about spending and allocating the MOOE expenses because teachers are lack involvement and awareness in decision making in AIP. Aside from that, the insufficient budget together with the delay of releasing of checks affects the procurement of needed materials and payment of services.

Another circumstance that calls for head teachers flexibility in the financial aspect is gleaned in the question "What is the common, but difficult instances that you encounter in giving remedies through MOOE allocation?" This question draws the response that the insufficiency of MOOE funds for repairs and other necessary improvements of the schools leads to the majority of them in looking for another source of funds to fully implement the AIP. And sometimes, they ask assistance from supportive stakeholders and school partners.

Even in the events that gear to academic excellence, their moral fortitude is tested and seen in the question "Up to what extent does MOOE funds should assist teachers' and learners' need to elicit excellent process of education?" The majority of the head teachers relayed they're being supportive whenever the students compete whether be it in the district, division, regional, national, or even international level. They definitely allot a certain budget for the competitions.

Despite these drawbacks, the school heads are remained optimistic, flexible, and tried their best to achieve at least 75% of AIP plans.

IV. CONCLUSIONS AND RECOMMENDATIONS

The majority of the principals or school heads set "fund for minor repairs of facilities, building and grounds maintenance and upkeep of school" was their least priority. Pertaining to budget allocation, utility expenses are moderately given priority. Despite some drawbacks regarding MOOE, still, the majority of the principals are flexible in handling it since they look for some generous stakeholders. They are also smart in allocating their budget to be stipulated in their AIP because they prioritize academic excellence like allocating budget for the contests of the teachers and students.

Based on the findings of the study and conclusions drawn, the following recommendations are offered: The School Heads should plan programs and activities that are achievable and fundable for every annual MOOE budget. They must set standards and priorities in planning AIP and have plan B to attain the year-round objectives and ensure priorities and values, likewise; school heads must ensure that the drafted AIP is based on MOOE to make the programs and project be attainable and applicable to the school to avoid negative feedbacks and doubts from their subordinates. Teachers and other members of the community must be involved in the planning and organizing of activities included in the AIP. Head teachers should set a division of labor among themselves so that they can feel their involvement as the school progress. Lastly, the Department

of Education personnel should always ensure transparency which is necessary to strengthen the culture of accountability and trust among community members, teachers, and school heads. As a team, all members of the school community should maintain harmonious relationships and know collaboration to establish effective and efficient [15] means of conveying information. They should also be kept motivated for the benefit of the school and learners as well.

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