



ANALYSIS OF MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) EXPENDITURES AMONG EMPOWERED SCHOOLS IN BUTUAN CITY

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ABSTRACT

This quantitative study examines the utilization of Maintenance and Other Operating Expenses (MOOE) across three selected Implementing Unit (IU) schools in the Division of Butuan City for the years 2021 to 2023. Utilizing documentary analysis of secondary data from each school's Book of Records, the research focuses on three main objectives: identifying the expenditure components of MOOE, analyzing the trend of MOOE utilization over the three-year period, and exploring how findings can inform the development of a budget plan for MOOE utilization in 2025. The study underscores the critical role of documentary analysis in interpreting electronic and physical records to assess MOOE utilization patterns and total expenditures per expenditure item.

Keywords: Analysis, MOOE, expenditures, empowered schools

INTRODUCTION

This study delves into the analysis of Maintenance and Other Operating Expenses (MOOE) expenditures across empowered schools in Butuan City Division for the years 2021, 2022, and 2023. It explores how these funds, crucial for supporting school operations and maintaining conducive learning environments, have been allocated and utilized. Despite clear guidelines from the Department of Education (DepEd) on MOOE usage, disparities persist in allocation, with more funds directed towards materials and supplies rather than crucial areas like teacher training and educational activities. This research, led by the Supervising

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Administrative Officer of DepEd Caraga's finance division, aims to inform the development of a strategic budget plan for MOOE utilization in 2025, aligning with school improvement plans and ensuring compliance with fiscal regulations outlined in DepEd orders.

Review of Literature and Studies

The Maintenance and Other Operating Expenses (MOOE) fund is allocated monthly by the Department of Education (DepEd) to all public elementary and secondary schools in the Philippines, as per Republic Act No. 9155 and subsequent DepEd Orders. These funds support essential services and school programs. John Leicester (2016) and Kaithreen Cruz (2021) discuss the implementation and guidelines of MOOE, emphasizing transparency and accountability, with the funds being used based on approved School Improvement Plans (SIPs) and Annual Implementation Plans (AIPs). A new provision in the 2022 General Appropriations Act increased the MOOE threshold to P50,000 to aid in the expansion of in-person classes. Despite guidelines, a national survey revealed a lack of understanding among school principals regarding the MOOE funding formula. Bonso and Benavides (2018) conducted a study on MOOE management in Irosin District, revealing that schools with higher enrollments and expenditures effectively implement planning, budgeting, and controlling functions but face challenges with insufficient funds for utilities. An action plan was proposed to improve MOOE utilization.

Framework

The study employed quantitative research through documentary analysis of each school's Book of Records.

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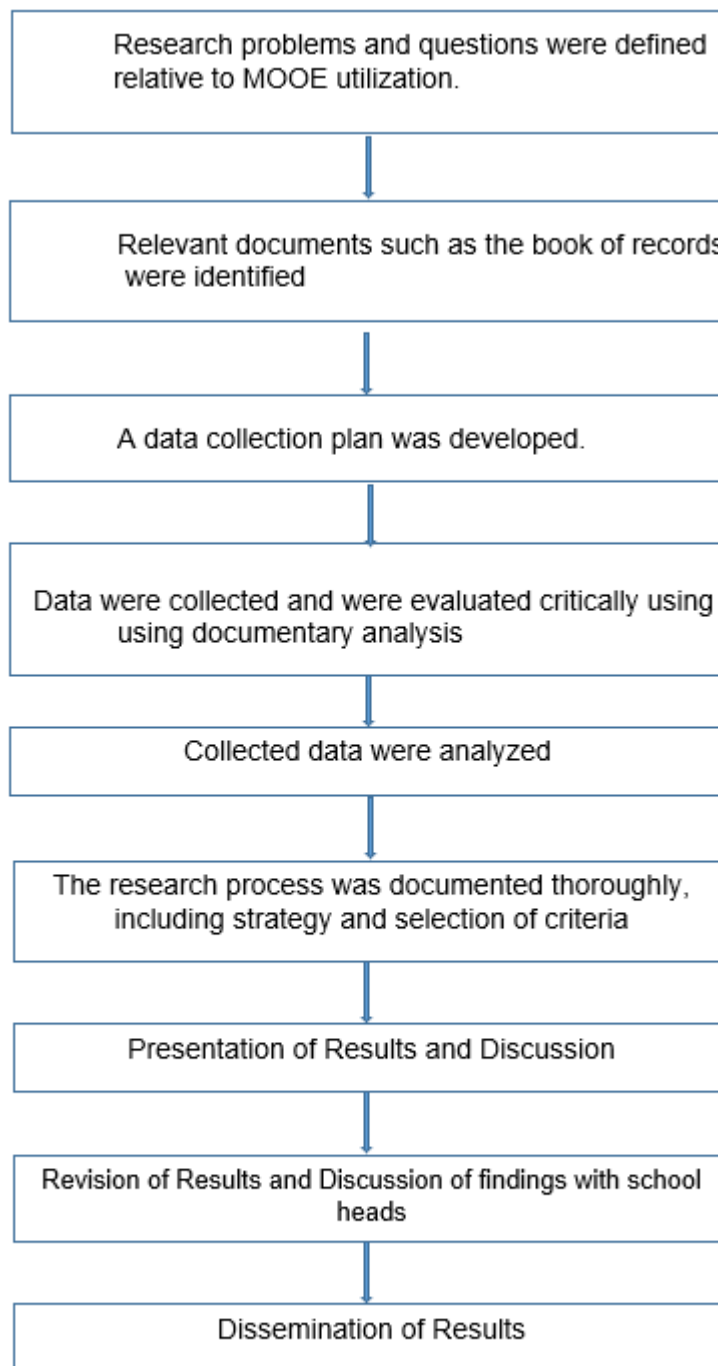


Figure 1: Research Flow of the Study

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Objectives of the Study

The objectives of the study are to:

1. **Identify the expenditure components of MOOE** among selected IUs for CY 2021 to CY 2023.
2. **Analyze the trend of MOOE utilization** in selected IUs for CY 2021 to CY 2023.
3. **Utilize the findings** to create a budget plan for MOOE utilization for CY 2025.

METHODOLOGY

The study utilized a quantitative research design and documentary analysis, gathering secondary data from the Book of Records of selected implementing unit schools (IUs) in the first district of the Division of Butuan City. Unstructured interviews were also conducted to understand the patterns of MOOE utilization by school heads. The research locale included three large secondary schools: Agusan National High School, Butuan City School of Arts and Trades, and Libertad National High School. Ethical considerations ensured voluntary participation, informed consent, confidentiality, and respect for participants' dignity. Data gathering involved securing permissions from relevant authorities, scheduling visits to schools, and meticulously extracting data from December 2023 to March 2024. Documentary analysis steps included listing resources, organizing information, making notes, ensuring authenticity, checking biases, asking questions, and evaluating documents. Percentages were used to determine expenditures per MOOE component, and mean and summation were applied to find the total MOOE expenditures per calendar year.

RESULTS AND DISCUSSION

The study's findings reveal that over three consecutive years, the selected schools displayed consistent expenditure patterns across MOOE components, with substantial spending on supplies and materials, followed by utility expenses and general services. Minimal allocations were observed for taxes, insurance premiums, communication, and other MOOE, with research also receiving the least allocation in two of the schools. A significant disparity exists

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between the funds allocated for supplies and materials compared to training and scholarships, which directly impact students' academic performance. The predominant expenditure on supplies and materials, utility expenses, and general services contrasts sharply with the lower funding for teacher training, scholarships, and communication expenses. Based on these findings, a proposed budget plan for CY 2025 has been developed to guide school heads and planning teams in preparing their Annual Procurement Plan (APP), Annual Implementation Plan (AIP), and School Improvement Plan (SIP) in accordance with MOOE utilization guidelines.

CONCLUSIONS

Based on the salient findings, the following conclusions are formulated:

1. The substantial part of the budget of the selected schools which is on supplies and materials and utility expenses are directed towards maintaining the schools' basic operational needs.
2. The trend in MOOE utilization of the three selected IUs is alike. This means that the trend is closely related or comparable to each other. Supplies and materials got the greatest chunk of the MOOE budget, followed by utility expenses and general services.
3. Other components of the MOOE could be augmented to be used to other expenditures as it was found out that there is a big gap on the expenditures of other components like training and scholarships, communication, and research which have direct impact on teachers and the students improvement.
4. Generally, the school heads and the planning teams of the selected schools followed judiciously the provisions/ guidelines in the utilization of MOOE as stipulated in DepEd Order No. 13, s, 2016 wherein the number one provision is to support expenses for school-based training and activities that are selected or designed to address the most critical needs that will improve learning outcomes in the school.

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RECOMMENDATIONS

Based on the formulated conclusions, the following recommendations are given for consideration.

School Heads. There is a need to create a budget for the next planning cycle in such a way that MOOE components that will give direct impact on the teaching and learning outcomes will be given more allocation.

It would be beneficial to delve deeper into the specific supplies and materials into the types of supplies and materials that consume the most significant portion of the budget. This could identify areas of potential cost-saving measures of procurement practices.

Analyze utility consumption as this will give an opportunity to reduce electricity and water and ensure that all procurement using the school funds shall conform to the provisions of Republic Act No. 9184.

Must display information on the sources, intended use, and actual expenditure of school funds on the Transparency Board, which should be publicly accessible and updated quarterly.

Department of Education officials. The finance officers and planning team can explore ways to increase transparency in MOOE budget allocation and utilization. This could involve conducting discussions with the teachers, school staff, and parents to foster accountability and potential suggestions on optimizing resource allocations.

Future researchers. Examine all aspects on item expenditures per MOOE component to make the best decisions regarding MOOE budget utilization and ensure efficient use of resources towards enhancing the teaching and learning environment.

Acknowledgment

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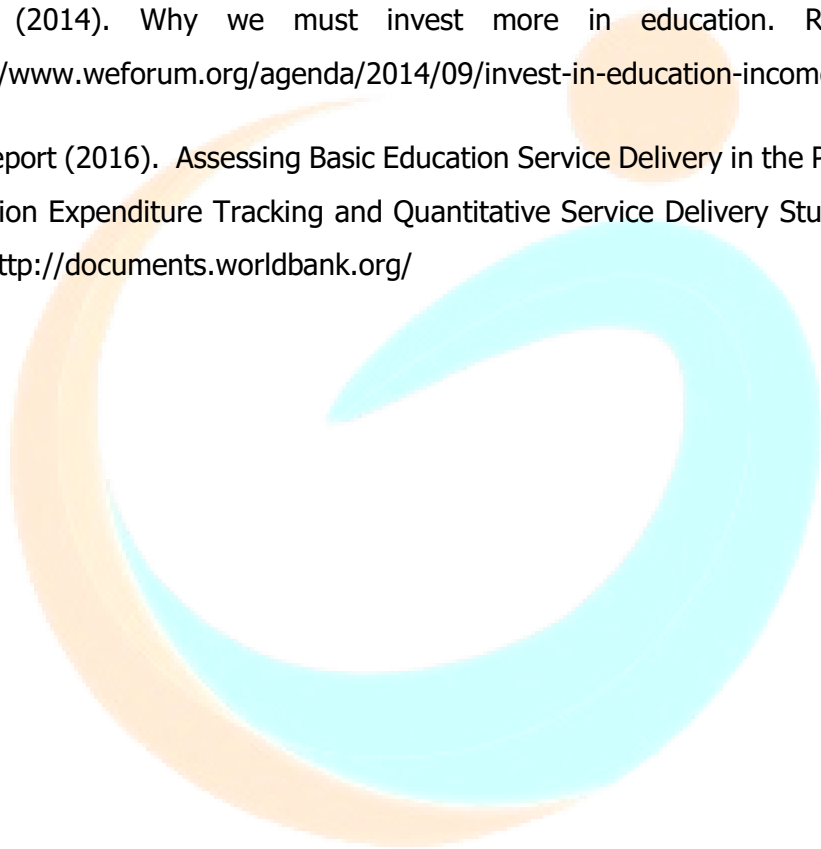


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