



CHALLENGES AND ISSUES IN THE SUBMISSION OF MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) LIQUIDATION REPORT

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ABSTRACT

This study utilized the Phenomenological Qualitative Approach to explore and identify the challenges and issues faced by the school heads in the submission of the Maintenance and Other Operating Expenses (MOOE) Liquidation Report. The qualitative data of this study were obtained from the five school head respondents through an in-depth face-to-face interview using a semi-structured questionnaire. The participants were purposively selected based on the inclusion criteria. The study aimed to assess the challenges and issues in the submission of the Maintenance and Other Operating Expenses (MOOE) Liquidation Reports. The study revealed that the challenges and issues concerning the topic at hand included the arduous process of liquidation; unavailability of individuals-in-charge; remote location; liquidation as a perceived burden; and poor financial management. The findings of the study generally implicate that individuals-in-charge of the liquidation process see this task job as an additional burden, exhausting and time-consuming process. This is attributed to the fact that teachers, whose major role is to handle classes, are also assigned to the preparation and organization of liquidation documents. Some teachers are also tasked as a Bid and Awards Committee (BAC) who are demanded to attend meetings especially when the submission of liquidation reports is near, forcing them to sacrifice their teaching loads just so they can participate in the liquidation process which is a crucial aspect of replenishing the MOOE fund. The researcher proposed an action plan to address the identified issues and challenges encountered by the school heads in the submission of liquidation reports.

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Keywords: MOOE, liquidation, school heads, issues, challenges, reports

CHAPTER I

INTRODUCTION

Background of the Study

The Department of Education (DepEd) continually strives to further improve the quality of education in the country. One of the many reforms implemented is the provision of assistance that will cater to the improvement of the facilities and operations of educational institutions through the allocation of Maintenance and Other Operating Expenses (MOOE).

MOOE refers to an expenditure category or expense class used to support the operations of government agencies such as expenses of supplies and materials; transportation and travel; utilities such as water, electricity etc. and the repairs (Department of Budget and Management, 2012, as cited in Gabotaf, 2020). This fund is a monthly school budget provided to public elementary and secondary schools in the Philippines which is intended for the payment of electricity, water and other basic services that would benefit the students. The DepEd Order no. 008 s. 2019 entitled, "The Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocations of Schools, including other funds managed by Schools" is the legal basis of this assistance and one which oversees the school administrations' compliance (DepEd, 2019).

However, there are many challenges that hinder the optimized utilization of this fund. Ochada & Gempes (2018) believed that principals lack proper training to cope with the implementation and function of the school budget of their schools.

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Another major problem is the delayed allocation of the budget stemming from delayed submission of liquidation reports. In addition, the study of Merano (2020) found that school heads in the Department of Education were not able to submit liquidation reports on time to the division office due to some irregularities and discrepancies in managing the school funds.

It is in consideration and based on the circumstances presented above that the researcher initiated to conduct a study on the issues and challenges faced by the school heads in the submission of MOOE liquidation report in the said division. With this objective in mind, the study aims to be able to propose a strategic output in order to address these challenges. The study is deemed to be a significant contributor to the existing literature and studies concerning this pedagogical aspect.

Statement of the Problem

This research paper seeks to explore the Challenges and Issues in the submission of the MOOE Liquidation Report, Specifically, the following core questions were answered:

1. What are the challenges faced by the participants in the submission of the MOOE Liquidation Report?
2. What are the issues faced by the participants in the submission of the MOOE Liquidation Report?
3. What Action Plan may be proposed in order to address the identified issues and challenges in the submission of the MOOE Liquidation Report?

Philosophical Underpinnings

This study is anchored on **Stakeholder Theory** by R. Edward Freeman (1984). This theory posits that an organization is only successful when it brings value to its stakeholders.

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That is if an employee, who is also a stakeholder in an organization or company, feels valued, then he becomes more productive and engaged. Therefore, stakeholder theory suggests that the real success of an organization lies in satisfying its stakeholders. In addition, as believed by Langrafe et al., (2020), the Stakeholder Theory also claims that the relationship between stakeholders and organizations is based on the principles of collaborative decision-making, information sharing, knowledge, building mutual trust, and strategic planning based on stakeholders' interests. All of these create more value for organizations. In education, stakeholders consist of students, parents, teachers, school administration and the community with students or learners as the main principal stakeholders as the success of the schools depend upon them (Hong, 2019). This theory is relevant to the present study as the current research focuses on the allocation and utilization of Maintenance and Other Operating Expenses (MOOE) which is actually intended for the principal stakeholders which are students, thus, influencing the satisfaction of the learners. The satisfaction they need lies in the proper allocation and utilization of the MOOE budget. If the MOOE budget is outlined based on their needs, they will likely be satisfied and be involved in all aspects of school functions. The MOOE fund is provided in order to improve the learning experience of the principal stakeholders thus contributing to the overall satisfaction of other stakeholders such as the parents, teachers, community and of course, the success of the educational institution. As the present study aims to assess the issues and challenges concerning the submission of MOOE liquidation reports, this theory provides insights as to how this study's objectives can provide a strategic action that will address said issues and challenges. This output is deemed to provide satisfaction to all school stakeholders.

Conceptual Framework

This framework will capture what the study intends to undertake to identify the issues and challenges faced by the participants in the submission of the MOOE liquidation report. The completion of this study will raise awareness of the participants on the importance of their role in the management of funds in the public schools of which they should exhibit

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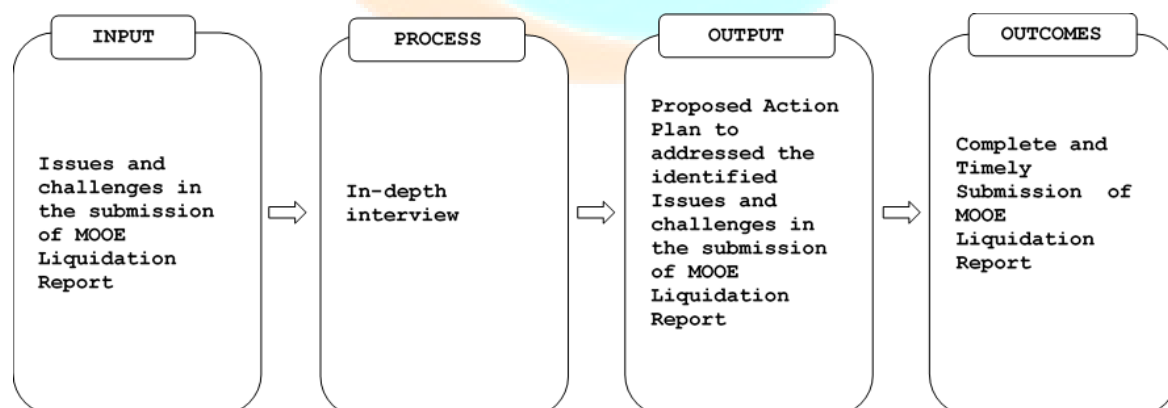
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effective and acceptable liquidating of funds practices, accomplish the necessary reports correctly and completely, and know what to prioritize in order to realize the objectives of the school.

The legal bases of this paper are presented on the Department of Budget and Management (DBM) and DepEd Joint Circular No. 2004-1 entitled Guidelines on the Direct Release of Funds to DepEd - Regional Offices and Implementing Units, Section 10 of Republic Act No. 9155 (Governance of Basic Education Act of 2001) which provides that the appropriations intended for the regional and offices (elementary/secondary schools and schools division offices) are to be allocated directly and released immediately by the DBM to the said offices and DepEd Order No. No. 008, s. 2019 entitled the Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, including other funds managed by schools.

To assist the Department of Education in achieving its goals as outlined in DepEd Order No. 008 s.2019, the researcher started to present the issues and challenges of the participants out of their involvements in the liquidation of school MOOE in 2019 i) to provide guidance to all public schools on the derivation, release, utilization, monitoring, and reporting of school MOOE, and other funds managed by schools; ii) to ensure timely and optimal use of school resources; and iii) to institute mechanisms for transparency and accountability. Figure 1 below shows the conceptual framework of this study.



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Figure 1: Schematic Diagram Illustrating the Conceptual Framework of the Study

Scope and Limitation

The main focus of the study was to explore the issues and challenges faced by participants in the submission of the MOOE liquidation reports from August to December of the school year 2022-2023.

The hesitation of the school heads of the Public Secondary Schools of the Department of Education-Division of Cadiz City to participate in the conduct of the study by providing the pertinent and necessary information may pose a limitation to the successful data gathering of the study. The results of this study cannot be used to generalize the trend in MOOE liquidation in other public schools.

Significance of the Study

This study explores the submission of MOOE liquidation in public elementary and secondary schools in the Division of Cadiz City. The findings in this research would be beneficial to the following in planning and making decisions related to MOOE liquidation and strategic financial management.

DepEd Superintendent - Division of Cadiz City: The purpose of this study is to present the issues and challenges of the school heads under the Division of Cadiz City in terms of liquidating the MOOE fund which if given attention and provided necessary actions may improve the performance of the school heads in managing the school's financial resources.

School Heads and Future School Heads. The results of this study may give opportunities to the school heads to develop their existing practices and approaches for more efficient use of school funds and the intervention/s provided may address the challenges and preventive factors that affect the liquidation of MOOE funds and this will serve as a road map

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for their future responsibilities as a school head who is responsible in the utilization and liquidation of the School MOOE Fund.

Administrative Assistant. This study aims to present the different issues and challenges of school heads in liquidating their school MOOE which the bookkeepers can get an idea or an answer to why there are some school heads who were having difficulty in making their liquidation reports so they can make necessary adjustments and technical assistance. Also, the study will strengthen the connection of the schools to the division office. This will serve as a guide to which school needs more technical assistance.

Future Researchers. This study will serve as the foundation for further research but in a wider scope which might include variables not present in this study.

Definition of Terms

The following terms are conceptually and operationally defined to provide an understanding of the study:

Challenges. This refers to something that needs a lot of skill, energy, and determination to deal with or achieve (Macmillan Dictionary, 2017). In this research, this refers to an invitation for a certain task or a situation that the School Heads take part in which requires their great effort and determination in order to achieve the mission, vision and goal of the Department of Education to deliver quality Basic Education. This is the main objective of the present study along with the assessment on issues.

Issues. This term refers to a vital or unsettled matter (Merriam-Webster Dictionary, 2023). In this undertaking, this refers to matters arising, concerns or problems that slowed down many of the school heads from liquidating the monthly MOOE and hence, they were delayed or not able to get the allocated budget for the following month. This is the main objective of the present study along with the assessment on challenges.

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Liquidation Report. This refers to the document that summarizes the results and outcomes of liquidation, such as the amount of money recovered, the expenses incurred, the creditors paid, and the remaining liabilities. (Linkedin, 2023). Operationally, this refers to the document used to liquidate cash advances released to the school heads for the expenses incurred using the MOOE fund and it shall be supported by the required supporting document.

Maintenance and Other Operating Expenses (MOOE). This refers to the school budget downloaded from the government to all public schools for the utilization in running school operations. The budget includes the procurement of school supplies necessary in classroom teaching, utilities and communication, training activities, graduation rites, security, janitorial services and minor school repair (Ochada & Gempes, 2018). In this study, MOOE is defined as the same fund downloaded through the Division office directly to the school's bank account and serves as cash advance to be liquidated at the end of every month.

Non-Implementing Units (Non-IUs). This refers to private financial institutions that accept government deposits from government agencies (DepED, 2019). Operationally, this refers to public elementary and secondary school which does not meet the requirements set forth under DepEd Order No. 60, s. 2011 and DepEd Order No. 77, s. 2010, and, as such, does not receive its allotment directly from the DBM.

School Head. Conceptually, this refers to the Principal or Officer-In-Charge (OIC) of the School designated by the SDS, responsible and accountable for the administrative management and instructional supervision of the school or cluster of schools. (DO No. 29, s. 2019, III 5.15). In this study, this refers to the person who has authority and accountability in utilizing the school MOOE fund and also responsible for the liquidation of the same fund.

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CHAPTER III

METHODS

Research Design

This study utilized Qualitative Approach specifically the phenomenological design. Creswell (2018) defines qualitative approach as the systematic collection, organization, and interpretation of textual material derived from talk or conversation. It is used in the exploration of meanings of social phenomena as experienced by individuals themselves, in their natural context. This research design was appropriate for the present study in order to describe experiences concerning the issues and challenges faced by the public school heads with regards to the submission of MOOE liquidation report. In-depth interviews are one of the most common methods for collecting qualitative data which will be used by the researcher.

Participants of the Study

To gain an in-depth understanding of the phenomenon of interest, the study has to have a degree of credibility, this requires the study interviews enough people to get a good insight into the topic, but not so many as to lose sight of the essence of the topic.

The participants of this study was the five (5) school heads from the Non-IU Secondary Schools in the Division of Cadiz City. This is based on Creswell's guideline in 1998, as cited by Mamon, 2020 which provided a range of informant phenomenological studies ranging from three to ten cases. They are purposively selected based on the inclusion criteria:

1. Public school head of a Non-Implementing Unit Secondary School,
 2. School Heads with delayed or late submission of MOOE Liquidation Report,
 3. School Heads who directly handle the Liquidation report of its assigned school;
- and

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4. With at least 6 months to 3 years' experience as School Head.

Instrument

This study used the semi-structured method of an in-depth interview, using an interview guide in order to determine the issues and challenges faced by the participants in the submission of the Maintenance and Other Operating Expenses (MOOE) Liquidation Report. Semi-structured interview is usually employed in qualitative research, and it involves a number of open-ended questions based on the topic areas that the study wants to cover. Questions are open-ended to provide opportunities for both the interviewer and the interviewee to discuss a topic further or in more detail (Odango, May 2022).

It consists of a semi-structured interview with open-ended questions. This instrument will provide the researcher with an advantage to gain rich, thick detail through questioning and probing techniques, and participate in the natural give and take of conversation (Cano 2017).

Part I of the interview guide consist of questions on the profile of the participants. Part II was the primary and probing questions that focused on the issues and challenges the participants faced in the submission of the MOOE Liquidation Report.

The researcher instrument was validated by twelve (12) expert validators in the field of study, using to the widely used appraisal of content validity C. H. Lawshe (1975). Independent of the other panelists, each panelist is asked to rate each of the items Relevancy as "very relevant," relevant but need minor revision," "item need some revision," or "not relevant" and Clarity as each panelist is asked to rate each of the items Relevancy as "very clear," clear but need minor revision," "item need some revision," or "not clear." A weighted value is assigned to each rating. Responses from all panelists are pooled, and the number indicating "very relevant" and "very clear" for each item is determined. Polit, Beck, and Owen (2007) suggest that items with a CVR of 0.78 or higher with three or more experts could be

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considered evidence of good content validity. If an item does not reach this threshold, it would normally be deleted from the final instrument.

In the validation process all items underwent a thorough scrutiny to examine its relevancy or clarity and to finally include the item in the questionnaire. Only items found to have CVR not less than the minimum value of content validity ratio indicated in the Lawshe's table were retained and those items with CVR less than the minimum value were discarded. The I-CVR was computed using the equation $I-CVR = (Ne - N/2) \div (N/2)$. Where: I-CVR = content validity ratio; ne = Number of validator members indicating an item 'relevant or clear'; N = Total number of validator members. The result is, all items obtained CVR of 0.83 to 1. This confirms the validity of all question items.

Data Gathering Procedure

The following procedures was observed during the gathering of data. The researcher asked permission from the Schools Division Superintendent of the Division of Cadiz City through writing a letter highlighting the significance and purpose of conducting the study to the Non-IU's Public Secondary Schools of the division. Upon approval, the list of secondary schools and school heads was requested from the Personnel Section. From the list, the participants were purposively selected based on the given criteria. Upon identification of the potential participants, their permission to participate in the conduct of the study was obtained. The researcher established contact with the participants through Facebook messenger and sets a schedule for the interview. The participants were oriented on the purpose of this study, which was to identify the issues and challenges in the submission of the MOOE Liquidation Report, including how the interview will commence. Terms of confidentiality was emphasized. Written free prior and informed consent was signed by the participants to close the agreement.

A semi-structured interview was given, and it ran from not less than 30 minutes. As it is essential that the participant not feel threatened by the interview, the researcher made sure

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to create an atmosphere where the school head felt relaxed and open. The participant was informed that memos and notes were taken as the audio-recorded interview began. The researcher acted as an active listener and asked follow-up questions when necessary to elicit clarity.

After transcribing the interview into written form, the researcher went back to the participants to confirm the accuracy of the transcription to what they said and to what they mean. This was done so no misunderstanding or miscommunication occurred in the process. When the participants were satisfied, they affixed their signatures into the transcriptions.

Data Analysis

Data analysis started during the verbatim data transcription of the recorded interview with the participants. Rich data explication was done to describe the issues and challenges of the participants in the submission of MOOE Liquidation Report. In this study, the data was explicated using Creswell's (2014) six steps in data analysis and interpretation as cited by Mamon (2020):

1. Organization and transcription. In this step, the researcher repeatedly listened to the audio recording of each interview to become familiar with the words of the participants. The researcher then entered the world of the participants and absorbed the uniqueness of their experiences.

2. Read or look at all the data. This step provided a general sense of the information and an opportunity to reflect on its overall meaning. The researcher took down notes in margins of transcripts and start recording general thoughts about the data.

3. Start coding all of the data. Coding is the process of sequencing the information by connecting chunks and writing a word representing a category in the margins (Creswell, 2014 cited by Mamon, 2020). It involves taking text data gathered during data collection,

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segmenting sentences (or paragraphs) into categories, and labeling those categories with a term, often a term based in the actual language of the participant (called an in vivo terms). In this study, the researcher re-read the data to see if there were themes that needed to be merged to form a singular unifying theme. The researcher will combine similar cluster of themes that formed a major idea, and labeled it word or phrase to represent the combined ideas to form a second order theme.

4. Utilization of the coding process to generate a description of the setting or people as well as categories or themes for analysis. Description involves a detailed rendering of information about people, places, or events in a setting. The researcher generates codes for this description. Use the coding as well as for generating a small number of themes or categories- maybe five to seven themes for a research study (Creswell, 2014, cited by Mamon, 2020). This second part of the encoding is a process of segmenting and labeling text to form descriptions and broad themes in the data.

5. Develop how the description and themes will be represented in the qualitative narrative. The researcher used a narrative passage to convey the findings of the analysis. This included the discussion that mentions a chronology of events, the detailed discussion of several themes or a discussion with interconnecting themes (Creswell, 2014 cited by Mamon, 2020).

6. Making an Interpretation. Asking, "What were the lessons learned?" captures the essence of this idea (Lincoln & Guba, 1985 cited in Creswell, 2014 and Odango, May 2022). These lessons could be the researcher's personal interpretation, couched in the understanding that the inquirer brings to the study from a personal culture, history, and experiences.

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Ethical Considerations

Ethical considerations were taken into account in this study. This study identified the issues and challenges faced by the five (5) participants in the submission of MOOE Liquidation Report. As these individuals were the focus of the research, careful measures were taken to respect their privacy and confidentiality.

To address the anonymity of the respondents, this study did not use the participants' real names but instead they will be individually identified all throughout this paper using a code. Furthermore, the data were kept confidential and remained protected from disclosure outside of the research setting or to unauthorized persons. These data are disposed of after the retention period to meet some ethical requirements. The tangible source of research data, which is the transcribed interview, was incinerated while the recording, which is a digital datum, was stored in a password-protected folder.

CHAPTER IV RESULTS AND DISCUSSIONS

This chapter presents the presentation, analysis and interpretation of the data gathered from the conducted interviews. This will discuss the codes and themes which have emerged from the transcribed data. Implications and interpretations of the results are also discussed in this section of the study.

Participants Personal Biographies

The results of this study were obtained from five school head respondents. The number of years served by the school head respondents ranges from one year to six years as school head in their assigned school. All of the participants were Teacher-in-Charge of Non-IUs Secondary Schools composed of three females and two males.

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To elaborate, Participant 1 is female and has served her assigned school as Teacher-in-Charge for four and a half years already. Participant 2 is male and has served his assigned school as Teacher-in-Charge for two years already. Participant 3 is female and has served her assigned school as Teacher-in-Charge for 6 years already. Participant 4 is also female and has served her assigned school as Teacher-in-Charge for more than a year already, Lastly, Participant 5 is a male and has served his assigned school as Teacher-in-Charge for 2 years already.

Emerging Themes

In the data presentation, the initial step was to gather and distinguish the participant's reaction to think of the significant themes. Data were organized and coordinated dependent on the general ideas shared by the participants. Regroupings were done to lessen the critical themes.

This section will include a summary of the results and findings according to each research question.

Research Question No. 1. Being a school head, please share with me some of your experiences in managing your School Maintenance and Other Operating Expenses (MOOE) funds downloaded to your school?

Insufficient Funds. The participants were asked to share their experiences in managing the School MOOE funds and they mentioned that the downloaded School MOOE funds were insufficient to meet the needs of the students.

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Participant 3 shared:

"School MOOE for the school year in our school if we only based on the needs of the school is not really sufficient but as what we practice seeking stakeholders to help the school needs is very important in order for the school to meet the standards of our students' needs."

Participant 5 stated:

"Spend the money according to the planned PPAs of the school and do not go beyond the budget."

Mismanagement. Another answer by the participants when asked to share about their experiences in managing the MOOE fund was mismanagement of the said fund.

Participant 2 discussed:

"The school MOOE depends on its downloaded funds as to when the school submits its Liquidation Report. If the submission of the report is late, the funds will be downloaded late as well. In our school the submission of the Liquidation Report Last Fiscal Year (2022) was quite late due to poor financial management of the school. The accounting office went to the school three times to give technical assistance as to how to utilize the funds promptly that will transpire to the entire stakeholders transparently. It was found out based on the given technical assistance by the accounting office that the mismanagement was with the school head due to lack of delegation of works and forming of committees."

PHILGEPS Posting. Participants also mentioned that projects/activities should be posted in the PHILGEPS for procurement which are initiated by the BAC Members.

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Participant 4 shared:

"The experience I had in managing School MOOE funds downloaded to me are the following: First is we must post the project in PHILGEPS, after 2 failed posting that is the time for small value procurement then the BAC will quote for the materials in 3 PHILGEPS affiliated stores. The store with the lowest price will be the one in which the materials will be procured."

Participant 1 affirmed:

"Having functional BAC Members helps the school to cope with deadlines."

Research Question No. 2. What can you say about the liquidation of Maintenance and Other Operating Expenses (MOOE)?

Time and Deadlines. According to the response of the participants, deadline is one the most relevant theme which they usually hassle to meet it upon submission.

Participant 2 stated:

"Liquidating MOOE needs ample time and it should be transpired to the entire school stakeholders."

Participant 3 shared:

"MOOE should be liquidated every end of the month if it is downloaded every month but if it's downloaded in quarterly you need to liquidate it on the last week of the quarter."

Participant 4 added:

"Liquidation of MOOE has a deadline, in this manner all the required documents must be present."

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Tasked Job and Difficult. Based on the data gathered this has been the response of the respondents.

Participant 1 shared:

"[MOOE Liquidation] is a tasked job."

Participant 5 stated:

"[MOOE Liquidation] is difficult, challenging but satisfying."

Research Question No. 3. What challenges have you experienced in the submission of the MOOE Liquidation Report?

Arduous Process of Liquidation. When asked about the challenges the respondents have faced in the submission of liquidation reports, participants have elaborated that the liquidation process of Maintenance and Other Operating Expenses (MOOE) is tiring and time-consuming. Preparation of needed documents in the liquidation process takes a lot of time and effort which could have been not an issue if this was the only job or task they have in the moment. Unfortunately, school heads are also tasked to attend meetings forcing them to set aside the liquidation process, thus, submission delay.

Participant 3 explained:

"[Liquidation] takes time to do the preparation of documents, attachment should be intact. It makes me exhausted in doing such thing especially if all those things delay the activity, at the same time trainings & meetings also affects me doing the liquidation because you do it first so I need to set aside the work."

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Participant 2 added:

"Liquidating MOOE needs ample time and it should be transpired to the entire school stakeholders. Also, there should be a proper delegation of work to the financial working committees"

Availability of Individuals-In-Charge. Another common answer which emerged in the transcribed data is the unavailability of individuals in charge of the liquidation process. Teachers assigned in the preparation of liquidation are often unavailable due to their teaching loads. As assigned teachers have also classes to teach, liquidation has to be set aside as teaching loads are a priority for teachers.

Participant 1 elaborated:

"[One of the challenges in the submission of liquidation report] is the time in accomplishing the liquidation report because the teachers in charge in the liquidation has teaching loads."

Further, the unavailability of Bid and Awards Committee (BAC) members also stands as a challenge in the submission. As BAC members also sign crucial documents in the liquidation process such as procurement documents, their unavailability also poses as a challenge in the submission.

Participant 4 expounded:

"[Another challenge in the submission of liquidation report] is that signing of documents takes time to be completed due to availability of BAC Members."

With teaching loads which need to be prioritized, the preparation of documents which is vital to the liquidation process will be set aside. In addition, with the unavailability of individuals who are tasked to sign crucial documents, submission of liquidation reports can hence, be delayed.

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Remote Location. The school's location there being situated in a far-flung area, also poses as a challenge among the school head-participants. Travel or transportation issues arise in the submission of the liquidation reports as school heads need to submit the documents to the School Division Office of Cadiz City, which is more than 20 km away.

Participant 5 shared:

"We are in far-flung area, so we need to travel in passing the report."

Consistent with Freeman (2019), one of some of the problems that hinder monthly liquidation of MOOE is lack of means of transportation wherein the administrator will sometimes use his/her own vehicle and spend his/her own money. It can be inferred from this that school administration or anyone tasked to submit the liquidation reports are burdened by transportation costs and even the exhausting travels just so they can submit the reports.

Research Question No. 4. What issues have you encountered in the submission of the MOOE Liquidation Report?

Liquidation as a Burden. Participants revealed that liquidation is perceived as burden especially for teachers who are designated as Bid and Awards Committee (BAC) especially when the deadline for submission of liquidation reports is near since teacher-BAC members are required to attend BAC meetings, hence, sacrificing their classes.

Participant 1 explained:

"[Liquidation is an] additional burden to teachers that are designate as BAC Members especially the deadline is near. Sometimes they sacrifice their classes just to attend BAC meeting and other BAC related activity."

It can be inferred from this, that some school heads perceive liquidation as an additional burden for assigned teachers who have teaching loads but are still tasked to attend

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BAC meetings as such forums are important in the submission of the required liquidation reports.

Poor Financial Management. One common answer from the participants is that the poor financial management of the school is also perceived as an issue in the submission of liquidation reports.

Participant 5 shared:

"Late submission due to poor school financial management."

This implicates that late submission of liquidation reports may stem from poor financial management of school institutions. As financial management not only focuses on allocation and utilization of monetary funds but also on the system and processes leading to it, it is only imperative that school administrations ensure that systems and processes concerning submission of liquidation reports, which are one of the facts of financial management, are in place. Liquidation of MOOE funds is a key process of financial management of a school institution. With liquidation, funds intended for the betterment of the entire institution are replenished. Hence, systems and processes should be in place, especially on the circumstances where teachers assigned as BAC members or in charge of the preparation of liquidation documents are having the hard time to do liquidation process and handle class simultaneously.

Participant 2 supported:

"In our school the submission of Liquidation Report last fiscal year (2022) was quite late due to poor financial management of the school. The mismanagement was with the school head due to lack of delegation of works and forming of committees."

According to Sanchez (2021), the main challenges that affect effective financial management in schools include late disbursement of funds by the government and the absence of financial management skills on the part of the financial managers. The study

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commended that school heads must have basic financial skills to improve their ability in managing school funds effectively.

This only further suggests that effective work delegation and forming of committee is an important process of financial management or in this case, the liquidation of MOOE, a source of fund for school development.

Intricate Liquidation Process. Relative to the findings regarding the challenges faced by the school head-participants, the arduous process of liquidation of MOOE is an issue among them. There is but an intricate process of liquidating this fund which makes it very burdensome for individuals-in-charge, who not only are tasked with liquidation but also have major responsibilities in the institution such as teachers who also handle classes.

Participant 4 shared:

"Delayed of PHILGEPS posting."

Participant 3 elaborated:

"There are many factors that affects the liquidation process [The liquidation process includes:] First, preparation of financial docs. All these should be provided and approved before you will be downloaded with funds but sometimes due to some revisions it will take time to finish the steps. Second, persons responsible for signatures on the processing of downloading of funds sometimes is not around due to trainings or seminars that also affect the timeliness of downloading. Third, postings in PhilGeps should be done first before the procurement process it also affects timeliness. Fourth, submission of liquidation sometimes delayed because of the above factors."

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From this transcribed data, it can be inferred that due to the process of liquidation, more notably on the unavailability of people who need to sign documents in order to process liquidation documents, submission of liquidation reports is hence, delayed.

Research Question No.5. How can the Department of Education, Cadiz City Division assist school heads in the implementation of DepEd Order No. 008 s.2019?

Deployment of clerical/administrative staff. Based on the in-depth interview with the participants, with one personnel tasked with the job, submission of liquidation reports will never be delayed. Responses below show their response.

Participant 2 shared:

"[DepEd] should deploy personnel in all schools to work with financial transactions only. This will help the school personnel to lessen the tasks delegated to them especially in the liquidation, specifically in the procurement process. Though DO No. 008, s. 2019 explains the entire process of MOOE utilization, but it will help the small schools with lack of teaching personnel in managing their tasks in the school. [Thank you.]"

Participant 3 stated:

"For me, if I could have someone to do all the financial docs preparation and handling this school MOOE can be of help because I can focus on my role on the monitoring and supervision of my teaching personnel instead of focusing on the financial liquidation of the school."

Participant 1 added:

". . . . additional personnel for liquidation."

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Training and Seminars. The most common theme that school heads needs as their support system.

Participant 1 shared:

"Capacitate teachers/BAC Members in the procurement process. [Additional personnel for liquidation.]"

Participant 4 stated:

"For me as a newly appointed School Head, I need more trainings, hands on training on liquidation."

Participant 5 added:

"Orientation on the financial documents and technical assistance given to the school heads."

Simulacrum

The general purpose of this study is to identify and addressed the challenges and issues encountered by the school heads in the submission of MOOE liquidation report.

This study utilized Qualitative Approach with phenomenological design. Structured in-depth interview guide was utilized as the primary data gathering instrument to explore the challenges and issues experienced and faced by the school heads in the submission of the Maintenance and Other Operating Expenses (MOOE) Liquidation Report.

To analyze the data gathered from the in depth interview with five School Heads in DepEd Cadiz City, results from Q1 shows three main themes that in school heads experiences in managing the MOOE funds are: (1) Insufficient funds, (2) Mismanagement, and (3) PHILGEPS Posting.

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In Q2, when asked about the liquidation of Maintenance and Other Operating Expenses (MOOE), the respondents answered two themes: (1) Time and Deadlines, and (2) Tasked job and difficult.

Moreover, in Q3, participants responded with three main themes. The challenges they faced are: (1) Arduous Process of Liquidation, (2) Availability of Individuals-in-Charge, and (3.) Remote Location.

Furthermore, in Q4, participants responded with three main themes. The issues they encountered are: (1) Liquidation as a burden, (2) Poor Financial Management, and (3.) Intricate Liquidation Process.

In conclusion, school heads need support in their role in school with these two themes gathered from the participants: (1) Deployment of clerical/administrative staff, and (2) Trainings and seminars.

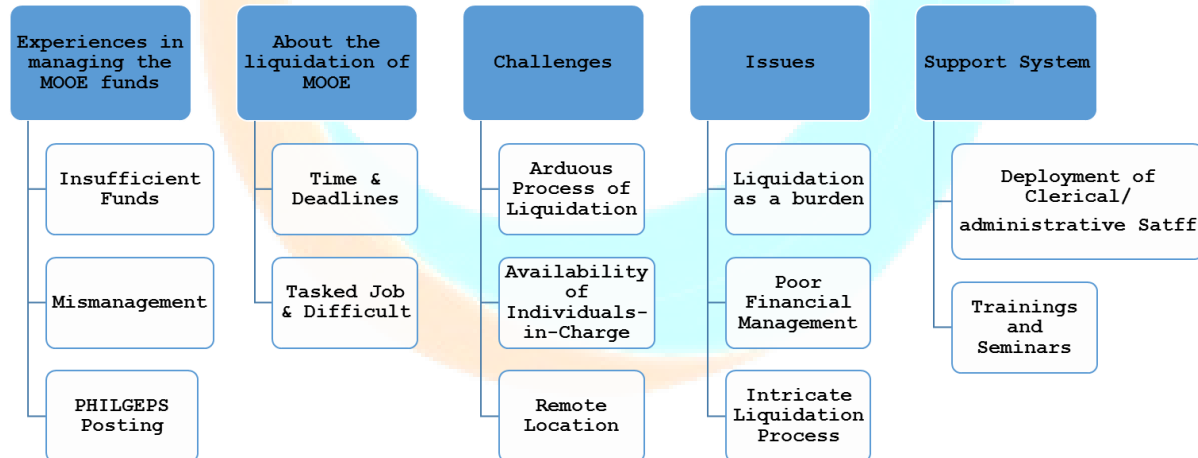


Figure 2. Research Simulacrum

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CHAPTER 5

IMPLICATIONS AND RECOMMENDATIONS

This chapter presents the implications of the findings and the recommendations in light of the results.

Implications of the Study

The study aimed to assess the challenges and issues in the submission of the Maintenance and Other Operating Expenses (MOOE) Liquidation Reports. The study revealed that the challenges and issues concerning the topic at hand included the arduous process of liquidation; unavailability of individuals-in-charge; remote location; liquidation as a perceived burden; and poor financial management.

The findings of the study generally implicate that individuals-in-charge of the liquidation process see this task job as an additional burden, exhausting and time-consuming process. This is attributed to the fact that teachers, whose major role is to handle classes, are also assigned in the preparation and organization of liquidation documents. Some teachers are also tasked as a Bid and Awards Committee (BAC) who are demanded to attend meetings especially when the submission of liquidation reports is near, forcing them to sacrifice their teaching loads just so they can participate in the liquidation process which is a crucial aspect of replenishing the MOOE fund.

The study also provides insights as to the weakness of systems and processes in place in the liquidation process which affects the submission of liquidation reports. Though such task job is imposed to several teachers who already have a lot in their plates, a system in place may help in lessening the burden among them.

As much as school heads see the need to address these issues, they cannot fully provide a resolution due to lack of resources and support. The identified challenges and issues are common but can be provided with a solution. The deployment of a clerical personnel,

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ensuring an effective process and system, provision of seminars and training are some of the resolutions that school heads may execute with the support of the school division office.

Recommendations

Based on the findings of the study, the following are recommended:

The School Division of Cadiz City should consider deploying a clerical personnel that will handle the preparation and organization of pertinent liquidation documents by which teachers and school heads will not share the burden of this strenuous process. With one personnel tasked with this job, submission of liquidation reports will never be delayed.

It is also recommended that school heads should ensure that a system is in place in order to make the liquidation process a not-so burdensome for individuals—in-charge. If teachers who are also tasked to participate in the liquidation process but also handle classes, it is recommended that a substitute student-teacher or teacher handle the classes instead. There should be a schedule for meetings concerning liquidation or procurement. There should be an allotted time for these teachers to accomplish the preparation and organization reports if in any case, a clerical personnel cannot be provided. School heads should improve their leadership not domineering, conceited, speak loud and selfish to their subordinates.

The study further recommends especially to future researchers, to focus on other areas concerning the liquidation of MOOE. They may focus on strategies and outputs that will address the issues and challenges identified. They may also expand the number of respondents in order to further get information about the topic at hand. They may also use other research designs and instrument in order to get more generalizable and intensive results.

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INSTABRIGHT e-GAZETTE

ISSN: 2704-3010

Volume V, Issue IV

May 2024

Available online at <https://www.instabrightgazette.com>



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Table 4. Proposed Action Plan

Results from the Study	Objectives	Strategies/Activities	Persons Involved	Timeline	Source of Budget	Expected Outcomes
1 Poor Financial Management	To create a committee and delegate works accordingly.	Established the importance of MOOE and the financial processes.	School Heads	As needed	MOOE	Work delegation. Accurate and well defined financial management.
2 Redundant and Intricate Process of Liquidation	To conduct seminar to persons in charge in the preparation and submission of the Liquidation Report	Conduct training and seminar on D.O. 008, s. 2019 and RA 9184	School Heads Individuals in Charge of the MOOE Liquidation	Semi-annually	MOOE	With training and seminar, concerned individuals will be provided with information as to the efficient way to handle the process of liquidation. Individuals-in-charge will be able to ask questions to guest speakers anything that concern them in the process.
3 Liquidation as a burden	To lessen the burden that the teacher/school head involved in the preparation and submission of liquidation Report	Deployment of Administrative Staff/Personnel tasked in organizing and preparing pertinent documents for Liquidation reports	Division office personnel	As needed	DepEd Division Office	If there is a personnel responsible with the organization and preparation of documents concerning liquidation reports, teachers who have teaching loads do not need to sacrifice their classes just so they can participate in the liquidation process. Findings generally concluded that organization of the documents was a time-consuming process and teachers should not be burdened with this, as they need to prioritize their teaching role more.
4 Availability of Individuals-in-charge	Insured availability of the persons involved in the preparation and submission of MOOE Liquidation Report.		Division office personnel	As needed	DepEd Division Office	Individuals-in-charge of the submission should not shoulder travel expenses as submission itself is already a strenuous effort, more so travelling from a remote location to the school division office.
5 Transportation and Location Issues	Insured allocation of travel expenses and accessibility of location.	Provision of enough Transportation Allowance	School Head	Monthly	MOOE	
6 Time and Deadlines	Insured that identified needs for Technical Assistance were provided and the disbursement of the downloaded funds properly monitored & evaluated	A. Issue memorandum on the deadline of submission of the liquidation report B. Establish a process flow with specific turn around time (TWT) to meet the given deadlines.	School Heads Individuals in Charge of the MOOE Liquidation	Monthly		Timely submission of the Liquidation Report.
7 Insufficient fund	Insured the cost effective utilization of Financial resources - MOOE of Schools	Conduct Orientation on the preparation of Monthly Disbursement Program of School Funds for alignment in the SIP/MDP.	School Heads Division Office Instructional Leaders	Monthly	School MOOE	Effective and prompt utilization of the MOOE

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