



EMPOWERING SCHOOL HEADS IN THE UTILIZATION OF THE MAINTENANCE AND OTHER OPERATING EXPENSES TO ENHANCE THE SCHOOL-BASED MANAGEMENT PERFORMANCE IN PUBLIC ELEMENTARY SCHOOLS

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ABSTRACT

This study determined the extent of the utilization of school maintenance and other operating expenses to enhance the school-based management performance of public elementary school heads in District A and B for School Year 2024-2025 along: funding activities, financing Expenses for Year-End Rites, funding Supplies, rental and minor Repair, funding Utilities and, Compensating Janitorial services. Tested was the significant difference in the extent of MOOE utilization of school heads among the variables; the level of performance in School-Based Management of school heads; and a learning and development design was proposed. The descriptive method of research using researcher-made survey questionnaire was utilized. Total enumeration was considered for the respondents of this study consisting of 45 school heads, 45 school School-Based Management coordinators and nine senior bookkeepers. The statistical tools used were frequency count, weighted mean, percentage technique, and Spearman Rank Order Coefficient of Correlation.

The findings revealed the school heads practiced all the indicators cited in the utilization of school MOOE. The extent of MOOE utilization in public elementary schools was great extent. There was no significant difference in the extent of MOOE utilization in public

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INSTABRIGHT e-GAZETTE

ISSN: 2704-3010

Volume VII, Issue III

April 2026

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elementary schools among funding activities, financing expenses for year-end rites, Funding Supplies, Rental and Minor Repair, funding utilities, compensating janitorial services. The SBM level of performance of District A, 21 schools with SBM Level 2 and 2 were SBM Level 3 as maturing and District B SBM level 2 maturing. There was no significant relationship between the extent of MOOE utilization and the level of practices in the School-Based Management. Learning and Development plan was proposed based from the findings of the study.

Extent of MOOE utilization in public elementary schools along Funding Activities: 3.98 interpreted as Very Great Extent (VGE) in allocating budget for INSET/LAC sessions, and coordinating with the bookkeeper on the processing of Cash Advances; Funding Supplies, Rental and Minor Repair. Supplies used for office/school operations has 4.00 or Very Great Extent (VGE) and 3.13 with interpretation of Great Extent(GE) on the supplies for medical and dental and laboratory supplies; Funding Utilities: Providing payment for electric bills 4.00 Very Great Extent (VGE) and the lowest weighted mean of 2.55 or great extent in providing payment for water bills; Compensating Janitorial services: Wages for school janitor 3.74 or Very Great Extent (VGE).

The test of significant difference in the extent of MOOE utilization in public elementary schools, the computed f-value is 1.887 which was less than f-tabular value of 3.8401 with the degree of freedom 4 and 21 at 0.05 level of significance. Therefore, the null hypothesis was accepted, that there was no significant difference in the extent of MOOE utilization in public elementary schools among he variables. SBM level 2 with a weighted mean of 2.00 or Maturing. The average extent of MOOE utilization was 3.468 and for the level of practice has

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an average of 2.04 with 7600 square of difference. As to the test of significant relationship, the computed value of 0.499 was higher than the tabular value of 0.294 with 43 degrees of freedom at 0.05 level of significance, as a result the null hypothesis is rejected which means there is a significant relationship between the extent of MOOE utilization and the level of practices in the School-Based Management. Learning and Development design proposed based from the findings of the study.

The following recommendations were given: Attend trainings, seminar-workshops, and benchmarks to upgrade knowledge and skills to enhance leadership practice; review and strengthen the role of School Governing Councils (SGCS) in the planning, budgeting, and controlling of MOOE funds and ensure that MOOE and other school-level funds are incorporated into school improvement plans; ensure that the drafted AIP is based on MOOE to make the programs and projects attainable and applicable to the school; Orientation on the preparation of documents for the School Based Management Evaluation be conducted; 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; Similar study may be conducted to further enhance the school heads practices and utilization of school MOOE.

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INTRODUCTION

School budget is one of the most powerful tools to enhance and strengthen school management. This is why DepEd continuously to make all resources possible by supporting schools to enable students to perform better. These are possible through the procurement of school supplies, payment for utilities and expense in communication, training activities, recognition and graduation rites, security, janitorial services, and minor school repair as stated in the approved School Improvement Plan (SIP) and the Annual Improvement Plan (AIP) of the school.

Schools are governed by Republic Act 9485 (Anti-Red Tape Act of 2007) to post a Transparency Board on MOOE. Republic Act 9155 recognizes the capacity of school heads execute instructional and administrative supervision of the school. This law provided pointed out that school leaders have personnel, physical, and fiscal resources for administration, including financial management. DepEd Order No. 8, s. 2019, otherwise known as Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, including other funds managed by schools was issued to intensify the decentralization of educational management. Thus, school principal has the authority to manage school finances. A system of decentralization where power, authority, responsibilities and resources of the local government were institutionalized through the local government code enacted by the Congress as stated in the Philippine Constitution, Article 10, Sec. 3. In addition, Basic Education Reform Agenda (BESRA 2006) was launched to sustain and expand the gains of School First Initiative (SFI 2005) which

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indicated the empowerment of the school and its community stakeholders to effectively address access and quality issues in basic education through the School-Based Management. Researches on how MOOE could be used efficiently had not yet been carried out. Thus, it is crucial that schools establish a clear, realistic, and high-impact research-based plan on utilizing MOOE fund to enhance the school-based management performance. It was in this light that the study was conducted to enhance the school-based management of the schools.

MATERIALS AND METHODS

This chapter dealt with the research design, sources of data, respondents of the study, research instrument, validation of research instrument, ethical considerations, data gathering procedures, and statistical tools.

Research Design

The research design serves as the blueprint for investigating research questions, outlining the procedures and methods used to collect and analyze data. A well-crafted design ensures the study's validity and reliability, enabling researchers to draw meaningful conclusions. This study utilized the descriptive method of research using survey technique and documentary analysis, (Salando 2023). Descriptive research includes present facts or current conditions concerning the nature or persons, a number of subjects or class of events, classification. Survey signifies the gathering of the data regarding the present conditions. It is useful in providing the value of fact and focusing attention on the most important things to be reported. In this study, this method was used to determine the extent of utilization of

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school MOOE of school heads in Public Elementary Schools. It is descriptive because the subjects varied among themselves and the researcher was interested to know the level to which different conditions and situations were obtained among these subjects. Survey was done using a survey questionnaire checklist in gathering the data that were analyzed and described. Tables were used to provide a clearer understanding of the data presented as answers to specific problems of the study. The researcher secured a copy of the result of SBM validation and documentary analysis was done to determine the SBM level of performance.

In this study, purposive sampling was employed in the choice of the setting of the study. Purposive sampling is a non-scientific sampling design based on selecting the respondents as samples according to the purposes of the researcher as his controls (Calmorin, 2016). A respondent was chosen as part of a sample due to good evidence that he was a representative of the total population. However, total enumeration was considered for 45 public elementary school heads, 45 SBM coordinators and 9 Senior Bookkeepers were the respondents of this study.

Sources of Data

This study relied on both primary and secondary sources of data. The primary sources of data and information were the responses to the questionnaires that were given to the Public Elementary School Heads, SBM coordinators, and school bookkeepers of the two Districts in Schools Division of Albay for School Year 2024-2025.

Secondary sources of data were derived from the documents and reports in the Public Elementary Schools, district offices, and the Province of Albay. The researcher requested a

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copy of the documents that reflected the number of school heads per district in the municipality from public schools district supervisors. Likewise, data on the location of the Public Elementary Schools and map were requested. Government laws, resolution, DepEd Memoranda, related literature and studies, internet, websites, books, magazines and news related to leadership practices and school-based management were used.

Respondents of the Study

The respondents of the study were the forty-five (45) Public Elementary School Heads, 45 SBM coordinators and nine senior bookkeepers for two districts School Year 2024-2025. Table 1 shows the respondents of the study by district. The respondents were chosen because they were the key players in the utilization of school Maintenance and Other Operating Expenses and School-Based Management.

The researcher used total enumeration for the number of respondents and purposive sampling for the setting of the study of 99 respondents. Respondents from District A was 49 while 50 respondents from District B for a total of 99 respondents.

Research Instrument

The main research instrument was a researcher made. The questionnaire crafted based on DepEd Order guidelines on MOOE utilization indicators.

The preliminary parts of the questionnaire included the communication letter and question items on the respondent's name, school, and position or designation. The first part of the questionnaire were the Practices in the Utilization of the MOOE. The second part was the extent of MOOE utilization with the same indicators.

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The respondents were asked to choose their preferred response by checking the box under the numbers of the option based on their perception along the given areas using the 4-point Likert scale. The highest scale was 4 with adjectival rating of Very Great Extent (VGE); 3 Great Extent (GE); 2 Moderate Extent (ME); and 1 Low Extent (LE).

Validation of the Research Instrument

As a process of the validation of research instrument, the researcher prepared the questionnaire. It was corrected and validated by 10 School Heads of another district in the Schools Division of Albay who were not respondents of this study. A dry run was conducted to 10 School Heads in Public Elementary schools in Schools Division of Albay to validate the questionnaires with the permission of the Public Schools District Supervisor. After the dry-run, suggestions and recommendations by the respondents were observed. Necessary revision was made for the final draft of the questionnaires.

The researcher requested the adviser to review the first draft and sought advice whether the instrument was ready for final printing and for distribution. As for reliability of the instruments, pilot testing was conducted in another District.

Ethical Considerations

The researcher observed measures to preserve the anonymity or identity of the respondents in this study. The specific name of districts chosen as the respondents were represented using codes. Confidentiality was observed on the data or responses of the respondents. Permission and approval were sought from the authorities through a letter of

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request for the dry run, validation, and distribution of research instrument. Data were recorded and tabulated based from the responses of the respondents.

Data Gathering Procedures

The following systematic data gathering procedures were observed. After the identification of the problems, the questionnaire was prepared by the researcher right after the title defense.

Before the conduct of the study, the researcher secured approval from the Schools Division Office upon the recommendation of the Dean of Graduate School and obtain formal consent from the Public Schools District Supervisor and from the School Heads (see Appendices B, C, and D).

After the revision, the researcher personally distributed the questionnaire to the respondents. Retrieval was done immediately after the distribution.

Immediately after the retrieval of the questionnaires, the data were recorded, tallied and organized, followed by data interpretation. The only challenge encountered was difficulty in reaching some of the respondents. There was a 100 percent distribution and retrieval of the survey questionnaires.

RESULTS AND DISCUSSIONS

Practices of the school heads in the utilization of school MOOE showed that 99 or 100 percent of the respondents practiced the following declared all sources of funding for the school were support from local stakeholders; reported on sources and uses of school funds shall include not only the amounts of funding received by the school but also details on

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quantity and description, if such donations were received in kind; outlined the intended utilization of funds, including the timing of such utilization of funds or donations in kind, consistent with its SIP, in its report on sources and uses of school funds; Ensured that all procurement using the school funds conformed to the provisions of Republic Act No. 9184; and posted information on the sources, intended use and actual utilization of school funds in the transparency board that must be publicly accessible and must be updated every three (3) months.

Extent of MOOE utilization in public elementary schools along: Funding Activities. Two indicators got the same highest obtained weighted mean of 3.98 interpreted as Very Great Extent (VGE) in allocating budget for INSET/LAC sessions, and coordinating with the bookkeeper on the processing of Cash Advances. Keeping records of cash advances for the fiscal year had the lowest weighted mean of 3.92 interpreted as Very Great Extent (VGE).

Financing Expenses for Year-End Rites. Printing of certificates, and payment for the medals/awards obtained the same highest weighted mean of 3.96 interpreted as Very Great Extent (VGE) while rental of toga had the lowest weighted mean of 2.10 interpreted as Moderate Extent (ME).

Funding Supplies, Rental and Minor Repair. Supplies used for office/school operations gained the highest weighted mean of 4.00 or Very Great Extent (VGE) and the lowest weighted mean was 3.13 with interpretation of Great Extent(GE) on the supplies for medical and dental and laboratory supplies.

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Funding Utilities. Providing payment for electric bills obtained the highest weighted mean of 4.00 interpreted as Very Great Extent (VGE) and the lowest weighted mean of 2.55 or Great Extent was on providing payment for water bills.

Compensating Janitorial services. Wages for school janitor earned the highest weighted mean of 3.74 or Very Great Extent (VGE) while wages for security guards obtained the lowest weighted mean of 2.35 or Moderate Extent (ME).

The test of significant difference in the extent of MOOE utilization in public elementary schools, showed that the computed f-value of 1.887 was less than f-tabular value of 3.8401 with the degree of freedom 4 and 21 at 0.05 level of significance. Therefore, the null hypothesis was accepted, that there was no significant difference in the extent of MOOE utilization in public elementary schools among funding activities, financing expenses for year-end rites, Funding Supplies, Rental and Minor Repair, funding utilities, compensating janitorial services. Data implies that school heads financial utilization of school MOOE do not vary.

District A has 21 schools with SBM Level 2 and 2 were SBM Level 3 which obtained the highest weighted mean of 2.09 interpreted as maturing. District B has 22 schools with SBM level 2 with a weighted mean of 2.00 interpreted as Maturing.

The average extent of MOOE utilization was 3.468 and for the level of practice had an average of 2.04 with 7600 square of difference. As to the test of significant relationship, the computed value of 0.499 was higher than the tabular value of 0.294 with 43 degrees of freedom at 0.05 level of significance, as a result the null hypothesis was rejected which means there is a significant relationship between the extent of MOOE utilization and the level of

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practices in the School-Based Management. Learning and Development plan was prepared based from the findings of the study.

Recommendations

School heads attend trainings, seminar-workshops, and benchmarks to upgrade knowledge and skills to enhance leadership practice.

The school heads may review and strengthen the role of School Governing Councils (SGCs) in the planning, budgeting, and controlling of MOOE funds and ensure that MOOE and other school-level funds are incorporated into school improvement plans.

School heads may ensure that the drafted AIP is based on MOOE to make the programs and projects attainable and applicable to the school.

School heads may conduct orientation on the preparation of documents for the School Based Management Evaluation be conducted.

The School Heads may 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 to avoid negative feedbacks and doubts from their subordinates.

Similar study may be conducted to further enhance the school heads practices and utilization of school MOOE.

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