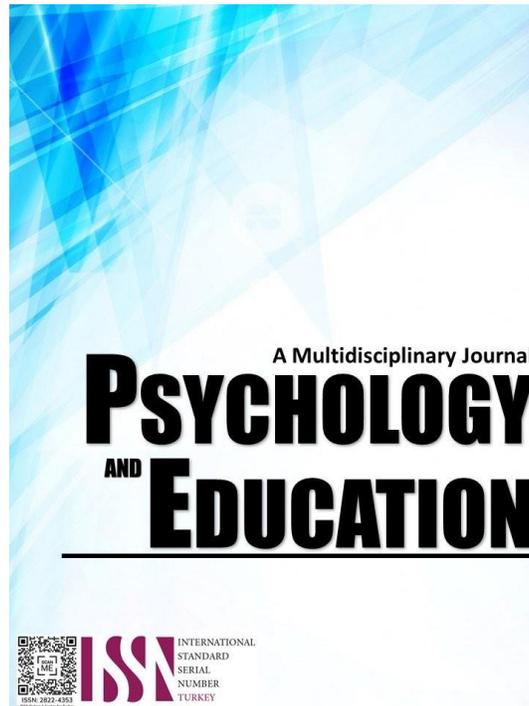


**IMPROVE SELF-MONITORING OF MAINTENANCE AND
OTHER OPERATING EXPENSES (MOOE) UTILIZATION
OF DARAGA NORTH DISTRICT SCHOOL HEADS
THROUGH E-MOOE UTILIZATION TEMPLATE**



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Improve Self-Monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization of Daraga North District School Heads Through E-MOOE Utilization Template

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Abstract

This study aimed to enhance self-monitoring of the school MOOE by introducing the E-MOOE Utilization Template. This study aimed to determine whether the template significantly impacted the ability of all Daraga North District school heads to locate their used MOOE and provided guidance for future cash advances and the creation of supplemental budgets. Descriptive-quantitative research was used in this study. quantitative in the sense that a numerical rating and a description were recorded for each response on the Likert Scale used to gauge how likely it was to be used. The outcome demonstrated that by using a Template, self-monitoring of MOOE Utilization was enhanced by 50% thanks to the data provided by the designated bookkeeper regarding MOOE Utilization. Additionally, the school heads reacted with a Total Mean of 4.73 and a likelihood of 94.6%, mostly due to the features that made it easier for them to track or record their liquidated MOOE. Regarding the digital resource that links schools to accounting, just one school replied, nonetheless, further supporting materials might be created. This could be a project for the future with a greater potential to accelerate the use of MOOE.

Keywords: *self-monitoring, maintenance and other operating expenses, bookkeeper*

Introduction

Under the direction of the superintendent of the school's division, the following are the duties of school heads (SH) of elementary and secondary schools without financial personnel who were designated as Special Disbursing Officers (SDO): a. Submit a bonding request to the Treasury Department's Fidelity Bond Division; b. For their MOOE obligations, obtain a cash advance from the corresponding supervising/directing SDO; c. Submit the original copy of the Cash Disbursement Register (CDR), the paid Disbursement Vouchers (DVs), and all supporting documents to the SDO by the fifth day of the following month, as per Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the use of Non-Implementing Units/Schools, Version 2008, to serve as liquidation or replenishment of the cash advance granted. Cash advances after then are only authorized if the CDR equal to or more than 75% of the initial cash advance is received. However, it is emphasized once more that any unutilized cash advance at the end of the year needs to be fully liquidated and refunded; d. a. Allocate monies following the current accounting, auditing, procurement, and budgeting guidelines. Observe the reporting guidelines provided in this DepEd Order No. 008 S's Part VI. In 2019. Regretfully, several school heads had trouble keeping track of how much MOOE they were using. Certain SHs request cash advances that are out of date and liquidate them later than expected. The welfare of the students and the school's improvement are in jeopardy, which makes the situation unpleasant. MOOE serves as the school's lifeblood, covering costs associated with implementing the curriculum and funding facility upgrades. There are 22 schools in the Daraga North District, led by 22 school heads. Twelve (12) schools were late in using MOOE (cash advance and liquidation), and only ten (10) schools had their records updated, according to information provided by the district's head bookkeepers. Considering this, the researcher created a template that may provide direction for monitoring the current fiscal year utilized and unutilized budget. The Daraga North District's primary school heads were all provided access to this template.

Research Questions

This study examined if the E-MOOE Utilization Template assisted or enhanced the Daraga North District School Heads' self-monitoring of their Maintenance and Other Operating Expenses (MOOE) Utilization. It specifically looked for solutions to the following issues:

1. What is the current state of monitoring and recording MOOE utilization across all Daraga North District schools?
2. What is the current state of the E-MOOE Utilization Template's monitoring and recording of MOOE utilization across all Daraga North District schools?
3. How likely is it that the E-MOOE Utilization Template will be used?
4. What other templates or accompanying resources might be created to assist school administrators in accelerating MOOE Utilization?

Literature Review

Self-Concept and Academic Performance

One of the most effective instruments for advancing and bolstering school-based administration and accountability is the school budget or fund. To effectively plan and carry out the usage of budgets based on the authorized School Improvement Plan (SIP and Annual Improvement Plan (AIP), school heads and budget officers collaborate. Like this, various factors related to prioritization should be considered, including needs related to curriculum implementation (such as funding for self-learning module usage and reproduction), utility, security, training, travel and communication costs, repair and maintenance, and other expenses. Additionally, using, or disbursing funds following the current accounting, auditing, procurement, and budgeting rules and regulations is one of the responsibilities of School Heads (SH) of Elementary and Secondary Schools without financial staff who are designated as Special Disbursing Officers (SDO), under the authority of the Schools Division Superintendent.

Research Methodology

Descriptive-quantitative research was used in this study to improve the self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization of Daraga North District School Heads. quantitative in the sense that ratings were recorded as numbers on the Likert Scale used to gauge how likely people were to adopt the E-MOOE Utilization Template. The Likert Scale's outcome was explained by the researcher. The current state of MOOE utilization in Daraga North District schools is about tracking and documentation following the use of the E-MOOE Utilization Template as specified.

The E-MOOE Utilization Template and a questionnaire were the research instruments utilized in this study. The purpose of the Likert Scale questionnaire was to find out how the respondents felt about the template's assistance in monitoring their MOOE consumption and updating their status concerning it.

Participants

The goal of this action research project was to enhance the Daraga North District Elementary School Heads' self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization. Since the district's school heads all received copies of the E-MOOE Utilization Template, a complete enumeration technique was used in this.

Instruments of the Study

The instruments which were used in this research were a Questionnaire and an E-MOOE Utilization Template. The questionnaire (Likert Scale) aimed to know the opinion of the respondents if the template helped them in tracking down their MOOE utilization and updating their status with regards to it.

Procedure

Descriptive-quantitative research was used in this study to improve the self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization of Daraga North District School Heads. quantitative in that the Likert Scale responses were utilized to calculate a number rating that represented the possibility of using the E-MOOE Utilization Template. The Likert Scale's outcome was explained by the researcher. The current state of MOOE utilization in Daraga North District schools is about tracking and documentation following the use of the E-MOOE Utilization Template as specified.

The E-MOOE Utilization Template and a questionnaire were the research instruments utilized in this study. The purpose of the Likert Scale questionnaire was to find out how the respondents felt about the template's assistance in monitoring their MOOE consumption and updating their status concerning it.

The goal of this action research project was to enhance the Daraga North District Elementary School Heads' self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization. Since the district's school heads all received copies of the E-MOOE Utilization Template, a complete enumeration technique was used in this. The first set of information came from the designated bookkeeper's report regarding MOOE usage. The school heads were then instructed to fill out the E-MOOE Utilization Template to assist them with recording or monitoring their MOOE spending.

Ethical Considerations

ANNEX 3: Declaration of Anti-Plagiarism and Absence of Conflict of Interest

Declaration Of Anti-Plagiarism

1. As far as I, Ryan N. Ludovice, am aware, plagiarism is the act of using someone else's words and ideas and passing them off as one's



own. This involves exploiting portions of someone else's work without giving due credit and acknowledgment, as well as overtly duplicating their entire body of work.

2. I have duly acknowledged all the references utilized in this research proposal and attest to its originality. I further promise that all outputs from this project, including the final research paper, will contain only original material. I will properly cite other works from a variety of sources when I make references to them.

3. I am aware that breaking this pledge and statement will have repercussions, and that the Department of Education and Basic Education Research Fund will handle things appropriately.

RYAN N. LUDOVICE

Proponent

Signature

Date

Declaration Of Absence Of Conflict Of Interest

1. I, Ryan N. Ludovice, am aware that a conflict of interest arises when my judgment in assessing, carrying out, or disclosing research may be tainted by financial or other personal reasons.

2. I hereby certify that my application and submission of my research proposal do not present any potential conflicts of interest for me. I am aware that, following (insert RMG requirement), my research proposal can be returned to me if it turns out that there was a conflict of interest during the initial screening.

3. Furthermore, I will promptly notify the research committee of any potential or real conflicts of interest that may arise during my study so that appropriate action can be taken.

4. I acknowledge that the Department of Education and the Basic Education Research Fund have the right to hold me accountable for any conflicts of interest that I have knowingly chosen to hide.

RYAN N. LUDOVICE

Proponent

Signature

Date

Results

The soft copy was distributed to the Daraga North District group chat for all school heads during the study's execution. Regretfully, only twenty-two (22) school heads answered.

The status of MOOE use in Daraga North District schools both before and after the E-MOOE use Template was put into place is displayed in the table below. The designated bookkeeper provided the information on MOOE Utilization.

	<i>Before the implementation of E-MOOE Utilization Template</i>	<i>After the implementation of E-MOOE Utilization Template</i>	<i>Gain</i>
No. of School Heads	22	20	-2
No. of SHs with Updated Utilization	10	18	8
Percent	45%	90%	45%

It is evident that by using the E-MOOE Utilization Template and the data provided by the designated bookkeeper regarding MOOE Utilization, self-monitoring of Maintenance, and Other Operating Expenses (MOOE) Utilization was enhanced.

Using templates can help school heads make better use of MOOE, which will improve the financial operations of the school, particularly MOOE, which is the lifeblood of the institution.

The summary of the elementary school heads in Daraga North District's replies to the E-MOOE Utilization Template (1-Strongly Disagree, 2-Disagree, 3-Neither Agree nor Disagree, 4-Agree, 5-Strongly Agree) is presented in the table below.

	<i>Indicators</i>	<i>Mean</i>	<i>Percent</i>
1	The template reflects the data from the school's yearly report (WFP and AIP) such as PIA, Objectives, Programs, and Budget.	4.7	94%
2	It helps me to monitor or record the liquidated MOOE easily.	4.85	97%
3	It keeps track of all my transactions about school MOOE.	4.7	94%
4	It clearly shows the outstanding balance in every objective or program in MOOE.	4.7	94%
5	It indicates the total balance in school MOOE for the whole year.	4.85	97%
6	It assists me with what to supplement and how much to supplement.	4.6	92%
7	It helps me to utilize MOOE on track.	4.7	94%
8	The instruction on how to use this template is clear.	4.75	95%
9	The template is easy to use.	4.7	94%
10	Overall, I am satisfied with this template.	4.75	95%
	Total	4.73	94.6%

The E-MOOE Utilization Template was favored by school heads due to the features that made it easier for them to monitor or record their liquidated MOOE, showed the total balance in school MOOE for the entire year, and other reasons that were expressed or reflected in their responses on each indicator in the Likert Scale. These factors are evident based on the Total Mean in the table, which is 4.73 and has a likelihood of 94.6%. Overall, it is evident that Daraga North District primary school heads "Strongly Agree" with using the E-MOOE Utilization Template to support and enhance their self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization.

Furthermore, when asked what further templates or supporting materials could be created to assist school heads in expediting MOOE Utilization, only one school answered. The comment emphasized the online resources that link accounting education to schools. This could be a project for the future that will eventually have a greater influence on accelerating the use of MOOE.

Discussion

Using the E-MOOE Utilization Template, it was demonstrated that self-monitoring of Maintenance and Other Operating Expenses (MOOE) Utilization was enhanced by 50% or doubled in performance when compared to prior output, based on data provided by the designated bookkeeper regarding MOOE Utilization.

In terms of the likelihood of use, the E-MOOE Utilization Template received a Total Mean of 4.73 and a likelihood percentage of 94.6%. This indicates that the school heads primarily liked the template because it made it easier for them to monitor or record their liquidated MOOE.

When asked what further templates or supporting materials could be created to assist school heads in expediting MOOE Utilization, only one school gave a response. The comment emphasized the online resources that link accounting education to schools. This could be a project for the future with a greater potential to accelerate the use of MOOE.

Conclusion

The proponent concluded that a template was desperately needed to track how MOOE was being used, and this template is only one example. Given that research studies are never-ending projects, a more recent and appropriate template might be suggested to accommodate the most recent accounting regulations.

References

DepEd Order No. 008 S. 2019, Revised Implementing Guidelines on the Allocation of Maintenance and Other Operating Expenses of Schools, Including Other Funds Managed by School, and Their Direct Release, Use, Monitoring, and Reporting



Emilou A. Dela Cruz et al. (2016). Financial Management System among the School Heads of Buenavista District II. DepEd Order No. 008 S. 2019, Revised Implementing Guidelines on the Allocation of Maintenance and Other Operating Expenses of Schools, Including Other Funds Managed by School, and Their Direct Release, Use, Monitoring, and Reporting

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