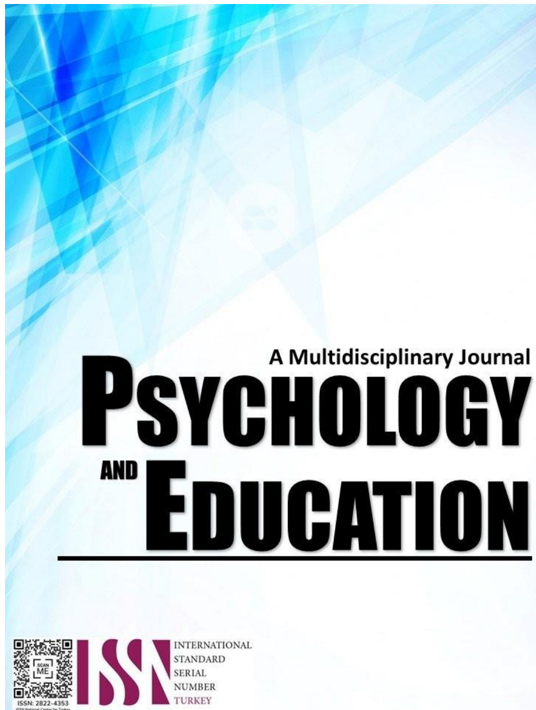
STRATEGIC PLANNING IN THE MANAGEMENT AND UTILIZATION OF SCHOOL MOOE AMONG SCHOOL LEADERS OF AROROY EAST DISTRICT



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Strategic Planning in the Management and Utilization of School MOOE Among School Leaders of Aroroy East District

Raquel R. Oliva, * Rheanne Darlin R. Oliva, Marnel M. Bullo, Mae Kristine G. Moran

For affiliations and correspondence, see the last page.

Abstract

This study employed a mixed-method research approach to determine the level of strategic planning implemented, the key challenges encountered, and the best practices applied by the school leaders of the Aroroy East district. School leaders from both elementary and secondary schools served as respondents for this study. They provided reliable data concerning the management and utilization of the school's Maintenance and Other Operating Expenses (MOOE). The study discovered that, based on the stipulated level of strategic planning, 10 out of 15 strategies were "always" implemented by the respondents, 4 were "often" implemented, and 1 was "sometimes" implemented. Key challenges were identified, including the timeliness of MOOE fund release, financial struggles, deficiencies in teacher and stakeholder involvement, and struggles with aligning MOOE allocation. However, these challenges can be mitigated through coping mechanisms such as teacher empowerment, personal financial contribution, exerting extra effort, and practicing time management. Furthermore, advocating for transparency and accountability, activating the school's Bids and Awards Committee (BAC) and stakeholders, and prioritizing Programs, Projects, and Activities (PPAs) aligned with the School Implementation Plan (SIP) and the Annual Implementation Plan (AIP) are considered best practices. These practices lead to the utilization of a transparency board and the provision of encouragement and support to teachers. Therefore, building camaraderie, submitting liquidation reports early, and having an administrative assistant or bookkeeper are recommended to further enhance the effective management and utilization of the school's MOOE.

Keywords: *mixed-method research, maintenance and other operating expenses, strategic planning, best practices, transparency, and accountability*

Introduction

Maintenance and Other Operating Expenses, or MOOE for short, has long played a significant role in Philippine primary and secondary education. The funds allotted to the Department of Education (DepEd) provide sufficient financial support for the necessities of the schools to ensure that educational institutions all around the nation are running smoothly and effectively.

The DepEd Order No. 13, S.2016 states that MOOE should be given to public elementary and secondary schools on an annual basis to support their educational necessities. These necessities include things such as purchasing school supplies and other consumables for teachers and students that are deemed necessary for the conduct of classes, paying for the reproduction of activity sheets or exercises created by teachers and downloaded from the Learning Resource Management and Development System (LRMDS), funding minor facility repairs, building and grounds maintenance, and school upkeep, paying for the rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities, paying for full-time janitorial, transportation/mobility, and security services, paying for school utilities and other utilization purposes stated in the said order.

Additionally, it appears that the majority of public schools across the nation struggle with maintaining accountability and transparency in the management and application of MOOE (Maintenance and Other Operating Expenses). This is one of the reasons why the Republic Act 9485 (Anti-Red Tape Act of 2007) requires the establishment of the Transparency Board. This mandates that public elementary and secondary schools publish data on the sources, planned use, and actual usage of school finances. The data must also be updated quarterly and made available to the public.

As the authorized person to facilitate innovations, sign the disbursement documents, and implement projects, the principal is expected to manifest professional skills and integrity on this duty. Furthermore, a plan will not be successfully realized without the help of teachers and stakeholders, and necessarily to establish a cooperative relationship with them for this will result in the smooth dissemination of orders and will encourage the subordinates to take part willingly.

The utilization of the fund involves the approval of various stakeholders before it allows the chairman to canvass the school for materials to be procured. A consultation must be primarily done before executing the plan to prevent misconceptions when discrepancies occur, but in some instances, when an immediate decision is needed, even the bookkeeper and the school leader can procure a certain item, but supplementary documents must be made to support the validity of the expense. In the absence of a bookkeeper, documents and liquidation reports are provided late, which results in the delayed release of MOOE that directly affects the implementation of PPAs.

Chaka (2008) asserts that financial management in schools typically provides the bigger framework of management that is inclusive for all stakeholders, as required by the Department of Education. Within this structure, school power is shared by all relevant parties and is not concentrated in the hands of one individual (the principal or school head). This meant that educators and other key players had to be involved in all aspects of school governance and decision-making, especially when it comes to money matters.

Management and utilization of School MOOE is not an easy task as it requires great dedication and allotment of time and effort to accomplish the task and improve the school resources, facilities, and services. Thus, this study is conducted to determine the level of strategic planning applied by the school heads and principals which can help and inspire other school leaders. Most importantly is to benchmark the strategies and best practices in order to overcome and resolve liquidation challenges and come up with desirable management and utilization outcomes.

Research Questions

This study sought to answer the following questions:

1. How does the level of strategic planning influence the allocation and distribution of MOOE funds among programs, projects, and activities within the school?
2. What are the key challenges faced by school heads in effectively implementing strategic planning to manage and utilize the MOOE?
3. What strategies and best practices can be identified among school heads in managing and utilization of MOOE, and how can these be applied to improve school resource management?

Methodology

Research Design

This study employed mixed method (quantitative and qualitative) in gathering the necessary data. The quantitative data focused on the level of strategic planning applied by the respondents. The qualitative data, on the other hand, were gathered through an open-ended survey questions focusing on the challenges encountered and best practices and strategies administered in managing and utilizing the school MOOE.

Participants

Fifteen (15) school leaders from Aroroy East district out of 27 schools, both elementary and secondary, were the respondents of this study. The selection of the respondents is based on the purpose that school leaders will provide reliable data, mainly because they are responsible for the liquidation activity of the school MOOE along with the management and utilization.

Instruments

The research questionnaire given to the respondents was composed of three parts. The first part is for the respondents' profile, inquiring for their personal data, highest educational attainment, and number of years in service as a teacher and a school leader. The second part is the Likert-scale checklist, which consists of indicators based on the level of strategic planning. Then the final part is for the open-ended questions, where respondents will provide their experiences on the challenges encountered, coping mechanisms, best practices, and their practical application in improving the school's resource management.

The research questionnaire was made by the researchers and was objectively validated through Cronbach's Alpha to determine the consistency and reliability of the questions given to the respondents. The result of the computation is 0.73, which means that the internal consistency is acceptable.

Data Analysis

The analysis of the data was done by employing the weighted mean for the quantitative data and thematic analysis for the qualitative data. The researchers computed the weighted mean of the gathered responses from the 5-point Likert scale in order to determine the level of strategic planning implemented by the respondents. Thematic analysis, on the other hand, was employed to reveal the challenges encountered, coping mechanisms, and best practices and strategies applied by the respondents in effectively managing and utilizing the school MOOE.

In thematic analysis, the researchers followed a step-by-step process by encoding first all the responses from the respondents using MS Word, identifying and labeling the relevant ideas or patterns in the data, organizing codes into potential themes, checking and refining themes, and finally, writing the results and discussions of the data according to themes.

Results and Discussion

Strategic Planning of School Heads

The table 1 presents the level of strategic planning applied by the school heads and principals of Aroroy East District. It showcased the level of strategic planning in the management and utilization of school Maintenance and Other Operating Expenses (MOOE) as practiced by the school heads and principals of the Aroroy East District. The table provides a detailed overview of various indicators, their weighted mean, and interpretation, which range from "Always" to "Sometimes."

The table 1 presents the level of strategic planning applied by the school heads and principals of Aroroy East District. As shown in table 1, it is observable that the level of strategic planning of the school heads and principals has an overall weighted mean of 4.63 which means that the stipulated indicators are "Always" applied by the respondents in the management and utilization of the school MOOE. The indicator with the highest weighted mean of 4.93 is that school leaders accept ideas and suggestions from the teachers and other stakeholders in planning for the development of school facilities and services. This implies that school leaders are open-minded in accepting new ideas and suggestions for the betterment of the school rather than being egocentric. It can be supported by the study of Abulencia (2006), in which School-Based Management (SBM) emphasizes the need to empower important community members or stakeholders so they may actively contribute to the ongoing enhancement of schools in order to achieve better educational outcomes.

Table 1. *Level of Strategic Planning in the Management and Utilization of School MOOE*

Indicators	*Weighted Mean*	*Interpretation*
I ensure that during the beginning of the calendar year, there will be a staff conference to identify goals and priorities of the school.	4.73	Always
I include the teachers in making Annual Procurement Plan (APP) for they can include what are the needed materials to procure aligned with their teaching-learning instructions and Project, Program and Activities (PPAs).	4.8	Always
I follow legal process in the procurement of school needed materials like allowing BAC Chairman & members to conduct canvass so to identify lowest bidder.	4.53	Always
I do the purchasing of infrastructure materials, school supplies and equipment for the classes of BAC Chairman-Teacher will not be disrupted.	4.26	Often
I appreciate the government price of the items purchased because it will be utilized to other expenditures that the supplier/bidder has no official receipt.	4.26	Often
I have the final decision-making authority in utilizing the school MOOE and other financial resources.	4.13	Often
I include teachers and other stakeholders in planning the budget allocation and project implementation.	4.8	Always
I accept ideas/suggestions from the teachers and other stakeholders in planning for the development of school facilities and services.	4.93	Always
I maintain transparency among teachers and stakeholders by having financial report to avoid doubts and misunderstanding about money matters.	4.86	Always
. I ensure that the approved programs and projects are distributed equally with funds necessary for implementation.	4.53	Always
. When the implementation of a specific plan fails, we take note of it and come up with a better plan.	4.26	Often
. Newly hired teachers are encouraged to join in planning and managing the school programs, projects, and activities (PPAs).	4.53	Always
. There are instances that procurement of certain item is badly needed and needs immediate decision-making of school head that's why only the bookkeeper and school head will make the supplementary document and purchasing activity is done without asking the consensus' decision.	2.6	Sometimes
. I prioritize in providing allocation or funds to projects and programs of the school that are aligned on the program of the division.	4.73	Always
. I accept donations and assistance from parents and barangay officials for effective project implementation.	4.6	Always
Overall Weighted Mean	4.63	Always

Moreover, school leaders "Always maintain transparency among teachers and stakeholders by having financial report to avoid doubts and misunderstanding about money matters". This indicator got a weighted mean of 4.86 which is second to the highest weighted mean because school leaders are aware of the important roles that the teachers and other stakeholders play in budget allocation planning. This relates to a study by Ochada and Gempes (2018) that underscores how crucial it is for teachers to be included in the budgetary process for it creates a transparent environment and paves the way for ethical practices among educators who share mutual goal of improving the school.

On the other hand, the less chosen indicator is that "There are instances where procurement of certain items is badly needed and needs immediate decision-making by the school head; that's why only the bookkeeper and school head will make the supplementary document, and purchasing activity is done without asking the consensus' decision" which was interpreted as "Sometimes" applied with a 2.6 weighted mean. It may then be inferred that school leaders do not encounter this situation most of the time and if this happens, they make sure that teachers and stakeholders are involved in decision-making. Another less picked indicator is that school leaders have the final decision-making authority in utilizing the school MOOE and other financial resources because most of them consider what is agreed by the majority to come up a final decision.

Thus, the research highlights the significance of strategic planning in managing and utilizing the school MOOE. By focusing resources on high-priority areas, strategic planning implemented by principals and school heads guarantees effective funding distribution. It ensures that educational programs, projects, and activities are sustained over the long term, involves a variety of stakeholders in the planning process, allows for flexibility in responding to the school's changing needs, and aligns the use of MOOE with the school's objectives and goals. Finally, by attaining desired educational outcomes, it enhances the school's performance.

Key Challenges Encountered in Effectively Implementing Strategic Planning to Manage and Utilize the MOOE

Four (4) themes regarding the key challenges encountered by the principals and school heads of the Aroroy East District in putting strategic planning into practice appeared in this part of the study's results and findings, which employed a qualitative approach.

Theme 1: Impact of Liquidation Processes on Fund Release Timeliness

School leaders encountered key challenges in managing and utilizing the school MOOE, and one of these was the impact of liquidation processes on fund release timeliness. This theme is supported by respondents #4 and #13.

Respondent #4: Late release of MOOE, the abrupt schedule of checking of liquidation reports of the MOOE express, and the absence of ADAS/bookkeeper to work on the liquidation reports.

Respondent #13: A delay in releasing funds will affect the procurement of goods or the payment of services.

The responses above express the cause and effect of the delayed release of MOOE funds. Respondent #4 identified the absence of an administrative assistant (ADAS) or bookkeeper who would be helpful in accomplishing the liquidation reports promptly; this reason causes MOOE funds to delay because the submission of the liquidation reports does not meet the deadline. Respondent #13, on the other hand, mentioned the effect of the delayed MOOE release on the procurement of goods or the payment of services, which had a negative impact on school improvement.

The study by Patrinos & Kagia (2007) about the delay that impacts the effective use of the MOOE and the facilitation of the school's operation is correlated with the presented scenarios. In addition, the Department of Education has opened investigations against several principals for financial mismanagement. This suggests that problems with financial responsibility could be a factor in the inefficiencies and delays in the utilization of MOOE funds. This implies that in order to guarantee the efficient use of resources for educational objectives, there is a need for improved financial management procedures and supervision.

Theme 2: Financial struggles in Educational Implementation

One of the common struggles encountered by the school leaders is the financial or budget constraints especially in materializing and/or thoroughly implementing the projects, programs, and activities of the school. Respondent #1 supported this theme.

Respondent #1: Insufficient fund allocation for every school PPA is due to the minimal amount of school MOOE in our small school.

The situation presents a drawback of the MOOE funds being divided across all school PPAs, leaving just a minimal amount of money available to complete a particular PPA. Additionally, the amount of fund allocated for every school is depending on how big, medium, or small the school is.

Gipaya (2023) states that when allocating MOOE funds, a variety of factors related to prioritizing should be taken into account, including utilities, training, securities, communication and travel expenses, repair and maintenance, and other costs. Large-category schools incur greater costs for bills, maintenance, and travel than small-category schools.

Another response that correlates to this theme is stated by respondent #3:

“Compliance to strict requirements on COA rules & regulations for procurement especially on urgent needs of the school.”

This issue discusses the difficulty on cash advances for the next issuance of MOOE fund due to additional requirements demanded by COA, most reports were returned and school should produce accurate and comprehensive documents of a certain item procured and it may cause delay in submission and pending on the issuance of the next month’s fund.

This implies that the reporting requirements outlined in NBC No. 567 must be adhered to by all offices, including the filing of financial accountability reports and budgets in accordance with COA-DBM Joint Circular Nos. 2014-1, 2016-11, and 2019-1.

Theme 3: Teachers and Stakeholders Involvement Deficiency

Another key challenge identified by the school heads and principals was the involvement deficiency of teachers and stakeholders in MOOE utilization planning. This theme revealed based from the excerpt of respondent #11.

Respondent #11: Low percentage of participation of teachers and external stakeholders during school planning for the implementation of school PPAs.

The excerpt above expresses the struggle faced by the school leader in effectively administering and supervising the subordinates to actively participate in educational planning. However, this response can be explained by respondent #15.

Respondent #15: Overlapping of activities and workloads of teachers causes a lack of focus on their designated tasks.

According to Tarraya (2023), to enable increased access to quality education, it is imperative to address the heavy workloads of teachers in order for them to be efficient and effective in their work. This implies that the lack of active involvement of teachers and stakeholders is not solely to blame for the shortcomings of school improvement planning. Instead, the educational system itself must identify the root cause of inefficiency and ineffectiveness of the teachers and even stakeholders who have hectic schedules as well.

Theme 4: Strategic Alignment Struggle of MOOE Allocation

Another theme, the rarest because only one of the respondents answered in this manner, noted that alignment of the MOOE allocation with the objectives of the PPAs as well as meeting the expectations of the persons concerned is quite challenging. This is according to respondent #7.

Respondent #7: One challenging part is making sure that the optimal allocation of MOOE funds is aligned with the objectives and expectations of the persons concerned.

In this connection, Macaraig, et.al. (2021) highlighted the need for financial staff at the school to be aligned to fund/MOOE to AIP/SIP in order to prevent frustrating issues with fiscal concerns from impeding the achievement of effective fiscal resource management. Moreover, as part of excellent governance in educational institutions, schools must have a well-defined, practical, and highly impactful research-based plan on how to use government funding, specifically MOOE (Romanes, 2018).

The abovementioned scenario challenges the school leaders to aim for objectivity in the project implementation in order to avoid frustrations, mistrust, and doubts among the persons involved. This signifies the productivity of a good leader in managing and utilizing the MOOE funds considering its alignment in the Annual Improvement Plan (AIP) and School Improvement Plan (SIP).

Coping Mechanisms for the Key Challenges Encountered

School heads and principals differ in their own coping mechanisms based on the key challenges they have encountered in managing and utilizing the school MOOE. Three (3) themes were revealed in this part of the study's results and findings.

Theme 1: Teacher Empowerment in Financial Management

Teachers' involvement indeed plays a vital role in completing liquidation reports promptly, especially if everyone is empowered to take part in the financial management of the school. Respondents #4 and #5 stated the advantages of empowering and encouraging teachers to be aware of bookkeeping and liquidation activities.

Respondent #4: Empower teachers to perform the bookkeeping activity and involve them in allocating and utilizing of MOOE funds properly.

Respondent #5: To facilitate collaboration and expedite the submission of the report, I encourage teachers to possess an understanding of the liquidation process.

The above responses indicate the positive effects of empowering teachers, not just to enhance their financial literacy but also to be responsible in the resource management of the school. This coping mechanism would give everyone the sense of responsibility and collaboration for the common good.

Espinosa (2018) stated that it would be extremely important if school leaders, such as principals, as well as teachers, received a continuous boost to their own professional development by acquiring relevant financial skills and abilities required to effectively manage resources in the school.

This implies that with this knowledge, both school leaders and teachers may allocate funds more wisely and make effective use of the resources available for education. It also promotes financial stewardship, accountability, and openness among teachers, which enhances the general efficacy and sustainability of educational establishments.

Theme 2: Personal Financial Contributions and Fund Accessibility

Due to the delayed release of MOOE funds resulting in financial struggles in the procurement of school PPAs, as one of the identified challenges encountered, there are instances where school leaders initiate to expense the school's urgent needs with their personal money and/or borrow with interest from another person or regular store where items are purchased. This theme is supported by respondents #2 and #8.

Respondent #2: I usually expense the urgent needs of the school from my own pocket or borrow from a certain individual with interest.

Respondent #8: Spend personal money without hesitation or borrow items from the regular store since the budget will still be reimbursed.

Results show the utmost accountability of the school leaders in finding ways for the procurement of the school's urgent needs. This issue is evident based on the responses of most of the school leaders, yet they are positive and still willing to use their own money for the benefits of the school and learners as well. This coping mechanism implies that school leaders possess strong commitment to education which goal is to improve the school's facilities and services.

Theme 3: Effort and Time Management in Challenge Resolution

One of the best ways to cope with and resolve the challenges is to practice effective time management and exert extra effort. Focusing on the problems won't help; instead, focusing on finding solutions will lead to resolution. This theme highlights the responses of respondents #9 and #12.

Respondent #9: Time management should always be practiced to not procrastinate the deadline and avoid delays as much as possible.

Respondent #12: Make sure to manage time and exert effort in finishing the liquidation report.

According to Kashyap (2019), An effective time management strategy has numerous benefits. Time management can help you in your work life in the following ways: complete tasks on schedule, produce better work, be more productive and efficient, procrastinate much less, experience less stress and anxiety, have a higher quality of life, have more opportunities for career advancement, and have more time for leisure and recreation.

This encourages school leaders as well as the teachers involved in the liquidation activity to effectively manage time and effort in order to acquire such benefits. Personal and professional growth begins with managing oneself in terms of handling overloaded responsibilities in life and at work to avoid stress and unnecessary actions and decisions. Thus, exerting effort and practicing time management will result in increased productivity and efficiency for an individual, despite the challenges that may exist.

Strategies and Best Practices Administered

Principals and school employ strategies and best practices in order to improve learning environments and achieve educational goals. The general success and development of the school community is facilitated by the efficient and effective implementation of such initiatives.

Theme 1: Advocating Transparency and Accountability in Financial Management

Transparency and accountability in financial management are highly recommended to be possessed by the school leaders as the authorized persons who mainly manage and utilize the school MOOE. Maintaining transparency will encourage the subordinates to eagerly be involved in budget planning, for they are aware of the proceeds of the allotted budget. Below are the responses that support this theme.

Respondent #1: Involve the teachers to plan the quarterly expenses using a budget matrix and practice transparency by conducting financial report every assembly or GPTA meeting.

Respondent #4: Involve teachers and stakeholders in strategic planning involving MOOE, provide transparency in dealing with the FISCAL matters of the school, and conduct financial reports on the utilization and liquidation of MOOE.

The above excerpts manifest the best practice of a good leader in advocating transparency and being accountable in terms of money matters. Talikan (2021) asserts that school administrators, principals, and office heads must be transparent and accountable when allocating the school's financial resources if they are to support good governance in education. To prevent money from leaking out, the administration needs to be informed about the expenses. Furthermore, following Transparency Seal's guidelines is one method to guarantee that the school does not wish to engage in corrupt activities. This implies that when transparency and accountability go hand in hand, education systems can be shielded from fraud and corruption, ensuring equitable and effective funding for education as well as the effective execution of educational goals.

Theme 2: Strategic BAC & Stakeholders Activation for Financial Transaction

The Bids and Awards Committee (BAC) and all stakeholders involved in the school's liquidation process are empowered when school leaders strategically engage their roles in financial transactions. In support of this theme, respondent #2 shared an applied strategy or best practice.

Respondent #2: Activated the school Bids and Awards Committee (BAC), delegated to non-teaching and department heads so that we can proceed immediately with the financial transaction if necessary.

As mandated by the Department of Education, Chaka (2008) claims that financial management in schools frequently provides the larger framework of management that is inclusive for all stakeholders. In this framework, authority at the school level is distributed among all pertinent stakeholders and is not centered around a single person (the principal or school head). This required teachers and other stakeholders to actively participate in school governance and decision-making processes, particularly those pertaining to finances. In addition, respondent #3 suggest to:

Respondent #3: Convene with the teachers and stakeholders in planning the expenditures per month with accurate prices.

This implies that the school itself clearly demonstrated excellence in terms of school management and operation when all the various

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MOOE activities or practices were put into reality through the collaborative effort of all parties involved, which paves the way for DepEd to achieve its vision, mission, and core values.

Theme 3: Strategic Roadmap: Prioritizing PPAs in SIP and AIP

Identifying more important than less important PPAs is what other school leaders consider in coping with financial struggles or delayed release of MOOE. This serves as their roadmap in allocating funds effectively for the school projects, programs, and activities. Respondent #9 echoes this theme.

Respondent #9: Make it sure that the priority PPAs are included in the School Improvement Plan (SIP) and Annual Implementation Plan (AIP), it must be the priority allocation of budget in MOOE.

The school budget or fund is one of the most effective tools for fostering and strengthening school-based administration and accountability. Together, budget officers and school heads are able to effectively plan and carry out the use of funds according to the Annual Improvement Plan (AIP). To improve student performance and support them in their academic endeavors, several factors of prioritizing should also be taken into account, including utility, training, security, travel and communication expenses, repair and maintenance, and other expenses. (Abellon et. al., 2020)

In light of the budgetary constraints if the school chooses to concentrate solely on the MOOE fund, respondent #15 recommends:

Respondent #15: Engage teachers and stakeholders in planning and finding other sources like donations and GPTA funds to prioritize more important PPAs than less important PPAs.

This infers that being an effective leader requires resourcefulness in order to overcome difficulties. Identifying priority PPAs as well as exploring alternative funding sources to support these prioritized initiatives could provide sufficiency rather than financial struggles for the school.

Practical Application to Improve School Resource Management

Schools can improve educational outcomes, maximize resource allocation, and establish a more sustainable and effective learning environment by implementing practical ways to improve school resource management.

Theme 1: Transparency Board for Budget Awareness

Conducting financial report and implementing a transparency board would definitely foster a transparent environment that is free from doubts and mistrust among the teachers and stakeholders. Respondents #5 and #10 assert this theme.

Respondent #4: Transparency in dealing with school management improves the school resource management. By doing so, you can win the trust and confidence of your cohorts and other stakeholders. Strategically, conducting financial report, having transparency board in the school premises, and spending school MOOE judiciously are some of the things I have done in school.

Respondent #10: Gaining the trust of the teachers and stakeholders could lead to effective management of school resources considering the productivity, transparency and good relationship with one another.

This manifest the effective school resource management which gives everyone the right to be informed and aware about the allotted budget for school resources. These leaders possess commitment to openness and disclosure, fostering trust and accountability within the school community.

According to Talikan (2023), the implementation of the Transparency Board, which mandates that schools fully reveal certain financial papers to keep their stakeholders informed of how budget is handled, dispensed, and used, can help resolve concerns regarding doubts and complaints from teachers and stakeholders.

Theme 2: Encouragement and Support for Optimal Performance

We cannot dispute the reality that encouragement and support significantly increase a person's confidence in their ability to succeed in life and at work. To support this theme, respondents #12 and #7 indicated their response.

Respondent #12: Lead them with encouragement and support so teachers can perform well in their designated tasks especially their participation in MOOE liquidation and project implementation.

Respondent #7: Encourage full support of the stakeholders in the implementation of the DepEd programs and projects.

These leaders thrive in motivating and assisting teachers by providing strategic guidance for their professional development. This demonstrates excellent leadership, which values teachers' well-being and promotes a positive work-life balance. This promotes a culture of growth, creativity, and cooperation, creating an environment where educators feel appreciated and empowered.

As per Buskila & Chen-Levi (2021), by exhibiting relationship management, which produces the highest level of emotional intelligence (EI), school principals can significantly contribute to the well-being of teachers. This includes fostering a positive emotional climate, maintaining healthy relationships, and exhibiting sincere concern for teachers.

However, the absence of teachers' perspectives in a study on challenges faced by school leaders in managing MOOE (Maintenance and Other Operating Expenses) as well as the best practices could limit the comprehensive understanding of the topic. Future researchers could further improve this study by including teachers' insights to gain a more holistic view of the challenges and best practices. This could involve surveys, interviews, or focus groups with teachers to explore their experiences and perspectives, contributing valuable data for a more refined analysis.

Conclusion

Based on the results and findings of this study, the following conclusions were drawn: (1) School heads and principals "always" implement ten (10) out of fifteen (15) stipulated indicators in the level of strategic planning in the management and utilization of school MOOE, while four (4) are "often" implemented and one (1) is "sometimes" implemented. (2) MOOE fund release timeliness, financial struggles, teachers and stakeholders' involvement deficiency, and alignment struggle of MOOE allocation are the common key challenges identified by the school leaders. However, these challenges can be mitigated through coping mechanisms such as teacher empowerment, personal financial contribution, exertion of extra effort, and practice time management. (3) School leaders shared their strategies and best practices in effective managing and utilizing the school MOOE and these are: advocating transparency and accountability, school BAC and stakeholders' activation, and prioritizing PPAs in SIP and AIP. Thus, having transparency board for budget awareness, and providing encouragement and support for optimal performance are the ways to apply the mentioned strategies and best practices.

This study has made the following recommendations based from the findings and conclusions: (1) School leaders may improve their strategic planning in managing and utilizing school MOOE by considering the procurement of urgent needs of the school in case MOOE fund is not yet released. (2) Good relationship with teachers and stakeholders must be maintained in order to achieve common goals especially in implementing projects, programs, and activities (PPAs) of the school. (3) Ensure early submission of MOOE liquidation reports to avoid procrastination and delays. (4) Presence of ADAS/ bookkeeper may be requested from the division office by the school to help assist in liquidation activity. (5) Transparency board may be utilized by all school leaders to gain trust and confidence of the teachers and stakeholders. (6) Emphasis can be placed on utilizing MOOE effectively, which is essential for enhancing educational resources and fostering positive interpersonal relationships.

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Affiliations and Corresponding Information

Raquel R. Oliva
Delavin Rubia National High School
Department of Education – Philippines

Rheanne Darlin R. Oliva
Dr. Emilio B. Espinosa, Sr. Memorial State College
of Agriculture and Technology– Philippines

Marnel M. Bullo, EdD
Cataingan National High
Department of Education – Philippines
Dr. Emilio B. Espinosa, Sr. Memorial State College
of Agriculture and Technology– Philippines

Mae Kristine G. Moran, EdD
Tomas V. Rivera National High School
Department of Education – Philippines