

# The Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) by the School Heads in Improving the School Performance in Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur

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## ABSTRACT

This study examined the effectiveness of the utilization of School Maintenance and Other Operating Expenses (MOOE) by school heads in Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur, in relation to school performance improvement. It assessed the extent of utilization across training, special curriculum programs and activities, school supplies procurement, minor repairs of facilities, and utilities, as well as the effectiveness of MOOE in enhancing knowledge of tasks, financial accountability, liquidation management, disbursement management, use of accountable forms, and preparation of liquidation reports. Significant differences between the perceptions of school heads in the two districts were tested, and policy recommendations were formulated based on findings. The study employed a descriptive–evaluative–inferential design, with purposive sampling used to select respondents. Data were gathered through questionnaires rated on a five-point scale and analyzed using frequency counts, weighted means, percentages, and the Wilcoxon Mann Whitney U Test at a 0.05 significance level. Results revealed that MOOE was very much utilized, particularly in school supplies procurement (4.92) and minor repairs (4.86), while training received the lowest rating (4.61). Effectiveness was also rated very much effective, with preparation of liquidation reports (4.98) and liquidation management (4.95) ranking highest. Significant differences between districts were observed in most indicators, except for special curriculum programs and preparation of liquidation reports. Policy recommendations emphasized training programs to strengthen financial management skills, improved liquidation processes, and prioritized procurement of essential supplies. Findings underscore the critical role of MOOE in sustaining school operations and enhancing performance outcomes.

**Keywords:** School Maintenance and Other Operating Expenses (MOOE), School performance, Financial accountability, Liquidation management, Policy recommendations, Educational administration

## INTRODUCTION

The Department of Education (DepEd) emphasizes the effective utilization of School Maintenance and Other Operating Expenses (MOOE) in public elementary schools. School heads, who also serve as disbursing officers, play a critical role in downloading, managing, and liquidating these funds. MOOE allocations cover essential needs such as electricity, water, supplies, minor repairs, and activities that sustain learning environments, requiring competencies in financial management, accountability, and compliance with established standards.

Policies such as DepEd Order No. 12, s. 2014, Republic Act 9155, and DepEd Order No. 13, s. 2016 mandate guidelines for allocation, utilization, and monthly liquidation reporting. These highlight transparency and adherence to budgeting, accounting, and auditing rules. MOOE funds are vital for implementing School Improvement Plans (SIP), supporting training, financing ceremonies, procuring supplies, maintaining facilities, and paying utilities and services.

The Philippine Constitution (1987, Article XIV, Section 1) affirms the state's responsibility to provide accessible quality education, reinforced by Republic Act 10533, which introduced the K to 12 program. This reform broadened high school goals to include college preparation, vocational training, creative arts, sports, and entrepreneurship, reflecting holistic development in a globalized environment. Recent initiatives, such as the 10-Point Agenda, aim to strengthen institutional capacity and financial management, but their success depends largely on school heads who implement reforms at the grassroots level.

In Libmanan 1 and Libmanan 2 Districts, school heads are recognized as front-line implementers of reforms. Effective MOOE utilization promotes facility improvement, resource availability, and equitable access to education. These districts have earned recognition in financial literacy, Brigada Eskwela, Gulayan sa Paaralan, and modular distance learning. The study evaluates whether MOOE utilization meets DepEd standards and contributes to academic excellence, highlighting accountability, training, and monitoring.

Previous studies support this focus, including works by Abellon (2023), Almazan (2023), Arevalo (2020), Balagosa (2023), and Bantugan (2023), which emphasize that proper fund management enhances both teaching and learning. Ultimately, the study underscores that MOOE is not merely a financial provision but a cornerstone of educational quality, ensuring schools function productively, support reforms, and sustain the vision of making Libmanan districts centers of academic excellence.

### **Objectives of the Study/Research Questions**

This study determined the effectiveness of the utilization of the School Maintenance and Other Operating Expenses (MOOE) of the School Heads in improving the school performance in Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur for School Year 2025-2026.

Specifically, it sought to answer the following questions:

To what extent is the utilization of the School Heads of the School Maintenance and Other Operating Expenses (MOOE) along:

- Training,
- Special Curriculum programs and activities,
- School Supplies procurement,
- Minor Repairs of Facilities, and
- Electric and Water Consumption?

How significant is the difference on the rank orders of the utilization of the School Maintenance and Other Operating Expenses between the 2 groups of respondents?

To what extent is the effectiveness of the utilization

of the School Maintenance and Other Operational Expenses (MOOE) in improving the school performance in terms of:

- Knowledge of the Tasks,
- 3.2 Financial Accountability,
- 3.3 Liquidation Management,
- 3.4 Disbursement Management,
- 3.5 Use of Accountable Forms, and

- 3.6 Preparation of Liquidation Report?

How significant is the difference in the rank orders of the effectiveness of the utilization of the School Maintenance and Other Operational Expenses (MOOE) in improving the school performance between the 2 groups of respondents?

What policy recommendations can be formulated based from the findings of this study?

### **Assumptions of the Study**

The following assumptions served as the foundation of the researcher:

The extent of the utilization of the School Maintenance and Other Operating Expenses of the School heads can be determined.

The effectiveness of the utilization of the School Maintenance and Other Operational Expenses in improving the school performance can be assessed.

Policy recommendations can be formulated based on the findings of the study.

### **Hypotheses of the Study**

The following hypotheses were tested in this study:

There is a significant difference on the rank orders of the utilization of the School Maintenance and Other Operating Expenses between the 2 groups of respondents.

There is a significant difference in the rank orders of the effectiveness of the utilization of the School Maintenance and Other Operational Expenses in improving school performance between the 2 groups of respondents.

### **Review of Related Literature**

The review of related literature highlights the critical role of School Maintenance and Other Operating Expenses (MOOE) in sustaining quality education. Studies consistently show that MOOE funds support essential needs such as supplies, utilities, training, and minor repairs, directly influencing student performance and school operations. Research by Ochada and Gempes (2018) and Cominhud & Arivalo (2020) emphasized the importance of proper allocation for maintenance and daily operations, while Arevalo (2019) and Comighud et al. (2020) found significant links between effective utilization and improved academic outcomes. Challenges remain, however, with Almazan (2023) and others noting issues of transparency, accountability, and inadequate financial management skills among school heads.

Several studies explored utilization in different contexts: Abellon (2023) examined non-fiscally autonomous senior high schools; Balagosa (2023) linked MOOE use to teacher performance; Bantugan (2023) found MOOE predictive of student outcomes but not teacher performance; and Blanco (2018) reported manageable issues in Capiz schools. Other works, such as Manzano (2019) and Matulac et al. (2022), assessed attitudes and compliance, while Miranda (2021) and Ochada (2020) highlighted practices and realities of fund allocation. More recent studies, including Oliva (2024) and Pandulo (2023), stressed strategic planning, transparency, and stakeholder involvement, while Principe (2024) linked utilization practices to personnel productivity.

Overall, the literature underscores that effective MOOE management enhances accountability, supports teacher and student development, and improves school performance. Yet, persistent gaps in transparency, training, and resource allocation call for stronger monitoring, capacity-building, and policy reforms to maximize its impact on educational outcomes.

## THEORETICAL FRAMEWORK

This study draws upon several theories to analyze the effectiveness of School Maintenance and Other Operating Expenses (MOOE) utilization by school heads in improving school performance. These theoretical foundations guided the researcher in formulating objectives, interpreting findings, and proposing policy recommendations. The framework integrates Resource Dependency Theory, Accountability Theory, Hegel's Theory of Responsibility, Path-Goal Theory, and the Researcher's Theory.

The framework is visually represented with the study title at the center, surrounded by key problem areas. The first circle highlights MOOE utilization in school-based training, curriculum programs, supplies procurement, minor repairs, and utilities. The second circle emphasizes effectiveness indicators such as knowledge of tasks, financial accountability, liquidation management, disbursement management, use of accountable forms, and preparation of reports. Policy recommendations form part of this structure, while school classifications (big, medium, small) and the guiding theories anchor the framework.

**Resource Dependency Theory** (Pfeffer & Salancik, 1970) underscores the reliance of organizations on external resources for survival and growth. Applied to MOOE, it highlights the importance of managing relationships with stakeholders to secure resources and minimize risks. Closely related is **Stakeholder Theory**, which emphasizes distributing resources to generate value for all stakeholders, ensuring equitable and effective utilization.

**Accountability Theory** (Tetlock, Lerner; Vance, Lowry & Eggett, 2015) explains how the need to justify decisions fosters responsibility and systematic thinking. Accountability functions both as a virtue—willingness to accept responsibility—and as a mechanism—obligation to explain actions to others. In MOOE management, accountability ensures transparency in fund utilization and compliance with financial procedures.

**Hegel's Theory of Responsibility** (Alznauer, 2015) focuses on responsible agency and action. Responsibility is openness to evaluation in moral, legal, and ethical dimensions. Applied to school heads, it stresses their duty to manage resources responsibly, ensuring actions align with educational goals and ethical standards.

**Path-Goal Theory** (Evans & House, 1970) emphasizes leadership effectiveness in clarifying goals, removing obstacles, and motivating group members. In the context of MOOE, school heads act as leaders who align organizational and personal goals, guiding staff toward improved performance through effective resource management.

Finally, the **Researcher's Theory** integrates these perspectives, proposing that analyzing MOOE utilization leads to policy recommendations that enhance accountability, resource allocation, and educational quality.

Together, these theories provide a comprehensive lens for examining how school heads manage MOOE and how such management impacts school performance. They highlight the interplay of external resource dependency, stakeholder needs, accountability mechanisms, ethical responsibility, and leadership effectiveness.

This theoretical foundation strengthens the study's capacity to generate meaningful insights and actionable recommendations for improving educational outcomes in Libmanan Districts.

## CONCEPTUAL FRAMEWORK

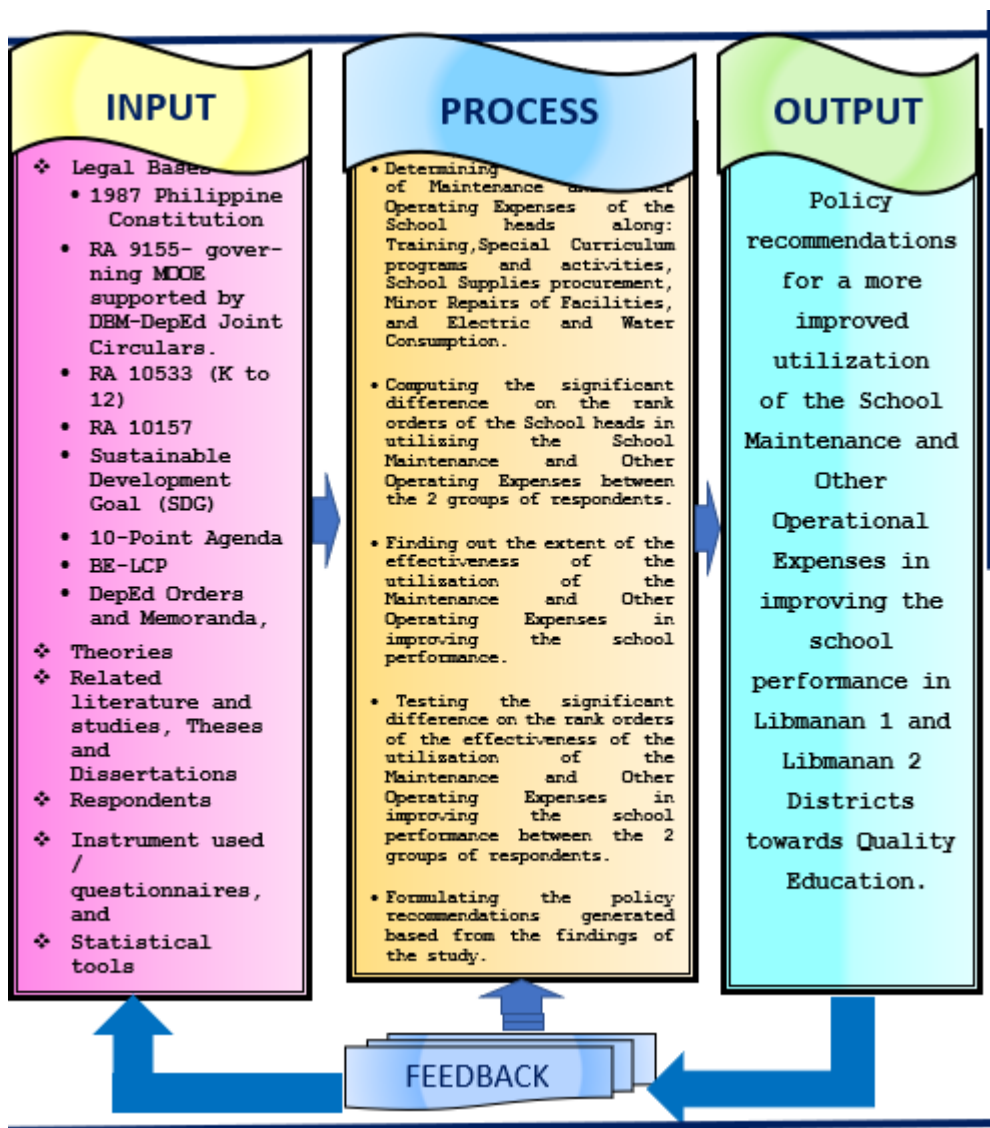


**Figure 1.** The Conceptual Framework Based from the problem of this study and as visualized from its theories, the conceptual paradigm is pictured out in **Figure 1**. The conceptual paradigm was designed with these dimensions: The input, process and the output.

**Input.** It included: Legal Basis (1987 Philippine Constitution), RA 9155, RA 10533 (K to 12), RA 10157, Millennium Development Goal (MDG), Sustainable Development Goal (SDG), 10 Point Agenda, Dep. Ed. Orders and Memoranda, MDL, BE-LCP, Theories, Thesis and Dissertations, Related Literature and Studies, Respondents, Instrument used, Questionnaire, and Statistical Tools.

**Process.** It involved the following: Determining the utilization of Maintenance and Other Operating Expenses of the School heads along: Training, Special Curriculum programs and activities, School Supplies procurement, Minor Repairs of Facilities, and Electric and Water Consumption; Computing the significant difference on the rank orders of the School heads in utilizing the School Maintenance and Other Operating Expenses between the 2 groups of respondents; Finding out the extent of the effectiveness of the utilization of the Maintenance and Other Operating Expenses in improving the school performance; Testing the significant difference on the rank orders of the effectiveness of the utilization of the Maintenance and Other Operating Expenses in improving the school performance between the 2 groups of respondents, and Formulating the policy recommendations generated based from the findings of the study.

**Output.** The researcher came out with the Policy recommendations for a more improved utilization of the School Maintenance and Other Operational Expenses in improving the school performance in Libmanan 1

and Libmanan 2 Districts towards Quality Education. A Feedback mechanism was instituted so that corrective action be instituted in the output and process to achieve the expected output of the research work.

## METHODOLOGY

This chapter describes the detailed methods in the process of determining the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) of the School Heads in improving the School Performance in Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur.

It includes research design, sampling technique, respondents of the study, data gathering tools, research instrument, research procedure and statistical treatment of the data.

### Research Design

This study utilized the descriptive- evaluative inferential method of research. The descriptive method was designed to gather information about the present existing conditions. According to **Mahboob Saru, (2020)** a descriptive research involves the collection, recording, analysis and interpretation of the present nature or process of phenomena.

Moreover, the process of descriptive research goes beyond more gathering and tabulation of data. It involves an element of interpretation of meaning or significance of what is described.

Descriptive-evaluative method was used to determine the utilization of Maintenance and Other Operating Expenses of the School heads along: Training, Special Curriculum programs and activities, School Supplies procurement, Minor Repairs of Facilities, and Electric and Water Consumption; The extent of the effectiveness of the utilization of the maintenance and other operating expenses in improving the school performance in terms of: Knowledge on the Tasks, Financial Accountability, Liquidation Management, Disbursement Management, Use of Accountable forms, and Preparation of liquidation Report. The inferential method was used to determine whether there was a significant difference on the rank orders of the extent of the utilization of Maintenance and Other Operating Expenses of the School heads between the 2 group of respondents, and the extent of effectiveness of the utilization of the maintenance and other operating expenses in improving the school performance between the 2 groups of respondents.

### Sampling Technique

Purposive sampling was used in the choice of the Locale of the study, which is the Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur. On the other hands, no sampling technique was used in the choice of respondents since there was a total enumeration of all School heads in Libmanan 1 and Libmanan 2 Districts.

### Respondents of the Study

The respondents of this study were composed of Thirty-six (36) School heads of Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur. The researcher classified the respondents according to the type of schools they are handling, considered as Big schools are those schools handled by principals; Medium schools handled by Head Teachers and Small schools handled by Teachers In-Charge. These research subjects were described in accordance to the gender as indicated in **Table 1**.

The researcher classified the respondents according to the type of schools, the Big, Medium and Small Schools. As shown in Table 1, that out of thirty six (36) respondents, twenty-one (21) of whom came from Libmanan 1 and fifteen (15) came from Libmanan 2. For Libmanan 1: Seven or 19.00% males and Fourteen or 39.00% were females. For Libmanan 2: Eight or 22.00 % were males and Seven or 19.00 % were females. The representation of the respondents is reflected in Figure 4.

Table 1 further shows that, out of thirty (36) respondents, fifteen or 42.00 % of whom, were males, and twenty-one or 58.00 % were females.

**Table 1. The Respondents of the Study**

| DISTRICT   | GENDER |        | Total | Percentage |
|------------|--------|--------|-------|------------|
|            | Male   | Female |       |            |
|            | No.    | No.    |       |            |
| Libmanan 1 | 7      | 14     | 21    | 58         |
| Libmanan 2 | 8      | 7      | 15    | 42         |
| TOTAL      | 15     | 21     | 36    | 100        |

Gleaned from the table, the researcher safely states that there are more female respondents than males.

## Research Instrument

This study employed a survey questionnaire administered to school heads in Libmanan 1 and Libmanan 2 Districts, Division of Camarines Sur. The instrument, derived from the statement of the problem, measured both the extent of MOOE utilization (training, curriculum programs, supplies procurement, minor repairs, and utilities) and its effectiveness in improving school performance (knowledge of tasks, financial accountability, liquidation and disbursement management, use of accountable forms, and preparation of reports).

## Table of Specification

The table of specification (Table 2) was prepared to ensure balanced coverage of items. Distribution was as follows: 53 items (49%) addressed the extent of utilization, while 56 items (51%) focused on effectiveness.

## Rating Scale

Responses were rated using a five-point scale:

- Extent of Utilization:**

4.50–5.00 = Very Much Utilized (VMU)

3.50–4.49 = Much Utilized (MU)

2.50–3.49 = Utilized (U)

1.50–2.49 = Fairly Utilized (FU)

1.00–1.49 = Not at All (NAA)

## Extent of Effectiveness:

4.50–5.00 = Very Much Effective (VME)

3.50–4.49 = Much Effective (ME)

2.50–3.49 = Effective (E)

1.50–2.49 = Fairly Effective (FE)

1.00–1.49 = Not at All (NAA)

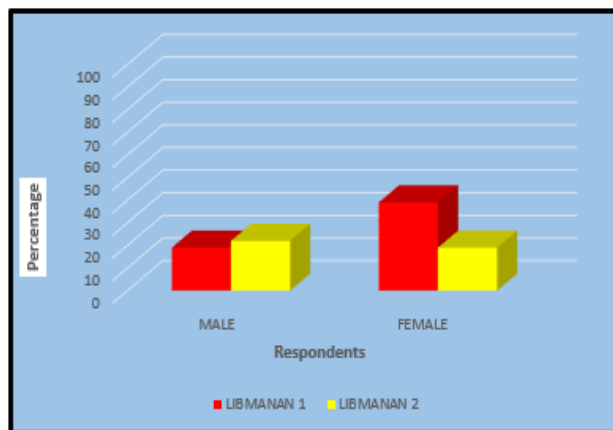


Figure 2. The Respondents of the Study

## Administration and Retrieval of Questionnaire.

The researcher personally administered and retrieved the questionnaires after the permission to conduct the study has been approved by the School Division Superintendent of the Division of Camarines Sur. Data was generated and tabulated for easy interpretation and analysis with the use of appropriate statistical tools.

## Validation of the Instrument

The first draft of the questionnaire was submitted to the Dean and Adviser for comments and corrections. After which, it was tried out to some Teachers in Libmaman 1 and Libmanan 2 Districts, Division of Camarines Sur.

Their modifications, suggestions and recommendations were considered in the revision of the tool to make it valid. After the revision of the instrument it was submitted to the adviser and revision of the instrument was conducted and finally, the final draft of the questionnaire was printed and distributed to the respondents.

To establish the reliability of the questionnaire was determined by means of Kuder Richardson Formula 21: (Deidreich, 1976).

M (N-M)

$$r = 1 - \frac{N}{S^2}$$

Where :

r = reliability

N = Number of Cases/Items

M = Mean Score

S = Variance

1 = Constant

To test the significance of the reliability, the t-test for correlation analysis was used with the following: (Freund, 1988)

$$t = \frac{r \sqrt{N-2}}{\sqrt{1-r^2}}$$

Where: t = is the unknown

r = is the reliability

N = is the number of cases

With the aforementioned formula, the reliability arrived at 0.96 with a computed t value of 65.10 which exceeded the tabular t value not only at 0.05 level of significance with infinitum degree of freedom which is 1.960 but even at 0.001 level which is 3.291.

### Statistical Treatment of the Data

The statistical tools used as follows; weighted mean, percentage and frequency count to find out the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) of the School Heads in Improving the School Performance in Libmanan 1 and 2 Districts, Division of Camarines Sur.

Wilcoxon Mann Whitney U Test was utilized to determine the significant difference between the perceptions of the School heads of Libmanan 1, and 2 Districts, (Siegel, 1988).

$$Z = \frac{W_x + 0.5 - m(N+1)/2}{\sqrt{mn(N+1)/12}}$$

The interpretation of the result of the Wilcoxon Mann Whitney U Test and Z test was based on the comparison of the computed value against their respective critical value and the level of significance. Hence, if the computed Z value is lesser than the Value associated with probability of Z, the research hypothesis is accepted, however, if the computed Z value is greater than the value associated with probability of Z, The Null hypothesis is rejected.

The significance level was set at 0.05.

## RESULTS AND DISCUSSIONS

This section presents the discussions and tabular presentations of the study. Literatures affirm as well the findings of the study.

This chapter presents the study's findings based on data gathered through questionnaires and rating scales.

Descriptive-evaluative and correlational analyses were applied, with results statistically treated, tabulated, and illustrated through charts and graphs. The sequence of topics follows the research questions:

Extent of MOOE Utilization by school heads in:

- Training
- Special curriculum programs and activities
- School supplies procurement
- Minor repairs of facilities
- Electric and water consumption

Significant differences in utilization between the two groups of respondents.

Extent of Effectiveness of MOOE Utilization in improving school performance in terms of:

- Knowledge of tasks
- Financial accountability
- Liquidation management
- Disbursement management
- Use of accountable forms
- Preparation of liquidation reports

Significant differences in effectiveness between the two groups of respondents.

Policy recommendations formulated from the study's findings.

### The Extent of the Utilization of the School Heads in Utilizing the School Maintenance and Other Operating Expenses.

The extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses were: Training, Special Curriculum programs and activities, School Supplies procurement, Minor Repairs of Facilities, and Electric and Water Consumption. The data gathered were classified according to Districts, the Libmanan 1 and the Libmanan 2 School heads.

**Training.** Immediate outcomes of training includes: learning, skill development, and positive behavior change. Training has consistently been shown to have positive long-term impacts as well. The extent to which training can influence learning, behavior change, performance, and profitability depends largely on how it has been designed and delivered. The extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses along Training is indicated in **Table 3**.

**Table 3. The Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses along Training**

| INDICATORS                                 | DISTRICTS      |     |     |                |     |     | AVERAGE        |     |   |
|--------------------------------------------|----------------|-----|-----|----------------|-----|-----|----------------|-----|---|
|                                            | Libmanan 1     |     |     | Libmanan 2     |     |     |                |     |   |
|                                            | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R |
| 1.Conduct Proper planning of the training. | 4.52           | VMU | 7.5 | 4.73           | VMU | 1.5 | 4.63           | VMU | 4 |

|                                                           |      |     |     |      |         |     |      |     |    |
|-----------------------------------------------------------|------|-----|-----|------|---------|-----|------|-----|----|
| 2.Preparation of training design.                         | 4.38 | MU  | 10  | 4.67 | VM<br>U | 4.5 | 4.53 | VMU | 10 |
| 3.With approved training design.                          | 4.57 | VMU | 5.5 | 4.67 | VM<br>U | 4.5 | 4.62 | VMU | 5  |
| 4.Conduct of the training.                                | 4.71 | VMU | 1   | 4.60 | VM<br>U | 7.5 | 4.66 | VMU | 2  |
| 5.Invite resource speakers for the training.              | 4.67 | VMU | 2.5 | 4.60 | VM<br>U | 7.5 | 4.64 | MU  | 3  |
| 6.Purchase or procure training supplies                   | 4.62 | VMU | 4   | 4.53 | VM<br>U | 9.5 | 4.58 | VMU | 8  |
| 7.Request funding for the training.                       | 4.57 | VMU | 5.5 | 4.53 | VM<br>U | 9.5 | 4.55 | VMU | 9  |
| 8.Training design should be followed accordingly.         | 4.52 | VMU | 7.5 | 4.67 | VM<br>U | 4.5 | 4.60 | VMU | 7  |
| 9.Creating of Working committees involve in the training. | 4.48 | MU  | 9   | 4.73 | VM<br>U | 1.5 | 4.61 | VMU | 6  |
| 10.Comply with the training liquidation requirements.     | 4.67 | VMU | 2.5 | 4.67 | VM<br>U | 4.5 | 4.67 | VMU | 1  |
| AVERAGE                                                   | 4.57 | VMU |     | 4.64 | VM<br>U |     | 4.61 | VMU |    |

### Legend:

#### Scale Interpretation

4.5- 5.00 – Very Much Utilized(VMU) Wx- Weighted Mean

3.5- 4.49 - Much Utilized(MU) I - Interpretation

2.5- 3.49 – Utilized (U) R - Rank

1.5- 2.49 – Fairly Utilized (FU)

1.0- 1.49 – Not At All(NAA)

Data revealed that all ten training indicators were rated Very Much Utilized, with the highest being compliance with liquidation requirements (4.67) and the lowest preparation of training design (4.53). School heads in Libmanan 2 generally rated indicators higher, while Libmanan 1 rated two indicators only as Much Utilized.

The findings suggest that Libmanan 2 school heads responded more effectively in training, while Libmanan 1 requires greater attention to improve weaker areas. Designing targeted training programs is recommended to address these skill gaps and raise performance levels.

The highest-rated indicator, compliance with liquidation requirements, reflects strong accountability among both districts. Conversely, preparation of training design was the least rated, indicating the need for focused sessions to strengthen this competency.

It is suggested that Learning Action Cell (LAC) sessions include modules on training design preparation. District supervisors should coordinate efforts to jointly conduct training programs that enhance this skill among school heads.

Supporting literature, such as Kumar (2024) and Fegade (2023), affirms that training and development significantly improve performance, productivity, and organizational effectiveness. These studies highlight the importance of management support, employee motivation, and evaluation, reinforcing the need for continuous investment in training to sustain efficiency and competitiveness.

**Special Curriculum Programs and Activities.** The characteristics of Special Curriculum Programs and Activities include the following: Tailored to individual interest, Focus on multiple intelligences, Flexible learning modes, Cultural preservation and lifelong learning, and Alignment with core curriculum. These characteristics ensure not only educational but also contribute to the development of globally competitive learners with desirable values and 21<sup>st</sup>-century skills

he extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses along Special Curriculum Programs and Activities is indicated in **Table 4**.

**Table 4. The Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses along Special Curriculum Programs and Activities**

| INDICATORS                                               | DISTRICTS  |     |     |            |     |     | AVERAGE |     |   |
|----------------------------------------------------------|------------|-----|-----|------------|-----|-----|---------|-----|---|
|                                                          | Libmanan 1 |     |     | Libmanan 2 |     |     |         |     |   |
|                                                          | Wx         | I   | R   | Wx         | I   | R   | Wx      | I   | R |
| 1.Provide academic intervention.                         | 4.86       | VMU | 1.5 | 4.80       | VMU | 4.5 | 4.83    | VMU | 2 |
| 2.Utilize in Curriculum adaptation.                      | 4.67       | VMU | 5   | 4.73       | VMU | 7   | 4.70    | VMU | 5 |
| 3.Allocate on Special program in sports.                 | 4.62       | VMU | 6   | 4.86       | VMU | 1.5 | 4.74    | VMU | 4 |
| 4.Support the extra-curricular activities of the school. | 4.57       | VMU | 7.5 | 4.80       | VMU | 4.5 | 4.69    | VMU | 6 |
| 5.Participate in academic competitions.                  | 4.48       | MU  | 9   | 4.80       | VMU | 4.5 | 4.64    | VMU | 7 |
| 6.Use in Capacity building program.                      | 4.57       | VMU | 7.5 | 4.67       | VMU | 8   | 4.62    | VMU | 8 |
| 7.Disburse the fund intended for the activity.           | 4.71       | VMU | 4   | 4.86       | VMU | 1.5 | 4.79    | VMU | 3 |
| 8.Prepare the liquidation requirements.                  | 4.86       | VMU | 1.5 | 4.80       | VMU | 4.5 | 4.87    | VMU | 1 |
| 9.Submit the liquidation report before the due date.     | 4.81       | VMU | 3   | 4.40       | MU  | 9   | 4.61    | VMU | 9 |
| AVERAGE                                                  | 4.68       | VMU |     | 4.75       | VMU |     | 4.72    | VMU |   |

### Legend:

#### Scale Interpretation

4.5- 5.00 – Very Much Utilized (VMU Wx- Weighted Mean

3.5- 4.49 - Much Utilized (MU) I – Interpretatio

2.5- 3.49 – Utilized (U) R – Rank

1.5- 2.49 – Fairly Utilized (FU)

1.0- 1.49 – Not At All(NAA)

Data revealed that all nine indicators were rated Very Much Utilized, with the highest being preparation of liquidation requirements (4.87) and the lowest submission of liquidation reports before the due date (4.61). Both Libmanan 1 and Libmanan 2 school heads demonstrated strong awareness of their functions in special curriculum programs and activities, showing effective use of MOOE.

The findings suggest that these programs significantly contribute to school performance, and school heads should prioritize them in fund allocation. However, while liquidation preparation was highly rated, timely submission of reports remains a challenge, requiring greater attention and improvement.

District supervisors are encouraged to monitor compliance, particularly in liquidation preparation and submission, to ensure accountability and efficiency. Strengthening these processes will enhance the overall impact of special curriculum programs and activities.

Supporting literature, such as Espeno (2024), highlights challenges in implementing special education programs, including funding, training, and curriculum adaptation. These studies recommend policy enhancements, resource allocation, and stakeholder involvement to improve program effectiveness, aligning with the need for stronger monitoring and training in Libmanan districts.

School supplies procurement also plays a vital role in resource management, requiring planning, transparency, supplier relationships, technology integration, and ethical practices. Effective procurement ensures schools have the necessary materials to deliver quality education, reinforcing the importance of MOOE in sustaining performance outcomes.

**Table 5. The Extent of the Utilization of the School Heads Utilize the School Maintenance and Other Operating Expenses along School Supplies Procurement**

| INDICATORS                                 | DISTRICTS  |     |     |            |     |   | AVERAGE |     |     |
|--------------------------------------------|------------|-----|-----|------------|-----|---|---------|-----|-----|
|                                            | Libmanan 1 |     |     | Libmanan 2 |     |   |         |     |     |
|                                            | Wx         | I   | R   | Wx         | I   | R | Wx      | I   | R   |
| 1.Identify the supplies to be purchased.   | 5.00       | VMU | 1.5 | 5.00       | VMU | 4 | 5.00    | VMU | 1.5 |
| 2.Prepare the canvass form.                | 4.86       | VMU | 4.5 | 5.00       | VMU | 4 | 4.93    | VMU | 3.5 |
| 3.Conduct canvass from the suppliers.      | 4.81       | VMU | 6.5 | 5.00       | VMU | 4 | 4.91    | VMU | 6.5 |
| 4.Disburse fund intended for the supplies. | 4.86       | VMU | 4.5 | 5.00       | VMU | 4 | 4.93    | VMU | 3.5 |

|                                                                  |      |     |     |      |     |     |      |     |     |
|------------------------------------------------------------------|------|-----|-----|------|-----|-----|------|-----|-----|
| 5.Procure the needed supplies from the lowest calculated bidder. | 5.00 | VMU | 1.5 | 5.00 | VMU | 4   | 5.00 | VMU | 1.5 |
| 6.Request for inspection of the procured supplies.               | 4.81 | VMU | 6.5 | 5.00 | VMU | 4   | 4.91 | VMU | 6.5 |
| 7.Distribute the supplies intended for the recipients.           | 4.90 | VMU | 3   | 4.93 | VMU | 8.5 | 4.92 | VMU | 5   |
| 8.Prepare the liquidation requirements.                          | 4.71 | VMU | 8   | 5.00 | VMU | 4   | 4.86 | VMU | 8   |
| 9.Submit the liquidation before the due date.                    | 4.67 | VMU | 9   | 4.93 | VMU | 8.5 | 4.80 | VMU | 9   |
| AVERAGE                                                          | 4.85 | VMU |     | 4.98 | VMU |     | 4.92 | VMU |     |

### Legend:

#### Scale Interpretation

4.5- 5.00 – Very Much Utilized (VMU) Wx- Weighted Mean

3.5- 4.49 - Much Utilized (MU) I – Interpretation

2.5- 3.49 – Utilized (U) R – Rank

1.5- 2.49 – Fairly Utilized (FU)

1.0- 1.49 – Not At All(NAA)

Table 5 shows that all nine indicators of school supplies procurement were rated Very Much Utilized. The highest ratings were for identifying supplies and procuring them from the lowest bidder (5.00), while the lowest was submitting liquidation reports before the due date (4.80). Libmanan 2 school heads rated most indicators at 5.00, while Libmanan 1 rated fewer at that level, though all remained Very Much Utilized.

These results indicate that school heads in both districts are highly familiar with procurement processes and follow proper procedures in line with accounting and auditing regulations. The strongest performance was in identifying and procuring needed supplies, reflecting collaborative planning with teachers to ensure resources are relevant and effectively used.

The weakest area was timely submission of liquidation reports, suggesting the need for improvement in accountability practices. District supervisors should closely monitor this aspect to ensure compliance and strengthen financial management.

Supporting literature, such as Daraman (2024) and the Higher Education blog (2023), emphasizes that effective procurement ensures materials and services are available in the right quantity, at the right time, and at the right price. Strong procurement strategies help schools operate smoothly and maintain focus on delivering quality education, reinforcing the importance of continuous improvement in both procurement and liquidation practices.

**Minor Repairs of Facilities.** Minor repairs of facilities are characterized by the following: Cost, Scope, Impact, Examples, and Regulations. The extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses along Minor Repairs of Facilities is indicated in **Table 6**.

**Table 6. The Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses along Minor Repairs of Facilities**

| INDICATORS                                          | DISTRICTS      |     |     |                |     |    | AVERAGE        |     |     |
|-----------------------------------------------------|----------------|-----|-----|----------------|-----|----|----------------|-----|-----|
|                                                     | Libmanan 1     |     |     | Libmanan 2     |     |    |                |     |     |
|                                                     | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R  | W <sub>x</sub> | I   | R   |
| 1.Prepare the program of work.                      | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 2.Implement the approved program of work.           | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 3.Prepare canvass of the materials.                 | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 4.Conduct the canvass to the suppliers.             | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 5.Disburse the fund intended for the project.       | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 6.Procure the needed materials for the repairs.     | 4.95           | VMU | 2   | 4.93           | VMU | 5  | 4.94           | VMU | 1   |
| 7.Request for inspection of the procured materials. | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 8.Hire somebody to do the repairs.                  | 4.95           | VMU | 2   | 4.87           | VMU | 11 | 4.91           | VMU | 2.5 |
| 9.Conduct the repairs based on the program of work. | 4.95           | VMU | 2   | 4.87           | VMU | 11 | 4.91           | VMU | 2.5 |
| 10.Monitor the conduct of repairs.                  | 4.76           | VMU | 7.5 | 4.87           | VMU | 11 | 4.82           | VMU | 11  |
| 11.Prepare liquidation requirements.                | 4.76           | VMU | 7.5 | 4.93           | VMU | 5  | 4.85           | VMU | 7   |
| 12 Submit the liquidation report on time.           | 4.67           | VMU | 12  | 4.93           | VMU | 5  | 4.80           | VMU | 12  |
| AVERAGE                                             | 4.80           | VMU |     | 4.92           | VMU |    | 4.86           | VMU |     |

### Legend:

#### Scale Interpretation

WX- Weighted Mean

4.5- 5.00 – Very Much Utilized (VMU)

I – Interpretation

3.5- 4.49 – Much Utilized (MU)

R – Rank

2.5- 3.49 – Utilized (U)

1.5- 2.49 – Fairly Utilized (FU)

## 1.0- 1.49 – Not At All (NAA)

Data showed that all twelve indicators for minor repairs were rated Very Much Utilized, with the highest being procurement of needed materials (4.94) and the lowest timely submission of liquidation reports (4.80). Both Libmanan 1 and Libmanan 2 school heads demonstrated strong awareness of facility repairs, reflecting their commitment to improving school infrastructure despite limited MOOE allocations.

The highest-rated indicator highlights the importance of procuring materials based on the approved program of work to avoid fund shortages. Conversely, the lowest rating on timely liquidation submission underscores the need for stricter accountability. District supervisors should provide orientation and monitoring to strengthen financial compliance among school heads.

These findings affirm that minor repairs are essential to maintaining functional facilities, which directly support teaching and learning. Continued allocation of funds for repairs is recommended to sustain school performance improvements.

Supporting literature, such as Almazan (2023) and DepEd Order No. 008, s. 2019, confirms that while utilities often receive priority, minor repairs remain a mandated and necessary use of MOOE. Similarly, effective management of electric and water consumption is crucial for sustainability, efficiency, and environmental responsibility, as shown in Table 7.

**Table 7. The Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses along Electric and Water Consumption**

| INDICATORS                                                                  | DISTRICTS  |         |     |            |         |     | AVERAGE |         |     |
|-----------------------------------------------------------------------------|------------|---------|-----|------------|---------|-----|---------|---------|-----|
|                                                                             | Libmanan 1 |         |     | Libmanan 2 |         |     |         |         |     |
|                                                                             | Wx         | I       | R   | Wx         | I       | R   | Wx      | I       | R   |
| 1.Inspect the electric and water installation.                              | 4.57       | VM<br>U | 5   | 5.00       | VM<br>U | 1   | 4.79    | VM<br>U | 4   |
| 2.Record the previous meter reading, if any.                                | 4.43       | MU      | 6   | 4.67       | VM<br>U | 7.5 | 4.55    | VM<br>U | 7   |
| 3.Monitor the proper utilization of electric facilities.                    | 4.67       | VM<br>U | 3   | 4.93       | VM<br>U | 3   | 4.80    | VM<br>U | 2.5 |
| 4.Keep track on the utilization of water in the school.                     | 4.38       | MU      | 7.5 | 4.67       | VM<br>U | 7.5 | 4.53    | VM<br>U | 8   |
| 5.Record the present meter reading.                                         | 4.38       | MU      | 7.5 | 4.87       | VM<br>U | 5.5 | 4.63    | VM<br>U | 6   |
| 6.Account the consumed electric and water bills from the fund intended for. | 4.67       | VM<br>U | 3   | 4.93       | VM<br>U | 3   | 4.80    | VM<br>U | 2.5 |
| 7.Work for the liquidation requirements.                                    | 4.76       | VM<br>U | 1   | 4.93       | VM<br>U | 3   | 4.85    | VM<br>U | 1   |
| 8.Submit liquidation reports on time.                                       | 4.67       | VM<br>U | 3   | 4.87       | VM<br>U | 5.5 | 4.77    | VM<br>U | 5   |
| AVERAGE                                                                     | 4.57       | VM<br>U |     | 4.86       | VM<br>U |     | 4.72    | VM<br>U |     |

**Legend:**

## Scale Interpretation

|                                      |                                |
|--------------------------------------|--------------------------------|
| 4.5- 5.00 – Very Much Utilized (VMU) | W <sub>x</sub> - Weighted Mean |
| 3.5- 4.49 - Much Utilized (MU)       | I – Interpretation             |
| 2.5- 3.49 – Utilized (U)             | R – Rank                       |
| 1.5- 2.49 – Fairly Utilized (FU)     |                                |
| 1.0- 1.49 – Not At All (NAA)         |                                |

Data showed that all eight indicators of electric and water consumption were rated Very Much Utilized, with the highest being work on liquidation requirements (4.85) and the lowest keeping track of water utilization (4.53). Libmanan 2 school heads rated all indicators Very Much Utilized, while Libmanan 1 rated three as only Much Utilized.

These results suggest that Libmanan 1 school heads need improvement in recording meter readings and monitoring water use, while Libmanan 2 should sustain their strong performance. District supervisors are advised to design programs that strengthen skills in managing electric and water consumption.

The highest-rated indicator highlights the importance of preparing liquidation requirements, reflecting accountability among school heads. Conversely, the lowest rating on water tracking indicates limited attention to consumption monitoring, requiring stricter oversight and guidance from district supervisors.

Supporting literature, such as Principe (2022), confirms that MOOE fund utilization practices, particularly in water, illumination, and power services, significantly influence personnel productivity. Effective management of these resources ensures accountability, efficiency, and improved school performance.

## The Summary of the Extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses

The data disclosed on the summary of the extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses, all of the indicators considered Very Much Utilized in descending order were: School Supplies Procurement,(4.92); Minor Repairs of Facilities,(4.86); Special Curriculum Programs and Activities, and Electric and Water Consumption, (4.72), and Training,(4.61). These data were reflected in **Table 8**.

**Table 8. The Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses**

| INDICATORS                                    | DISTRICTS      |     |    |                |     |   | AVERAGE        |     |     |
|-----------------------------------------------|----------------|-----|----|----------------|-----|---|----------------|-----|-----|
|                                               | Libmanan 1     |     |    | Libmanan 2     |     |   |                |     |     |
|                                               | W <sub>x</sub> | I   | R  | W <sub>x</sub> | I   | R | W <sub>x</sub> | I   | R   |
| 1. Training                                   | 4.57           | VMU | 5  | 4.64           | VMU | 5 | 4.61           | VMU | 5   |
| 2. Special Curriculum Programs and Activities | 4.68           | VMU | 4  | 4.75           | VMU | 4 | 4.72           | VMU | 3.5 |
| 3. School Supplies Procurement                | 4.85           | VMU | 23 | 4.98           | VMU | 1 | 4.92           | VMU | 1   |

|                                   |      |     |   |      |     |   |      |     |     |
|-----------------------------------|------|-----|---|------|-----|---|------|-----|-----|
| 4. Minor Repairs of Facilities    | 4.80 | VMU |   | 4.92 | VMU | 2 | 4.86 | VMU | 2   |
| 5. Electric and Water Consumption | 4.86 | VMU | 1 | 4.86 | VMU | 3 | 4.72 | VMU | 3.5 |
| AVERAGE                           | 4.71 | VMU |   | 4.83 | VMU |   | 4.77 | VMU |     |

### Legend:

#### Scale Interpretation

4.5- 5.00 – Very Much Utilized (VMU) Wx- Weighted Mean

3.5- 4.49 - Much Utilized (MU) I- Interpretation

2.5- 3.49 – Utilized (U) R- Rank

1.5- 2.49 – Fairly Utilized (FU)

1.0- 1.49 – Not At All(NAA)

The data revealed that, the School heads of Libmanan 1 and the Libmanan 2 districts rated all the indicators as Very Much Utilized. This is to show that, the School heads of the two districts are very much familiar in utilizing the School Maintenance and Other Operating Expenses in their respective schools. Therefore, the School heads should continue to utilize the School MOOE for the improvements of the school and as well as school performance.

Looking into the highest responded indicator was: School Supplies Procurement. This means that the School heads of the two districts are very much familiar with the school supplies procurement. Probably because, they are actually practicing it, and they are actually procuring it. That is why the school supplies procurement was responded the highest. While the least indicator was: Training. Being the least indicator as perceived by the respondents, it shows that training needs to be improved. This is address to the School heads itself, to do something with it, design a training to improve their skills and allocate funds for it. Furthermore, the Public

Schools District Supervisors of these two districts should monitor the conduct of School MOOE training in order them to be competent enough with the skills that they need.

According to the study of **Balagosa, (2023)**, the critical role played by MOOE in educational institutions, is that it explores the extent to which its utilization. The utilization of MOOE in terms of school-based training, instructional supplies, utilities, and School Improvement Plan (SIP)-aligned expenses were being maximized and effectively utilized in improving the quality of education in the school. In conformity to the study of **Camighud, (2019)**, found out that the extent of utilization of the Maintenance and Other Operating Expenses (MOOE) as perceived by the teachers' league presidents and school heads was "high" in terms of the following aspects: (a) school operations and development; (b) teachers' welfare and development and (c) students' welfare and development.

### The Test of Significant Difference Between the Perceptions Of the School heads of Libmanan 1 and Libmanan 2 on the extent of the Utilization of the School Maintenance and Other Operating Expenses

The test of significant of difference between the Libmanan 1 and the Libmanan 2 districts on the extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses is indicated in **Table 9**.

**Table 9. The Test of Significance Difference on the Rank Orders of the Extent of the Utilization of the School Heads of the School Maintenance and Other Operating Expenses**

| INDICATORS                         | Training | Special Curriculum Programs and Activities | School Supplies Procurement | Minor Repairs of Facilities | Electric and Water Consumption |
|------------------------------------|----------|--------------------------------------------|-----------------------------|-----------------------------|--------------------------------|
| Sum of the Big Group               | 127      | 95.5                                       | 121                         | 186                         | 95                             |
| Sum of the Small Group             | 83       | 75.5                                       | 50                          | 114                         | 41                             |
| Number of Cases of the Big Group   | 10       | 9                                          | 9                           | 12                          | 8                              |
| Number of Cases of the Small Group | 10       | 9                                          | 9                           | 12                          | 8                              |
| Total Number of Cases              | 20       | 18                                         | 18                          | 24                          | 16                             |
| Computed Z                         | 2.35     | 1.22                                       | 2.80                        | 3.51                        | 3.97                           |
| Probability Associated with a Z    | 0.0094   | 0.1112                                     | 0.0026                      | 0.00023                     | 0.00005                        |
| Decision on H <sub>1</sub>         | Accepted | Rejected                                   | Accepted                    | Accepted                    | Accepted                       |
| Significance of Difference         | 0.01     | NS                                         | 0.05                        | 0.001                       | 0.001                          |

The table showed that the value of U and Z, and the Probability associated with the occurrence under null hypotheses.

It could be discerned in this table that the value of U in the extent of the Utilization of the School heads of the School Maintenance and Other Operating Expenses were: Training, (127 and 83.0); Special Curriculum Programs and Activities,(95.5 and 75.5); School Supplies Procurement, (121 and 50.0); Minor Repairs of Facilities, (186 and 114.0), and Electric and Water Consumption,(95 and 41.0).

The computed Z and the probability associated with a Z yielded to: Training, ``2.35 and 0.0094 ( $p < 0.05$ ); Special Curriculum Programs and Activities, 1.22 and 0.1112 ( $p > 0.05$ ); School Supplies Procurement, 2.80 and 0.0026 ( $p < 0.05$ ); Minor Repairs of Facilities, 3.51 and 0.00023 ( $p < 0.001$ ), and Electric and Water Consumption,3.97 and 0.00005 ( $p < 0.001$ ). Thus, the alternative hypothesis was accepted except for Special Curriculum Programs and Activities.

The foregoing data, revealed that the four indicators accept the alternative hypotheses in favor of null the hypotheses for their significant differences between the Libmanan 1 and the Libmanan 2 districts on the extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses were:

Training, School Supplies Procurement, Minor Repairs of Facilities, and Electric and Water Consumption. Likewise, there is no significant difference between Libmanan 1 and the Libmanan 2 on Special Curriculum Programs and Activities.

The researcher deduced with confidence in concluding that there was significant difference between the Libmanan 1 and the Libmanan 2 on the extent of the Utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses except for Special Programs and Activities.

However, having significance difference of the majority of indicators, showed that, the School heads of the two districts, the Libmanan 1 and the Libmanan 2 should continue to work hand and hand in enhancing their skills as far as utilization of the School heads in utilizing the School Maintenance and Other Operating Expenses is concerned. But it should exert more efforts to improve the indicator which perceived them with no significance difference.

According to the study of **Robles, (2023)** there is significant difference between the School heads and the School Disbursing Officers in the performance of their duties and functions on curriculum materials, accountable forms and on instructional materials. Supported by the study of **Viernes (2021)** findings revealed on the actualization of MOOE Funds based on SIP and AIP when grouped according to respondents shows that principal and SSG ( $Md=.72526$ ,  $p<0.05$ ), principal and PTA ( $MD=.49474$ ,  $p<0.05$ ), teacher and SSG ( $MD=.39290$ ,  $p<0.05$ ). This meant that the four groups of respondents significantly differed in terms of evaluation on the actualization of MOOE Funds. The hypothesis of no significant.

### The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) in Improving the School Performance

Resource utilization is the measure of how much of your available resources you are currently using. It can help you to plan how to utilize your resources more effectively to ensure that the teaching is being as productive as possible. Effective utilization of resources can be helpful for the Senior High School Teachers, not only does it ensure that they have enough work to make their role viable and profitable, on the other side of the spectrum it can also prevent overworking and burnout – providing a more balanced work life overall. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance were: Knowledge on the tasks, Financial Accountability, Liquidation Management, Disbursement Management, Use of Accountable Forms, and Preparation of liquidation Report.

**Knowledge on the Task.** Considers the understanding and skills required to perform specific activities or responsibilities effectively. It encompasses both theoretical knowledge, such as concepts and procedures, and practical skills, which are the abilities to apply that knowledge in real-world situations. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Knowledge on the Tasks is indicated in **Table 10**.

**Table 10. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Knowledge on the task**

| INDICATORS                                     | DISTRICTS  |     |   |            |     |     | AVERAGE |         |   |
|------------------------------------------------|------------|-----|---|------------|-----|-----|---------|---------|---|
|                                                | Libmaman 1 |     |   | Libmanan 2 |     |     |         |         |   |
|                                                | Wx         | I   | R | Wx         | I   | R   | Wx      | I       | R |
| 1.Posses knowledge in disbursement procedures. | 4.71       | VME | 8 | 4.80       | VME | 8.5 | 4.76    | VM<br>E | 8 |

|                                                                              |      |     |     |      |     |     |      |         |   |
|------------------------------------------------------------------------------|------|-----|-----|------|-----|-----|------|---------|---|
| 2.Determines the activities to perform in processing the disbursement.       | 4.81 | VME | 4   | 4.93 | VME | 4   | 4.87 | VM<br>E | 4 |
| 3.Ensures that they are doing the right thing in performing the functions.   | 4.81 | VME | 4   | 4.93 | VME | 4   | 4.87 | VM<br>E | 4 |
| 4.Aplying good ideas and concept in the performance of the functions.        | 4.76 | VME | 6.5 | 4.93 | VME | 4   | 4.85 | VM<br>E | 6 |
| 5.Has depth understanding on disbursement procedures.                        | 4.57 | VME | 9   | 4.80 | VME | 8.5 | 4.69 | VM<br>E | 9 |
| 6.Apply the desired knowledge, skills and abilities in performing the task.  | 4.76 | VME | 6.5 | 4.87 | VME | 7   | 4.82 | VM<br>E | 7 |
| 7.Maintain functional working knowledge of regulations and guidelines.       | 4.81 | VME | 4   | 4.93 | VME | 4   | 4.87 | VM<br>E | 4 |
| 8.Perform well on the assigned task as School Disbursing Officer- Designate. | 4.86 | VME | 1.5 | 4.93 | VME | 4   | 4.90 | VM<br>E | 2 |
| 9.Demonstrate high ethical standard in performing the functions.             | 4.86 | VME | 1.5 | 5.00 | VME | 1   | 4.93 | VM<br>E | 1 |
| AVERAGE                                                                      | 4.77 | VME |     | 4.90 | VME |     | 4.84 | VM<br>E |   |

### Legend:

#### Scale Interpretation

#### WX- Weighted Mean

4.5- 5.00 – Very Much Effective (VME)

I – Interpretation

3.5- 4.49 – Much Effective(ME)

R – Rank

2.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

Appeared in Table 10 the weighted mean ranged from 4.69 to 4.93 and with a weighted mean average of 4.84. All of the nine indicators rated as Very Much Effective from top to least were: Demonstrate high ethical standard in performing the functions,(4.93); Perform well on the assigned task as School Disbursing Officer-Designate,(4.90);

Determines the activities to perform in processing the disbursement, Ensures that they are doing the right thing in performing the functions, and Maintain functional working knowledge of regulations and guidelines,(4.87); Applying good ideas and concept in the performance of the functions,(4.85); Apply the desired knowledge, skills and abilities in performing the task,(4.82); Posses knowledge in disbursement Procedures,(4.76), and Has depth understanding on disbursement Procedures,(4.69).

It can be noted that both the School heads of Libmanan 1 and the Libmanan 2 rated all the indicators as Very Much Effective. This means that, the School heads of these two districts are of much knowledge on their given tasks. In this way, they can effectively utilize the downloaded School MOOE for all the urgent needs of the school. If the School heads have enough knowledge of their given tasks.

Gauging from the aforementioned data, it was apparent that the highest responded indicators was: Demonstrate high ethical standard in performing the functions. This shows that the School heads of Libmanan 1 and the Libmanan 2 are within themselves the ethical standard that the department needs that is why they excellently perform their functions well. Moreso, it is recommended to continue demonstrating that very exceptional performance. Likewise, on least indicator was: Has depth understanding on disbursement Procedures. Probably, it was rated least because they are not competent enough on disbursement procedures. Therefore, the School heads of Libmanan 1 and the Libmanan 2 districts need knowledge on disbursement procedures in order to perform their functions well. On the part of the Public Schools District Supervisors of these two districts should jointly design a training program on enhancing their competence on Disbursement particularly on Disbursement procedures which they perceived least.

According to the study of **Tendoy, (2022)**, findings revealed that teachers in these school districts were highly knowledgeable, had a very favorable attitude and moderate extent of participation in the fiscal management of Maintenance and Other Operating Expenses fund. Significant relationships were found between teachers' characteristics, level of knowledge, attitude towards participation and their extent of participation in the fiscal management of MOOE fund.

**Financial Accountability.** Financial accountability is a critical aspect of both personal and organizational management. It ensures that individuals and entities are responsible for their financial actions and decisions, promoting transparency and trust. At its core, financial accountability involves tracking and reporting financial transactions accurately. This practice not only helps in maintaining integrity but also aids in identifying areas for improvement. By fostering a culture of accountability, organizations can enhance their financial performance and build stronger relationships with stakeholders. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Financial Accountability is indicated in **Table 11**.

**Table 11. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Financial Accountability**

| INDICATORS                                              | DISTRICTS  |     |   |            |     |     | AVERAGE |     |     |
|---------------------------------------------------------|------------|-----|---|------------|-----|-----|---------|-----|-----|
|                                                         | Libmanan 1 |     |   | Libmanan 2 |     |     |         |     |     |
|                                                         | Wx         | I   | R | Wx         | I   | R   | Wx      | I   | R   |
| 1.Prepare checks on all approved disbursement vouchers. | 4.90       | VME | 4 | 5.00       | VME | 3.5 | 4.95    | VME | 3.5 |
| 2.Release checks to all valid claimants and payee.      | 5.00       | VME | 1 | 5.00       | VME | 3.5 | 5.00    | VME | 1   |

|                                                                                           |      |     |     |      |     |     |      |     |     |
|-------------------------------------------------------------------------------------------|------|-----|-----|------|-----|-----|------|-----|-----|
| 3.Pay the maintenance and other operating expenses of the school.                         | 4.95 | VME | 2   | 5.00 | VME | 3.5 | 4.98 | VME | 2   |
| 4.Prepare monthly report of check issued for the school.                                  | 4.90 | VME | 4   | 5.00 | VME | 3.5 | 4.95 | VME | 3.5 |
| 5.Monitor the cash position of the school.                                                | 4.90 | VME | 4   | 4.93 | VME | 7.5 | 4.92 | VME | 5   |
| 6.Keep and safeguard the checkbook of the school.                                         | 4.81 | VME | 7.5 | 5.00 | VME | 3.5 | 4.91 | VME | 6.5 |
| 7.Maintain of accounts of expenditures and preparation of monthly expenditures statement. | 4.86 | VME | 6   | 4.93 | VME | 7.5 | 4.90 | VME | 8   |
| 8.Apply effective strategies in proper disbursement of school funds.                      | 4.81 | VME | 7.5 | 5.00 | VME | 3.5 | 4.91 | VME | 6.5 |
| <b>AVERAGE</b>                                                                            | 4.89 | VME |     | 4.98 | VME |     | 4.94 | VME |     |

### Legend:

### Scale Interpretation

WX- Weighted Mean

4.5- 5.00 – Very Much Effective (VME)

I – Interpretation

3.5- 4.49 – Much Effective(ME)

R – Rank

2.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

It could be discerned in Table 11 that, all of the eight indicators rated Very Much Effective from highest to lowest were: Release checks to all valid claimants and payee,(5.00);

Pay the maintenance and other operating expenses of the school,(4.98); Prepare checks on all approved disbursement vouchers, and Prepare monthly report of check issued for the school,(4.95); Monitor the cash position of the school, (4.92); Keep and safeguard the checkbook of the school, and Apply effective strategies in proper disbursement of school funds,(4.91), and Maintain of accounts of expenditures and preparation of monthly expenditures statement,(4.90).

In the aforementioned data, showed that the School heads of Libmanan 1 and the Libmanan 2 districts responded well on the aforementioned aspects, since they rated all the

indicators as Very Much Effective. This means that the School heads of the two districts excel well on financial accountability. Moreso, the School heads should maintain their competencies on financial accountability in order that they may not experience shortages and problems with regard to School MOOE transactions. The Public Schools District Supervisors of these two districts should also guide them well as far as financial accountability is concerned.

Gauging to the highest responded indicator on: Release checks to all valid claimants and payee. All accountable transactions of the School MOOE should be paid accordingly by cash or by check of their services incurred. Since, all indicators perceived as Very Much Effective, the School heads of the two districts perform their function well and advising them to continue exercising it. On the other side, the least indicator was: Maintain of accounts of expenditures and preparation of monthly expenditures statement. Based on the data, the School heads of Libmanan 1 and the Libmanan 2 districts perceived them least, probably because they are not aware or they did not give full attention on it. Therefore, it is encouraged that the School heads of these two districts should let them aware and let give full attention on the indicator on maintain of accounts of expenditures and preparation of monthly expenditures statement. If the School heads perform their functions well on this aspect, of course, there will be no problem on School MOOE transaction. In such case, the Division In-charge of liquidation of the School MOOE downloading will be happy for the job well done.

According to the study of **Mansano, (2019)**, revealed that the School Administrators perceived as “Highly Aware” on their responsibilities and accountabilities in the downloaded School MOOE. The attitudes towards MOOE Utilization and Liquidation were perceived as “Highly Manifested”. In conformity of the study of **Matulac,(2024)**on his paper call for school heads to utilize and carry the responsibility of accomplishing the goals set and implements the MOOE in their respective schools with full accountability, especially in the areas of budget preparation, budget execution, and budget allocation.

**Liquidation Management.**This is characterized by a structured approach to asset disposition, focusing on maximizing financial recovery and minimizing cost. The Key characteristics include: Asset inventory, Structured process, Voluntary vs. Involuntary, Maximizing value and Timely decision- making. These characteristics are essential for businesses considering liquidation management to navigate the complexities of asset disposal effectively. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Liquidation Management is indicated in **Table 12**.

**Table 12. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Liquidation Management**

| INDICATORS                                                                        | DISTRICTS  |         |     |            |         |     | AVERAGE |         |   |
|-----------------------------------------------------------------------------------|------------|---------|-----|------------|---------|-----|---------|---------|---|
|                                                                                   | Libmanan 1 |         |     | Libmaman 2 |         |     |         |         |   |
|                                                                                   | Wx         | I       | R   | Wx         | I       | R   | Wx      | I       | R |
| 1. Coordinate the preparation of the liquidation.                                 | 5.00       | VM<br>E | 1.5 | 5.00       | VM<br>E | 3.5 | 5.00    | VM<br>E | 1 |
| 2.Evaluate documents for accuracy of the details.                                 | 4.90       | VM<br>E | 6   | 5.00       | VM<br>E | 3.5 | 4.95    | VM<br>E | 6 |
| 3. Determine eligibility and disburse funds according to guidelines.              | 4.95       | VM<br>E | 4   | 5.00       | VM<br>E | 3.5 | 4.98    | VM<br>E | 3 |
| 4. Look into the completeness according to the rules and regulations.             | 4.95       | VM<br>E | 4   | 5.00       | VM<br>E | 3.5 | 4.98    | VM<br>E | 3 |
| 5. Ensure compliance on due date and timely processing of financial transactions. | 4.86       | VM<br>E | 7   | 4.93       | VM<br>E | 7.5 | 4.90    | VM<br>E | 7 |
| 6. Prepare the accountable forms for liquidation.                                 | 4.71       | VM<br>E | 8   | 5.00       | VM<br>E | 3.5 | 4.86    | VM<br>E | 8 |
| 7.Submit the liquidation documents.                                               | 5.00       | VM<br>E | 1.5 | 4.93       | VM<br>E | 7.5 | 4.97    | VM<br>E | 5 |

|                                                       |      |         |   |      |         |     |      |         |   |
|-------------------------------------------------------|------|---------|---|------|---------|-----|------|---------|---|
| 8. Add or attach support documents, if found lacking. | 4.95 | VM<br>E | 4 | 5.00 | VM<br>E | 3.5 | 4.98 | VM<br>E | 3 |
| AVERAGE                                               | 4.92 | VM<br>E |   | 4.98 | VM<br>E |     | 4.95 | VM<br>E |   |

**Legend:**

**Scale Interpretation**

WX- Weighted Mean

4.5- 5.00 – Very Much Effective (VME)

I – Interpretation

3.52.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

- 4.49 – Much Effective(ME)

R – Rank

As indicated in Table 12, all of the eight indicators rated Very Much Effective from highest to least were: Coordinate in the preparation of the liquidation,(5.00); Determine eligibility and disburse funds according to guidelines, Look into the completeness according to the rules and regulations, and Adds or attach support documents found lacking,(4.98); Submit the liquidation documents,(4.97); Evaluate documents for accuracy of the details,(4.95);Ensure compliance on due date and timely processing of financial transaction,(4.90), and Prepare the accountable forms for liquidation, (4.86).

The foregoing data revealed that the School heads of Libmanan 2 rated the six indicators with a weighted mean of 5.00, and the remaining two indicators both a weighted mean of 4.93. While the School heads of Libmanan 1 only two indicators with a weighted mean of 5.00, others ranging from 4.71 to 4.95. But both of the two districts, the Libmanan 1 and the Libmanan 2 rated all indicators as Very Much Effective. Therefore, the School heads of the two districts manifested greater impact on liquidation management. Furthermore, the School heads of the two districts can managed properly their downloaded School MOOE as far as liquidation management is concerned. The Public Schools District Supervisors should always beyond in guiding their School heads in liquidating their downloaded School MOOE.

Taking into account, the highest indicator was: Coordinate in the preparation of the liquidation. This is to show that the School heads of the two districts, the Libmanan 1 and the Libmanan 2 are very aware that before doing on liquidation, they must coordinate first to the In-charge of liquidation, for them to guide them in the preparation of it. In doing such thing, for sure the Libmanan 1 and the Libmanan 2 districts will have a very nice liquidation report for submission. In reverse side, the least indicator was: Prepare the accountable forms for liquidation. This means that the School heads of these two districts, the Libmanan 1 and the Libmanan 2 did not mind that accountable forms are so important in liquidation, so they must be aware of it.

Therefore, the School heads of Libmanan 1 and the Libmanan 2 districts should prepare accountable forms and ready or available for use anytime that they need as far as liquidation of downloaded School MOOE is concerned. The Public Schools District Supervisors of these two districts should supervise and monitor the liquidation transactions taking into a look, the availability of accountable forms.

In the study of **Kontus, (2018)** on the Management of liquidity and liquid assets in small and medium-sized enterprises. Management of liquidity and liquid assets focuses on cash inflows and outflows along with a trade-off between liquidity versus investment of surplus cash in order to improve profitability. Firstly, the purpose of the empirical part of the study is to analyze liquidity of small and medium-sized enterprises

(S.M.E.s) and, secondly, to explore the dependence between liquidity and profitability. Thirdly, the aim of the theoretical research is to explore liquidity and liquid assets as well as their determinants. In this part we focus on developing a new mathematical model for calculating net earnings through decreasing the amount of liquid assets. With this model, S.M.E.s can consider net earnings in managing and decreasing liquid assets in order to improve profitability.

**Disbursement Management.** Disbursement is the vital process of distributing funds within an organization to manage cash flow effectively, enhance financial stability, and support decision-making. It involves a structured approach with verification and approval steps to guarantee accuracy and legitimacy. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Disbursement Management is indicated in

**Table 13.**

**Table 13. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Disbursement Management**

| INDICATORS                                                                                                    | DISTRICTS      |     |     |                |     |     | AVERAGE        |     |     |
|---------------------------------------------------------------------------------------------------------------|----------------|-----|-----|----------------|-----|-----|----------------|-----|-----|
|                                                                                                               | Libmanan 1     |     |     | Libmanan 2     |     |     |                |     |     |
|                                                                                                               | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   |
| 1.Maintain the Cash Disbursement of the school.                                                               | 4.95           | VME | 2   | 5.00           | VME | 3.5 | 4.98           | VME | 2   |
| 2.Established and utilized effective internal control and audit procedures to present erroneous transactions. | 4.71           | VME | 7   | 5.00           | VME | 3.5 | 4.86           | VME | 6   |
| 3.Establishes financial policy and procedures of disbursement.                                                | 4.86           | VME | 5   | 5.00           | VME | 3.5 | 4.93           | VME | 5   |
| 4.Implements policies and procedures on disbursement.                                                         | 4.76           | VME | 6   | 4.80           | VME | 7   | 4.78           | VME | 7   |
| 5.Applies financial account to all disbursement transactions.                                                 | 4.90           | VME | 3.5 | 5.00           | VME | 3.5 | 4.95           | VME | 3.5 |
| 6.Follows proper disbursement procedures.                                                                     | 4.90           | VME | 3.5 | 5.00           | VME | 3.5 | 4.95           | VME | 3.5 |

|                                              |      |     |   |      |     |     |      |     |   |
|----------------------------------------------|------|-----|---|------|-----|-----|------|-----|---|
| 7.Submits of all paid disbursement vouchers. | 5.00 | VME | 1 | 5.00 | VME | 3.5 | 5.00 | VME | 1 |
| AVERAGE                                      | 4.87 | VME |   | 4.97 | VME |     | 4.92 | VME |   |

### Legend:

#### Scale Interpretation

WX- Weighted Mean

4.5- 5.00 – Very Much Effective (VME)

I – Interpretation

3.5- 4.49 – Much Effective(ME)

R – Rank

2.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

As indicated in Table 13,all of the seven indicators rated Very Much Effective from top to least were: Submits all paid disbursement vouchers, (5.00); Maintain the Cash Disbursement of the school,(4.98); Applies financial account to all disbursement transactions, and Follows proper disbursement procedures,(4.95); Establishes financial policy and procedures of disbursement,(4.93); Established and utilized effective internal control and audit procedures to present erroneous transactions, (4.86), and Implements policies and procedures on disbursement,(4.78).

As revealed in Table 13, that the School heads of Libmanan 2 district perceived almost all of the indicators with 5.00 weighted means with equivalent of Very Much

Effective, while the School heads of Libmanan 1 district only one indicator with 5.00 weighted mean, and others ranging from 4.71 to 4.95 equivalent to Very Much Effective. This is to show that the School heads of the two districts are very much familiar with Disbursement Management. Therefore, the School heads of the two districts, the Libmanan 1 and the Libmanan 2 should continue to practice the proper disbursement strategies in managing their downloaded School MOOE.

Considering the most responded indicator was: Submits all paid disbursement vouchers. As usual manner, upon completing the documents, the School heads of the two districts instantly submit all paid disbursement vouchers to the Disbursement In-charge. That is why the School heads perceived them the highest. Likewise, taking the most least indicator was: Implements policies and procedures on disbursement. Probably, the School heads of the two districts, the Libmanan 1 and the Libmanan 2 failed to implement policies and procedures on disbursement, that is the reason why they perceived them the least. Therefore, the School heads of Libmanan 1 and the Libmanan 2 should implement the policies and procedures closely particularly on the aspect of disbursement. The Public Schools District Supervisors of the two districts should monitor closely if the School heads are implementing the disbursement policies and procedures in their respective schools.

According to the study of **Akpomi, (2021)**, determined the relationship between grants disbursement and the delivery of business studies in public Junior Secondary Schools in Rivers state. Results showed significant relationship between disbursed grants allocated for operation and maintenance, disbursed grants for the provision of instructional media and disbursed grants channeled for development of teachers. Thus, grants disbursed to school contribute in enhancing the quality of education. In conformity of the study of **Miranda, (2021)** as to the practices of the School Administrators in disbursing and utilizing the MOOE funds of the school as observed by the teachers all indicators were rated with much extent except for the indicator related

to learner's development stating that fund is provided to finance the graduation rites which was rated with very much extent.

**Use of Accountable Forms.** The MOOE accountable forms are essential for the proper management and accountability of funds allocated for public elementary and secondary schools. These forms are used to record and report on the movement and use of funds, ensuring transparency and compliance with the DepEd guidelines. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Use of Accountable Forms is indicated in

**Table 14**

**Table 14. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Use of Accountable Forms**

| INDICATORS                                              | DISTRICTS      |     |     |                |     |     | AVERAGE        |     |     |
|---------------------------------------------------------|----------------|-----|-----|----------------|-----|-----|----------------|-----|-----|
|                                                         | Libmanan 1     |     |     | Libmanan 2     |     |     |                |     |     |
|                                                         | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   |
| 1.Accomplish the Cash Disbursement Register.            | 4.95           | VME | 4.5 | 5.00           | VME | 3.5 | 4.98           | VME | 3.5 |
| 2.Use of Requisition and Issue Slip.                    | 4.81           | VME | 8.5 | 4.93           | VME | 8   | 4.87           | ME  | 9   |
| 3.Make use of Purchase Order.                           | 4.95           | VME | 4.5 | 5.00           | VME | 3.5 | 4.98           | VME | 3.5 |
| 4.Use of Inspection and Acceptance Report               | 4.95           | VME | 4.5 | 5.00           | VME | 3.5 | 4.98           | VME | 3.5 |
| 5.Accomplish the Acknowledgement Receipt for Equipment. | 4.86           | VME | 7   | 4.93           | VME | 8   | 4.90           | VME | 8   |
| 6.Fill up the Reimbursement Expense Receipt.            | 4.95           | VME | 4.5 | 5.00           | VME | 3.5 | 4.98           | VME | 3.5 |
| 7.Prepare of Program of Works.                          | 5.00           | VME | 1.5 | 4.93           | VME | 8   | 4.97           | VME | 6   |
| 8.Use of Itinerary of Travel.                           | 5.00           | VME | 1.5 | 5.00           | VME | 3.5 | 5.00           | VME | 1   |
| 9.Canvass paper from suppliers accounted for.           | 4.81           | VME | 8.5 | 5.00           | VME | 3.5 | 4.91           | VME | 7   |
| AVERAGE                                                 | 4.92           | VME |     | 4.98           | VME |     | 4.95           | VME |     |

### Legend:

Scale Interpretation

WX- Weighted Mean

I- Interpretation

R- Rank

4.5- 5.00 – Very Much Effective (VME)

3.5- 4.49 – Much Effective(ME)

2.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

Data revealed that, all of the nine indicators rated Very Much Effective from highest to lowest were: Use of Itinerary of Travel, (5.00); Accomplish the Cash Disbursement Register, Make use of Purchase Order, Use of Inspection and Acceptance Report, and Fill up the Reimbursement Expense Receipt, (4.98); Prepare of Program of Works, (4.97); Canvass paper from suppliers accounted for, (4.91), and Use of Requisition and Issue Slip, (4.87).

It could be gleaned in the forgoing data that the School heads of Libmanan 1 and the Libmanan 2, all of the indicators rated Very Much Effective. This means that the School heads of the two districts are both familiar with the use of accountable forms. This is to show that the School heads are really utilizing the accountable forms in accomplishing the liquidation reports. Yes, it is good to utilize it, because if not there will be lacking document in the liquidation reports. Therefore, the School heads of Libmanan 1 and the Libmanan 2 districts should religiously utilize all accountable forms in liquidating the downloaded School MOOE.

Gauging on the data that the highest responded indicator was on: Use of Itinerary of Travel. The School heads have so many concerns to be acted upon not only School MOOE, but they also attend trainings, and activities concerning the department programs. In attending, they need itinerary of travel for them to reimburse their expenses. Probably, the School heads of the two districts, the Libmanan 1 and the Libmanan 2 are utilizing it, that is why they rated them the highest. The Public Schools District Supervisors of the two districts should assist them secured Travel Order if they will attend trainings or activities and let be approved by the Schools Division Superintendent. Meanwhile, regarding the least indicator was: Use of Requisition and Issue Slip. Probably, the School heads of Libmanan 1 and the Libmanan 2 districts are also using it, but they did not mind it really. Therefore, the School heads of the two districts should be familiarized with the accountable forms particularly the Use of Requisition and Issue Slip. This is very important attachment in the liquidation documents, so as to assure accurateness and completeness of the documents, the Public Schools District Supervisors should design a training program on the Proper Use of Accountable Forms.

According to downloaded statement of **Habagat,(2023)** as stated, a document is a report of accountability for accountable forms for a Local Government Unit (LGU) for a given month. It lists the beginning and ending balances of different accountable forms with and without face value that the accountable officer received, issued, and had on hand. The accountable officer signs to certify that the reported beginning balances, receipts, issues, and ending balances are correct.

**Preparation of liquidation Report.** The preparation of a liquidation report should adhere to specific characteristics to ensure its accuracy and effectiveness. The Key characteristics include: Transparency, Fairness, Compliance, Stakeholders Engagement, and Accounting standards.

These characteristics ensure that the liquidation report serves as a reliable and informative document for all parties involved in the liquidation process. The extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses(MOOE) in improving the school performance in terms of Preparation of Liquidation Report is indicated in **Table 15**.

**Table 15. The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance in terms of Preparation of Liquidation Reports**

| INDICATORS                                                           | DISTRICTS      |     |     |                |     |     | AVERAGE        |         |     |
|----------------------------------------------------------------------|----------------|-----|-----|----------------|-----|-----|----------------|---------|-----|
|                                                                      | Libmanan 1     |     |     | Libmanan 2     |     |     |                |         |     |
|                                                                      | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I       | R   |
| 1.Follows the desired format of the report.                          | 5.00           | VME | 3.5 | 5.00           | VME | 4.0 | 5.00           | VM<br>E | 3.5 |
| 2.Acquire all necessary data or supporting documents for the report. | 4.90           | VME | 8   | 4.93           | VME | 8.5 | 4.92           | VM<br>E | 8   |

|                                                                         |      |     |     |      |     |     |      |         |     |
|-------------------------------------------------------------------------|------|-----|-----|------|-----|-----|------|---------|-----|
| 3.Procure the needed supplies for the reports.                          | 5.00 | VME | 3.5 | 5.00 | VME | 4.0 | 5.00 | VM<br>E | 3.5 |
| 4.Prepare report for submission.                                        | 5.00 | VME | 3.5 | 5.00 | VME | 4.0 | 5.00 | VM<br>E | 3.5 |
| 5.Organize the details of the report.                                   | 5.00 | VME | 3.5 | 5.00 | VME | 4.0 | 5.00 | VM<br>E | 3.5 |
| 6.Reports must be place in a folder or envelope to make it presentable. | 5.00 | VME | 3.5 | 5.00 | VME | 4.0 | 5.00 | VM<br>E | 3.5 |
| 7.Labels the report properly.                                           | 5.00 | VME | 3.5 | 5.00 | VME | 4   | 5.00 | VM<br>E | 3.5 |
| 8.Prepare transmittal in submitting reports.                            | 4.95 | VME | 7   | 5.00 | VME | 4   | 4.98 | VM<br>E | 7   |
| 9.Submits all the reports before the due date.                          | 4.86 | VME | 9   | 4.93 | VME | 8.5 | 4.90 | VM<br>E | 9   |
| AVERAGE                                                                 | 4.97 | VME |     | 4.98 | VME |     | 4.98 | VM<br>E |     |

### Legend:

Scale Interpretation

WX- Weighted Mean

4.5- 5.00 – Very Much Effective (VME)

I - Interpretation

3.5- 4.49 – Much Effective(ME)

R – Rank

2.5- 3.49 – Effective (E)

1.5- 2.49 – Fairly Effective (FE)

1.0- 1.49 – Not At All (NAA)

Data on the table revealed that, all of the nine indicators considered Very Much Effective from highest to lowest were: Follows the desired format of the report, Procure the needed supplies for the reports, Prepare report for submission, Organize the details of the report, Reports must be place in a folder or envelope to make it presentable, and Labels the report properly,(5.00); Prepare transmittal in submitting reports,(4.98); Acquire all necessary data or supporting documents for the report, (4.92), and Submits all the reports before the due date, (4.90).

Both the School heads of Libmanan 1 and the Libmanan 2 districts perceived almost all of the indicators with a weighted mean of 5.00 equivalent to Very Much Effective. This is to show that the School heads of the two districts are very much aware on the preparation of liquidation reports. With their awareness, therefore, the School heads of Libmanan 1 and the Libmanan 2 districts should continue the good manifestation in order they can submit it on time or before the due date. Along this line, the Public Schools District Supervisors of the two districts, and the School heads should work hand and hand in overcoming improvements on the preparation of liquidation reports.

The highest responded indicator was on: Follows the desired format of the report, Procure the needed supplies for the reports, Prepare report for submission, Organize the details of the report, Reports must be place in a folder or envelope to make it presentable and Labels the report properly. This means that the School heads of the two districts excel almost all of the indicators. With this, it is advisable that the School heads of both the two districts should continue to manifest good perceptions on the different indicators which they believe they

perceived well. Along this line, the Public Schools District Supervisors should always guide their School heads on the preparation of liquidation reports. While looking for the most least indicator was on: Submits all the reports before the due date. Same of other indicators previously discussed earlier, that the School heads of the two districts, the Libmanan 1 and the Libmanan 2 districts failed to comply with the due date of submission. This is what we want to improve. In overcoming it, the School head themselves must improve the manner of accomplishing it, take into consideration the time elements. Fort them to accomplish the task well, the Public Schools District Supervisors of the two districts should guide their School heads in liquidating the downloaded School MOOE particularly taking into account the preparation and submission of liquidation reports.

**Gimeno, (2022)**, study determined the current system of processes in the preparation of liquidation report for DepEd Sorsogon Province Bulan II District public schools to identify system needing to be developed to address the problems encountered in accomplishing liquidation report. Results revealed that majority of the respondents agreed upon the setbacks that the current system poses such as the redundant effort of encoding transactions. Thus, the proposed automated system of process significantly improved the level of productivity providing accurate and reliable report while eliminating redundant efforts. Adoption of the system is therefore recommended.

### **The Summary of the Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) in Improving the School performance**

Clearly, the data disclosed on the Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses (MOOE) in improving the School performance, that all of the indicators rated as Very Much Effective in descending order were: Preparation of Liquidation Reports, (4.98); Liquidation Management, Use of Accountable Forms, (4.95); 2.Financial Accountability,(4.94); Disbursement Management,(4.92), and Knowledge of the Task,(4.84). These data were reflected in **Table 16**.

**Table 16. The Summary of the Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance**

| INDICATORS                            | DISTRICTS      |     |     |                |     |     | AVERAGE        |     |     |
|---------------------------------------|----------------|-----|-----|----------------|-----|-----|----------------|-----|-----|
|                                       | Libmanan 1     |     |     | Libmanan 2     |     |     |                |     |     |
|                                       | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   | W <sub>x</sub> | I   | R   |
| 1. Knowledge of the Task              | 4.77           | VME | 6   | 4.90           | VME | 6   | 4.84           | VME | 6   |
| 2. Financial Accountability           | 4.89           | VME | 4   | 4.98           | VME | 2.5 | 4.94           | VME | 4   |
| 3. Liquidation Management             | 4.92           | VME | 2.5 | 4.98           | VME | 2.5 | 4.95           | VME | 2.5 |
| 4. Disbursement Management            | 4.87           | VME | 5   | 4.97           | VME | 5   | 4.92           | VME | 5   |
| 5. Use of Accountable Forms           | 4.92           | VME | 2.5 | 4.98           | VME | 2.5 | 4.95           | VME | 2.5 |
| 6. Preparation of Liquidation Reports | 4.97           | VME | 1   | 4.98           | VME | 2.5 | 4.98           | VME | 1   |
| AVERAGE                               | 4.89           | VME |     | 4.97           | VME |     | 4.93           | VME |     |

**Legend:**

## Scale Interpretation

|                                       |                   |
|---------------------------------------|-------------------|
| 4.5- 5.00 – Very Much Effective (VME) | Wx- Weighted Mean |
| 3.5- 4.49 - Much Effective (ME)       | I- Interpretatio  |
| 2.5- 3.49 – Effective (E)             | R- Ran            |
| 1.5- 2.49 – Fairly Effective(FE)      |                   |
| 1.0- 1.49 – Not At All(NAA)           |                   |

The results indicate that school heads in Libmanan 1 and Libmanan 2 generally rated the indicators as Very Much Effective, reflecting their competence in managing MOOE to implement programs and projects that enhance school performance. The highest rating was given to preparation of liquidation reports, showing strong awareness of accountability and financial management. Conversely, knowledge of tasks was the lowest indicator, highlighting the need for training to strengthen skills and professional growth. Support from Public Schools District Supervisors remains essential to ensure effective utilization of MOOE, leading to successful programs and improved school performance. **Bantugan, (2023)** found out that MOOE is not a predictor of teachers' performance. However, MOOE is a predictor learners' academic performance. Additionally, this study concluded that MOOE is an important factor that can influence or affect the learners' academic performance.

The Test of Significant Difference Between the Perceptions of the School Heads of Libmanan 1 and Libmanan 2 on The Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operating Expenses in Improving the School Performance The significance of difference between the Libmanan 1 and the Libmanan 2 districts on the extent of the effectiveness of the Utilization of the School Maintenance and Other Operating Expenses in Improving the School Performance is indicated in **Table 17**.

**Table 17. The Test of Significant Difference on the Rank Orders of the Extent of the Effectiveness of the Utilization of the School Maintenance and Other Operation Expenses in Improving the School Performance**

| INDICATORS                         | Knowled<br>ge on the<br>task | Financial<br>Accountabi<br>-lity | Liquid<br>ation<br>Mana<br>gemen<br>t | Disbursemen<br>t<br>Management | Use of<br>Accountabl<br>e Forms | Prep<br>arati<br>on of<br>Liqui<br>datio<br>n<br>Repo<br>rt |
|------------------------------------|------------------------------|----------------------------------|---------------------------------------|--------------------------------|---------------------------------|-------------------------------------------------------------|
| Sum of the Big Group               | 116                          | 100                              | 96                                    | 69                             | 105                             | 91                                                          |
| Sum of the Small Group             | 55                           | 36                               | 40                                    | 36                             | 66                              | 80                                                          |
| Number of Cases of the Big Group   | 9                            | 8                                | 8                                     | 7                              | 9                               | 9                                                           |
| Number of Cases of the Small Group | 9                            | 8                                | 8                                     | 7                              | 9                               | 9                                                           |
| Total Number of Cases              | 18                           | 16                               | 16                                    | 14                             | 18                              | 18                                                          |
| Computed Z                         | 3.78                         | 3.68                             | 2.38                                  | 2.97                           | 2.43                            | 0.73                                                        |

|                                 |          |          |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|----------|----------|
| Probability Associated with a Z | 0.00011  | 0.00016  | 0.0087   | 0.0015   | 0.0075   | 0.2327   |
| Decision on H <sub>1</sub>      | Accepted | Accepted | Accepted | Accepted | Accepted | Rejected |
| Significance of Difference      | 0.001    | 0.001    | 0.01     | 0.01     | 0.01     | NS       |

The table shows U, Z, and probability values under the null hypothesis, revealing significant differences between Libmanan 1 and Libmanan 2 in knowledge of tasks, financial accountability, liquidation management, disbursement management, and use of accountable forms, while preparation of liquidation reports showed no difference. These findings affirm the alternative hypothesis and emphasize the need for stronger performance monitoring to ensure effective MOOE utilization.

Supporting studies reinforce this: Matulac (2022) found no significant difference in compliance when grouped by variables; Pandulo (2023) linked MOOE utilization to school improvement in physical development and learner performance; and Camighud (2019) established a significant relationship between MOOE utilization and students' academic achievement.

### Policy Recommendations

Based on the findings of the study, several policy recommendations were formulated to strengthen the utilization of School MOOE in Libmanan 1 and Libmanan 2 Districts. Public Schools District Supervisors should design training programs to enhance school heads' skills in fund management and provide close assistance in financial transactions, particularly in liquidation and disbursement processes. School heads, in turn, must exert greater effort in preparing and submitting liquidation reports on time, applying effective strategies in disbursement, and ensuring completeness of documents. They should also prioritize the procurement of essential supplies, allocate sufficient funds for minor repairs, and manage utilities responsibly. Continuous monitoring by supervisors is necessary to ensure proper use of resources, accountability, and adherence to deadlines.

School heads are further encouraged to maximize MOOE for curriculum programs and projects, utilize accountable forms diligently, and establish internal control and audit procedures to safeguard financial transactions. Collaboration among school heads is vital in maintaining financial accountability, while stakeholders and parents should provide ongoing support for programs beyond MOOE coverage. At the division level, officers in charge of liquidation must supervise and guide school heads to ensure compliance. Finally, the Department of Education should sustain the downloading of MOOE funds to enable schools to address operational needs and improve performance.

### CONCLUSIONS AND RECOMMENDATIONS

Based on the findings, the study concludes that School Maintenance and Other Operating Expenses (MOOE) are **very much utilized** by school heads, with significant differences observed between Libmanan 1 and Libmanan 2 districts in both the extent of utilization and effectiveness. Overall, MOOE utilization was found to be **very effective** in improving school performance, though variations between districts highlight the need for targeted interventions. Policy recommendations were therefore formulated to strengthen accountability, efficiency, and support mechanisms.

It is recommended that Public Schools District Supervisors design training programs to enhance school heads' skills in MOOE management and closely monitor their utilization and liquidation practices. School heads should improve effectiveness in fund use, particularly in special programs, supplies procurement, minor repairs, and utility management, while ensuring timely and complete submission of liquidation reports. The Department of Education should continue to provide full support by sustaining MOOE allocations and

reinforcing monitoring systems. Finally, all recommendations must be implemented consistently and monitored regularly to ensure that MOOE utilization contributes to improved school performance and accountability across districts.

### The following are recommended for future research:

For future research, it is recommended that similar studies be conducted in other districts, at the congressional or division level, to further validate and clarify the findings of this investigation. Additional inquiries may

For future research, it is recommended that similar studies be conducted in other districts, at the congressional or division level, to further validate and clarify the findings of this investigation. Additional inquiries may focus on the impact of School Maintenance and Other Operating Expenses (MOOE) on public elementary school performance, its effectiveness in developing 21st-century skills among learners, and its contributory role in the overall development of public schools. These directions will broaden understanding of MOOE utilization and provide deeper insights into its influence on educational quality and institutional growth.

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