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LITERATURE REVIEW ON UTILIZATION OF MOOE (MAINTENANCE AND OTHER OPERATING EXPENSES)

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ABSTRACT

This literature review focuses on the Utilization of Maintenance and Other Operating Expenses (MOOE) within the context of educational institutions, specifically in the Basic Education System. MOOE is identified as a critical component of school financial management, encompassing costs related to daily operations such as maintenance, utilities, and other non-direct educational expenses. The allocation and effective use of MOOE are essential for enhancing the quality of education, with school heads playing a pivotal role in managing these funds to meet students' educational needs. The review highlights the various purposes MOOE funds serve, from procuring school supplies to supporting training activities and ensuring security. It also addresses challenges such as resource constraints and accountability gaps, advocating for strategic solutions and further comparative research to identify best practices in MOOE utilization. The study underscores the potential for significant improvements in the education sector through better MOOE management, emphasizing the importance of empowering school leaders, ensuring transparency, and prioritizing teacher development. This groundwork aims to foster future research and policy interventions to optimize MOOE use for the betterment of educational outcomes and school operations.

KEYWORDS: *Maintenance and Other Operating Expenses, Literature Review*

INTRODUCTION

The concept of Maintenance and Other Operating Expenses (MOOE) is a crucial aspect of the financial management of educational institutions, particularly in the context of the Basic Education System. MOOE refers to the costs associated with the day-to- day operations of a school, including maintenance, utilities, and other expenses that are not directly related to the production of educational services (Bantugan, Lumapenet, Dilangalen 2023).The allocation of MOOE is a critical aspect of school management, as it directly affects the quality of education provided to students. Studies have shown that the MOOE fund is used for various purposes, including the procurement of school supplies, utilities, communication, training activities, graduation rites, and security. The allocation of these funds is typically managed by school heads, who are responsible for ensuring that the funds are utilized effectively to support the educational needs of their students (Ochada and Gempes 2018). In addition, the organization is fully dedicated to assisting schools, educators, and learners by improving teaching methods and service quality. It strives to offer additional resources to schools to aid in fostering students' enthusiasm for learning and to help teachers excel in their roles. The organization is completely committed to supporting schools, teachers, and students by enhancing teaching techniques and the quality of services. Its aim is to provide extra materials to schools to encourage students' passion for learning and to support teachers in performing well in their positions.

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In the context of education, MOOE can be categorized into two main areas: maintenance and other expenses. Maintenance expenses include costs related to the upkeep and repair of school facilities, equipment, and infrastructure. These expenses are essential for ensuring the safety and functionality of the educational environment, which directly impacts the quality of education provided to students (Cominhud and Arivalo 2020.) Research has also investigated the relationship between the utilization of MOOE and students' academic performance. A study conducted in the Philippines found that the extent of utilization of MOOE was significantly related to students' academic performance, with higher utilization levels corresponding to better academic outcomes (Arevalo 2019). This suggests that the effective management of MOOE can have a positive impact on the educational outcomes of students.

Despite the importance of MOOE, school heads face several challenges in managing these funds. A study highlighted the difficulties in ensuring transparency and accountability in the disbursement and utilization of MOOE, citing issues such as inadequate budgeting and poor record-keeping (Almazan 2023) These challenges underscore the need for improved management practices and greater transparency in the allocation and utilization of MOOE. Other operating expenses, on the other hand, include costs related to utilities, supplies, and miscellaneous items necessary for the day-to-day operations of the school. These expenses are essential for maintaining the overall efficiency and effectiveness of the educational institution. (Ecija 2021). The allocation of MOOE is a critical aspect of financial management in educational institutions. Effective allocation of these expenses can significantly impact the overall financial health and sustainability of the institution. However, the allocation of MOOE can be challenging due to the limited resources available to educational institutions. In conclusion, MOOE is a critical aspect of financial management in educational institutions, and its effective allocation is essential for ensuring the sustainability and quality of education provided. Public school teachers play a vital role in managing MOOE, and their experiences and insights can provide valuable insights into the challenges and realities faced in this context.

THEORETICAL FRAMEWORK

The theoretical framework for utilizing Maintenance and Other Operating Expenses (MOOE) in the Philippine public education system is rooted in the concept of hierarchical systems, where school principals play a crucial role in managing these funds effectively. This framework is supported by formal model theory, which emphasizes the importance of proper implementation and utilization of MOOE funds by school administrators (Ochada, and Gempes 2018, Almazan 2023, and Abellon, Fariñas, Soriano and Balaria 2020) The MOOE allocation is primarily based on the number of students enrolled in a school, with larger schools receiving more funds. This allocation is in accordance with DepED Order 13, series of 2016, which outlines the specific uses of these funds, including procurement of school supplies, utilities, communication, training activities, graduation rites, security, janitorial services, and minor repairs (Ochada, and Gempes 2018) The utilization of MOOE funds is guided by the School Improvement Plan (SIP) and Annual Improvement Plan (AIP) for the current school year. These plans outline the budget allocation and intended utilization of funds, ensuring transparency and accountability in the management of these resources (Ochada, and Gempes 2018, Almazan 2023, and Abellon, Fariñas, Soriano and Balaria 2020). In addition, this study is primarily anchored on Resource Dependency Theory by Jeffrey Pfeffer and Gerald Salancik (1970). This theory underscores the reliance of organizations on external resources, including information, capital, and various inputs, for their sustenance and growth. It stresses the significance of effectively managing in associations with external suppliers, partners, and other organizations to secure essential resources and minimize risks associated with dependency. This study is also anchored the Stakeholder Theory which emphasizes the significance of taking into account the requirements and concerns of different stakeholders during decision- making processes. In MOOE utilization among an organization this theory guarantee that resources are distributed in a manner that generates value for all stakeholders participating.

The principal's role in managing MOOE funds is critical, as they are responsible for ensuring that these funds are properly allocated and utilized. To achieve this, principals often create committees to assist them in implementing the MOOE budget effectively. Additionally, they have the authority to divert funds in case of unforeseen expenses in maintenance, as long as there is a proper resolution explaining the need for diversion (Ochada, and Gempes 2018). Teachers also play a significant role in the utilization of MOOE funds. While they may not directly manage these funds, they are involved in the decision-making process through their participation in school committees and in the development of awareness about MOOE usage. This involvement helps to foster a sense of ownership and responsibility among teachers, encouraging them to be more resourceful and creative in addressing the limitations of

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these funds (Ochada, and Gempes 2018) This framework for utilizing MOOE funds emphasizes the importance of transparency, accountability, and effective management by school administrators. It highlights the need for principals to be proactive in managing these funds, and for teachers to be involved in the decision-making process to ensure that these resources are utilized effectively to support the educational goals of the school.

RESEARCH GAP

The research gap on utilizing Maintenance and Other Operating Expenses (MOOE) in schools revolves around the challenges faced by school leaders in managing these funds effectively. Several studies highlight the difficulties encountered in the disbursement, utilization, and budget allocation of MOOE funds, particularly in public schools in the Philippines. The research indicates that school leaders struggle with the tedious process, delays in liquidation, contradicting rules, and limited guidelines associated with MOOE utilization (Bantilan, Hatagi, Sombilon and Bauyot 2023) (Abellon, Fariñas, Soriano, Rodriguez, and balaria 2020) (Hontanosas, Salmon 2024) (Manzano and Illescas 2023). Also, the challenges in MOOE Utilization and Strategic Planning highlights challenges such as the timeliness of MOOE fund release, financial struggles, and deficiencies in teacher and stakeholder involvement. This study underscores the need for strategic planning in MOOE management to address these challenges effectively. Moreover, in terms of transparency and accountability in MOOE Utilization displaying the liquidation report of school funds should be transparent. This approach ensures accountability and transparency in the use of MOOE, highlighting the need for clear and accessible financial reporting to build trust among stakeholders.

Hence, the teacher involvement in Financial Planning is very important with the issue of teacher trust in MOOE transparency and the lack of teacher involvement in financial planning is discussed in an article on the computation of public schools' MOOE. It points out the gap in involving teachers and other stakeholders in the financial planning process, which is crucial for enhancing transparency and accountability

Furthermore, the studies emphasize the importance of enhancing the financial management capability of school leaders to address these challenges effectively. School leaders often lack formal training in financial management, which complicates budgeting, accounting, and financial reporting tasks related to MOOE funds. Limited funds, balance, and adjustment pressures are common themes identified in the financial management challenges faced by school leaders, regardless of the school size (Bantilan, Hatagi, Sombilon and Bauyot 2023)(Abellon, Fariñas, Soriano, Rodriguez, and balaria 2020) (Manzano and Illescas 2023)

Overall, the existing research underscores the critical need for improving the financial management skills of school leaders to ensure transparent, accountable, and efficient utilization of MOOE funds, ultimately enhancing the overall effectiveness of resource allocation in schools.

RESEARCH PROBLEM 1

1. How do different strategies for allocating Maintenance and Other Operating Expenses (MOOE) funds affect student outcomes in public schools?

Different strategies for allocating Maintenance and Other Operating Expenses (MOOE) funds can have a significant impact on student outcomes in public schools. The allocation of MOOE funds plays a crucial role in ensuring that schools have the necessary resources to support student learning and overall school operations. Here are some key points based on the provided sources: School budgeting allocation is one of the significant that may give impact on student outcomes. The allocation of MOOE funds is essential for maintaining school facilities, purchasing supplies, and supporting various educational programs. Schools need to strategically allocate these funds to meet the diverse needs of students and enhance the learning environment (Llego 2019, Vanco 2024 and Ochada and Gempes 2018). Furthermore, the impact on student performance maybe effective if the allocation of MOOE funds can directly give impact student outcomes by providing resources for quality education, extracurricular activities, and essential services. Schools that allocate funds wisely can improve student engagement, academic success, and overall school performance (Manasan, Celestino and Cuenca 2011).

Lastly, the transparency and accountability serves crucial for maximizing the impact of MOOE allocations on student outcomes. Schools should involve stakeholders in the budgeting process, maintain clear records of fund utilization, and regularly review and adjust budgets to meet evolving needs. Transparency in budgeting and ensuring that funds

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are used efficiently and effectively (Vanco 2024 and Manasan, Celestino and Cuenca 2011). In addition, the school administration is managing the budget allocation gracefully and prioritizing the needs of the teachers and students in terms of instructional materials. This can also suggest that the respondents are highly involved in the identification and procurement of instructional materials that are vital in achieving learning outcomes. As observed, the school is doing its job to provide a conducive learning environment for its students which in turn can contribute to their academic success. This is supported by Banda et al. (2020), who found that the availability of instructional materials is positively associated with student learning outcomes. This highlights the importance of allocating MOOE funds towards instructional supplies, as it can contribute to improved student achievement.

In conclusion, the way MOOE funds are allocated in public schools can significantly influence student outcomes by providing the necessary resources for a conducive learning environment, extracurricular activities, and essential services. Strategic allocation, transparency, and accountability are key factors in ensuring that MOOE funds positively impact student performance and overall school success.

RESEARCH PROBLEM 2

2. What are the factors influencing the efficient utilization of MOOE in Public schools, and how do they contribute to overall school effectiveness?

The efficient utilization of Maintenance and Other Operating Expenses (MOOE) in public schools is influenced by several factors that contribute to overall school effectiveness. These factors include: Knowledge and Awareness: A national survey revealed that less than 10% of school principals know the correct MOOE formula, highlighting the importance of understanding the allocation process (Almazan 2023). The Transparency and accountability in fund allocation and utilization is crucial. Schools are mandated to post a Transparency Board on MOOE and communicate funding sources and uses to stakeholders, ensuring accountability and trust. Training and Orientation also influence the proper utilization of MOOE. Lack of training and orientation on MOOE guidelines can hinder efficient utilization. Teachers being unaware of MOOE guidelines due to lack of orientation can impact the effective distribution of funds. The involvement of stakeholders in planning allocation of MOOE has great effect in utilizing MOOE. Non-involvement of teachers in financial planning can lead to inefficiencies. Consultation with teachers and stakeholders is essential to ensure that funds are allocated effectively to meet the school's needs (Almaza 2023) Lastly, the relationship with academic performance contributes the school effectiveness. Studies suggest that MOOE can influence learners' academic performance positively by providing necessary resources and a conducive learning environment. However, it may not directly impact teachers' performance but can significantly affect students' outcomes (Bantugan, Lumapenet and Dilangalen 2023 and Arevalo 2020)

RESEARCH PROBLEM 3

3. In what ways does the transparency and accountability of MOOE spending impact the quality of educational resources available to students in schools?

The transparency and accountability of Maintenance and Other Operating Expenses (MOOE) spending significantly impact the quality of educational resources available to students in schools. Transparency ensures that all stakeholders, including parents, teachers, and students, have access to information about how funds are being utilized, which fosters trust and accountability within the school community. This transparency can lead to several positive outcomes that directly influence the quality of educational resources. First is the effective resource allocation: Transparency in MOOE spending allows school administrators to make informed decisions about resource allocation, ensuring that funds are used efficiently and effectively to support learning programs and activities. This can result in better utilization of resources, which ultimately benefits students (Galias, 2024, Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Mahumot 2020) Second is the “Improved Budgeting and Planning”. Transparency in budgeting and planning enables schools to prioritize their spending based on the needs of students and teachers. This helps in allocating resources more effectively, which can lead to better educational outcomes (Galias, 2024, Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Mahumot 2020). Third is “Enhanced Collaboration and Stakeholder Engagement”. The transparency promotes collaboration among stakeholders, including teachers, parents, and students. This collaboration can lead to a more cohesive and supportive educational environment, where resources are utilized more effectively to support student learning (Galias, 2024, Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Mahumot 2020). Next, “Increased Accountability”. Transparency and accountability in MOOE spending ensure that school administrators are held responsible for the effective use of funds. This can lead to a culture of accountability

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within the school, where resources are managed more efficiently and effectively, ultimately benefiting students (Galias, 2024, Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Mahumot 2020) Lastly, "Better Utilization of Funds". Transparency in MOOE spending can help schools avoid wasteful spending and ensure that funds are used for their intended purposes. This can result in better educational outcomes, as resources are utilized more effectively to support student learning (Galias, 2024, Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Mahumot 2020) The transparency and accountability of MOOE spending are crucial for ensuring that educational resources are utilized effectively and efficiently to support student learning. This transparency fosters trust, collaboration, and accountability within the school community, ultimately leading to better educational outcomes for students. Hence, the study by Langan-Fox, Proctor-Thomson, and Shaw (2017) that effective school improvement planning involves a collaborative and inclusive process that engages various stakeholders, such as parents, students, and local government representatives, in identifying and addressing the school's needs and priorities

RESEARCH PROBLEM 4

4. How do principals' decision-making processes regarding MOOE allocation align with the needs and priorities of teachers and students in schools?

Principals' decision-making processes regarding Maintenance and Other Operating Expenses (MOOE) allocation align with the needs and priorities of teachers and students in schools through various mechanisms. Principals ensure that MOOE funds are properly utilized based on school needs and expenditures, with budgets allocated according to the top priority needs of the department (Ochada and Gempes 2018). They involve teachers and stakeholders in the decision-making process, increasing fairness and trust in the school community (Almazan 2024) Additionally, principals prioritize academic excellence by allocating funds for teacher and student competitions, demonstrating a commitment to enhancing the educational experience (Abellon, Fariñas Soriano, Rodriguez and Balaria 2020). Despite challenges like insufficient funding, principals remain flexible, seeking additional sources of funds to fully implement Annual Improvement Plans (AIP) and support necessary repairs and improvements in schools (Abellon, Fariñas Soriano, Rodriguez and Balaria 2020 and Almazan 2023) Overall, principals strive to align MOOE allocation with the essential needs of teachers and students, aiming to create a conducive learning environment and promote educational excellence. As stated, Rico (2021) shows that the effective use of MOOE boosted teachers' beliefs about their performance. He postulated that improving teacher quality is an important aspect of a school administrator's job in such a way that a good school administrator can assist any teacher advance to the next level. A good school leader will assist a terrible teacher in becoming effective, an effective teacher in becoming good, and a good teacher in becoming great (Meador, 2019).

RESEARCH QUESTION 5

5. What are the perceptions of teachers and administrators regarding the effectiveness of current MOOE utilization practices in enhancing the learning environment in special education settings.

The perceptions of teachers and administrators regarding the effectiveness of current MOOE (Maintenance and Other Operating Expenses) utilization practices in enhancing the learning environment in special education settings vary. While the MOOE funds are allocated to support various activities and necessities in schools, including those in special education, there are challenges and discrepancies in understanding and implementing these guidelines. The limited knowledge and awareness of teachers and administrators can hinder schools from effectively utilizing the allocated funds to enhance the learning environment. A national survey revealed that less than 10% of principals and only 40% of parents are aware of MOOE funds, indicating a lack of understanding of the MOOE formula and its utilization (Almazan 2023 and Deped Tambayan). To ensure the effective utilization of MOOE funds, it is crucial for schools to adhere to the guidelines set by the Department of Education (DepEd) and properly implement the School Improvement Plan (SIP) and Annual Improvement Plan (AIP). The importance of proper implementation and collaboration among school stakeholders, including teachers, administrators, and community members, is essential to ensure that projects funded by MOOE align with students' needs and learning processes. The transparency and accountability of the policies and proper used of MOOE must be emphasized. Schools are encouraged to maintain proper documentation, submit required reports, and involve stakeholders in the decision-making process to enhance transparency and accountability in MOOE utilization. Thus, DepEd Order No. 12 s. 2016 provides guidelines for the direct release and use of MOOE allocations, emphasizing transparency, accountability, and timely utilization of school resources (Almazan 2023 and Deped Tambayan) The challenges in liquidation will challenge the Principals to face the liquidation of MOOE funds, as highlighted in an opinion piece discussing the difficulties school heads encounter

during the liquidation process and the proper liquidation procedures, including submitting required documents and following specific guidelines, are essential to ensure the validity of claims and the appropriate use of funds (Almaza 2023). Moreover, student achievement significantly increased when MOOE was used effectively for teacher professional development programs, according to Villanueva and Asilo's (2018) analysis of the effect of MOOE utilization on the professional development of teachers in a public secondary school in the Philippines. In order to enhance student learning outcomes, the study emphasizes the value of funding teacher professional development through the MOOE fund.

In conclusion, while MOOE funds are intended to support the improvement of learning environments in special education settings, addressing issues related to knowledge gaps, effective implementation, transparency, and accountability is crucial to maximize the impact of these funds on enhancing the educational experience for students with special needs.

CONCLUSION

In essence, the literature underlines the necessity of adequate training for principals, the formation of implementation committees, prioritization of school needs, and transparency practices to ensure effective utilization of MOOE funds in public schools. Nonetheless, challenges persist, including the efficient operations in organizations, particularly in public schools, heavily rely on the proper distribution and use of Maintenance and Other Operating Expenses (MOOE) funds. With that key step such as providing adequate training to principals, establishing implementation teams, identifying and addressing school priorities, and enhancing transparency are crucial for maximizing the effective use of MOOE funds. Nevertheless, obstacles such as delayed submission of financial reports and misconduct among certain principals continue to exist, underscoring the significance of following established procedures and rules in managing fund allocations delayed liquidation reports and fund mismanagement by some school leaders.

The job of the principal to be effective, he/she needs finance to run the affairs of the school. In this respect, the capacity of the principal to manage the school finances is imperative to achieve educational goals and objectives. This means that school ‘s financial management of the school head should be enhanced to enable the school to achieve effective education. In addition, the involvement of teachers in the budgetary process creates a positive impact on transparency to establish an avenue for ethical practices. Striving towards a mutual goal, it is, thus important for the principal and teachers to maintain harmonious relationships, ensure effective means of communication and motivation for the betterment of the school and the learners as well. Addressing challenges such as resource constraints, lack of training, and accountability gaps is essential for the efficient utilization of MOOE. The study calls for strategic solutions to overcome these obstacles, which could lead to more effective financial management in schools. Finally, the study advocates for comparative research to identify best practices and innovative approaches to MOOE utilization across different regions and types of schools. Such studies could offer valuable insights into systemic issues and scalable solutions.

The literature review on the utilization of MOOE in schools uncovers a multifaceted issue that intersects financial management, educational quality, and school governance. While the study identifies existing challenges and areas for further research, it also underscores the potential for significant improvements in the education sector through better MOOE management. Empowering school leaders, ensuring transparency and accountability, addressing systemic challenges, and prioritizing teacher development are key strategies that could transform how MOOE funds are utilized, leading to enhanced educational outcomes and more efficient school operations. As such, this study lays the groundwork for future research and policy interventions aimed at optimizing the use of MOOE for the betterment of schools and their stakeholders.

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