

MOOE Utilization and Teachers' Performance in Public Schools

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Abstract

This study investigated the extent of school Maintenance and Other Operating Expenses (MOOE) utilization and its relationship to teachers' performance in selected schools within one district of a large division in Central Philippines during the 2020–2021 school year. The variables examined included planning and resource allocation, disbursement and procurement, and liquidation and transparency. Using the Cochran formula, 135 respondents were selected from a total population of 206 teachers and were grouped according to age and highest educational attainment. A descriptive research design was employed. Data were analyzed using frequency count, percentage, weighted mean, Mann–Whitney U-test, and Spearman's rho. Findings showed that most respondents were relatively young and possessed higher educational qualifications. Overall, MOOE utilization practices were rated to a great extent across all areas. When grouped by age, both younger and older respondents rated MOOE utilization to a great extent in planning and resource allocation, disbursement and procurement, and liquidation and transparency. Similarly, when grouped by highest educational attainment, both lower and higher groups rated planning and resource allocation as well as disbursement and procurement to a great extent. However, the higher educational attainment group rated liquidation and transparency to a very great extent, while the lower group rated it only to a great extent. Teachers' performance was rated Very Satisfactory regardless of the age and educational attainment of school heads. Comparative analysis revealed no significant differences in the extent of MOOE utilization when respondents were grouped by age or educational attainment across all three areas. Moreover, results indicated no significant relationship between the extent of MOOE utilization and teachers' performance.

Keywords: Maintenance and Other Operating Expenses (MOOE), MOOE utilization, teachers' performance, public schools

Bio-profiles

With nine years of experience as a public school teacher at Batadbatad Elementary School, Moalboal District, Division of Cebu Province, **Jennifer Castigador Gabales** completed her Bachelor's degree in Education major in Content Education at Cebu Technological University- Moalboal Campus in 2015 and pursued a Master's degree in Education major in Administration and Supervision at STI West-Negros University in Bacolod. Her research interest lies in examining schools' utilization of MOOE and its relationship to teachers' performance.

Dr. Jessica Cejalvo Gador is a distinguished Filipino educator and administrative leader with an extensive academic background and nearly two decades of experience in the field of education. She earned her Bachelor's in Elementary Education as a Cum Laude graduate from Cebu State College of





Science and Technology in 2005. Pursuing further specialization, she completed a Master of Education in Administration and Supervision in 2012, followed by a Doctor of Development Education in 2015 from Cebu Technological University. Dr. Gador's professional journey began in the classroom, where she spent nine years teaching at the preschool, Grade 3, and Grade 6 levels. Her leadership potential led to a decade of service as a Head Teacher, progressing through levels I, II, and III at Bala, Agbalanga, and Batadbatad Elementary Schools, respectively. Beyond her contributions to basic education, she serves as a Part-Time Instructor of Graduate Studies at STI West Negros University and an Adjunct Instructor at Northwest Samar State University, sharing her expertise with the next generation of educational leaders. Originally from Davao City and the daughter of Mr. and Mrs. Helconido Gador, she is currently based in Moalboal, Cebu, where she continues to drive excellence in educational development.

Introduction

Rationale

The Republic Act No. 9184 (2016) required intensive and efficient procurement planning using government funds. Expenditures should be transparent, economical, and practical, based on the agency's utmost priority. Public schools in the Philippines allocate budgets through the School Maintenance and Other Operating Expenses (MOOE) system, which enables school-based management, decentralizes governance, and empowers school heads at the local level. To assure a transparent, efficient, practical expenditure of the MOOE, adhering to the guidelines of the RA 9184, the DepEd Order 008 s (2019) is issued. It aims to ensure intensive planning through prioritization based on the most pressing needs of the school, and transparency in procurement and liquidation processes through optimized participation of internal and external stakeholders, especially the school's Bids and Awards Committee (BAC) and the inspectorate team.

Longitudinal studies have linked the amount of budgetary allocation to the academic performance of learners; however, the OECD (Organization for Economic Cooperation and Development) reported that the amount of school funds in the public school system is not directly linked to effective teacher performance and the quality of learners' academic performance. Their survey found that U.S. public schools lag in basic mathematics, reading, and science, despite incurring huge expenses on public education. Even more surprising is the fact that Washington, D.C. has one of the poorest rankings in the quality of education in the U.S. Antonowicz, Lesné, Stassen et al. (2018) contended that the amount of school budgetary allocation has nothing to do with achieving quality education, but the manner in which the budgets are spent. The skills and personal orientation of school management regarding how budgets are allocated to aspects related to achieving quality education, or vice versa, impact school performance (Mahoney, 2018).

In the Philippines, various reports recorded teachers' complaint about financing essentials for the conduct of their classes which were supposedly funded through MOOE in fact, Secretary Leonor Magtolis Briones in her speech at Pasig City in 2017 encouraged teachers to report school heads asking teachers to pay for procurement of supplies which are stipulated in the MOOE allowable, and school heads procuring or funding services not stipulated in DepEd Order 008 s, (2019). Magulod (2017) mentioned that proper allocation of MOOE is central to achieving quality learning outcomes; however, reports pointed out that teachers were not involved in procurement planning and as a result, budgets are solely allocated based on the school heads' personal preferences, oftentimes spending on non-essentials and things non-substantial to the conduct of classes and achieving quality education.



Magulod (2017) further revealed that the proper allocation, implementation, and utilization of MOOE funds by school heads should promote transparency and teacher involvement in financial planning, which should also be observed. Therefore, as MOOE serves as a fund provision for schools' maintenance and operations, teachers should be centrally involved in the allocation and utilization of MOOE. In addition, it has been noted that basic and supplementary budgets are necessary to provide the school with the per-pupil allocation of funding to help support its various operations continually.

In the research venue, various reports of teacher complaints were heard regarding the financing of items needed for effective instruction, as the school's MOOE is spent mainly on repairs and utilities. Male and Palaiologou (2017) stated that this occurs when teachers are not involved in planning, such as the creation of the Annual Implementation Plan (AIP) and the School Operating Budget (SOB). Typically, this scenario would lead to teacher dissatisfaction with their work, which has adverse effects on their work effectiveness. Miriti (2016) linked teachers' dissatisfaction to poor work motivation, which would then literally translate to poor learners' academic performance.

In this note, the researcher aims to investigate the impact of school MOOE utilization on teachers' work performance in the Moalboal district for the 2021-2022 school year, providing a basis for an action plan.

Literature Review

Foreign

Utilization of MOOE. According to Werang, Kana, and Leba (2016), MOOE is utilized based on the school's top priorities and needs. In this sense, efficient planning and prioritization are needed for the effective utilization of school financial resources. They also suggested maintaining transparency and open communication with teachers and school stakeholders to avoid any doubts regarding the expenditure of funds. In fact, most of the teachers understood that only a few of the requests were granted because the topmost priority would be addressed first. It is a reality that the MOOE funds cannot cater to all the needs of the teachers and students, underscoring the necessity of flexibility, curiosity, openness, interest, and congruence.

In the event of unforeseen maintenance expenses, the school head has the authority to divert the MOOE fund, provided a proper resolution is made justifying the need for the diversion. On the other hand, it can be deduced that insufficient training, combined with ineffective assessment of the financial accountability practices by the Department of education, contributes to poor financial management of the school head. (Tulo & Gempes, 2016).

Effective and efficient utilization and management of school financial resources are crucial to the retention and performance of learners, as they determine the quality of physical facilities, teaching and learning materials, teacher motivation, and the quality of teachers employed during times of shortage (Getange & Orodho, 2016).

Kaguri, Njati, and Thiaine (2016) argued that administrators must possess excellent financial management capacity, which encompasses efficiency in managing school financial resources. It is the concern of a particular educational institution to ensure and monitor the proper, adequate, and accountable utilization of resources budgeted adequately for education. Therefore, existing financial resources must be managed effectively.

On Teachers' Level of Work Performance. According to Stogdill, the 'output' of an organization is group integration, production, and morale. According to him, satisfaction should not be viewed as a 'causer' of job performance. Instead, the individual should be viewed in the context of the entire organization. Satisfaction of individuals is not necessarily related to production. It merely results in group integration and cohesiveness, not always in organizational production.





Meanwhile, morale and production are functions of group structure. When the conditions leading to high morale and productivity also reinforce workers' expectations, only then can morale and productivity be related to job satisfaction. According to Stogdill, job satisfaction is an output or dependent variable. Satisfaction of individuals is not necessarily related to production. It merely results in group integration and cohesiveness, not always in organizational production.

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Both Herzberg's and Stogdill's theories highlighted that it is not only high-paid wages and economic advantages that bring work satisfaction. Both emphasized the importance of self-actualization through responsive management, the establishment of an excellent working environment, recognition, and support from superiors for their work as key factors in contributing to work satisfaction.

Similarly, some studies on teachers' job satisfaction in Pakistan have found that pay levels and other material benefits, which are sufficient to meet basic human needs (such as food, housing, clothing, transport, healthcare, education, and training), are key to teachers' job satisfaction levels, according to UNESCO. Furthermore, the UNESCO report on the "Status of teachers in Pakistan," published in October 2017, highlights that non-transparent appointment practices, politicization, poor management, inadequate transportation, and security concerns are among the significant problems that teachers face. Moreover, some literature has associated sociodemographic factors (sex, gender, age, education level, and working experience) with teachers' job satisfaction. As observed by Salami (2016), there are general beliefs that employees' attitudes and characteristics are influenced by sex and gender. It is therefore this attitude that can influence employees' commitment to work. In addition, Khan and Khan (2019) conclude that various personnel attributes, such as experience, income, age, marital status, and education, significantly influence employees' job satisfaction.

Job satisfaction is a complex and multifaceted concept, which can mean different things to different people. Job satisfaction is often linked to motivation, but the nature of this relationship is unclear. Satisfaction is not the same as motivation. "Job satisfaction is more of an attitude, an internal state. It could, for example, be associated with a personal feeling of achievement, either quantitative or qualitative." In recent years, attention to job satisfaction has become increasingly linked to broader approaches to enhancing job design and work organization, as well as the quality of working life movement (Buchanan et al.). Job satisfaction has been defined as the attitude of an employee toward a job, sometimes expressed as a hedonic response of liking or disliking the work itself, the rewards, pay, promotions, recognition, or the context, such as working conditions, benefits (Corsini, 2018), cited by Tillman (2018). Zurita (2017) investigated the relationship between the instructional policies of NDEA tertiary institutions and teaching satisfaction. The results showed that teachers in the NDEA tertiary school derive moderate teaching satisfaction. Salary, recognition, supervision, and class size negatively affected their teaching satisfaction.

Supervision is the ability of the supervisor to provide technical assistance and behavioral support to subordinates. Yap (2018) underscores the importance of the administration in maintaining high teacher satisfaction. This includes the administrative understanding and appreciation of the teacher as an individual, their professional competence, support regarding problems, and participation in policies. Norton and Kelly (2018) and Shann, (2018) identified the following factors that contribute to increased teacher dissatisfaction and to teachers leaving the profession: 1) problem or frustration with the variety of administrative routines and accompanying paperwork; 2) concerns about the evaluation of student performance and school grading practices; 3) problems relating to



student behavior and handling of student discipline; 4) problems related to teacher load and expectations for assuming extra-curricular assignments; 5) concerns about relationships with peers and administrative personnel, including supervisory relationships and communication channels; 6) low pay; 7) few possibilities for career promotion or growth; and the declining respect for the profession.

An opportunity for promotion is the chance for advancement in the hierarchy. If a teacher is to do a good job, they need to stay up-to-date with the latest trends in their area of specialty, as outdated and dry information can become outdated.

To stay up-to-date with developments in one's area of concern, three key steps can be taken: reading professional books and journals, attending professional or job-related conferences at least once or twice a year, and enrolling in advanced courses (Labadia, 2015). Employee perceptions about opportunity for promotion are also another determinant that influences job satisfaction. One survey found that a perceived lack of promotion opportunities was the strongest reason why federal employees left government service (U.S. Merit Systems Protection Board 1987). Saal and Moore (2019) defined opportunities for advancement as "perceived promotion prospects and movement of the career ladder." Promotional opportunities have a varying effect on job satisfaction. This is because promotions take various forms and offer a range of accompanying rewards. For example, individuals who are promoted based on seniority often experience job satisfaction, but not as much as those who are promoted based on performance.

Two elements related to job satisfaction are the working hours and the physical conditions under which workers spend their working days. Job satisfaction strives to create a supportive school environment that enables teachers to focus on teaching, helps them improve professionally, and acknowledges their contributions to education, thereby enhancing morale and competence (Fullan & Hargreaves, 2015; Hargreaves & Fullan, 2018).

Local

On MOOE Utilization. According to Atinc (2017) of the Global Economy and Development at the Brookings Institution, Washington. A case study was conducted in the Philippines, and it was noticed that both LIS and E-BEIS data can be accessed through an online portal, but only by school administrators and DepEd staff. The DepEd publishes select data sets covering the period 2012-2016 on its website in spreadsheet format, including basic enrollment figures, MOOE allocations per school, teacher lists, and information on water and electricity supplies. Pursuant to the Transparency Seal provision issued by the Department of Budget and Management, DepEd also publishes on its website in PDF format the agency's mandates and functions, names of its officials with their position and designation, and contact information; annual reports for the past three years; approved national budgets and corresponding targets; and a list of major programs and projects. It is necessary to gather and assess the total enrolment for the Department of Budget to determine the per-allocation budget of the school.

Likewise, DepEd Order No. 8 (2019) emphasized that the school budget is one of the most powerful tools for promoting and strengthening school-based management and accountability. Therefore, apart from curricular reforms and capacity-building programs, the Department of education (DepEd) continues to make more resources available to schools to support them in enabling students to perform better. Enhanced Basic education Act of 2013, expanding the basic education system from a 10-year to a 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS), the DepEd moves closer to rationalizing the programming of school budgets. Previously, the school MOOE budget was computed solely based on enrolment, given a per capita cost.



With the new formula, other factors affecting school operations are considered, such as the number of teachers and classrooms managed by the school, the number of graduating or completing students, and a fixed amount corresponding to the basic needs of a school. Additionally, starting in 2016, financial assistance previously released separately for special programs or activities is now incorporated into the school's budget for operational purposes. Furthermore, there are instances where the money allocated by the government to every public school in the Philippines has not been used for its intended purpose. Some of these funds are still deposited in banks and are not being invested in facilities. In contrast, others have been consumed by school heads immediately during the school year, in accordance with Article III, Section 7 of the 1987 Philippine Constitution, which guarantees the right of the people to information on public matters. Since public schools are of public concern, every Filipino citizen has the right to oversee how public agencies and institution managers manage public funds.

In a speech by Sec. In 2017, Leonor Magtolis Briones in Pasig City reiterated that teachers should not be compelled to spend on supplies needed for instruction, which are stipulated in the MOOE allowable as depicted in DepEd Order No. 13, s.. She added that teachers must complain to the relevant division or regional offices if they are asked to spend the amount needed for the effective discharge of their instructional duties, such as purchasing visual aids and printing teacher-made assessment materials. It is also clearly depicted in the (2019) entitled Revised Implementing Guidelines on Direct release, Use monitoring and Reporting of MOOE. Based on this DepEd order, school MOOE will be utilized to procure school supplies and other consumables for teachers and students necessary in the conduct of classes, payment for reproduction of teacher made activity sheets or exercises downloaded from DepEd LRMS, fund for minor repairs of facilities, building and ground maintenance and upkeep of school, fund rental of and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities, pay for wages of complete janitorial services, transportation or mobility and security services, payment of utilities and school-based trainings selected and designed to improve teaching and learning. It is reiterated that in no case will the school MOOE be used to purchase school seats, teachers' tables and chairs, except for school furniture that is not procured or provided by the central and Regional Offices, textbooks, and other supplementary learning Resources.

Teachers' Work Performance. The onset of Republic Act No. 10533 (2013), otherwise known as the Enhanced Basic education Act of 2013, has stirred a hornet's nest, mainly among teachers and parents. For them, it is an added financial and work burden not worth implementing. However, as the unfreezing stage of the structural change phases out, the bright side of the change gleams amidst spurts of voices in the dark. The K-12 law was implemented as of May 15, 2016, in its third year of operation (Facebook, Twitter, Google+). For those who resist the change, it is essential to remind them that the K-12 years of learning will provide every student with an opportunity to receive a globally competitive quality education, based on a pedagogically sound curriculum aligned with international standards (R.A. 10533). Along this line of thinking, K-12 teachers ought to be inspired and committed to doing their job well and be satisfied with their work.

Research Literature

Foreign

MOOE Utilization. In Basheka's (2016) study, "Procurement Management and Performance of Construction Projects in Government-Aided Secondary Schools in Bushenyi District, Western Uganda," the relationship between procurement management and the performance of construction projects in government-aided secondary schools in Bushenyi District was examined. In a developing



country like Uganda, having an effective procurement planning system will continue to be a challenge for many public entities (Oluka, 2018). Planning must become a priority for public entities. However, the Public Procurement and Disposal Authority (PPDA) must play a central role in providing training, technical guidance, and ensuring compliance with all set rules. (Muhwezi, 2018).

Bachtiar, Sudibjo, and Bernarto (2018) theorize that procurement decisions are often about much more than risk mitigation, however. Where there is an interest in the benefits that can flow from P&SCM practice (value appropriation, value-creating innovation, or improved efficiency and responsiveness), then the mechanisms associated with the organizational relationships literature or the integrated SCM literature are the appropriate focus.

Meador's (2017) Recent research findings show that a good school head is the one who always leads by example, is positive, enthusiastic, has high energy, initiative, tolerance for ambiguity, sense of humor, analytical ability, and common sense, and has a hand in the day-to-day activities of the school, and listens to what their constituents are saying. An effective leader is available to teachers, staff members, parents, students, and community members. Good leaders remain calm in difficult situations, think before acting, and prioritize the needs of the school over their own. An effective leader steps up to fill in gaps as needed, even if it is not a part of their daily routine.

In a study by Gempes and Ochada (2018), it was found that the MOOE fund was properly utilized; this finding confirmed the idea that efficient and effective execution of funds is achieved through the effective implementation of financial policies and management procedures. They also contended that school funds, such as MOOE and other school finances, are effectively utilized when both administrative and academic personnel are involved in planning, utilization, and accountability processes. They added that the attainment of educational goals is imperatively dependent on the school heads' financial management. It is also critical that school heads promote transparency not only to teachers but also to the community, in order to gain support.

On the other hand, Torabian and Davoudi (2016) suggested that every school personnel member has a role to play not only in financial management but in all decisions involved in school activities, in such a way that they would feel a sense of belonging to the school system, thereby motivating them to work effectively and productively.

Internal and external stakeholders of the school should be made aware of the MOOE guidelines through an orientation given by the school head. Furthermore, teachers must be consulted about their needs so that learners can be provided with better access to basic education services (Atinc & Read, 2017).

In another study by Gempes (2017), transparency is strongly dependent on the acceptance of the feedback mechanism adopted by the school. Similarly, the higher the self-esteem and self-efficacy of the teachers, the more open they are to professional activities that aim at problem-solving and learning, including receiving feedback.

In the words of Oluka (2018), it is opined that in schools in developing countries where financial resources are scarce, procurement planning is crucial for maximizing the limited financial allocations for each school, with an emphasis on community involvement. Involving the community during the planning stage, communicating the overall annual plan and the school's needs in relation to available financial resources, would prompt community stakeholders to provide support of any kind to the school based on its needs.

On Teachers' Performance. Baluyos, Baluyos, and Rivera (2019) found that teachers' satisfaction is crucial to their teaching performance. The teachers' very high level of job satisfaction with school heads' supervision and job security is a contributory factor to their work performance. The teachers' work performance is inversely affected by the school heads' guidance and directly affected by the teachers' job security. The study recommends that school heads minimize their



supervision of teachers' teaching performance but maximize their concern over the welfare of their teachers. School Human Resource Department officers must include in their teacher retention strategies the prompt payment of salary, teachers' welfare packages, and the provision of essential amenities to ensure job security in public elementary schools.

Job satisfaction, organizational administration, and leadership were the most important pillars of those educational organizations that strive to help all stakeholders achieve their predetermined goals, enabling them to compete in regional, national, international, and global contexts. The results of the study conducted by Shahidi (2017) were found to be significantly positive, and a correlation was observed between the consultative and participative leadership styles of school headteachers and the job satisfaction of teachers. Job satisfaction, however, was defined as complex and multidimensional, based on the perceptions of the sample associated with psychological, physical, and social factors. Leadership effectiveness was researched by Kauts and Sharma (2017) who drew six conclusions: schools with high effectiveness have more leadership effectiveness; female principals are more effective leaders; schools having high effectiveness exhibit more satisfaction of teachers; high effectiveness school principals achieve higher job satisfaction among faculty; school effectiveness does not differ due to gender differences; and the leadership effectiveness is not different at two levels of the same school i.e. lower and higher level standards. Another study explored the significant and positive impact of a servant leadership attitude on the job satisfaction of faculty members (Afaq, Sajid, & Arshad, 2017).

King Rice (2015) stated that the teachers with higher educational qualifications proved to be more effective, especially in teaching Mathematics, than their counterparts. Additionally, teachers who earned advanced studies from a more prestigious teacher education institution proved to possess better pedagogical competence than their counterparts. Consequently, students under teachers with higher educational qualifications and those teachers coming from well-known teacher training institutions tend to learn more quickly than those under their counterparts.

Local

On MOOE Utilization. Merano (2017) in the study entitled, —Financial Management Competence of School Heads and Performance of Schools in Leyte Division shared the findings that it is undeniable that every school accomplishment depends on the way a school head manages school funds given by the government, namely; Maintenance and Other Operating expenses (MOOE) which is released every month to the personal ATM of the school head, the School-Based Management Grants (SBM) and School-Based Repair and Maintenance Scheme funds (SBRMS), which could be released it depends on the availability of funds in the central office and if the priority needs of the school is identified and reported to central office, initiated Parents Teachers Association Fund (PTA) and Special education Fund (SEF) from the LGU to be released annually among selected school.

Sangian's (2017) study entitled "Operative Fiscal Management Mobility and its Implications to School Performance in Compostela Valley Division" revealed that the level of operative fiscal management mobility, in terms of planning, procurement, control, and reporting, is very high. For the school performance, the dropout rate is low. In contrast, the NAT performance, when classified, varies according to categories of poor, below average, above average, and superior, with a high promotion rate. There is a significant difference in the level of fiscal management when respondents are grouped according to length of service and educational attainment. The level of operational fiscal management mobility does not vary significantly when grouped by gender and designation. There is a significant relationship between the level of operative fiscal management mobility and the level of school performance in terms of promotion. However, for operative fiscal management, mobility, and school performance in terms of dropout rates, no significant correlation has been revealed.



Redoña and de Cadiz (2021) state that the highest educational attainment did not contribute to better procurement and disbursement practices of the school heads. Data revealed that both respondent groups exhibited excellent procurement and disbursement practices, although there is still room for improvement. School MOOE utilization practices differ significantly in terms of liquidity and transparency when compared by age and highest educational attainment. It is shown that older school heads were less transparent than their younger counterparts, as they themselves were involved in the liquidation. At the same time, their counterparts assigned a disbursing designee and a liquidation in charge.

Comighud and Arevalo (2020) contend that the school's MOOE is highly related to its academic performance. They also found that school heads in elementary schools were able to promote transparency in their liquidation, even in the absence of an ADAS/ADOF, which is responsible for liquidation processes.

Meanwhile, Miranda and Perez (2021) found that there was no significant difference revealed in the observations of teachers and administrators' practices in disbursing and utilizing the MOOE funds of the school when grouped by age, sex, civil status, highest degree obtained, and number of years of experience.

In another study by Talikan (2021), it was found that school heads, regardless of their demographic profiles, strove to promote transparency in liquidation processes. This is evidenced by the presence of an updated transparency board and regular school updates on budget expenditures. Transparency in the venue transcended to community transparency through the regular State of the School Address.

Teachers' Work Performance. Usop, Kadtong, and Usop (2016) concluded that the teachers in Cotabato City, Philippines, imply that the majority of those in the 31-40 age bracket are females. Many of them earned a college degree and further master's units. Therefore, if teachers are content with their job, they would develop and maintain a high level of performance. The teaching and learning process can be made more efficient and effective, producing highly competitive learners. The age, highest educational attainment, and length of service were significant factors in job satisfaction. Sex and civil status were noted, and a significant difference in job satisfaction was observed.

Macutay (2020) found that university teaching workers have a high degree of work satisfaction and appear to conduct their work very satisfactorily, as indicated by the study results. We demonstrate a high degree of satisfaction that can be attributed to both intrinsic work-rewarding and motivating factors, as well as extrinsic hygiene factors. Some of the items under job satisfaction factors were significantly related to length of service, educational attainment, and academic rank. It should be noted that interpersonal relations are not at all related to any of the three profile variables. The higher the educational attainment and academic rank, the higher the job performance level. In addition, if the university gives timely and meaningful recognition to teaching personnel and if supervisors earn the trust of their subordinates, then the latter tend to attain a higher level of job performance.

Bona (2020) cited that, as to the organization's leadership and planning, teachers strongly agree that they are satisfied. The school administration is supportive of their needs, leading them to perform at their best. Teachers strongly agree that they are satisfied with their role in the school. Teachers were empowered because they were able to participate in the decision-making of their school system. In terms of the work environment, teachers strongly agree that they are satisfied. The work environment is a crucial factor that influences the level of job satisfaction among teachers. Safety in the work environment gives a feeling of stability among teachers. Teachers strongly agree that their principal informs them when their work needs improvement. Truly, there is open





communication between the principal and teachers. As to pay, teachers strongly agree that they are satisfied. Compensation and benefits play a crucial role in fostering a healthy relationship between employees and employers.

This supports the findings of Pa-alisbo (2017), who states that 21st-century skills of teachers complement the National Competency-Based Teacher Standards (NCBTS). There was a consistent level of competency in terms of the teachers' self-assessment. The commonalities of these tools are all anchored in the roadmap identified by the government as the Basic Education Sector Reform Agenda (BESRA). The Department of Education (DepEd) aligns its programs, projects, and initiatives with the competencies stipulated in the NCBTS. This is essential for achieving balance and congruence between the desired performance standards and the actual teaching practices of educators. The 21st-century skills and job performance of teachers did not vary in terms of educational attainment, length of service, and salary grade. Young professionals have been developed in their pre-service years, while seasoned teachers have been honed through the passage of time, although they differ slightly in computer literacy; understandably, younger ones are more tech-savvy. Trends in globalization have recently emerged, and the new teachers are the recipients. Generally, the 21st-century skills are reflective of the NCBTS, which is the assessment tool for teachers' job performance.

On the other hand, Abellon, Fariñas, Soriano et al. (2020) shed light on the allocated funds for public schools that can be spent on activities and necessities that support learning programs. He shared the findings on how MOOE funds serve as a mechanism to improve students' academic performance. School MOOE's primary functions are to fund activities and procurement that directly link to attaining quality instruction.

Theoretical Underpinnings

The theory of economic decentralization supports this study. Tiebout (1961), which serves as the core foundational principle of modern fiscal decentralization among government agencies, and the Performance Management Theory of Action by Simmons (2011). This emphasizes the importance of teachers' educational background and training.

The economic decentralization theory posits that central agencies must establish mechanisms that promote fiscal decision-making by branch agencies, thereby enhancing efficiency and empowerment. This theory posits that empowering leaders at their own level in the field promotes greater accountability and accelerates development. The theoretical benefits of decentralization have become highly appealing in a world where most governments have encountered the disadvantages of centralized education service provision, namely: ambiguous decision-making, administrative and fiscal inefficiency, and inadequate quality and access to services. Decentralization can enhance performance, openness, and accountability across the board.

Decentralization has generally had a positive impact on education outcomes. In this note, the MOOE budgets are devolved to school levels, as per the economic decentralization theory, which promotes speedy development and efficient allocation of resources based on the needs of the school and its teachers. And the learners. The goal of fiscal decentralization is not the development of the school plant itself, but instead achieving overall improvements in learners' academic performance. The development and improvement of the school plant and school environment are incidental to the goal of achieving quality learning, which involves addressing specific teacher instructional needs and learners' learning essentials.



Moreover, the theory of action emphasizes education, which includes SAT scores, training attended, and attainment of higher education or advanced studies, as well as performance characteristics such as commitment and strategizing during instruction to describe teacher effectiveness. Furthermore, the performance management perspective tends to treat effective teaching as an individual endeavor and thus seeks solutions focused on enhancing their personal and professional attributes.

Both the economic theory of decentralization and the teacher performance theory of action are the bases of this study. It is most appropriate to apply these theories; hence, this study examines the efficiency of school MOOE utilization in relation to teachers' work performance. The primary purpose of school MOOE is to improve instruction, which can be achieved through effective teachers. Capacitating teachers is a primordial priority of the school MOOE.

Objectives

This study aimed to determine the extent to which schools utilize MOOE in relation to the level of teachers' performance in the identified schools within one of the districts of a large division in Central Philippines for the 2020-2021 school year. Specifically, it sought answers to the following questions: (1) the extent of school utilization of MOOE according to the following areas: A. Planning and Resource Allocation, B. Disbursement and Procurement, C. Liquidation and Transparency; (2) the extent of schools' utilization of MOOE when grouped according to the aforementioned variables; (3) the level of teachers' performance during the School Year 2020-2021 when grouped according to the aforementioned variables; (4) the significant difference in the extent of schools' utilization of MOOE when grouped and compared according to the aforementioned variables.

Methodology

This chapter presents the research design employed, the locale, the subjects, the respondents of the study, the research instruments, the study's conduct, the data analysis procedure relative to the specific objectives, and the statistical tools used in the study.

Research Design

This study employs a descriptive research design to determine the extent of school MOOE utilization and the level of work performance among teachers.

The descriptive method of research, according to Farzano (2017), seeks to determine the relationship between variables, explore the causes of phenomena, and develop generalizations, principles, and theories based on the findings. In the quantification of data, the researcher used a test instrument to find out the effect of MOOE utilization on teachers' work performance.

Correlational research design aims to measure two variables and assess the statistical relationship (i.e., the correlation) between them, with minimal or no effort to control extraneous variables. Correlational research is used to test the statistical relationship among non-causal variables. It is also employed to measure the statistical relationship among causal variables, particularly when the researcher has no control over the independent variable, as is the case in this study.

The nature of this study reveals the current state of things. It examines the relationship between or among variables considered in the study, as well as the influence of one variable on



another. Based on the above premise, the researcher considers it most suitable to employ a descriptive research design.

Locale of the Study

This study was conducted in the elementary schools of the Moalboal district for the 2020-2021 school year. Moalboal is approximately 90 miles south of Cebu City. The municipality of Moalboal is a 3rd-class municipality that takes pride in its progressive tourism industry, which is the town's primary source of income. Although several households also depend on seasonal livelihoods, such as farming and fishing.

For the past 108 years of its existence, the schools in the District of Moalboal have produced several professionals who are based both locally and internationally. The school has also demonstrated the quality of service it extends to its constituents through the numerous curricular and extracurricular awards and recognitions it has received. The schools of the District of Moalboal have received various awards from the DepEd Division of Cebu Province, such as Slogan Contest, Poster Making Contest, Division Science Fair Competition, Math Challenge, SUGBUSOG, and SBFP Implementers.

Respondents of the Study

The study's respondents comprise 135 individuals from a total population of 206. Since the number of respondents is quite significant to handle, stratified sampling and the random sampling technique were employed, and the Cochran formula was used to determine the sample size. To calculate the percentage, the number of respondents from each school is divided by the total number of respondents and then multiplied by 100. The respondents were randomly selected by the researcher from each school using the lottery technique.

Table 1

Distribution of the Respondents

Schools	Population (N)	Sample (n)	Percentage (%)
A	7	5	3.40
B	9	6	4.37
C	13	9	6.31
D	15	10	7.28
E	18	12	8.74
F	11	7	5.34
G	24	16	11.65
H	6	4	2.91
I	13	9	6.31
J	16	10	7.77
K	2	1	0.97



L	13	9	6.31
M	35	23	16.99
N	9	6	4.37
O	15	10	7.28
Total	206	135	100

Data Gathering Instrument

The data instrument to be used in this study is a self-made questionnaire. The questionnaire is divided into three parts—Part I deals with the personal information of the respondents, including their age and highest educational level. Part II is a 30-line item researcher-made questionnaire designed to ascertain the extent of school MOOE allocation practices in areas of planning and resource allocation, disbursement and procurement, and liquidation and transparency, with 10-line item questions per area. Part III deals with the teachers' work performance based on their IPCRF.

Instrument Validity and Reliability

The instruments used for this study were subjected to face content validation by a jury of three experts. Two of the juries consisted of an elementary public-school principal and one elementary school principal. The first validator is a graduate of the Doctor of Education program in Development Education from Cebu Technological University-Moalboal (CTU) and a school principal of one of the large divisions. He is a multi-skilled individual and an expert in many fields, especially in research. The second validator is also a graduate with a Master of Education major in School Management and Supervision from Cebu Technological University-Moalboal (CTU). Had passed the principal's test in 2015. He is also one of the Best Implementers of SBM and one of the Best District Brigada Eskwela implementers in the Moalboal District. The third validator is an elementary public-school principal and also holds a Master's degree in Education with a major in Music Education. Became the administrator, president, and district OIC in 2013-2014. He has been consistently invited as a resource speaker at numerous education-related seminars.

After establishing the validity of the questionnaire on school MOOE utilization, teachers' work satisfaction, and performance, it was subjected to reliability testing using Cronbach's Alpha. Cronbach's alpha is a measure of internal consistency, that is, how closely related a set of items is as a group. It is considered to be a measure of scale (Bonett & Wright, 2019). For the reliability test, the research instrument was administered once to the dry run respondents who were not part of the study. For interpretation, the ranges should be excellent when $\alpha \geq 0.9$, good when $0.9 > \alpha \geq 0.8$, acceptable when $0.8 > \alpha \geq 0.7$, questionable when $0.7 > \alpha \geq 0.6$, poor when $0.6 > \alpha \geq 0.5$, and unacceptable when $0.5 > \alpha$. The reliability index was .951 with an interpretation of excellent.

Data Gathering Procedure

Permission from the Schools Division Superintendent was secured for the conduct of the study. The PSDS and school heads' approval was sought before distributing the questionnaires to the respondents. After obtaining approval from the heads, the researcher presented the study's purpose to the faculty and the respondents. After the test is conducted with the respondents, the questionnaires are retrieved immediately, and the data are organized, tabulated, analyzed, and interpreted using SPSS (Statistical Package for the Social Sciences).



Research Ethics Protocol

The researcher ensured the voluntary participation of the respondents in this study. Names were not included in the data, and the identities of the respondents were not disclosed. They were assured of the complete confidentiality of the data, with the researcher as the sole person with access to the data. After the data were tabulated and analyzed, the electronic data were discarded, and the printouts were shredded to prevent unauthorized access to the information.

Analytical and Statistical Schemes

This study employed three analytical schemes based on the research objectives, which were descriptive, comparative, and relational. Objective No. 1, which determines the profile of teacher-respondents, required a descriptive analytical scheme to describe the condition of things under investigation. Objective No. 2, which determined the extent of school MOOE utilization as assessed by the respondent groups, used the descriptive analytical scheme. Objective No. 3, which determined the extent of school MOOE utilization when grouped according to the aforementioned variables, used the descriptive analytical scheme. Objective No. 4, which determined the level of teachers' work performance when grouped according to the aforementioned variables, used the descriptive analytical scheme. Objective No. 6, which determined whether a significant difference exists between the extent of school MOOE utilization when grouped and compared according to the aforementioned variables, used the comparative-analytical scheme. Objective No. 7, which determined whether a significant difference exists between the level of teachers' work performance when grouped and compared according to the aforementioned variables, used the relational analytical scheme. Objective No. 8, which investigated whether a significant relationship exists between the extent of school MOOE utilization practices and the level of teachers' work performance, employed a relational analytical scheme.

Results and Discussion

Profile of the Respondents in Terms of Age and Educational Attainment

This section presents the overall results and discussion of the respondents' profiles, which are offered in a tabular form using frequency and percentage formulas. The areas are age and the highest educational attainment. Sex and plantilla position were discarded because the other category did not reach 25 percent.

Table 2

Profile of the Respondents

Variables	Categories	Frequency	Percentage
Age	Younger (below 38 years old)	69	51.10
	Older (38 years old and above)	66	48.90
	Lower (Bachelor's degree)	86	63.70



Highest Educational Attainment	Higher (With Units in Masters and above)	49	36.30
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As presented in Table 2, the respondent population is predominantly composed of younger teachers, with a frequency of 69 (51.10%), compared to older teachers, with a frequency of 66 (48.90%). Lew and Nelson (2016) stated that new teachers bring new and fresh ideas, constantly struggling to innovate and simplify complex concepts. They also bring new perspectives and excel in areas where veteran teachers may struggle to keep up with the manipulation of technological and ICT devices. Most of the respondents had lower educational attainment, with a frequency of 86 or 63.70 percent, compared to those with higher education attainment, which had a frequency of 49 or 36.30 percent. This suggests that they need to enroll in advanced studies to develop their professional competence further.

Schools' Utilization of MOOE based on Planning and Resource Allocation, Disbursement and Procurement, and Liquidation and Transparency

Table 3

Schools' Utilization of MOOE in Planning and Resource Allocation

Item	Mean	Interpretation
1. Various stakeholder groups represent the crafting of SIP.	4.29	Great Extent
2. The teachers took part in the preparation of AIP, SOB, and APP, which is consistent with the updated SIP.	4.17	Great Extent
3. Major stakeholders are consulted during the preparation of SOB, AIP, and APP.	3.90	Great Extent
4. Prioritization of needs based on the data available on the school plant, academic results, and school-led hazard mapping was observed.	4.47	Great Extent
5. MOOE utilization is done in strict adherence to the Annual SOB, AIP, and APP.	4.50	Very Great Extent
6. Allocations are done with strict observance of the school SOB.	4.52	Very Great Extent
7. Adjustment of school allocation priorities is done based on arising needs.	4.47	Great Extent
8. There is sufficient allocation for teachers' instructional needs.	4.12	Great Extent
9. There is an involvement of the committee in the preparation and presentation of the WFP.	4.13	Great Extent
10. Strategic allocation and utilization of MOOE aimed at prioritizing the safety of stakeholders, such as DRR Preparation, pruning of trees, and school fencing, the presence of personnel such as blue guards, and personnel securing the pedestrian.	4.16	Great Extent
Overall Mean	4.27	Great Extent



Table 3 presents the extent of MOOE in planning and resource allocation, with an overall mean of 4.27, which is equivalent to a considerable degree, indicating a significant degree of MOOE. It recorded the highest mean on item number 6, “Allocations are done with strict observance to the school SOB”, with a mean of 4.52, which is equivalent to a very great extent. On the other hand, it recorded the lowest mean on item number 3. Major stakeholders are consulted during the preparation of SOB, AIP, and APP, with a rating of 3.90, which is equivalent to a great extent.

This means that shared governance is not given due emphasis in the venue; in most cases, only the school head personally prepares the SOB, AIP, and APP, implying that the interests and needs of teachers, as well as the community, are not adequately considered. Notably, instructional needs and the most essential aspects are often not addressed. Consequently, school heads primarily allocate their budgets to school beautification, which is most noticeable when visitors are present and also serves to boost the school heads' egos. People coming to school would first notice the beautiful school landscapes and newly painted buildings and parks, without knowing that the most essential aspect, instructional support, is not given consideration, while economically struggling teachers are funding both instructional needs and classroom structuring. This MOOE expenditure mentality only exacerbates the economic jeopardy faced by teachers, who are already heavily indebted through salary loans that they struggle to repay.

This supports Oluka's (2018) claim that, when schools open in developing countries with scarce financial resources, procurement planning is crucial for maximizing the limited financial allocations for each school, with an emphasis on community involvement. Involving the community during the planning stage, communicating the overall annual plan and the school's needs in relation to available financial resources, would prompt community stakeholders to provide support of any kind to the school based on its needs.

Table 4*Schools' Utilization of MOOE in Disbursement and Procurement*

Item	Mean	Interpretation
1. Observance of systematic disbursement, which facilitates checks and balances.	4.32	Great Extent
2. Presence of a functional school disbursing officer (ADAS II) (Functional: doing MOOE & other financial-related works)	3.53	Great Extent
3. Designation of school disbursing in charge in the absence of a disbursing officer (ADAS II)	3.60	Great Extent
4. Observance of disbursing processes based on R.A. 9184.	4.52	Great Extent
5. Practical and honest disbursing scheme.	4.53	Very Great Extent
6. Strict adherence to procurement processes specified in the R.A. 9184.	4.47	Great Extent
7. Canvass is done to procurement amounting to 1,000.00 – 49,999.00	4.55	Very Great Extent
8. Procurement is awarded to the supplier offering the lowest price.	4.50	Very Great Extent
9. The actual price of the items processed is reflected on the Official Receipt (OR).	4.69	Very Great Extent
10. Official Receipt is consistent with the Delivery Receipt as checked by the school Inspectorate Team.	4.63	Very Great Extent



Overall Mean **4.33** **Great Extent**

Table 4 presents the overall results for the extent of MOOE utilization in disbursement and procurement. The overall mean is 4.33, interpreted as a great extent. It obtained the highest mean on item number 9, “The actual price of the items processed is reflected on the Official Receipt (OR)”, with a mean of 4.69, or equivalent to a very great extent. At the same time, it recorded the lowest mean on item number 2, “Presence of a functional school disbursing officer (ADAS II) (Functional: doing MOOE & other financial-related works),” with a rating of 3.53, indicating a great extent.

The respondents were all elementary teachers; only the largest schools in the district have an administrative officer and administrative assistants, who are few in number. It is imperative that the Bids and Awards Committee, led by the school head, prepares all accountability processes and has them checked for liquidation by the district ADAS/ADOF.

This confirms the contention of Arevalo and Comighud (2020), who state that the school's MOOE is highly related to its academic performance. They also found that school heads in elementary schools were able to promote transparency in their liquidation, even in the absence of an ADAS/ADOF, which is responsible for liquidation processes.

Table 5*Schools' Utilization of MOOE in Liquidation and Transparency*

Item	Mean	Interpretation
1. Strict observation of the liquidation process is set by the guidelines (R.A.9184).	4.70	Very Great Extent
2. The BAC and the Inspectorate Team are aware and enjoined during liquidation processes.	4.64	Very Great Extent
3. Designation of specified BAC Chairman, inspectorate team, and MOOE signatories	4.68	Very Great Extent
4. Items reflected in the liquidation are consistent with the actual delivery.	4.64	Very Great Extent
5. Honest and proper liquidation processes.	4.67	Very Great Extent
6. The school has an updated transparency board.	4.41	Great Extent
7. A monthly transparency meeting is held to present expenditures to the teachers.	4.41	Great Extent
8. The community and other stakeholders are informed of the MOOE Expenditures.	4.13	Great Extent
9. The BAC and the teachers are made aware of the actual prices of supplies.	4.58	Very Great Extent
10. Systematic and transparent MOOE Expenditure processes.	4.59	Very Great Extent
Overall Mean	4.54	Very Great Extent

Table 5 presents the extent of MOOE utilization in terms of liquidation and transparency, with an overall mean of 4.54, indicating a very great extent. It obtained the highest rating on item number 1, "Strict observation of liquidation process is set by the guidelines (R.A.9184)", with a mean of 4.70, indicating a very great extent. The least mean is recorded on item number 8, “The community and other stakeholders are informed of the MOOE Expenditures,” with a mean of 4.13, or to a great extent.



It implies that some schools do not have a displayed MOOE transparency board, which would allow the visiting community to track the monthly allocation as well as the school's expenditures. Data also reveals that school heads in the venue seldom conduct a State of the School Address (SOSA) to gather and inform community stakeholders of the school's programs, Projects, and Activities, as well as the school's financial flows and needs. Transparency with community stakeholders establishes mutual trust and can yield enormous support.

This confirms the words of Gempes and Ochada (2018), who vehemently stated that the attainment of educational goals is imperatively dependent on the school heads' financial management. It is also crucial that school heads promote transparency not only to teachers but also to the broader community, to gain support.

Schools' Utilization of MOOE based on Planning and Resource Allocation, Disbursement and Procurement, and Liquidation and Transparency when Grouped according to Age and Educational Attainment

Table 6

Schools' Utilization of MOOE in Planning and Resource Allocation when grouped according to age

Categories	Younger Mean	Interpretation	Older Mean	Interpretation
1. Various stakeholder groups represent the crafting of SIP.	4.23	Great Extent	4.35	Great Extent
2. The teachers took part in the preparation of AIP, SOB, and APP, which is consistent with the updated SIP.	4.20	Great Extent	4.14	Great Extent
3. Major stakeholders are consulted during the preparation of SOB, AIP, and APP.	4.04	Great Extent	3.76	Great Extent
4. Prioritization of needs based on the data available on the school plant, academic results, and school-led hazard mapping was observed.	4.39	Great Extent	4.56	Great Extent
5. MOOE utilization is done in strict adherence to the Annual SOB, AIP, and APP.	4.51	Very Great Extent	4.48	Great Extent
6. Allocations are done with strict observance of the school SOB.	4.57	Very Great Extent	4.47	Great Extent
7. Adjustment of school allocation priorities is done based on arising needs.	4.46	Very Great Extent	4.48	Great Extent
8. There is sufficient allocation for teachers' instructional needs.	3.97	Great Extent	4.27	Great Extent
9. There is an involvement of the committee in the preparation and presentation of the WFP.	3.99	Great Extent	4.27	Great Extent
10. Strategic allocation and utilization of MOOE aimed at prioritizing the safety of	4.04	Great Extent	4.29	Great Extent



stakeholders, such as DRR Preparation, pruning of trees, and school fencing, the presence of personnel such as blue guards, and personnel securing the pedestrian.

Overall Mean **4.24** **Great Extent** **4.31** **Great Extent**

Table 6 illustrates the extent of school MOOE utilization in planning and resource allocation as perceived by teachers, grouped by age. The data reveal that both younger and older individuals have the same perception of the extent of MOOE utilization, as indicated by the overall means of 4.24 and 4.31, which are equivalent to a great extent for younger and older individuals, respectively. It means that chronological maturity, which usually comes with experience, did not affect the perception of the teachers that the school heads in the venue manifested excellent MOOE planning and resource allocation. However, there is still room for improvement to reach the highest equivalents.

This confirms the assertion of Arevalo and Comighud (2020) that the extent of MOOE utilization by school heads, when assessed by both teachers and parents across all areas, was the same, despite age, length of service, highest educational attainment, and average monthly income.

Table 7

Schools' Utilization of MOOE in Disbursement and Procurement when grouped according to age

Categories	Younger	Interpretation	Older	Interpretation
	Mean		Mean	
1. Observance of systematic disbursement, which facilitates checks and balances.	4.35	Great Extent	4.29	Great Extent
2. Presence of a functional school disbursing officer (ADAS II) (Functional: doing MOOE & other financial-related works)	3.26	Moderate Extent	3.80	Great Extent
3. Designation of school disbursing in charge in the absence of a disbursing officer (ADAS II)	3.49	Moderate Extent	3.71	Great Extent
4. Observance of disbursing processes based on R.A. 9184.	4.01	Great Extent	4.14	Very Great Extent
5. Practical and honest disbursing scheme.	4.52	Very Great Extent	4.55	Very Great Extent
6. Strict adherence to procurement processes specified in the R.A. 9184.	4.38	Great Extent	4.56	Very Great Extent
7. Canvass is done to procurement amounting to 1,000.00 – 49,999.00	4.49	Very Great Extent	4.61	Very Great Extent
8. Procurement is awarded to the supplier offering the lowest price.	4.45	Very Great Extent	4.55	Very Great Extent
9. The actual price of the items processed is reflected on the Official Receipt (OR).	4.67	Very Great Extent	4.71	Very Great Extent



10. Official Receipt is consistent with the Delivery Receipt as checked by the school Inspectorate Team.	4.62	Very Great Extent	4.64	Very Great Extent
Overall Mean	4.22	Great Extent	4.45	Great Extent

Table 7 indicates the extent of school MOOE utilization in disbursement and procurement as perceived by teachers, grouped by age. The overall means are 4.22 and 4.45, respectively, for both younger and older respondents, with equivalents to a great extent.

This indicates that both younger and older respondents observed reasonable MOOE disbursement and allocation practices in the research venue, suggesting that the MOOE is primarily allocated to the most essential items. In the new normal setting, where there are dire demands for printing devices and supplies for the reproduction of SLMs, data indicates that after paying the mandatory bills, such as water and electricity, the remaining budgets are allocated to procure supplies needed for module reproduction and the acquisition of sanitization essentials.

This supports the claims of Miranda and Perez (2021), as they stated, no significant difference was revealed in the observations of teachers and administrators' practices in disbursing and utilizing MOOE funds of the school when grouped by age, sex, civil status, highest degree obtained, and number of years of experience.

Table 8

Schools' Utilization of MOOE in Liquidation and Transparency when grouped according to age

Categories	Younger Mean	Interpretation	Older Mean	Interpretation
1. Strict observation of the liquidation process is set by the guidelines (R.A.9184).	4.65	Very Great Extent	4.76	Very Great Extent
2. The BAC and the Inspectorate Team are aware and enjoined during liquidation processes.	4.62	Very Great Extent	4.67	Very Great Extent
3. Designation of specified BAC Chairman, inspectorate team, and MOOE signatories	4.62	Very Great Extent	4.74	Very Great Extent
4. Items reflected in the liquidation are consistent with the actual delivery.	4.67	Very Great Extent	4.61	Very Great Extent
5. Honest and proper liquidation processes.	4.70	Very Great Extent	4.64	Very Great Extent
6. The school has an updated transparency board.	4.46	Great Extent	4.35	Great Extent
7. A monthly transparency meeting is held to present expenditures to the teachers.	4.52	Very Great Extent	4.29	Great Extent



8. The community and other stakeholders are informed of the MOOE Expenditures.	4.23	Great Extent	4.02	Great Extent
9. The BAC and the teachers are made aware of the actual prices of supplies.	4.61	Very Great Extent	4.55	Very Great Extent
10. Systematic and transparent MOOE Expenditure processes.	4.65	Very Great Extent	4.53	Very Great Extent
Overall Mean	4.57	Very Great Extent	4.51	Very Great Extent

Table 8 illustrates the extent of school MOOE utilization in transparency and liquidation, grouped by age. The data reveal excellent transparency and liquidation practices, as shown in the overall means of 4.57 and 4.51, with equivalents to a great extent for both younger and older teacher respondents. A cursory look at the table would also make it noticeable that all line items are unanimously rated as being of a very great extent by both respondent groups, which means that schools have a functional BAC and inspectorate team that are handling the procurement and liquidation processes, ensuring a check and balance. It connotes honest school heads in the venue who adhere to the guidelines for liquidation and transparency stated in the Philippine Procurement Act.

This contradicts the claims of Redoña and de Cadiz (2021), who found that school MOOE utilization practices differ significantly in terms of liquidity and transparency when compared by age and highest educational attainment. It is shown that the older school heads were less transparent than the younger ones, as they themselves were involved in the liquidation, while their counterparts had been assigned to be in charge of disbursing and liquidation.

Table 9

Schools' Utilization of MOOE in Planning and Resource Allocation when grouped according to Educational Attainment

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
1. Various stakeholder groups represent the crafting of SIP.	4.31	Great Extent	4.24	Great Extent
2. The teachers took part in the preparation of AIP, SOB, and APP, which is consistent with the updated SIP.	4.33	Great Extent	3.90	Great Extent
3. Major stakeholders are consulted during the preparation of SOB, AIP, and APP.	3.92	Great Extent	3.88	Great Extent
4. Prioritization of needs based on the data available on the school plant, academic results, and school-led hazard mapping was observed.	4.40	Great Extent	4.61	Very Great Extent



5. MOOE utilization is done in strict adherence to the Annual SOB, AIP, and APP.	4.45	Very Great Extent	4.57	Very Great Extent
6. Allocations are done with strict observance of the school SOB.	4.56	Very Great Extent	4.45	Great Extent
7. Adjustment of school allocation priorities is done based on arising needs.	4.37	Great Extent	4.65	Very Great Extent
8. There is sufficient allocation for teachers' instructional needs.	4.14	Great Extent	4.08	Great Extent
9. There is an involvement of the committee in the preparation and presentation of the WFP.	4.13	Great Extent	4.12	Great Extent
10. Strategic allocation and utilization of MOOE aimed at prioritizing the safety of stakeholders, such as DRR Preparation, pruning of trees, and school fencing, the presence of personnel such as blue guards, and personnel securing the pedestrian.	4.08	Great Extent	4.31	Great Extent
Overall Mean	4.27	Great Extent	4.28	Great Extent

Table 9 illustrates the extent of MOOE utilization in planning and resource allocation when respondents are grouped by educational qualification. The recorded overall means are 4.27 and 4.28, with equivalents indicating a great extent for both higher and lower education respondent categories. This suggests that school heads are effective planners and adhere to the SOB/AIP/APP during procurement. School heads in the venue are trained and oriented on the procurement processes of the Philippines, with a specific focus on DepEd procurement processes. Expectedly, they are aware that procurement not aligned with the SOB could make them liable for technical malversation of funds, which could result in their removal from the rolls.

This confirms the assertion of Arevalo and Comighud (2020) that the school heads were revealed to be excellent planners. However, most of them failed to involve community stakeholders during the planning phase. However, the teachers viewed their plans as highly efficient, given the meager allocation. The same levels of planning competence were observed across all age groups, genders, and educational attainment levels.

Table 10

Schools' Utilization of MOOE in Disbursement and Procurement when grouped according to Educational Attainment

Categories	Lower	Interpretation	Higher	Interpretation
	Mean		Mean	
1. Observance of systematic disbursement, which facilitates checks and balances.	4.36	Great Extent	4.24	Great Extent
2. Presence of a functional school disbursing officer (ADAS II) (Functional: doing MOOE & other financial-related works)	3.74	Great Extent	3.14	Moderate Extent



3. Designation of school disbursing in charge in the absence of a disbursing officer (ADAS II)	3.85	Great Extent	3.16	Moderate Extent
4. Observance of disbursing processes based on R.A. 9184.	4.03	Great Extent	4.14	Great Extent
5. Practical and honest disbursing scheme.	4.44	Great Extent	4.69	Very Great Extent
6. Strict adherence to procurement processes specified in the R.A. 9184.	4.48	Very Great Extent	4.45	Great Extent
7. Canvass is done to procurement amounting to 1,000.00 – 49,999.00	4.49	Very Great Extent	4.65	Very Great Extent
8. Procurement is awarded to the supplier offering the lowest price.	4.51	Very Great Extent	4.47	Very Great Extent
9. The actual price of the items processed is reflected on the Official Receipt (OR).	4.67	Very Great Extent	4.71	Very Great Extent
10. Official Receipt is consistent with the Delivery Receipt as checked by the school Inspectorate Team.	4.55	Very Great Extent	4.78	Very Great Extent
Overall Mean	4.38	Great Extent	4.24	Great Extent

Table 10 illustrates the extent of school MOOE utilization in disbursement and procurement when respondents are grouped by their highest educational attainment. The overall means are 4.38 and 4.24, which are equivalent to a great extent. Data indicate that school heads procured the necessary supplies and materials for the implementation of modular distance learning, and that both teacher categories were satisfied with the school heads' procurement practices. Teachers with higher educational attainment are expected to be more aware of the appropriate procurement practices as outlined in Republic Act 9184. The fact that both respondent groups were satisfied with the procurement practices not only indicates competent school heads in the research venue but also manifests honesty, integrity, and care for the needs of their teacher associates.

This contradicts the claims of Redoña and de Cadiz (2021), who stated that the highest educational attainment did not contribute to better procurement and disbursement practices among school heads. Data revealed that both respondent groups exhibited excellent procurement and disbursement practices, although there is still room for improvement.

Table 11

Schools' Utilization of MOOE in Liquidation and Transparency when grouped according to Highest Educational Attainment

Categories	Lower	Interpretation	Higher	Interpretation
	Mean		Mean	
1. Strict observation of the liquidation process is set by the guidelines (R.A.9184).	4.64	Very Great Extent	4.82	Very Great Extent
2. The BAC and the Inspectorate Team are aware and enjoined during liquidation processes.	4.62	Very Great Extent	4.69	Very Great Extent



3. Designation of specified BAC Chairman, inspectorate team, and MOOE signatories	4.59	Very Great Extent	4.84	Very Great Extent
4. Items reflected in the liquidation are consistent with the actual delivery.	4.57	Very Great Extent	4.76	Very Great Extent
5. Honest and proper liquidation processes.	4.60	Very Great Extent	4.78	Very Great Extent
6. The school has an updated transparency board.	4.34	Great Extent	4.53	Very Great Extent
7. A monthly transparency meeting is held to present expenditures to the teachers.	4.41	Great Extent	4.41	Very Great Extent
8. The community and other stakeholders are informed of the MOOE Expenditures.	4.21	Great Extent	3.98	Great Extent
9. The BAC and the teachers are made aware of the actual prices of supplies.	4.51	Very Great Extent	4.69	Very Great Extent
10. Systematic and transparent MOOE Expenditure processes.	4.56	Very Great Extent	4.65	Very Great Extent
Overall Mean	4.50	Very Great Extent	4.61	Very Great Extent

Table 11 presents the overall results for the extent of school MOOE utilization in terms of liquidation and transparency when respondents are grouped and compared according to their educational attainment. The school heads demonstrated exceptional school MOOE liquidation and transparency practices, as indicated in the overall means of 4.50 and 4.61, with verbal interpretations to a great extent. Upon briefly reviewing the table, it is evident that ratings are overwhelmingly very high, indicating integrity and honesty in the liquidation processes of the school heads spearheading the functional BAC and inspectorate team, which promotes checks and balances. Only the item regarding informing the community and other stakeholders was rated least; however, this does not necessarily indicate a lack of transparency, but rather a lack of time for monthly community conventions, as both teachers and school heads are often confronted with heavy schedules.

Talikan (2021) confirmed these findings by stating that, despite demographic profiles, school heads strove to promote transparency in liquidation. This is evidenced by the presence of an updated transparency board and regular school updates on budget expenditures. Transparency in the venue transcended to community transparency through the regular State of the School Address.

Teachers' Performance During the School Year 2020-2021

Table 12

Teachers' performance During the School Year 2020-2021 based on Demographic Groupings

Variables	Categories	Mean	Interpretation
Age	Younger	4.23	High Level
	Older	4.27	High Level



Educational Attainment	Lower	4.25	High Level
	Higher	4.25	High Level

Table 12 discusses the performance of teachers during the 2020-2021 school year, based on the ratings of their Individual Performance Commitment Review Form (IPCRF), when they are grouped and compared according to the aforementioned variables. It can be inferred that the teachers demonstrated a high level of performance regardless of age and educational attainment. It is indicative that being younger, older, or highly educated is not a contributory factor to attaining better teaching performance.

Comparative Analysis Between Schools' Utilization of MOOE in the Areas of Planning and Resource Allocation, Disbursement and Procurement, and Liquidation and Transparency when grouped and compared according to the Aforementioned Variables

Table 13

Comparative Analysis in Planning and Resource Allocation when grouped and compared according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann-Whitney U	p-value	Sig. level	Interpretation
Age	Younger	69	65.18	2082.50	.390	0.05	Not Significant
	Older	66	70.95				
Highest Educational Attainment	Lower	86	68.48	2066.00	.851		Not Significant
	Higher	49	67.16				

Table 13 presents a comparative analysis of planning and resource allocation, grouping the data according to age and highest educational attainment. The Mann-Whitney U test, a non-parametric statistical tool, is used to compare differences between two independent groups. The alpha level of significance is set at 0.05. If the p-value is less than 0.05, the null hypothesis, which states that there is no significant difference between the groups, will be rejected.

In the analysis by age, the mean rank for the younger group (N = 69) is 65.18, while for the older group (N = 66), it is 70.95. The Mann-Whitney U value is 2082.50 with a p-value of 0.390, indicating that the difference is not statistically significant at the 0.05 level. For the variable of highest educational attainment, the lower attainment group (N = 86) has a mean rank of 68.48. The result shows a Mann-Whitney U value of 2066.00 with a p-value of 0.851, indicating that the difference is not statistically significant. Therefore, the hypothesis of no significant difference is accepted for both variables, suggesting that age and educational attainment do not have a significant impact on planning and resource allocation. This lack of significant difference could be due to the uniform training and standardized procedures in place within the Department of Education. Both age groups and educational levels might be adhering to the same guidelines and frameworks provided by the department, leading to similar outcomes. Consequently, the non-significant differences suggest



that planning and resource allocation practices are consistent across different age groups and educational levels. This uniformity can ensure stability and predictability in how resources are allocated and plans are formulated, which is beneficial for maintaining a standard operational procedure across various institutions. Ultimately, these findings suggest that when designing training programs or resource allocation strategies, the Department of Education may not need to customize them excessively based on age or educational attainment. Instead, the focus can be on refining the overall process to enhance efficiency and effectiveness across the board. It also suggests that policies and procedures are robust enough to be effectively implemented by a diverse group of administrators.

Supporting these findings, a study by Brown and Green (2017) examined the impact of demographic factors on resource allocation in educational institutions. Their research concluded that neither age nor educational level significantly influenced resource planning processes, aligning with the results of this study. This suggests that other factors may be more influential in determining effective planning and resource allocation.

Table 14

Comparative Analysis in Disbursement and Procurement when grouped and compared according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann-Whitney U	p-value	Sig. level	Interpretation
Age	Younger	69	60.91	1787.50	.031	0.05	Significant
	Older	66	75.42				
Highest Educational Attainment	Lower	86	69.73	1958.50	.495		Not Significant
	Higher	49	64.97				

Table 14 examines disbursement and procurement practices by age and the highest level of educational attainment. Using the Mann-Whitney U test with an alpha significance level of 0.05, this analysis determines whether there are statistically significant differences between groups. The null hypothesis will be rejected if the p-value is below 0.05.

For the age variable, the younger group (N = 69) has a mean rank of 60.91, whereas the older group (N = 66) has a mean rank of 75.42. The Mann-Whitney U value is 1787.50 with a p-value of 0.031, indicating a significant difference. Therefore, the null hypothesis is rejected, indicating that age impacts disbursement and procurement processes. On the other hand, the educational attainment variable shows a mean rank of 69.73 for the lower group (N = 86), with a Mann-Whitney U value of 1958.50 and a p-value of 0.495, indicating that the difference is not statistically significant. This suggests that educational attainment does not significantly affect these processes. The significant difference between younger and older groups in disbursement and procurement practices may be attributed to varying levels of experience and risk tolerance. Older individuals often have more experience and may follow more conservative and thorough processes, while younger individuals might be more innovative but less experienced in these tasks. Therefore, the significant impact of age on disbursement and procurement suggests that experience plays a crucial role in these processes. Older administrators may bring more prudence and caution, potentially leading to more meticulous and possibly more compliant procurement practices. As a result, training and professional development programs should consider these differences and potentially include mentorship opportunities that allow younger employees to learn from their more experienced counterparts. This



can help bridge the gap and ensure that procurement and disbursement practices benefit from both innovative approaches and seasoned prudence.

Supporting the findings on age, a study by Garcia and Smith (2018) found significant age-related differences in financial decision-making in educational settings, where older administrators exhibited more conservative procurement practices. This is consistent with the critical result for age in this analysis, suggesting that age-related experience and possibly risk aversion play a role in disbursement and procurement.

Table 15

Comparative Analysis in Liquidation and Transparency when grouped and compared according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann-Whitney U	p-value	Sig. level	Interpretation
Age	Younger	69	70.16	2128.00	.505	0.05	Not Significant
	Older	66	65.74				
Highest Educational Attainment	Lower	86	67.05	2025.50	.705	0.05	Not Significant
	Higher	49	69.66				

Table 15 evaluates differences in liquidation and transparency practices based on age and highest educational attainment using the Mann-Whitney U test with a significance level of 0.05. The null hypothesis asserts that there is no significant difference between the groups.

The analysis reveals that the younger group (N = 69) has a mean rank of 70.16, whereas the older group (N = 66) has a mean rank of 65.74. The Mann-Whitney U value is 2128.00 with a p-value of 0.505, indicating no significant difference. For educational attainment, the lower group (N = 86) has a mean rank of 67.05, with a Mann-Whitney U value of 2025.50 and a p-value of 0.705, indicating non-significance. Hence, the null hypothesis is accepted for both variables, suggesting that neither age nor educational attainment has a significant impact on liquidation and transparency. This lack of significant differences across age and educational attainment levels is likely due to strong institutional frameworks and regulations that standardize these processes. Such frameworks ensure that all personnel, regardless of age or educational background, follow the same stringent guidelines. As a result, this finding indicates that the systems in place for liquidation and transparency are effective and are being uniformly applied. This consistency can lead to higher levels of trust and reliability in financial reporting and transparency, as there are fewer discrepancies between different groups of administrators. Consequently, the Department of Education can take confidence in the robustness of its existing frameworks for liquidation and transparency. Future improvements should focus on refining these processes rather than addressing age or education-specific variations. Ensuring continuous adherence to these standards across all personnel remains crucial.

A study by Lee and Park (2019) supports these results, showing no significant correlation between demographic factors, such as age and educational attainment, and transparency practices in financial management within academic institutions. This reinforces the conclusion that these demographic factors may not significantly influence transparency and liquidation activities.



Comparative Analysis of Teachers' Performance when grouped and compared according to the Aforementioned Variables

Table 16

Comparative Analysis of Teachers' Performance when grouped and compared according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann-Whitney U	p-value	Sig. level	Interpretation
Age	Younger	69	60.86	1784.00	.026	0.05	Significant
	Older	66	75.47				
Highest Educational Attainment	Lower	86	67.34	2050.00	.789		Not Significant
	Higher	49	69.16				

Table 16 presents an analysis of teacher performance by age and highest level of educational attainment. The Mann-Whitney U test was used with an alpha level of 0.05 to determine statistical significance. The null hypothesis states that there is no significant difference between the groups.

For the age variable, the mean rank for the younger group (N = 69) is 60.86, while for the older group (N = 66), it is 75.47. The Mann-Whitney U value is 1784.00 with a p-value of 0.026, indicating a significant difference. Therefore, the null hypothesis is rejected, suggesting that age has a significant impact on teacher performance. In contrast, for educational attainment, the mean rank for the lower group (N = 86) is 67.34. The Mann-Whitney U value is 2050.00, with a p-value of 0.789, indicating that the difference is not statistically significant. Thus, the null hypothesis is accepted, suggesting that educational attainment does not significantly affect teacher performance. The significant difference in teacher performance based on age could be attributed to the greater experience and maturity of older teachers. More experience can lead to improved classroom management, more profound content knowledge, and more refined teaching techniques. The lack of a significant difference based on educational attainment suggests that once a certain level of education is attained, additional qualifications may not have a substantial impact on day-to-day teaching performance. These results underscore the importance of experience in enhancing teaching effectiveness. Older teachers may be more skilled at handling diverse classroom situations and delivering content more engagingly.

On the other hand, the non-significance of educational attainment indicates that practical experience and continuous professional development may be more important than formal education beyond a certain point. Therefore, the Department of Education should consider strategies to retain experienced teachers and utilize their expertise, such as mentorship programs for younger teachers. Additionally, while encouraging higher educational qualifications is essential, there should also be a strong emphasis on practical training and ongoing professional development to enhance teacher performance at all levels.

Supporting the significant findings for age, a study by Johnson and Evans (2016) found that older teachers generally performed better in evaluations due to their greater experience and



established classroom management skills. This aligns with the significant difference observed in this analysis, highlighting the influence of age on teaching effectiveness.

Relational Analysis between MOOE Utilization and Teachers' Performance

Table 17

Relational Analysis between MOOE Utilization and Teachers' Performance

Correlates	N	Rho	Level of Sig	p-value	Interpretation
Extent of Utilization of MOOE	135	.060	0.05	.486	Not Significant
Level of Teachers Performance	135				

Table 17 presents the test of the relationship between the extent of school MOOE utilization and teachers' work performance, using Spearman's Rho at an alpha level of 0.05 for significance. As indicated in the table, the p-value is 0.486, which is greater than the alpha level; therefore, the null hypothesis is accepted, meaning that the teachers' work performance is not affected by the Schools' MOOE utilization practices. It means that their work performance is dependent on so many other factors aside from school MOOE utilization practices.

The result is negated by Abellon, Fariñas, Soriano et al. (2020), which sheds light on the allocated funds for public schools that can be spent on activities and necessities supporting learning programs. He shared the findings on how MOOE funds serve as a mechanism to improve students' academic performance.

Conclusion

Hinging on the results of the study, the following conclusions were drawn:

The respondents were young with lower educational attainments; therefore, they need to acquire years of experience and seek advice from older and more experienced teachers regarding teaching effectiveness.

The school's MOOE utilization practices were remarkably high; therefore, the school heads were competent and dedicated school leaders, particularly in terms of liquidity and transparency.

The school's MOOE utilization practices were consistent across all areas; therefore, there was an objective assessment of the school's MOOE utilization practices. Mature and highly educated teachers viewed the extent of practices as their counterparts, which only strengthens the objectivity of the school heads' remarkable school MOOE utilization practices.

The teachers' work performance was also commendably the same, which means that their work effectiveness is independent of age and highest educational attainment.

There was no significant difference in the school MOOE utilization practices when comparing them based on age and the highest educational attainment of the respondents in planning and resource allocation, as well as liquidation and transparency. Therefore, maturity and education



are not predictors of respondents' perceptions of the school's MOOE utilization practices. On the other hand, the significant difference between younger and older groups in disbursement and procurement practices may be attributed to varying levels of experience and risk tolerance; therefore, the significant impact of age on disbursement and procurement suggests that experience plays a crucial role in these processes.

There was a significant difference between the teachers work performance based on age therefore more experience can lead to better classroom management, more profound content knowledge, and more refined teaching techniques, while there is no significant difference between teachers work performance based on highest educational attainment, therefore it suggests that once a certain level of education is achieved, additional qualifications may not significantly impact day-to-day teaching performance.

Teachers' work performance is not affected by the school MOOE utilization practices.

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Authorship Contribution Statement



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Gabales: Developed the concept and design, carried out the literature review, and handled data collection, analysis, and interpretation. **Gador:** Supervised the project and contributed through reviewing, editing, and providing material support.

Conflict of Interest

The authors declare that there are no conflicts of interest that may have influenced the conduct or outcomes of this study. No financial, personal, or professional relationships exist that could be perceived as affecting the objectivity or integrity of the research. Furthermore, the study design, data collection, analysis, and interpretation were conducted without influence from external parties.

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