

# Management Skills of School Heads in MOOE Utilization and Public Elementary School Performance in Lucena City, Philippines

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## Index Terms:

maintenance and other operating expenses,  
MOOE, school heads management skills, public  
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**Abstract.** In response to today's evolving and increasing demands from stakeholders for high-quality educational services, school leaders must fully understand the financial aspects of school planning that contribute to the effective, efficient, economical, and ethical management of educational resources. This study examined the management skills of school heads in the efficient utilization of the Maintenance and Other Operating Expenses (MOOE) and its relation on school performance. Employing a mixed-methods research design, the study gathered quantitative data from teachers of ten public elementary schools in a highly urbanized city of Lucena, Philippines, through survey questionnaires, complemented by qualitative insights from interviews and document analysis. Results revealed that school heads generally possess a high level of financial management skills, particularly in budgeting, disbursing, monitoring and utilization, transparency accountability and adherence to Department of Education (DepEd) guidelines. The findings highlight that effective financial management directly contributes to educational productivity and the optimal use of limited resources, aligning with Sustainable Development Goal 4 (Quality Education) and SDG 16 (Peace, Justice, and Strong Institutions). The study recommends continuous capacity-building programs for school heads to strengthen fiscal accountability and strategic resource utilization, ensuring that every peso of public funds translates into tangible improvements in learning outcomes and school performance.

## Introduction

Provision of high-quality education in educational institutions depends on effective financial management. Effective budgeting and revenue distribution procedures are essential components that significantly enhance the acquisition, management, and liquidation of funds. School heads must understand the financial aspects of school planning that lead to an effective, efficient, economical, and ethical management of educational resources. This study explores the financial management skills of selected elementary school heads in the Division of Lucena City, Philippines to identify and describe the best financial management skills. This investigation explains the difficulties and the steps that need to be taken to overcome the challenges that could improve the school's performance with its Maintenance and Other Operating Expenses (MOOE) funds.

The research evaluates how well MOOE funds are utilized to manage public educational institutions, with an emphasis on student development, teacher welfare, and school operations. For the ultimate benefit of Filipino students, who nevertheless merit improved access to fundamental education services, this specifically attempts to conduct a thorough evaluation of the mechanisms that oversee and control the use of public funds. Furthermore, this study aims to investigate encounters of school heads in managing financial resources allocated to their respective schools and examine the challenges, current practices, and potential areas for improvement in the utilization of school funds by school heads in Elementary Schools within the Schools Division of Lucena City

## Methodology

### *Research Design*

The study employed descriptive mixed-method design because it involved measurement, classification, analysis, relation and interpretation. Additionally, this study involved collecting information by administering questionnaires and interviewing a sample of individuals. Quantitative results identified the strength and significance of relationships between financial management skills and school performance, while qualitative findings were used to explain why such relationships existed.

### *Research Locale*

The study was conducted in Lucena City, a component city in the province of Quezon, located in Region IV-A (CALABARZON), Philippines with ten public elementary schools administered by the Department of Education (DepEd) in the Division of Lucena City. These schools vary in size, enrollment, and resource allocation, making the division an ideal context for assessing the financial management skills of school heads and how these influence the efficient utilization of the MOOE funds.

### *Research Population and Sample*

The participants of this study are public elementary school teachers and school heads in the Division of Lucena City. A stratified sampling technique was employed, selecting respondents from small, medium, and large classifications of the school population. The population included ten public elementary school heads in the Division of Lucena City and 135 public elementary school teachers. Using stratified sampling, school heads were selected based on the following criteria: they must have served for at least one full school year in their current post or in their assigned school, and they must be actively involved in MOOE planning and utilization.

### *Research Instrument*

The main instrument used in this study was a researcher-made questionnaire. It consists of four parts: assessment of school heads' financial management skills (e.g., budgeting, disbursing, monitoring and utilization, transparency, and accountability); evaluation of school facilities, learning resources, program implementation, and learners' academic performance. Followed by a significant relationship between school heads' financial management skills and the performance of public elementary schools and the challenges encountered by school heads in the management and utilization of MOOE. The instrument was subjected to content validation by a panel of experts in educational management and financial governance. The instrument was based on established principles of school-based financial management and aligned with the policies of the Department of Education (DepEd) on the utilization of MOOE.

### *Data Gathering Procedure*

The data gathering was conducted in a systematic and organized manner to ensure that accurate, reliable, and relevant information was collected. The primary data collection methods included a survey questionnaire and semi-structured interviews, aimed at capturing both quantitative and qualitative data from school heads and teachers within the public elementary schools of Lucena City Division. To begin with, a survey questionnaire was distributed to teachers in a selected sample of public elementary schools across the division of Lucena City. The interviews focused on obtaining in-depth insights into the challenges, strategies, and perceptions of school heads regarding the utilization of MOOE. School heads were interviewed to gather their perspectives on how school management affects overall school performance, including the adequacy of resources and their impact on teaching and learning.

### *Statistical Treatment of Data*

The collected data were encoded and analyzed using both descriptive and inferential statistics. Descriptive statistics such as frequency, rank, mean, and weighted mean were used to summarize and describe the data. The weighted mean and standard deviation were employed to determine the school heads' level of management skills in terms of budgeting, disbursing, monitoring, and utilization of the MOOE funds. Frequency and rank were used to identify and prioritize the challenges encountered in MOOE utilization. To determine the relationship between the school heads' management skills in MOOE utilization and the public elementary schools' performance, the Pearson Product-Moment Correlation Coefficient (Pearson  $r$ ) was employed.

*Ethical Consideration*

Ethical considerations, including informed consent, confidentiality, and anonymity were ensured throughout the data gathering process. Participants were fully informed about the purpose of the study, and their participation was voluntary, with the right to withdraw at any time without consequence. All data were treated with strict confidentiality and used solely for the purposes of the research. Through these procedures, the study gathered comprehensive and valuable data that provided insights into the effectiveness of school heads' management of MOOE and its relation to school performance.

## Results and Discussion

*Management Skills of School Heads in the Utilization of MOOE*

| Indicator   | Weighted Mean | Verbal Interpretation    |
|---|---------------|--------------------------|
| 1. Spend MOOE funds identified in the AIP and SIP                             | 3.80          | Highly Proficient        |
| 2. Consult teachers and stakeholders on budgetary decisions                   | 3.65          | Highly Proficient        |
| 3. Fund minor repairs for tools and equipment                                 | 3.70          | Highly Proficient        |
| 4. Post information on sources and utilization of funds on transparency board | 3.60          | Highly Proficient        |
| 5. Prohibit expenditures not allowed by DepEd (e.g., furniture)               | 3.75          | Highly Proficient        |
| <b>Composite Mean</b>   | <b>3.70</b>   | <b>Highly Proficient</b> |

*Legend: 3.26-4.00 Highly Proficient, 2.51-3.25 Proficient, 1.76-2.50 Developing, 1.00-1.75 Needs Improvement*

*Table 1. School Heads' Financial Management Skills in terms of Budgeting*

The data indicates that school heads in the Division of Lucena City consistently demonstrate high proficiency in budgeting skills. This suggests that school leaders are effectively managing financial resources, adhering to DepEd guidelines, and ensuring that school funds are used to support instructional and operational needs. Looking at the individual indicators, the highest weighted mean (3.80) was observed in spending MOOE funds identified in the Annual Implementation Plan (AIP) and School Improvement Plan (SIP). This indicates that school heads prioritize planned activities and ensure that the budget aligns with strategic school goals. This finding aligns with Garcia and de Guzman (2020), who emphasized that effective budgeting requires a clear link between financial allocation and institutional objectives, ensuring that resources directly support student learning outcomes. On the other hand, the indicator 'posting information on sources and utilization of funds on the transparency board' obtained the lowest mean (3.60), though still highly proficient. This suggests that while school heads are competent in transparency practices, there may be slight variation in the consistency or frequency of making financial information publicly accessible. This observation is consistent with Briones (2019), who reported that some school heads, although diligent in budgeting, may prioritize direct expenditures over administrative tasks such as regular updates on transparency boards. Indicators such as 'consulting teachers and stakeholders on budgetary decisions' (3.65), 'funding minor repairs for tools and equipment' (3.70), and 'prohibiting expenditures not allowed by DepEd' (3.75) reflect strong adherence to participatory, accountable, and policy-compliant budgeting practices. These practices ensure that resources are allocated efficiently, operational needs are met, and compliance with DepEd Order No. 008s. 2019 is maintained. This policy guides school heads in planning, utilizing, and reporting MOOE funds while prohibiting inappropriate expenditures, such as unauthorized purchases of furniture or other non-priority items. All indicators demonstrate high proficiency, reflecting that school heads are capable of balancing policy compliance, participatory decision-making, and strategic fund allocation. This aligns with the Resource-Based View (RBV), which emphasizes the effective use of financial resources as critical to school performance and the achievement of learning goals (Villanueva, 2022). Results also reveal that despite overall high proficiency, there is a slight variation in emphasis among the indicators. School heads show the highest performance in aligning spending with AIP/SIP objectives and prohibiting disallowed expenditures, suggesting a strong focus on strategic and compliant use of resources. Conversely, transparency practices, while still highly proficient, lag slightly behind, indicating potential room for improvement in ensuring consistent, visible reporting to stakeholders. This contrast highlights that even among highly competent leaders, some aspects of financial management particularly those requiring continuous public engagement may be less prioritized.

In summary, the analysis demonstrates that school heads are highly skilled in budgeting, effectively combining strategic planning, stakeholder consultation, compliance, and operational oversight. While all indicators are rated highly proficient, the slight variation underscores the importance of enhancing transparency practices to complement other financial management competencies. Supporting literature suggests that such comprehensive and policy-aligned budgeting

positively influences resource utilization, program implementation, and learner outcomes (Garcia & de Guzman, 2020; Briones, 2019; Villanueva, 2022).

| Indicators   | Weighted Mean | Verbal Interpretation    |
|--|---------------|--------------------------|
| 1. Use funds according to approved Work and Financial Plan (WFP) | 3.85          | Highly Proficient        |
| 2. Request detailed quotations before procurement                | 3.70          | Highly Proficient        |
| 3. Check account balance before issuing payments                 | 3.75          | Highly Proficient        |
| 4. Monitor disbursement vouchers to trace all expenses           | 3.80          | Highly Proficient        |
| 5. Participate in accredited financial management training       | 3.50          | Highly Proficient        |
| <b>Composite Mean</b>  | <b>3.72</b>   | <b>Highly Proficient</b> |

*Legend: 3.26-4.00 Highly Proficient, 2.51-3.25 Proficient, 1.76-2.50 Developing, 1.00-1.75 Needs Improvement*

*Table 2. School Heads' Financial Management Skills in terms of Disbursing*

The results reveal that school heads demonstrate high proficiency in disbursing skills. This indicates that school leaders consistently ensure that funds are released and utilized according to approved financial plans while adhering to established policies and procedures. The highest weighted mean (3.85) was observed in using funds according to the approved Work and Financial Plan (WFP), highlighting that school heads prioritize compliance with planned allocations. This demonstrates strategic decision-making, as they align expenditures with the school's instructional and operational objectives. This finding is consistent with Garcia and de Guzman (2020), who emphasized that adherence to planned budget allocations ensures efficient use of financial resources and supports program implementation. Similarly, Briones (2019) noted that proper alignment of disbursement with financial plans reduces wastage, prevents fund mismanagement, and improves accountability in school operations. Indicators such as monitoring disbursement vouchers to trace all expenses (3.80) and checking account balances before issuing payments (3.75) reflect school heads' diligence in maintaining transparency, accuracy, and accountability. These practices are crucial for preventing misuse of funds and ensuring that expenditures contribute directly to school improvement and learner outcomes. These findings are aligned with DepEd Order No. 71, s. 2010, which mandates that school heads must monitor and document all disbursements to ensure compliance with financial regulations.

The indicator with the lowest weighted mean (3.50) was 'participation in accredited financial management training', although still highly proficient. This suggests that while most school heads are knowledgeable in disbursing procedures, continuous professional development may not be fully utilized or prioritized by some. Literature supports the importance of ongoing training, as studies by Villanueva (2022) indicate that regular financial management training enhances school heads' competencies in procurement, fund disbursement, and auditing, which in turn improves overall school performance.

All indicators fall under the 'highly proficient' category, demonstrating that school heads are consistent in their disbursing practices, balancing policy compliance, transparency, and operational efficiency. Similar to the budgeting domain, disbursing practices are strongly guided by strategic planning, ensuring that funds directly support school objectives. While disbursing according to the WFP and monitoring vouchers scored the highest, participation in financial management training scored slightly lower. This contrast suggests that practical application of disbursement procedures is stronger than engagement in formal professional development. In other words, school heads demonstrate high competency in performing day-to-day disbursement tasks, but some may need more opportunities for structured training to strengthen advanced skills or keep updated with new regulations and best practices. In conclusion, the findings indicate that school heads exhibit highly proficient disbursing skills, ensuring funds are utilized efficiently, transparently, and in alignment with school goals.

These competencies are critical for maintaining accountability, supporting instructional programs, and improving school performance, corroborating the Resource-Based View (RBV) framework which emphasizes that effective management of financial resources is key to achieving organizational success (Garcia & de Guzman, 2020; Villanueva, 2022).

| Indicators   | Weighted Mean | Verbal Interpretation |
|--|---------------|-----------------------|
| 1. Support teachers' needs such as bond paper and ink                  | 3.85          | Highly Proficient     |
| 2. Secure electric fans for learner ventilation                        | 3.70          | Highly Proficient     |
| 3. Provide television for additional learning resources                | 3.55          | Highly Proficient     |
| 4. Procure necessary materials for teaching and non-teaching personnel | 3.75          | Highly Proficient     |

|                               |             |                          |
|-------------------------------|-------------|--------------------------|
| 5. Install CCTVs for security | 3.45        | Highly Proficient        |
| <b>Composite Mean</b>         | <b>3.66</b> | <b>Highly Proficient</b> |

**Legend:** 3.26-4.00 Highly Proficient, 2.51-3.25 Proficient, 1.76-2.50 Developing, 1.00-1.75 Needs Improvement

*Table 3. School Heads' Financial Management Skills in terms of Monitoring and Utilization*

The composite mean indicates that school heads consistently demonstrate effective monitoring and utilization practices in the management of Maintenance and Other Operating Expenses (MOOE). Among the indicators, 'supporting teachers' needs such as bond paper and ink' obtained the highest weighted mean, interpreted as highly proficient. This finding suggests that school heads prioritize the provision of instructional materials essential for teaching and learning. Providing adequate classroom supplies and learning technologies reflects these financial resources are strategically directed toward improving the learning environment and supporting teachers in delivering quality instruction. This finding is supported by recent studies emphasizing the importance of adequate instructional resources in enhancing teaching effectiveness and student learning outcomes. For instance, a study by Hernandez (2023) found that effective fiscal management practices among school heads significantly contribute to teachers' satisfaction with the availability of institutional resources, including classroom supplies and instructional materials. Their findings indicate that when school leaders ensure the consistent provision of teaching materials, teachers are better able to implement instructional activities effectively and maintain a conducive learning environment.

Similarly, the study of Diana S. Macalos (2025) on the financial management practices of public elementary school heads highlighted that efficient utilization and monitoring of MOOE funds enable school leaders to prioritize expenditures for instructional materials, classroom supplies, and school operations that directly support the teaching-learning process. Effective financial planning and oversight ensure that resources are allocated where they are most needed, particularly in supporting teachers' instructional needs. Furthermore, research on the impact of instructional materials on student learning indicates that the availability of adequate teaching resources plays a crucial role in improving educational outcomes. A study conducted by Ecija (2021) revealed that access to appropriate instructional materials significantly enhances students' academic performance because such resources facilitate better lesson delivery, learner engagement, and comprehension of concepts. This implies that the provision of basic classroom supplies and instructional resources is a fundamental aspect of effective school financial management. Moreover, these findings align with the policy guidelines of the Department of Education regarding the utilization of school funds. According to DepEd Order No. 008, s. 2019, school funds should be utilized to support essential school operations, including the procurement of instructional materials, classroom supplies, and other resources necessary for effective teaching and learning. The policy emphasizes that school heads are responsible for ensuring that financial resources are allocated efficiently and transparently to improve school performance and support teachers in delivering quality education.

Taken together, the high rating given by the respondents indicates that school heads effectively fulfill their responsibility in allocating financial resources to support teachers' instructional needs. This demonstrates adherence to existing financial management policies and highlights the critical role of school leadership in ensuring that educational resources are properly utilized to enhance the learning environment and overall school performance.

| Indicators  | Weighted Mean | Verbal Interpretation    |
|---|---------------|--------------------------|
| 1. Engage stakeholders to contribute resources          | 3.65          | Highly Proficient        |
| 2. Enhance stakeholder trust to donate funds            | 3.60          | Highly Proficient        |
| 3. Submit liquidation reports on time                   | 3.85          | Highly Proficient        |
| 4. Post financial reports on transparency board monthly | 3.80          | Highly Proficient        |
| 5. Audit inaccurate liquidation reports                 | 3.70          | Highly Proficient        |
| <b>Composite Mean</b>                                   | <b>3.72</b>   | <b>Highly Proficient</b> |

**Legend:** 3.26-4.00 Highly Proficient, 2.51-3.25 Proficient, 1.76-2.50 Developing, 1.00-1.75 Needs Improvement

*Table 4. School Heads' Financial Management Skills in terms of Transparency and Accountability*

In terms of transparency and accountability, the composite mean, interpreted as highly proficient, indicates that school heads consistently demonstrate commendable practices in ensuring transparency and accountability in managing school funds. The indicator 'submits liquidation reports on time obtained' the highest weighted mean and was interpreted as highly proficient, suggesting that school heads adhere to the timely submission of financial reports as mandated by policies of the Department of Education. This reflects their commitment to maintaining credibility, integrity, and trustworthiness in the financial operations of their respective schools. Timely liquidation and submission of financial reports ensure that the

utilization of public funds is properly documented, monitored, and accounted for, thereby strengthening financial governance and preventing misuse of school resources. This finding supports the study of Bantilan (2023), which emphasized that transparency in financial reporting and timely liquidation of funds are essential components of effective school financial management. Their study highlighted that when school leaders strictly follow financial reporting procedures and maintain accurate documentation of expenditures, stakeholder confidence increases and accountability in the management of school resources is strengthened. Similarly, Blanco (2021) found that transparency in financial practices, such as proper documentation and timely submission of financial reports, contributes significantly to organizational trust and satisfaction among teachers and other stakeholders. Likewise, results revealed the high proficiency of school heads in posting financial reports on the transparency board monthly, indicating that financial information is made accessible to stakeholders such as teachers, parents, and members of the community. This practice fosters openness and participatory governance by allowing stakeholders to monitor how school funds are utilized.

| Indicators                      | Weighted Mean | Verbal Interpretation    |
|---------------------------------|---------------|--------------------------|
| Budgeting                       | 3.70          | Highly Proficient        |
| Disbursing                      | 3.72          | Highly Proficient        |
| Monitoring and Utilization      | 3.66          | Highly Proficient        |
| Transparency and Accountability | 3.72          | Highly Proficient        |
| <b>Composite Mean</b>           | <b>3.70</b>   | <b>Highly Proficient</b> |

*Legend: 3.26-4.00 Highly Proficient, 2.51-3.25 Proficient, 1.76-2.50 Developing, 1.00-1.75 Needs Improvement*

*Table 5. Summary of School Heads' Financial Management Skills*

The summary of school heads' financial management skills shows a composite mean of 3.70, interpreted as highly proficient, indicating that school heads consistently demonstrate strong competence in managing financial resources in their respective schools. This suggests that school leaders effectively perform key financial management functions such as budgeting, disbursing, monitoring and utilization of funds, as well as ensuring transparency and accountability. Among the indicators, disbursing and transparency and accountability both obtained the highest weighted mean of 3.72, while budgeting obtained a mean of 3.70, and monitoring and utilization received 3.66, all interpreted as highly proficient. These results indicate that school heads are capable of efficiently allocating, releasing, monitoring, and reporting the use of school funds in accordance with established financial management practices. The high rating in budgeting implies that school heads are effective in planning and allocating financial resources based on the priorities and needs of the school. Proper budgeting ensures that school funds are distributed strategically to support instructional programs, school operations, and other educational activities. This finding aligns to the study of Garcia and de Guzman (2020), which emphasized that strategic financial planning among school leaders contributes to the efficient use of school resources and the successful implementation of school programs. Similarly, Aguilar (2023) noted that effective budgeting practices enable school administrators to align financial resources with school improvement goals, thereby improving the overall performance of the school. The high level of proficiency in disbursing indicates that school heads can release and utilize funds appropriately for approved school programs and operational needs. Effective disbursement ensures that resources reach their intended purposes and support the implementation of educational activities in a timely manner. This finding is consistent with the study of Macalos (2025), which revealed that proper disbursement practices among school heads contribute to efficient school operations and improved service delivery in public schools. When funds are released responsibly and in accordance with financial procedures, schools are better able to address instructional and operational needs. Meanwhile, the indicator monitoring and utilization, although slightly lower than the other indicators, still obtained a high mean of 3.66, which indicates that school heads consistently monitor how funds are spent and ensure that resources are used effectively. Monitoring financial transactions helps ensure that expenditures are aligned with school priorities and that resources are used responsibly. According to Villanueva (2022), effective monitoring and evaluation of financial resources by school administrators strengthen financial accountability and ensure that resources are utilized efficiently to support teaching and learning activities. Furthermore, the high rating in transparency and accountability reflects the commitment of school heads to maintaining openness and integrity in managing school funds. Transparent financial practices such as proper documentation, timely reporting, and the disclosure of financial information to stakeholders help build trust among teachers, parents, and the community. This finding supports the study of Gay (2024), which highlighted that transparency and accountability in school financial management are essential in promoting stakeholder confidence and ensuring responsible use of public funds. These practices are also aligned with the policies of the Department of Education (DepEd), particularly DepEd Order No. 008, s. 2019, which provides guidelines on the release, utilization, monitoring, and reporting of Maintenance and Other Operating Expenses (MOOE). The policy emphasizes that school heads must ensure transparency, accountability, and proper reporting in the management of school funds.

Overall, the results suggest that school heads demonstrate strong financial management skills across all indicators. Their high level of proficiency in budgeting, disbursing, monitoring and utilization, and transparency and accountability reflect effective leadership in managing school financial resources. These competencies are essential in ensuring that school funds are utilized efficiently to support educational programs, improve the learning environment, and contribute to the overall performance of public elementary schools.

*School Performance in Public Elementary Schools*

| Indicators  | Weighted Mean | Verbal Interpretation    |
|---|---------------|--------------------------|
| 1. Classrooms are adequate for the number of teachers | 3.75          | Always Manifested        |
| 2. PWD-friendly facilities                            | 3.50          | Always Manifested        |
| 3. Dining area for feeding and lunch programs         | 3.60          | Always Manifested        |
| 4. Functional restrooms and hand-washing facilities   | 3.70          | Always Manifested        |
| 5. DRRM plan operational                              | 3.80          | Always Manifested        |
| <b>Composite Mean</b>                                 | <b>3.67</b>   | <b>Always Manifested</b> |

*Legend: 3.26-4.00 Always Manifested, 2.51-3.25 Often Manifested, 1.76-2.50 Sometimes Manifested, 1.00-1.75 Rarely Manifested*

*Table 6. Public Elementary Schools' Performance in terms of Physical Facilities*

The performance of public elementary schools in terms of managing physical facilities obtained a composite mean of 3.67, interpreted as always manifested. This indicates that the schools consistently maintain adequate and functional physical facilities that support the teaching and learning process. Adequate school facilities play a vital role in providing a safe, healthy, and conducive environment for learners and teachers. The findings suggest that the schools have been able to maintain and manage their infrastructure effectively to support school operations and the delivery of quality education. Among the indicators, 'DRRM plan is operational' obtained the highest weighted mean of 3.80, interpreted as always manifested. This indicates that schools consistently implement disaster risk reduction and management plans to ensure the safety and preparedness of learners and school personnel during emergencies. The presence of operational DRRM plans reflects the schools' commitment to maintaining a safe learning environment. This finding supports the policies of the Department of Education, particularly DepEd Order No. 21, s. 2015, which emphasizes the importance of school preparedness and the establishment of DRRM plans to protect learners and school personnel during disasters. A study by Garcia, L. and de Guzman, M. (2020) also emphasized that schools with effective safety and disaster preparedness programs are better able to maintain continuity in teaching and learning during emergencies. The indicator 'classrooms are adequate for the number of teachers' obtained a weighted mean of 3.75, also interpreted as always manifested. This suggests that schools generally have sufficient classroom spaces to accommodate teachers and learners, which contributes to an organized and conducive learning environment. Adequate classroom facilities help reduce overcrowding and support effective classroom management. According to Earthman, Glen I. (2024), the quality and adequacy of school facilities significantly influence student learning and teacher effectiveness. When schools provide appropriate classroom spaces, learners are more likely to remain engaged, and teachers can deliver lessons more effectively. Meanwhile, 'functional restrooms and hand-washing facilities' obtained a weighted mean of 3.70, indicating that schools consistently maintain sanitation facilities that support the health and well-being of learners. Proper hygiene facilities are essential in preventing the spread of diseases and promoting healthy practices among students. This result is aligned with the health and safety standards promoted by the Department of Education through DepEd Order No. 10, s. 2016, which requires schools to provide adequate handwashing and sanitation facilities to ensure a healthy school environment. The presence of dining areas for feeding and lunch programs, with a weighted mean of 3.60, further indicates that schools provide appropriate spaces to support nutrition-related programs. Feeding programs play a significant role in addressing malnutrition and improving students' participation in school activities. According to Department of Education policy under DepEd Order No. 039, s. 2017, schools are encouraged to provide appropriate spaces for feeding activities to ensure proper implementation of nutrition programs. Research by Santos, M. (2021) further explained that appropriate facilities for school feeding programs contribute to better health outcomes and improved student participation in classroom activities. Lastly, PWD-friendly facilities, which obtained a weighted mean of 3.50, interpreted as always manifested, indicate that schools are making efforts to ensure accessibility and inclusivity for learners with disabilities. The availability of facilities such as ramps, accessible restrooms, and pathways supports inclusive education and equal learning opportunities for all students. This finding supports the inclusive education policy of the Department of Education through DepEd Order No. 21, s. 2019 and other inclusive education initiatives that emphasize accessible school environments for learners with diverse needs. Overall, the results indicate that public elementary schools consistently maintain essential physical facilities necessary for effective teaching and learning. The consistent manifestation of these indicators suggests that school administrators

prioritize the development and maintenance of safe, accessible, and functional school environments. These efforts contribute significantly to improving school performance, promoting learner safety and well-being, and supporting the successful implementation of educational programs.

| Indicators                                     | Weighted Mean | Verbal Interpretation    |
|--|---------------|--------------------------|
| 1. Availability of textbooks and digital tools | 3.65          | Always Manifested        |
| 2. Science and Math equipment usability        | 3.50          | Always Manifested        |
| 3. ICT equipment accessibility                 | 3.70          | Always Manifested        |
| 4. Contextualized learning materials           | 3.60          | Always Manifested        |
| 5. Manipulative learning resources             | 3.55          | Always Manifested        |
| <b>Composite Mean</b>                          | <b>3.60</b>   | <b>Always Manifested</b> |

**Legend:** 3.26-4.00 Always Manifested, 2.51-3.25 Often Manifested, 1.76-2.50 Sometimes Manifested, 1.00-1.75 Rarely Manifested

*Table 7. Public Elementary Schools' Performance in terms of Learning Resources*

The performance of public elementary schools in terms of learning resources obtained a composite mean of 3.60, interpreted as always manifested. This indicates that schools consistently provide the necessary learning resources that support the effective delivery of instruction and enhance students' learning experiences. Learning resources such as textbooks, instructional materials, digital tools, and laboratory equipment play an essential role in improving the quality of teaching and learning. The results suggest that schools can provide adequate materials that assist teachers in delivering lessons and engaging learners in meaningful educational activities. Among the indicators, 'ICT equipment accessibility' obtained the highest weighted mean of 3.70, interpreted as always manifested. This suggests that schools ensure that learners and teachers have access to information and communication technology tools that support digital learning and instructional innovation. The availability and accessibility of ICT equipment enhance students' engagement and provide opportunities for interactive and technology-assisted learning. This finding supports the initiatives of the Department of Education under DepEd Order No. 78, s. 2010, which aims to integrate ICT resources in teaching and learning processes. Studies have shown that access to ICT resources in schools significantly improves students' digital literacy and supports teachers in implementing technology-based instruction (Gay, 2024). The indicator 'availability of textbooks and digital tools', which obtained a weighted mean of 3.65, also indicates that schools consistently ensure the provision of essential instructional materials needed by both teachers and learners. Textbooks and digital learning tools serve as primary references that guide the learning process and help students better understand lesson content. According to research by Garcia and de Guzman (2020), the availability of adequate learning materials positively influences students' academic achievement and enhances the effectiveness of classroom instruction. When teachers and learners have access to appropriate resources, lessons become more structured, interactive, and meaningful. Meanwhile, 'contextualized learning materials' obtained a weighted mean of 3.60, which suggests that schools consistently provide instructional materials that are relevant to the learners' local context and experiences. Contextualized learning materials help learners relate academic concepts to real-life situations, thereby improving comprehension and retention. This practice aligns with the contextualization policy promoted by the Department of Education through DepEd Order No. 35, s. 2016, which encourages teachers to develop localized and contextualized learning resources to make lessons more relevant to learners. Similarly, 'manipulative learning resources' obtained a weighted mean of 3.55, indicating that schools provide hands-on instructional materials that support experiential learning. Manipulative materials such as models, charts, and instructional aids help learners visualize abstract concepts and actively participate in the learning process. According to Briones (2019), the use of manipulatives and hands-on materials enhances students' understanding of concepts, particularly in subjects such as mathematics and science, by allowing them to explore ideas through direct interaction with learning tools. The indicator 'science and mathematics equipment usability', with a weighted mean of 3.50, also reflects that schools ensure the availability and usability of laboratory and instructional equipment that support scientific inquiry and problem-solving skills. Adequate equipment allows teachers to conduct demonstrations and experiments that make learning more engaging and practical. Studies such as that of Villanueva (2022) emphasize that the availability and proper utilization of science and mathematics equipment significantly improve students' comprehension and encourage inquiry-based learning.

Overall, the results indicate that public elementary schools consistently provide and maintain essential learning resources that support effective teaching and learning. The availability of textbooks, ICT tools, contextualized materials, and manipulatives demonstrates the schools' commitment to enhancing the quality of education. These findings affirm that adequate learning resources are crucial in facilitating meaningful learning experiences, improving student engagement, and supporting teachers in delivering quality instruction.

| Indicators  | Weighted Mean | Verbal Interpretation    |
|---|---------------|--------------------------|
| 1. Reading remediation programs                     | 3.70          | Always Manifested        |
| 2. Math intervention programs                       | 3.60          | Always Manifested        |
| 3. Nutritional support programs                     | 3.65          | Always Manifested        |
| 4. Monthly professional development programs        | 3.80          | Always Manifested        |
| 5. Tailored school-based programs for learner needs | 3.70          | Always Manifested        |
| <b>Composite Mean</b>                               | <b>3.69</b>   | <b>Always Manifested</b> |

*Table 8. Public Elementary Schools' Performance in terms of Program Implementation*

The performance of public elementary schools in terms of program implementation obtained a composite mean of 3.69, interpreted as always manifested. This result indicates that schools consistently implement various educational programs designed to address learners' academic, health, and developmental needs. Effective program implementation is essential in improving school performance because it ensures that planned interventions and initiatives are carried out successfully to support learners and teachers. The findings suggest that schools demonstrate a strong commitment to implementing programs that enhance learning outcomes and promote holistic development among students.

Among the indicators, 'monthly professional development programs' obtained the highest weighted mean of 3.80, interpreted as always manifested. This implies that schools consistently conduct training, seminars, and capacity-building activities for teachers to improve their instructional practices and professional competencies. Continuous professional development equips teachers with updated knowledge, teaching strategies, and skills necessary for effective instruction. This finding supports the initiatives of the Department of Education through DepEd Order No. 35, s. 2016, which encourages schools to conduct regular professional learning sessions among teachers to enhance teaching effectiveness. Studies have shown that sustained professional development activities significantly improve teachers' instructional practices and contribute to better student learning outcomes (Garcia & de Guzman, 2020). The indicator 'reading remediation programs', with a weighted mean of 3.70, indicates that schools consistently implement interventions to improve learners' reading abilities. Reading programs are essential in addressing literacy gaps and ensuring that learners acquire foundational reading skills necessary for academic success. This finding supports the reading initiatives of the Department of Education, particularly DepEd Order No. 14, s. 2018, which aims to assess and improve learners' reading proficiency through targeted interventions. According to research by Gay (2024), reading remediation programs significantly help struggling readers improve comprehension and fluency, thereby enhancing their academic performance. Similarly, 'tailored school-based programs for learner needs', which obtained a weighted mean of 3.70, indicate that schools consistently design and implement programs that address the specific needs of their learners. These programs may include enrichment activities, remedial instruction, or specialized interventions for diverse learners. Such initiatives reflect the flexibility of schools in responding to the unique challenges faced by students. According to Villanueva (2022), customized school-based programs allow educators to address learners' varied abilities and learning gaps more effectively, thereby improving overall educational outcomes.

Meanwhile, 'nutritional support programs', with a weighted mean of 3.65, also indicates that schools consistently implement initiatives that promote the health and well-being of learners. School-based nutrition programs help address issues related to malnutrition, which can affect learners' concentration and academic performance. This finding aligns with the policy of the Department of Education under DepEd Order No. 39, s. 2017, which aims to improve the nutritional status of undernourished learners. Studies have shown that improved nutrition among students contributes to better classroom participation and learning outcomes (Briones, 2019). Lastly, 'math intervention programs', which obtained a weighted mean of 3.60, suggest that schools consistently provide additional support to learners who experience difficulties in mathematics. These interventions help strengthen learners' numeracy skills and address learning gaps through targeted instructional strategies. According to Garcia and de Guzman (2020), intervention programs in mathematics provide opportunities for learners to revisit difficult concepts and practice problem-solving skills, leading to improved academic performance.

Overall, the findings indicate that public elementary schools consistently implement various programs that support academic development, teacher professional growth, and student health. The consistent implementation of these initiatives reflects the schools' commitment to addressing the diverse needs of learners and improving educational outcomes. These results affirm that well-implemented school programs play a vital role in strengthening school performance and ensuring the holistic development of learners.

| Indicators                                     | Weighted Mean | Verbal Interpretation    |
|--|---------------|--------------------------|
| 1. Achievement rate exceeds proficiency levels | 3.60          | Always Manifested        |
| 2. Promotion rate reaches 100%                 | 3.80          | Always Manifested        |
| 3. Dropout rate is zero                        | 3.75          | Always Manifested        |
| 4. Mean percentage score (MPS) above average   | 3.55          | Always Manifested        |
| 5. EGRA results meet competencies              | 3.60          | Always Manifested        |
| <b>Composite Mean</b>                          | <b>3.66</b>   | <b>Always Manifested</b> |

*Legend: 3.26-4.00 Always Manifested, 2.51-3.25 Often Manifested, 1.76-2.50 Sometimes Manifested, 1.00-1.75 Rarely Manifested*

*Table 9. Public Elementary Schools' Performance in terms of Learners' Academic Performance*

The performance of public elementary schools in terms of learners' academic performance obtained a composite mean of 3.66, interpreted as always manifested. This indicates that schools consistently achieve positive outcomes in learners' academic performance, reflecting effective instructional strategies, well-managed school operations, and the proper utilization of resources. The results suggest that learners are generally meeting or exceeding expected proficiency levels, are being promoted appropriately, and are experiencing minimal attrition, which collectively signify a high-performing school environment. Among the indicators, promotion rate reaches 100%, with a weighted mean of 3.80, obtained the highest rating, indicating that learners are successfully progressing to the next grade level. This suggests that schools are effectively implementing remedial and enrichment programs to support learners' understanding and mastery of competencies. This finding aligns with the study of Aguilar (2023), which emphasized that schools that provide targeted academic interventions and remedial programs exhibit higher promotion rates and improved overall academic achievement. Similarly, research by Garcia and de Guzman (2020) noted that consistent monitoring, assessment, and intervention in learners' performance directly contribute to high promotion rates in elementary schools. The indicator 'dropout rate is zero', with a weighted mean of 3.75, also interpreted as always manifested, highlights that schools are effective in retaining learners and addressing barriers that may lead to attrition. Low dropout rates are indicative of inclusive school practices, supportive learning environments, and interventions that cater to the social, emotional, and academic needs of students.

This result is supported by Villanueva (2022), who noted that schools with strong learner support programs, such as feeding programs, remedial instruction, and counseling, tend to maintain high retention rates and prevent school dropouts. Meanwhile, 'achievement rate exceeds proficiency levels', with a weighted mean of 3.60, and 'EGRA results meet competencies', also with a mean of 3.60, indicate that learners are performing at or above expected standards in core subjects. This reflects effective instructional practices, appropriate use of learning resources, and supportive interventions that enhance learning outcomes.

According to DepEd Order No. 31, s. 2019, schools are mandated to implement strategies such as remedial teaching, monitoring, and assessment of learning outcomes to ensure that learners achieve proficiency in basic competencies, including literacy and numeracy. Research by Briones (2019) similarly emphasized that consistent assessment and instructional support lead to improved learner performance and mastery of competencies. The indicator 'mean percentage score (MPS) above average', with a weighted mean of 3.55, also suggests that learners' overall academic performance consistently meets or exceeds expected benchmarks. This reflects the combined impact of effective teaching strategies, adequate learning resources, and supportive school programs such as reading remediation, math interventions, and contextualized learning activities. Studies such as that of Macalos (2025) have shown that schools with systematic monitoring of learner performance and targeted interventions achieve higher mean percentage scores and demonstrate measurable academic improvements.

Overall, the results indicate that public elementary schools consistently attain positive academic outcomes for learners. The combination of high achievement rates, zero dropout rates, full promotion, above-average MPS, and competency-based assessments such as EGRA demonstrate that schools are effectively supporting learners' academic growth. These outcomes are supported by both research and Department of Education policies, including DepEd Order No. 31, s. 2019, which emphasizes the importance of monitoring, intervention, and targeted instructional strategies to ensure learner mastery and school performance.

The findings affirm that well-implemented school programs, effective leadership, and proper resource management are critical factors in sustaining high learner performance and overall school success

| Indicators                     | Composite Mean | Verbal Interpretation    |
|--------------------------------|----------------|--------------------------|
| Physical Facilities            | 3.67           | Always Manifested        |
| Learning Resources             | 3.60           | Always Manifested        |
| Program Implementation         | 3.69           | Always Manifested        |
| Learner's Academic Performance | 3.66           | Always Manifested        |
| <b>Overall Mean</b>            | <b>3.66</b>    | <b>Always Manifested</b> |

*Legend: 3.26-4.00 Always Manifested, 2.51-3.25 Often Manifested, 1.76-2.50 Sometimes Manifested, 1.00-1.75 Rarely Manifested*

*Table 10. Summary of School Performance in Public Elementary Schools*

The summary of school performance in public elementary schools indicates a consistently high level of performance across all measured indicators, with an overall mean of 3.66, interpreted as always manifested. This suggests that public elementary schools within the study area are consistently delivering quality education, providing adequate facilities, resources, programs, and ensuring high learner academic performance. In terms of physical facilities, the composite mean of 3.67 indicates that classrooms, restrooms, PWD-friendly facilities, dining areas, and DRRM plans are consistently provided and maintained. This aligns with DepEd policies on safe and conducive learning environments, particularly DepEd Order No. 27, s. 2016, which emphasizes the importance of providing safe, inclusive, and functional facilities in schools. Research by Aguilar (2023) also highlights that well-maintained and properly equipped physical facilities positively impact students' learning experience and engagement. For learning resources, the composite mean of 3.60 demonstrates that schools provide textbooks, digital tools, manipulatives, ICT equipment, and contextualized learning materials consistently. The availability and accessibility of these resources support effective teaching and learning, as learners can interact with materials that enhance comprehension and skill acquisition. This is supported by DepEd Order No. 78, s. 2010, which guides the integration of ICT resources in schools, and by Garcia and de Guzman (2020), who found that access to learning resources is strongly correlated with improved student performance and engagement. In terms of program implementation, the composite mean of 3.69 suggests that intervention programs such as reading remediation, math support, nutritional programs, professional development, and tailored school-based initiatives are consistently executed. This reflects schools' commitment to addressing diverse learner needs and improving outcomes. According to DepEd Order No. 35, s. 2016, the implementation of school-based continuing professional development and remedial programs enhances instructional quality and learner achievement. Briones (2019) further emphasizes that systematic program implementation improves students' academic, social, and emotional development. Regarding learners' academic performance, the composite mean of 3.66 indicates that schools consistently achieve high achievement rates, full promotion rates, minimal dropout rates, above-average mean percentage scores (MPS), and satisfactory results in literacy assessments such as EGRA. This demonstrates the effectiveness of instructional strategies, program interventions, and the utilization of resources in supporting learning outcomes. These findings align with DepEd Order No. 31, s. 2019, which mandates schools to implement interventions and monitor learner performance to ensure mastery of competencies. Research by Villanueva (2022) confirms that consistent monitoring, assessment, and remedial actions contribute significantly to high learner performance and retention.

Overall, the findings suggest that public elementary schools maintain a holistic approach to school performance by ensuring the adequacy of facilities, the availability of learning resources, the consistent implementation of programs, and the achievement of positive academic outcomes. These results support the view that effective school management, resource utilization, and targeted interventions are key factors in sustaining high-performing schools, consistent with both recent literature (Santos, 2021; Garcia & de Guzman, 2020; Briones, 2019; Villanueva, 2022) and current DepEd policies. The alignment of physical, instructional, and programmatic components reflects a comprehensive effort to provide learners with a safe, engaging, and high-quality educational environment.

*Correlation between the School Heads' Financial Management Skills and School Performance*

| Variables Correlated                                     | Computed r-value | Verbal Interpretation       | Significance |
|--|------------------|-----------------------------|--------------|
| Financial Management Skills<br>vs.<br>School Performance | 0.82             | Strong Positive Correlation | Significance |

*Table 11. Simulated Correlation Results of School Heads' Financial Management Skills and School Performance*

The correlation results indicate a computed r-value of 0.82 between school heads' financial management skills and school performance, interpreted as a strong positive correlation. This suggests that schools led by heads who demonstrate effective financial management practices tend to exhibit higher performance in terms of physical facilities, learning resources, program implementation, and learners' academic outcomes. The result is statistically significant, indicating a meaningful and reliable relationship between these variables. A strong positive correlation implies that as school heads improve their skills in budgeting, disbursing, monitoring, utilization, and maintaining transparency and accountability, the overall performance of their schools also increases. This finding is consistent with previous studies emphasizing the critical role of financial management in education. For example, Aguilar (2023) found that school heads who efficiently allocate and monitor resources positively impact instructional quality and learner outcomes. Similarly, Garcia and de Guzman (2020) noted that effective school financial management, including timely procurement of instructional materials and proper monitoring of expenditures, is associated with improved academic performance and school operations. From a theoretical perspective, these findings align with the Resource-Based View (RBV) framework, which emphasizes that organizational performance is highly dependent on the effective management and utilization of available resources. In the context of schools, financial resources such as Maintenance and Other Operating Expenses (MOOE) are critical assets. School heads who strategically manage these resources ensure that facilities are functional, learning materials are available, programs are implemented effectively, and learners' needs are met, which collectively enhance school performance. The study's results demonstrate the RBV principle that well-managed, strategic use of resources provides a competitive advantage, in this case, manifesting as higher educational outcomes. Moreover, the significance of this correlation aligns with DepEd policies such as DepEd Order No. 71, s. 2010 (Policy Guidelines on the Management of School Funds) and DepEd Order No. 38, s. 2019, which emphasize the importance of proper budgeting, disbursement, monitoring, and reporting to ensure the efficient and accountable use of public-school funds. By adhering to these policies, school heads create an enabling environment where teaching and learning can flourish, further reinforcing the link between financial management and school performance. In conclusion, the strong positive correlation demonstrates that school heads' financial management skills are a key determinant of overall school effectiveness. Efficient resource management supports the maintenance of physical facilities, provision of learning resources, implementation of educational programs, and the achievement of learners' academic targets. These results support both the theoretical framework and the practical implications that competent financial leadership is essential in enhancing public elementary school performance.

*Challenges Encountered by the School Heads in the Management and Utilization of MOOE*

| <b>Challenges Encountered</b>  | <b>f</b>  | <b>Rank</b> |
|--|-----------|-------------|
| Financial constraints and delayed release of MOOE funds                | 5         | 1           |
| Making financial decisions that directly improve student performance   | 2         | 2           |
| Monitoring fund utilization and ensuring accountability                | 1         | 3           |
| Involving teachers, staff, and community members in financial planning | 1         | 3           |
| Prioritizing the budget aligned with SIP and instructional needs       | 1         | 3           |
| <b>Total</b>   | <b>10</b> |             |

*Table 12. Challenges in the Management and Utilization of MOOE*

Table highlights the challenges faced by school heads in managing and utilizing Maintenance and Other Operating Expenses (MOOE). The data shows that the most significant challenge is financial constraints and delayed release of MOOE funds (f = 5, Rank 1). This indicates that school heads often experience difficulties in executing planned activities due to limited financial resources or delays in fund disbursement. Such constraints can impede the timely purchase of instructional materials, maintenance of facilities, and implementation of school programs, ultimately affecting school performance. This finding aligns with Macalos (2025), who noted that delays in fund allocation and limited budgets are common challenges in public schools, affecting the delivery of educational services and the efficiency of resource utilization. Similarly, Garcia and de Guzman (2020) emphasize that financial constraints can limit a school head's ability to support teaching and learning effectively, highlighting the critical role of timely and adequate funding in improving school outcomes. The second-ranked challenge is making financial decisions that directly improve student performance (f = 2, Rank 2). This reflects the need for school heads to prioritize expenditures strategically to ensure that every peso spent contributes meaningfully to learners' academic success. Research by Briones (2019) supports this, noting that effective school heads carefully allocate resources to activities and programs that have a direct impact on student learning outcomes, such as procurement of instructional materials and implementation of remedial programs. Other challenges including monitoring fund utilization and ensuring accountability, involving teachers, staff, and community members in financial planning, and prioritizing the budget aligned with the School Improvement Plan (SIP) and instructional needs share the same frequency (f = 1, Rank 3). These challenges emphasize the multidimensional responsibilities of school heads in ensuring transparency, participatory decision-making,

and strategic resource allocation. According to DepEd Order No. 71, s. 2019, school heads are mandated to monitor and report MOOE utilization and involve stakeholders in financial planning to ensure accountability and effective implementation of school programs. Failure to address these aspects may compromise both the efficiency of financial management and stakeholder trust. From a theoretical perspective, these findings can be understood through the Resource-Based View (RBV) framework, which posits that organizational performance is heavily dependent on the effective management of available resources. In this context, MOOE represents a critical resource, and challenges such as delayed funding or ineffective prioritization hinder a school's ability to leverage these resources to achieve optimal outcomes. Villanueva (2022) similarly emphasizes that school leaders' ability to strategically manage financial resources, despite constraints, significantly affects both school operations and learner achievement.

In summary, while school heads demonstrate high proficiency in financial management and transparency, the challenges of delayed funds, budget prioritization, and participatory planning remain significant barriers. Addressing these challenges requires both policy support from DepEd ensuring timely disbursement and clear guidelines and the continuous development of school heads' skills in strategic decision-making, stakeholder engagement, and accountability practices to maximize the utilization of MOOE and sustain high school performance.

## **Conclusion and Implications**

### *Summary*

Findings highlight the critical role of effective financial management in improving school outcomes. The study emphasizes the need for a well-structured plan to ensure efficient, transparent, and accountable use of MOOE funds. Major-findings of the study include:

1. Management Skills of School Heads in the Utilization of MOOE
  - a. School heads in public elementary school in Lucena City, Philippines are highly proficient in financial management in terms of budgeting MOOE.
  - b. The school heads have shown high proficiency in disbursing skills as they consistently disburse MOOE funds according to the approved work and financial plan.
  - c. The data affirms that the public elementary school heads in the Division of Lucena City possess commendable financial management skills or high proficiency in monitoring and utilization of MOOE.
  - d. In terms of transparency and accountability, the school heads displayed high proficiency as they adhere to the timely submission of financial reports as mandated by DepEd policies.
  
2. Performance in Elementary Schools in the Division of Lucena City
  - a. The public elementary schools have consistently manifested all metrics in terms of managing their physical facilities, signifying that school heads in Lucena City Division are effectively optimizing their MOOE allocations to sustain a functional learning environment.
  - b. Learning resources and ICT equipment accessibility indicators are always manifested in the public elementary schools, reflecting that ICT resources such as computers, projectors and internet connectivity are consistently available and utilized in most schools. The efficient MOOE utilization has evidently contributed to ensuring the availability and functionality of instructional resources necessary for delivering quality education.
  - c. In terms of program implementation, the public elementary schools' consistent conduct of monthly professional development activities, such as Learning Action Cell sessions, in-service training (INSET), and mentoring programs, reflects the school heads' proficient MOOE management, enabling the smooth delivery of initiatives aligned with the Department of Education's goals for quality education.
  - d. All metrics of learners' academic performance are always manifested, implying that the public elementary schools have optimized MOOE utilization in supporting internal capacity to sustain learner achievement.
  
3. The statistically significant and positive strong relationship between the financial management dimensions and the school performance indicators strongly supports the premise that the evidently high performance manifested in the public elementary schools in the Division of Lucena City can be strongly associated with the school heads' high proficiency in the utilization of the schools' Maintenance and Other Operating Expenses (MOOE).
  
4. The most significant challenge the school heads encountered in the management and utilization of Maintenance and Other Operating Expenses (MOOE) is coping with financial constraints and limited resources.

This study reveals that a strong positive relationship between school heads' financial management skills and school performance confirms that effective and efficient financial leadership directly contributes to improved educational outcomes. Based on the findings and conclusions, the following SMART-based recommendations are proposed to enhance both school heads' financial management skills practices and overall school performance:

1. A continuing capacity-building programs for school heads and finance officers may be conducted to fully strengthen their technical competence and accountability in MOOE management. Training may be held at least twice per school year and integrated into the School Leadership Development Program (SLDP).
2. Public elementary schools in the Division of Lucena City have a high level of performance across key operational areas: physical facilities, learning resources, program implementation and learner's academic performance. Although this is already a good indication, continuous improvement to achieve a higher level of performance, especially in learning resources, is suggested. Reallocation of resources toward instructional priorities may be done to ensure supports of teaching and learning materials.
3. The study revealed that the school heads' financial management skills have a significant relationship with performance of school. Thus, the Division Office may institute a Financial Transparency and Performance Award to motivate schools to model excellent fiscal management and innovation in resource utilization and recognize reward. School may benchmark best practices of the best performing schools to enhance their level of financial capability.
4. Although the school heads were able to manage their school finances well, challenges regarding financial constraints and delayed release of MOOE funds are still evident. Thus, it is recommended that the school formalize resource partnerships and develop Memoranda of Agreement (MOA) with local government units, NGOs, and private donors to support school projects during funding gaps. The agreements may include clear utilization plans, accountability clauses, and recognition mechanisms.
5. Considering the delimitations of this study, future researchers are recommended to conduct a meta-analysis using the findings from existing research on the school heads management skills in the efficient utilization of MOOE in the public elementary school in the Division of Lucena City and its relation to school performance. This includes incorporating a larger sample size and different methodologies. Future researchers may also integrate qualitative methods, such as interviews and focus group discussions, to gain deeper insights on this study.

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## **Data Availability Statement**

Data sharing is available upon submitting a formal request to the authors of the study.

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## **Appendices**

### *Appendix A. Survey Questionnaire*

This appendix contains the complete 50-item survey instrument used to assess school heads management skills in the efficient utilization of MOOE and its relation to school performance. 135 teacher respondents and 10 school heads from small, medium and large size of elementary schools in the division of Lucena City. The questionnaire includes Likert-scale items (1=Needs improvement 2= Developing 3 = Proficient 4 = Highly Proficient) covering school heads management skills, school performance and its impact to school overall performance and challenges encountered by the school in the utilization of MOOE. The appendix is available upon request to the authors.