

From Allocation to Application: Voices of Public-School Heads on Maintenance and Other Operating Expenses (MOOE) Utilization

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Abstract. This study explored the lived experiences of public-school heads in managing Maintenance and Other Operating Expenses (MOOE) in the Pintuyan District, Southern Leyte, Philippines. Specifically, it examined their positive experiences, issues and concerns, and aspirations for improving MOOE utilization. A qualitative phenomenological research design was employed to capture in-depth perspectives of ten (10) purposively selected public-school heads. Data were gathered through in-depth interviews and focus group discussions and analyzed using Colaizzi's method. Findings revealed three major themes. First, positive experiences in managing MOOE highlighted transparency, accountability, efficient resource management, and enhanced school operations, which collectively supported the teaching-learning process. Second, key issues and concerns in MOOE utilization included inadequate funding, delays in fund release, strict regulatory constraints, and complex procurement procedures, all of which limited flexibility and timely implementation of school programs. Third, participants expressed aspirations for improvement in MOOE utilization, emphasizing the need for strategic financial planning, increased stakeholder participation, capacity building, and timely and adequate fund allocation. The study concludes that MOOE plays a vital role in sustaining school operations and improving educational outcomes; however, its effectiveness is contingent upon sound financial management practices, responsive policies, and collaborative governance. While school heads demonstrate resilience and adaptability in addressing financial challenges, systemic issues hinder optimal resource utilization. The findings contribute to the understanding of school-based financial management and provide practical insights for policymakers and educational leaders. Strengthening financial systems, streamlining fund disbursement processes, and promoting participatory governance are recommended to enhance MOOE utilization and support quality education in public schools.

Introduction

Maintenance and Other Operating Expenses (MOOE) are the resources that are provided to the public schools to cater to their daily operational requirements. Such finances play a crucial role in the running of a school in that it facilitates and offers a safe, well-organized and favorable learning environment to students and teachers. Education is an essential part of the national development, as the source of economic progress, social and personal growth (Ecija, 2020). Availability and the effective management of financial resources that facilitate teaching, learning, and school operations has a big effect on the effectiveness of the educational institutions (Schick, 1998). Financial resources in the case of the public schools are mainly distributed using government funding policies, such as the Maintenance and Other Operating Expenses (MOOE) that are supposed to fund the basic operational requirements such as utilities, instructional resources, small scale repairs and other expenses associated with the school (Schick, 1998).

MOOE is a key element in making sure that schools are safe, functional and amenable in terms of learning. When such funds are properly allocated and used, the school leaders can implement the programs and projects that normally help the

teaching-learning process. School funding in the US is provided by the federal government, state, local, private and alternative funding. Conversely, Philippine schools in the government are largely funded by national government, local government, MOOE, donations, and the private sector (Odden, 2006). Research has revealed that effective school financial management practices are associated with enhanced performance, productivity of teachers, and improved outcomes of learners (Arevalo & Comighud, 2021; Balagosa, 2023). On the other hand, poor use of funds and lack of money can be a disadvantage to the running of schools and adversely affect the quality of education. Conversely, Philippine schools in the government are largely funded by national government, local government, MOOE, donations, and the private sector (Odden et al., 2008). According to Smith (2017), claims that school financial management is a significant aspect of educational leadership directly affecting the quality of instruction, and learning outcomes. financial management is a primary science, which implies planning, organizing, directing, and controlling financial processes within an organization to formulate its goals and generate maximum value (Kinyanzii, 2023).

Although MOOE has become vital, in most cases, heads of public schools face a number of challenges when dealing with such funds. Such problems as insufficient funding, delays in the availability of funds, the presence of rigid rules and regulations, and complicated procurement procedures that reduce the chances of responding to urgent needs of schools are widespread (Perez, 2021). The mentioned challenges can be especially observed within the framework of schools that lack resources, as financial constraints might limit the scope to introduce any planned programs and also influence the overall effectiveness of school-based management. This paper focuses on the critical role of school-based management (SBM) and accountability in the use of MOOE to meet the Annual Improvement Plan (AIP) (Abellon et al., 2020).

School heads are critical towards the successful use of MOOE. They are financial managers of their respective institutions and therefore, they are expected to plan, allocate, monitor and report how they use the money based on the set policies and guidelines. Their decision making and leadership affects the successful execution of the School Improvement Plan (SIP) and any other school programs. It has shown that efficient financial management by school leaders is related to better school performance and organizational efficacy (Merano, 2023). According to Longaquit (2024), analyzed the budget preparation, implementation, and responsibility in the area of MOOE management. To achieve quality education, it is necessary that schools should be adequately prepared, serviced, and stocked with sufficient facilities (Macalos, 2024). Yet, even though the process of infrastructure development in certain schools has been evaluated as highly developed, documentary evidence shows that the budget allocation, as well as the rate of utilization and disbursement have remained problematic, which leads to delays in the implementation process and also questions the long-term sustainability (Cureg, 2026). These financial limitations indicate the intricacy of school resources management, especially in the field of School Maintenance and Other Operating Expenses (MOOE), which requires considerable time, effort, and administrative dedication (Bullo, 2024). The leadership ability of the school administrators also plays a role in effective school management. Even though administrators are supposed to exhibit high managerial competence due to training and frequent management meetings, others still find it hard to cope with low financial management practices (Operario, 2021). However, research indicates that school leaders can be effective strategic leaders who can effectively operate and manage schools and their resources and respond to changing learning needs, including supporting remote learning by partnering with teachers and parents (Pagdilao & Paguyo, 2023). Besides, the best practices in school management include collaborative leadership, context-based curriculum application, participatory accountability, and open resource management (Ramos & Ramirez, 2026). In spite of these practices, they still have a number of challenges such as the lack of stakeholder involvement, lack of human resources, low funding, and problems with accessing external support. To counter this, school leaders use a range of coping strategies such as finding innovative solutions to problems, embracing social support networks, and employing personal coping strategies to overcome these limitations (Blasabas & Sumaljag, 2021).

Moreover, the school head experience in the administration of MOOE can be a good source of experience in the context of school finances management. According to the past literature, accountability, transparency, and stakeholder involvement are critical in the proper use of funds and establish trust in the school community (Ochada & Gempes, 2018; Principe, 2024). Nevertheless, it is necessary to investigate these experiences within the local contexts to know more about the ways of financial management practices implementation and overcoming challenges on the school level.

In the context of Pintuyan District, Southern Leyte, not many studies on the lived experiences of the public-school heads in managing MOOE have been carried out. It would be necessary to learn their views in determining viable strategies and policy interventions that have the potential to enhance financial management practices. The study will thus examine the experiences of the heads in the public-schools concerning MOOE and their experiences with the positive experiences, issues, concerns and their future outlooks of MOOE. The results of the proposed study are projected to help in enhancing the

financial management practices of the schools and make suggestions towards making better and responsive educational policies.

Methodology

Research Design

This study employed a qualitative phenomenological research design to explore the lived experiences of public-school heads in managing Maintenance and Other Operating Expenses (MOOE). The phenomenological approach was appropriate as it focuses on understanding participants' perceptions, insights, and experiences regarding a specific phenomenon—in this case, MOOE utilization. This design enabled the researcher to capture in-depth perspectives on financial management practices, challenges, and improvement strategies within the school context.

Research Locale

The study was conducted in the Pintuyan District, Southern Leyte, Philippines, which consists of several public elementary schools under the Department of Education. The district was selected due to its diverse school settings and relevance to the study of financial management practices in public schools. The locale provided a suitable environment for examining the real-life experiences of school heads in managing MOOE funds.

Participants of the Study

The participants of the study were ten (10) public school heads from selected schools in Pintuyan District. The respondents were chosen using purposive sampling, ensuring that all participants had direct experience and involvement in managing MOOE.

The participants were grouped as follows:

Five (5) school heads participated in in-depth interviews (IDI)

Five (5) school heads participated in a focus group discussion (FGD)

This selection allowed for a comprehensive understanding of both individual and shared experiences related to MOOE utilization.

Research Instrument

The primary instrument used in this study was a researcher-made interview guide, designed to gather detailed information about the participants' experiences in managing MOOE. The guide consisted of open-ended questions aligned with the study's objectives, focusing on:

Positive experiences in managing MOOE

Issues and concerns encountered

Aspirations and recommendations for improvement

The instrument was reviewed and validated by experts to ensure clarity, relevance, and appropriateness of the questions.

Data Gathering Procedure

Prior to data collection, the researcher secured permission from the appropriate authorities, including school administrators and district officials. Participants were informed about the purpose of the study, and their consent was obtained before participation.

Data were collected through:

In-depth interviews, which allowed participants to share personal experiences and insights

Focus group discussions, which facilitated the exchange of ideas and collective perspectives

All interviews and discussions were conducted in a structured yet flexible manner to encourage open and honest responses. The sessions were documented through note-taking and audio recording, with the participants' permission.

Data Analysis

The data gathered were analyzed using Colaizzi's method of phenomenological analysis, which involves the following steps:
Reading and re-reading participants' responses
Extracting significant statements
Formulating meanings from the statements
Organizing meanings into themes
Developing an exhaustive description of the phenomenon
Identifying the fundamental structure
Validating the findings with participants

This method ensured a systematic and rigorous analysis of qualitative data, allowing for the identification of key themes and patterns related to MOOE utilization.

Ethical Considerations

Ethical standards were strictly observed throughout the study. Participants were informed of the purpose of the research and were assured that their participation was voluntary. Confidentiality and anonymity were maintained by not disclosing personal identities in the study. All data collected were used solely for academic purposes and were handled with utmost care. Participants were given the right to withdraw from the study at any time without any consequences. The researcher also ensured honesty and integrity in the presentation and interpretation of the findings.

Results and Discussion

This section presents the findings of the study based on the experiences of public-school heads in managing Maintenance and Other Operating Expenses (MOOE). The data were analyzed using Colaizzi's method, which resulted in the emergence of three major themes: (1) positive experiences in managing MOOE, (2) issues and concerns encountered, and (3) aspirations for improvement. These themes reflect the realities of financial management practices in public schools and are discussed in relation to existing literature.

Theme	Description
Positive Experiences	Transparency, accountability, improved school operations
Issues and Concerns	Inadequate funds, delays, strict regulations, procurement complexity
Aspirations for Improvement	Increased funding, timely release, training, stakeholder involvement

Table 1. Summary of Themes and Descriptions

The table 1 presents a summary of the major themes that emerged from the analysis of the participants' responses regarding the utilization of Maintenance and Other Operating Expenses (MOOE). Three key themes were identified, namely: positive experiences, issues and concerns, and aspirations for improvement. The first theme highlights the beneficial outcomes of effective MOOE management, particularly in promoting transparency, accountability, and improved school operations. The second theme reflects the challenges encountered by school heads, including inadequate funding, delays in fund release, and complex procurement procedures. Lastly, the third theme emphasizes the participants' aspirations to enhance MOOE utilization through increased funding, timely disbursement, capacity building, and greater stakeholder involvement. These themes collectively illustrate the realities of financial management in public schools and provide a structured overview of the study's findings.

Positive Experiences in Managing MOOE

Transparency and Accountability. This theme emerged from the phenomenological narratives of the key informants, revealing a profound understanding of transparency and accountability as essential principles in the management of MOOE funds. During the one-on-one interview, the informant 1 and 3 expressed their positive experience in managing MOOE. They said:

I was motivated by being transparent in the implementation of the programs and projects in the school (IDI 1-1). Handling the funds responsibly taught me the value of transparency and good planning, especially when I see that the proper use of resources directly benefits the teachers and the learners (IDI 3-1.2).

Informants in the FGD expressed the same sentiments that were felt by the informants in the one-on-one interview. They expressed: I saw this responsibility as very significant, requiring both honesty and diligence (FGD 5-1).

I also gained experience timely liquidation and reporting which helped build trust and accountability (FGD 1-1.1).

Successfully managing MOOE and ensuring the school's operational needs are met can give school head a sense of accomplishment and motivation (FGD 2-1.2).

For me, this task is a big responsibility that requires honesty and diligence (FGD 4-1).

Strengthened Motivation. The said theme is derived from the responses of the informants describing their positive experiences in managing MOOE. Informants 1, 4 and 5 during the one-on-one interview expressed how MOOE strengthened their motivation and commitment to improve the school assigned to them. They mentioned:

Strengthen my motivation as a school head to work on my duties and responsibilities-both Instructional Supervision and Administrative task-religiously (IDI 1-1.2).

My good experiences in managing MOOE include being more committed to the improvement of school, especially in school facilities and learning materials, and feeling overwhelmed when seeing the school's accomplishments (IDI 4-1.1).

It increased my motivation because I see direct impact of proper fund utilization on the learners' performance and the school's development. It gives me a sense of fulfillment and inspires me to manage resources more effectively (IDI 5-1.2).

Furthermore, five (5) of the informants in the FGD expressed the same observation in managing MOOE. They expressed: *Another good experienced with MOOE management as a school head increased my motivation, as I witnessed how effective budgeting and resource utilization directly improved learning conditions and addressed urgent school needs, giving me a strong sense of accomplishment and purpose (FGD 1-1.2).*

My experiences with the MOOE motivate me to more resourceful, transparent, and collaborative in managing school funds (FGD 3-1.2).

When the school's MOOE is managed well, it really helps the programs and projects succeed. That in turn improves the learning environment for students, boosts teachers' motivation, and strengthens the confidence and trust of parents and other stakeholders both inside and outside the school (FGD 5-1.3).

Efficient Management of MOOE. The theme is derived from the responses of the informants, expressing how managing the MOOE taught them the value of efficiency. Moreover, this was also supported by five (5) informants in the FGD.

Despite the challenges we encountered, the MOOE remains an essential component in supporting the effective operation and continuous improvement of the school (IDI 1-2).

Proper use of the MOOE fund also allows us to implement school programs and projects and respond to the immediate needs of learners and classrooms (FGD 1-3.1).

Moreover, this was also supported by five (5) informants in the FGD. The informants said:

By efficiently managing MOOE, school administrators can allocate resources effectively, supporting the achievement of school goals and objectives (FGD 2-1.3).

Eventually, I found managing MOOE to be a valuable experience; it helped me understand the financial needs of the school more deeply (FGD 3-1).

Based in my experience's proper management of MOOE helps every school achieved their goals by ensuring funds are used effectively for essential needs such as instructional materials, teacher training, facilities repair with directly contributes to quality education (FGD 4-1.3).

Prioritizing the School Programs and Projects. The theme that has been developed comes from the phenomenological narratives expressed by the informants, expressing how they prioritize the schools. programs and projects, especially the urgent needs of the school. Four (4) informants mention how the school prioritized the needs of the school.

As school head, I want the MOOE fund to be used according to the priorities in the School Improvement Plan (SIP) and to keep all transaction transparent and accountable (IDI 1-3.1).

We are able to prioritize and fund urgent repairs on our classroom roofing and ceiling after the typhoon season. The quick response prevented further damage and ensured the safety of learners and teachers (IDI 2-1.1).

MOOE helps in the achievement of school goals by ensuring that resources are allocated according to the priorities in the school Improvement Plan (IDI 3-1.3).

I am concerned with both academic and physical aspects of the school that's why I always planned and budget the MOOE funds based in the prioritized programs and projects of the school (IDI 4-1.1).

Informants in the FGD expressed the same theme observation during visitation. They expressed:

The effective MOOE management can positively impact student outcome, can motivate school head to prioritize financial management (FGD 2-1.2).

The proper management of MOOE helps achieve the goals of the school by ensuring that resources are allocated to priority programs and projects and the activities directly support teaching and learning (FGD 3-1.3).

As a school head, handling the MOOE also gave me opportunities to expand my leadership, especially un budget planning and distributing resources to meet the school's needs (FGD 5-1.1).

Enhanced Teaching-Learning Process. The themes emerging from the phenomenological narratives of the informants revealed how adequate funding serves as a catalyst for motivation and inspiration in the teaching-learning process while simultaneously elevating school academic performance. Informants 1,2, and 3 expressed during the one-on-one interview that, through the school supplies provided by teachers and used as learning instructional material, they were able to perform well in the lesson:

The effective management of MOOE ensures that resources are used efficiently to support teaching, learning, and safe environment, ultimately leading to improve student performance and overall school improvement (IDI 1-1.1).

The utilization of MOOE must be more responsible and flexible one that allows us to support both infrastructure and learner-centered programs without always being hindered by red tape (IDI 2-3).

MOOE is a great help to the school improvement learner's academic performance and teacher's professional growth. Like, we can hire utility workers to clean the school premises so that learners no longer need to involve in cleaning the school surroundings and can instead focus on their studies (IDI 3-2).

The four (4) informants' narrative during the one-on-one interview was supported also by informant 1,2, and 3 during the FGD interview. They said:

The effective management of MOOE ensures that resources are used efficiently to support teaching, learning, and safe environment, ultimately leading to improve student performance and overall school improvement (FGD 1-1.1).

If MOOE management is effective it can contribute to improve academic performance by providing necessary and support (FGD 2-1.3).

It was found out that MOOE is considered to be a critical resource by public school heads that contributes to the successful functioning of schools. Participants highlighted that appropriate use of MOOE helps in transparency, accountability, and efficiency when managing schools. School heads stated that close planning and prioritization of spending enabled them to meet the needs of the school, do upgrades, and assist in the teaching work.

Furthermore, the participants emphasized that MOOE allows carrying out a number of school programs in accordance with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP). This shows that financial resources when well controlled have direct impact toward the improvement of teaching-learning process and the school performance. These results align with the research of Arevalo & Comighud (2021), as their study established that the application of MOOE has a positive impact on the academic performance of students.

Moreover, it was also found that the practice of stakeholder participation (participation in the process of making financial decisions) of teachers, parents, and community members is a major contributor to increased transparency and accountability. This is in line with the findings of Ochada & Gempes (2018), who opined that participatory governance enhances trust and enhances the financial management practices within schools. In general, the findings indicate that MOOE is both a source of financial assets and a tool of developing collaborative and responsible school leadership.

Issues and Concerns in MOOE Utilization

Inadequate Funds. These experiences highlight the financial constraints and challenges individuals face when account balances are inadequate to meet their immediate transactional needs. When the researcher conducted on one-on-one interviews, informants shared their experiences. They stated:

One issue arising from the MOOE is the inadequate funds and it directly affects my instructional leadership because it limits my ability as the school head to provide timely learning materials, maintain classrooms, and support teacher trainings (IDI 3-2.1).

The inadequate amount of MOOE is not enough to support all the programs and projects of the school (IDI 4-2).

Based on my experience in managing the MOOE, I find that the funds are not always enough for the school programs and projects (FGD 1-1).

Moreover, informants from the FGD added how they describe the issues related to MOOE. They stated:

One concern in the MOOE is the limited funds which led to inadequate maintenance and repairs resulting to waste of time, and effort (FGD 2-2.2).

Delays in the Release of Funds. The theme describes how the school operation suffered due to delays in the downloading of MOOE funds. Informants 4 and 5 during the one-on-one interviews expressed that aside from the delays in fund release, they also encountered some issues related to MOOE fund utilization.

There is a recurring delay in MOOE fund release, resulting in postponed repairs and maintenance of school facilities (IDI 4-2).

There is a delay in the release of MOOE funds which affects the timely procurement of teaching and learning materials for the students (IDI 5-2.2).

Informants from the FGD also expressed their issues and concerns related to MOOE fund management.

There is delay in the downloading of MOOE funds resulting to the delayed payments of the school electricity bill which lead to surcharges that is not allowable in the MOOE fund. Thus, the school head or the PTA will be the one to pay the surcharges (FGD 4-2).

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Restriction on How MOOE can be Spent. The theme describes how each expense requires proper justification, receipts, and supporting documents, restricting spontaneous or immediate spending. During one-on-one interviews, informant 1 and 3 mentioned:

MOOE funds come with a strict budget plan, and any deviation needs a formal request. This sometimes discourages innovative solutions because we are bound by what is written in the allocation (IDI 1-1.)

Sometimes we have urgent needs in the classroom, like replacing a broken chair, but the MOOE rules are strict. We can't just spend it without proper justification, so it delays what we really need (IDI 3-1).

We appreciate having MOOE, but the restrictions limit flexibility. For instance, funds allocated for instructional materials cannot be reallocated for minor repairs, even if the classroom needs it urgently (FGD 4-2.2).

On the contrary, informants 3 and 4 from the FGD expressed their challenges with the restrictions on MOOE funds. They stated:

The restrictions are meant to prevent misuse of government funds, but sometimes they feel too rigid. There are cases where we have to buy essential items out of our own pocket because the MOOE cannot be spent on them (FGD 3-1).

Difficulty Covering Essential Expenses. The theme emerges from narrative responses revealing significant financial hardship in managing school expenses. The informants explained that the MOOE allocation is in the school maintenance particularly for day-to-day operational needs. They stated:

We often have to prioritize which expenses to pay first. Sometimes, we delay purchasing important items like lab materials or teaching aids because our MOOE allocation cannot stretch that far (IDI 3-1).

Informants in the FGD echoed the same sentiments.

It's frustrating because even small costs, like replacing broken chairs or buying extra paper, can eat into the MOOE. By the time we cover the essentials, there's nothing left for anything beyond the minimum requirements (FGD 2-3).

Most of the time, the MOOE we receive is just enough to cover basic utilities and office supplies. When it comes to urgent repairs or additional learning materials, we struggle because there's barely any buffer left (FGD 4-1).

Complex Procurement Process. The theme emerges from narrative responses revealing significant in managing procurement due to many supporting documents. The informants explained how it difficult, and involves steps, requirements, or procedures. They stated:

I often find the procurement process for MOOE funds very complex. Even when we have the budget, securing items for office use or classroom materials takes longer than expected. Sometimes we need to submit additional documents multiple times, which is frustrating for both staff and suppliers (FGD 1-1).

I've noticed that the complex procurement process sometimes discourages staff from requesting necessary supplies. By the time approvals and bids are done, some items are no longer needed or prices have changed. It feels like the system is more focused on compliance than on actual service delivery (IDI 2-2).

MOOE allocations are limited, and when combined with the long procurement procedures, it becomes a real challenge to implement planned activities on time. Even minor purchases need so much documentation, which sometimes affects the quality and timeliness of our programs (IDI 4-2).

Though there were the positive experiences, challenges that were faced by school heads in management of MOOE were also identified. Among the worst reports was the lack of proper funding which impedes the capacity of schools to execute planned programs to the fullest and to meet all the requirements of running the school. The participants also stated that the budget assigned is not usually enough especially in schools with higher number of students or with higher infrastructure needs.

The other significant issue is the delay of the cash outlay, which impacts on the realization of the school operations and projects. The heads of schools observed that delays negatively affected their planning and compelled them to reorganize the schedules or focus on urgent expenditures at the expense of long-term projects. This observation is consistent with Principe (2024), who stated that ineffective fund disbursement slows down effective financial management in the public schools. Also, the participants pointed out the stringent rules and complicated acquisition procedures linked with the use of MOOE. In as much as these policies are meant to establish accountability, they also bring about flexibilities and responsiveness challenges. The school heads complained that they had trouble with paperwork and the process of procurement, which could delay the process of making the necessary spending.

These problems also mirror worldwide problems in the public financial management systems wherein bureaucracies can restrict the efficiency of resource use. As stated by Ecija (2020), strict financial measures may cause administrative overheads which influence the efficiency of the schools' operations. In this way, despite the fact that accountability mechanisms are required, control with flexibility should be balanced to enhance efficiency.

Aspirations for Improvement in MOOE Utilization

Strategic Use of the MOOE. A recurring theme drawn from the narrative responses highlights the informants' strong desire for a more sufficient and realistic MOOE allocation, one that genuinely reflects and addresses the actual operational demands of their schools. They emphasized that adequate and sustained funding is essential in ensuring the timely provision of quality instructional materials, the upkeep of safe and conducive learning environments, and the continuous improvement of school facilities, all of which bear significant impact on the overall quality of teaching and learning. Informants 1, 3, 4, and 5 stated:

I aspire for a more adequate and realistic MOOE Allocation that is aligned with the actual operational needs of the school (IDI 1-3.1).

Use MOOE effectively in providing quality instructional materials, safe environment, conducive classrooms and clean surroundings that enhance teaching and learning (IDI 3-3).

For me my aspiration is to give quality education towards learners through school facilities, learning materials and trained teachers to achieve its goal to produce productive learners and responsible citizen (IDI 4-3).

Strengthening partnership with the community and LGU's can also supplement MOOE (IDI 5-3.3).

Informants in the FGD added that:

As a school head, my goal is to properly implement the programs and projects of the school with the help of the MOOE (FGD 4-3.1).

As a school head, my goal is to effectively implement the school's programs and projects using the MOOE funds (FGDI 5-3.1).

Participatory Governance of the MOOE. The theme emerging from narrative responses of the informants highlights the importance of inclusive and transparent governance, where shared decision-making strengthens accountability, enhances operational efficiency, and fosters collective ownership of school financial resources. Informants in the FGD stated that:

Encourage stakeholder's participation including the parents, teachers and the community in decision-making process related to MOOE to have a smooth operation (FGD 2-3).

I aim to strengthen transparency and participatory governance by actively involving stakeholders, teachers, parents and even learners in the planning and prioritization of school expenditures (FGD 3-3).

Informant 5 echoes the same aspiration when he said that:

Strengthening partnership with the community and LGU's can also supplement the MOOE (IDI 5-3.3).

The utilization of MOOE can be improved by ensuring planning and alignment with SIP, AIP, and PPMP so that the proper use of resources directly benefits the teachers and the learners (IDI 3-3.2).

The use of the MOOE Fund can be improved by planning early based on the School Improvement Plan (SIP), involving stakeholders in setting priorities and releasing funds on time to avoid delays (IDI 1-3.2).

Strategic Planning to Align with School Priorities. The theme emerging from narrative responses of the informants reveal that effective utilization of MOOE funds is strongly influenced by strategic planning. They emphasized that early planning, stakeholder involvement, and need-based prioritization ensure that financial resources are directed toward programs that directly benefit teaching and learning. The informants answered that:

The MOOE funds allocation can be improved if there are allocated more equitably to meet the actual needs of the school and utilized in ways that directly benefit learners' development and school. There should be careful planning with the school team and stakeholders to ensure that funds are used efficiently and transparently (FGD 1-1.1).

Informants in the FGD supported this. They noted that:

Involving teachers, the school head, and the non-teaching staff in decision-making process empowers everyone and enhance the overall effectiveness of the management of the MOOE (FGD 1-3).

As a school head I aspire to manage the MOOE funds responsibly, prioritizing expenditures from the most to least essential (FGD 5-3).

Schools should learn to prioritize the necessary expenses and improve transparency with the stakeholders (FGD 3-1).

In releasing the MOOE funds, it should be on time and not be delayed. There must be alternate signatories for the quick processing of MOOE funds in the Division Office (IDI 4-3.3).

Timely Release of the MOOE Funds. The theme emerging from narrative responses of the informants emphasized that the timely release of MOOE funds is a critical factor affecting program implementation and overall school performance. They viewed timely financial support as essential in ensuring that school initiatives are implemented as planned and that teachers receive the necessary resources to deliver quality education. The informants answered that:

The timely release of MOOE funds will further improve its utilization (IDI 3-3.2).

Additionally, informants during the FGD interviews shared the same sentiments and stated:

The utilization of the MOOE can be improved by ensuring timely release of funds. (FGD 3-3.2).

In my perspective, the utilization of MOOE funds can be improved by ensuring the timely release of funds so that school needs can be addressed without delay. (FGD 1-3.2).

Proper MOOE Fund Utilization. The theme emerging from the narrative responses of the informants highlighted the need for detailed, accurate, and well-documented financial records to track expenditures and identify areas for improvement. They emphasized that honest and transparent fund management fosters trust among internal and external stakeholders. The informants expressed:

Promote MOOE utilization and ensure its alignment with the School Improvement Plan (SIP) and Project Procurement Management Plan (PPMP) (IDI 3-3.1).

When funds are spent wisely, the school is able to provide necessary learning materials, maintain facilities, support teacher's training, and sustain daily operations. This creates a conducive learning environment, strengthens stakeholders trust, and allows the school to carry out programs and projects effectively (IDI 3-3).

This was further supported by the informants in the FGD interviews. They stated:

The utilization of MOOE can be improved through honesty and integrity where the internal and external stakeholders will not doubt every single amount that was utilized (FGD 4-3.2).

In the utilization of the MOOE funds, detailed, transparent, and accurate records must be maintained to effectively track expenses and identify areas for improvement (FGD 2-3.3).

The results also indicated that school heads also have definite visions on how to better the management and use of MOOE. The increase in budget allocation is one of the suggestions, and it would allow schools to meet their needs more and deliver more comprehensive programs. Respondents highlighted that proper funding is necessary to maintain the school improvement programs. The other important dream is the punctual flow of money, which would enable the school operations to be planned and performed in a better manner. School heads proposed that efficiency in funding disbursement procedures might help a great deal in streamlining the processes and also help decrease the delays in implementing the programs.

In addition, respondents emphasized on the role of capacity building and training of school heads on financial management. Their capacity to operate resources better would be achieved by enhancing their knowledge and skills in budgeting, procurement and reporting. This conforms to the research report of Merano (2023), who found out that financial management skill of school leaders is a factor in enhancing performance of schools. The paper was also keen on highlighting the necessity of more stakeholders in financial decision making. School heads indicated that they work hand in hand with the teachers, parents and the community members to facilitate transparency, accountability and shared responsibility. This helps in the idea of participatory governance that has been seen to enhance organizational efficiency and trust in establishment (Principe, 2024).

All in all, the future ambitions of the participants point to the necessity of the policy changes, better support mechanisms, and more tolerant financial management processes. These are some of the recommendations that are required to maximize the utilization of MOOE and to make sure that it works in accordance with the teaching-learning process.

Synthesis of Findings

Based on the outcomes of the research, it can be concluded that MOOE has a considerable influence on the functioning of schools, but its efficiency mainly depends on the management of this concept. On the positive side, it has been seen that efficient use of funds is achieved by proper planning, transparency and involvement of stakeholders. Nevertheless, the issues of poor funding, procrastination, and complicated processes restrict the capabilities of MOOE.

The results indicate that financial management practices need to be enhanced by a balanced approach that would involve accountability and flexibility. The reinforcement of the policies, the distribution of more resources, and the development of the ability of school leaders is essential in overcoming the existing problems. However, the bottom line is that the use of MOOE leads to increase in school performance and education outcomes.

Conclusion and Recommendations

This paper analyzed the experiences of heads of the public-schools in the Pintuyan District, Southern Leyte in the management of Maintenance and Other Operating Expenses (MOOE). The results indicated that MOOE is an important factor in facilitating the operations of schools and improving the teaching-learning process. These funds are effectively utilized and can lead to transparency, accountability, and efficiency which can help school heads to meet priority needs and design programmed in line with institutional objectives. The research also showed that effective financial management in the case of public schools should include strategic planning and involvement of stakeholders.

Nevertheless, the research also found out that there are a number of challenges that influence the effective use of MOOE. They consist of lack of sufficient funding, slow release of funds, excessive regulatory conditions and complicated procurement process. These difficulties restrict the flexibility of school heads to deal with immediate needs of schools and might give a setback to the implementation of planned programs in time. Regardless of these limitations, school heads are resilient and adaptable in their use of financial resources and it is an indication of their desire to maintain operations in schools and enhance learning outcomes.

The implications of this study are that more MOOE should be used to enhance policy and capacity building and make the system more efficient. Improving state of financial management, availability of funds on time, and proper training of the school heads can go a long way in enhancing the use of resources. In addition, transparency and accountability could be improved by encouraging collaborative governance by inviting stakeholders. The results of this study highlight the need to

have responsive and adaptable financial policies that allow the school officials manage resources well and facilitate quality education.

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Competing Interests Statement

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this study.

Data Availability Statement

Data sharing is not applicable to this study as no new datasets were generated or analyzed beyond the qualitative data collected from participants. The data used in this study are available from the corresponding author upon reasonable request, subject to ethical and confidentiality considerations.

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Appendices

No appendices are attached to this study.