



## Utilization and Compliance of School Heads in the Implementation of MOOE

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### Abstract:

This study aimed to determine the extent of utilization and compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in one of the Districts in Northern part of Negros Occidental during the school year 2021-2022 in terms of budget preparation, budget execution and budget accountability. Moreover, this study aimed to find out whether or not significant difference exist in the following areas when the respondents are grouped and compared according to variables of age, sex, civil status, highest educational attainment and length of service. This study made use of descriptive research design to obtain information concerning on the different areas cited and to describe what exists with respect to different variables identified herein. Results show that there is no significant difference in the extent of compliance in the implementation of MOOE in the aforementioned areas when grouped according to variables. Also, result shows no significant relationship between the extent of utilization and compliance in the implementation of MOOE. Therefore, this paper call for school heads to utilize and carry the responsibility of accomplishing the goals set and implements the MOOE in their respective schools with full accountability, especially in the areas of budget preparation, budget execution, and budget allocation.

**Keywords:** Utilization, compliance, school heads, budget preparation, budget execution, budget accountability

### Introduction:

#### Nature of Problem

According to DepEd Order No. 8 S. 2019 school budget/fund is one of the most powerful tools in promoting and strengthening school-based management and accountability. School principals and budget officers are collaborating to develop and implement the utilization of budgets in accordance with the Annual Improvement Plan (AIP). Similarly, utility, training, security, travel expenditures and communication, repair and maintenance, and other expenses should all be addressed when prioritizing (Abellon et.al, 2020).

The major purpose of distributing MOOE cash is to achieve programs and initiatives in the AIP to meet the school's expenses in terms of utility, security, teacher training, travel expenses, supplies, repair, and maintenance, among other things. This practice is carried out with the purpose of improving students' performance and assisting them in their academic endeavors (DepEd Order N0.13, S. 2016).

Every school financial manager in the Agency of Education has a strong desire to improve openness and accountability within the department. They must ensure that activities are well-planned, budgets are well-prepared, and programs and projects are well-executed. To improve the quality and timeliness of statutory and adhoc financial reporting, they should create consistent monitoring methods by providing a single reference controlling their regular obligations and responsibilities (Merano, 2023).

It is for these reasons that the researcher is interested to conduct a study on budget utilization and compliance of school heads in the use of MOOE in the District of Manapla Division of Negros Occidental.

#### Current State of Knowledge

According to Roestel (2016), almost all organizations prepare annual budgets. Operations are usually held accountable for the budgets and for performance against budgeted numbers throughout the year. Consensus, from the literature review and interviews conducted, indicates that improvements are needed to the budget process. In order to achieve accurate forecasting, many people within an organization should be involved in the budgeting



process. Those individuals with broad operational expertise should be consulted and included during the budget process.

School MOOE shall also be used for the following, among others, subject to availability of funds and prioritization of mandatory expense items; and must be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations: (a) to fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP) which shall follow the calendar year format of the school; (b) to finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities; (c) to fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities; (d) To fund minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school; and (e) To procure semi-expendable property items worth less than Php15,000.00 (including Technical-Vocational-Livelihood and science classes consumables) as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit (DepEd Order No. 008, s. 2019).

Accountability, as described by Braun (2017), helps breed consistency and alignment. It also encourages accuracy. Being accountable for the budget is about far more than taking responsibility for any mistakes made or if something goes wrong with the budget. It is also about being committed to the numbers once they've been approved and agreed upon. In order to increase budget accountability, the following actions must be considered: (a) set clear expectation; (b) ask for department input; (c) consider simplifying the process; (d) provide access to the necessary resources; (e) measure progress; (f) make people aware that they are accountable; and (g) accept accountability yourself.

According to Purwanto (2020), education financing is a complexity, in which there will be interrelationships for each of its components, which range from micro (education unit) to macro (national), which includes sources of education financing, systems and mechanisms for their allocation, effectiveness and efficiency in its use, the accountability of the results as measured by changes that occur in all structures, especially schools, and problems that are still related to education financing, so that a special study is needed to be more specific about this education financing. Fattah (2000), added that costs in education include direct costs and indirect costs. Direct costs consist of costs incurred for the implementation of teaching and student learning activities such as purchasing learning tools, providing learning facilities, transportation costs, teacher salaries, whether they are issued by the government, parents and students themselves. Meanwhile, indirect costs are in the form of lost profits in the form of lost opportunity costs sacrificed by students during learning, for example: student pocket money, purchasing school equipment (pens, bags, notebooks, etc.)

In addition, the result of Manzano's (2019) study MOOE is highly accomplished as per objectives and essentially appropriated and used for the priority programs and projects of the school. The school administrators are immensely well-informed on their responsibilities and accountabilities in the downloaded MOOE and they highly demonstrate their attitudes towards MOOE utilization and liquidation. Problems encountered in MOOE utilization and liquidation is manageable

### **Theoretical Underpinnings**

This study is anchored on the Top-Down Theory by Richard Gregory. According to this theory, Top-down processing uses context or general knowledge to understand what we perceive.

Applied to this theory is the general principle mandated from the highest office of the Department of Education is followed down to the lower level of agency in relation to the implementation of school maintenance and other operating expenses, their utilization, and compliance based on DepEd Order No. 13 S. 2016.

In support of this theory is the theory of Von Neumann-Morgenstern, "Utility Theory," this theory entails the beliefs upon individuals' preferences. It is a theory postulated in economics to explain the behavior of individuals based on the premise people can consistently rank order their choices depending upon their preferences. This theory applies to the independent management of school resources and their implementation of MOOE according to their priority needs based on DepEd guidelines and audit requirements.

In terms of compliance of the school heads in the implementation of MOOE, this study is anchored on Etzioni (1975) Compliance Theory which is an approach to organizational structure that integrates several ideas from the classical and participatory management models. He classifies organizations by the type of power they use to direct the behavior of their members and the type of involvement of the participants. According to compliance theory, organizations can be classified by the type of power they use to direct the behavior of their members and the type of involvement of the participants. In most organizations, types of power and involvement are related in three predictable combinations: coercive-alienative, utilitarian-calculative, and normative-moral. Of course, a few organizations combine two or even all three types. For instance, some teachers' unions use both utilitarian and normative power to gain compliance from their members. Nevertheless, school officials who attempt to use types of power that are not appropriate for the environment can reduce organizational effectiveness. Schools tend to be



normative organizations. According to this logic, oppressive use of coercive and utilitarian power with teachers and students can be dysfunctional.

The above theories are anent to the present study since it also discusses about school heads' utilization and compliance in the implementation of maintenance and other operating expenses (MOOE).

### **Objectives**

This study aimed to determine the extent of utilization, compliance, and difficulties of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in one of the Districts in Northern part of Negros Occidental during the school year 2021-2022. Specifically, this study sought to answer the following questions: 1) the extent of the utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) according to budget preparation, budget execution and budget accountability; 2) the extent of compliance of the school head in the implementation of MOOE according to the aforementioned areas; 3) the significant difference in the extent of the utilization of school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables; 4) the significant difference in the extent of compliance of school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables; and 5) the significant relationship between extent of the utilization and extent of compliance of school heads in the Implementation of Maintenance and Other Operating Expenses (MOOE).

### **Methodology**

This section discusses the research methodology used, the study's respondents, the research instruments used, the validity and reliability of the instruments, the procedure for data gathering, and the statistical tools and procedures for data analysis.

### **Research Design**

The descriptive methods of research were used to determine the extent of budget utilization and compliance in the use of MOOE of School Heads in one of the District in Northern Negros Occidental. Descriptive research (Creswell, 2017) is fact-finding with adequate interpretation. Beyond simply data gathering, it involves analyzing, classifying and tabulating data about prevailing conditions, practices, beliefs, cause and effect relationships and then making appropriate interpretation about such data.

### **Respondents**

The respondents of the study are the 99 teachers and school heads from a total population of 132. Since the number of respondents is quite large to handle, stratified sampling and random sampling techniques will be used using the Cochran formula to find the sample size. To get the percentage, the respondents coming from each administrative office are divided by the total number of respondents and multiplied by the sample size. The respondents were randomly selected by the researcher from each office using the lottery technique.

### **Instruments**

This paper used a self-made survey questionnaire to gather the data, mainly from college teacher-respondents. It was subjected to validity (4.62-excellent) and reliability (0.947-very good). All of them were interpreted as worthy and good, respectively. This comprised of two parts. Part I dealt with the profile of the respondents and Part II of the research instrument is a 5-point Likert Scale to measure the extent of the utilization of school heads in the implementation of Maintenance and Other Operating Expenses (MOOE). This part of the instrument is composed of 30-items which is equally distributed to the three areas of MOOE implementation, namely; budget preparation, budget execution, and budget accountability. Each of the questions in this part of the instrument has five options for the respondents to choose. The options are as follows: always, frequently, sometimes, seldom, and never.

### **Data Gathering Procedure**

The researcher asked permission from the division Schools Division Superintendent of Negros Occidental and the Public School District Supervisor in one of the District in Northern Negros. When the permit was granted, the survey questionnaire was then reproduced and distributed to the respondents of the study. The respondents was asked to answer the questionnaire during one of the meetings facilitated by the researcher and proper health protocols was observed and followed as in the guidelines issued by the IATF. Further, questionnaires was gathered, checked, and encoded right after. The scores were treated accordingly and was subjected to the SPSS software with the aid of the Statistical Package for Social Sciences (SPSS) by the statistician assigned.

### **Data Analysis and Statistical Treatment**

Objective No. 1 used the descriptive analytical scheme and mean to determine the extent of the utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) according to the areas of budget preparation, budget execution and budget accountability. Objective No. 2 used the descriptive analytical scheme and mean to determine the extent of compliance of the school head in the implementation of MOOE according to the aforementioned areas. Objective No. 3 used the comparative analytical scheme and Mann-



Whitney U test to determine the significant difference in the extent of the utilization of school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables. Objective No. 4 used the comparative analytical scheme and Mann-Whitney U test to determine the significant difference in the extent of compliance of school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables. Objective No. 5 used the relational analytical scheme and Spearman rho to determine the significant relationship between extent of the utilization and extent of compliance of school heads in the Implementation of Maintenance and Other Operating Expenses (MOOE).

### Ethical Considerations

Participants' personal demographic information results were collected and were noted in the data capturing sheet. Informed consent via verbal communication was elicited with the respondents. They read and understood the provided information and can ask questions. Moreover, their participation was voluntary, and they were free to withdraw without giving any reasons. The respondents were assured that there would be no risks of harm will experience before, during, or after participating in the research. The data and information used in the study were treated with strict confidentiality. No statement regarding the participant's identity was disclosed unnecessarily in this study. After the data gathering, since there was no need, debriefing was not done by the researcher anymore, as cited in the Data Privacy Act.

### Results and Discussion

This section presents the data gathered in connection with the objectives of the study and analyses of these data facilitated by the identified appropriate statistical tools. It interprets the results derived from the analyses.

**Table 1.** Extent of the Utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the Area of Budget Preparation

Budget Preparation	Mean	Interpretation
<b>Items</b>		
<i>My School Head prepares the budget for:</i>		
1. Personnel hired on contract, temporary basis, or on ad hoc basis.	4.34	Great extent
2. Fidelity bond.	4.38	Great extent
3. Water and electrical bills	4.54	Very great extent
4. Purchasing of supplies for graduation and recognition rites	4.55	Very great extent
5. Seminars and INSETs are used to train teachers.	4.52	Very great extent
6. Regular security guards at the school.	4.56	Very great extent
7. Project procurement management plan.	4.58	Very great extent
8. Work Financial Plan (WFP)	4.64	Very great extent
9. Annual Procurement Plan (APP)	4.58	Very great extent
10. Annual Implementation Plan (AIP)	4.58	Very great extent
<b>Overall Mean</b>	<b>4.52</b>	<b>Very great extent</b>

Table 1 shows the extent of the utilization of school heads in the implementation of maintenance and other operating expenses (MOOE) in the area of budget preparation. The result shows an overall mean score of 4.52, which is interpreted as a "Very Great Extent". This implies that school heads are extensively involved in the implementation of the MOOE in the area of budget preparation, which is a positive sign for the effective management of school resources. Item No. 8, received the highest mean score of 4.64 which interpreted as "very great extent" while item No. 1 got the lowest mean score of 4.34 which interpreted as "great extent". This implies that school heads don't put so much consideration on allocating their MOOE budget for a temporary or contractual personnel's. According to Roestel (2016), in order to achieve accurate forecasting, many people within an organization should be involved in the budgeting process. Those individuals with broad operational expertise should be consulted and included during the budget process (Roestel, 2016). This suggest that school heads should be extensively involved in the implementation of MOOE in the area of budget preparation. This is a positive sign for the effective management of school resources.

**Table 2.** Extent of the Utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Execution

Budget Execution	Mean	Interpretation
<b>Items</b>		
<i>My School Head monitors ...</i>		
1. The Budget liquidation	4.87	Very great extent
2. Documents created by end users	4.76	Very great extent
3. The BAC committee's procurement budget.	4.70	Very great extent
4. The bookkeeper's liquidation process.	4.73	Very great extent



5. The budgets for several program-related projects.	4.82	Very great extent
6. The budget of Regular Expenditures.	4.77	Very great extent
7. The budget on Maintenance Related Expenditures.	4.76	Very great extent
8. The line item that corresponded to the items required.	4.81	Very great extent
9. MOOE's guidelines are being updated.	4.79	Very great extent
10. Documents pertaining to cash advances.	4.77	Very great extent
<b>Overall Mean</b>	<b>4.78</b>	<b>Very great extent</b>

Table 2 is about the extent of school heads' utilization in the implementation of Maintenance and Other Operating Expenses (MOOE) in the area of budget execution. The result shows the overall mean scores of 4.78 which interpreted as "Very Great Extent", indicating that school heads are actively involved in monitoring the implementation of the MOOE budget, which is a positive sign for the transparent management of school resources. Item No. 1, received the highest mean score of 4.87 interpreted as "very great extent" while item No. 3, received the lowest mean score of 4.70 and interpreted as "very great extent". This suggests that school heads should take in-charge in monitoring the BAC committees purchasing of services or materials to be used in school, which is essential for ensuring that the budget is used effectively. This also implies that school heads need to further improve the monitoring of budget execution of their BAC committees to ensure that the budget are properly spent on its specific purpose. According to the Commission on Audit (COA), Article V, Section 12, the BAC shall have the following functions: advertise and/or post the invitation to bid, conduct pre-procurement and pre-bid conferences, determine the eligibility of prospective bidders, receive bids, conduct the evaluation of bids, undertake post-qualification proceedings, recommend award of contracts to the Head of the Procuring Entity or his duly authorized representative. A study conducted by Amos, O., Ephrahem, G., & Bhoke-Africanus, A. (2021), highlighted that the capacity of the principal to manage the school finances is imperative to achieve educational goals and objectives. This means that school's financial management of the school head should be enhanced to enable the school to achieve effective education. Also, this suggests that school heads will extensively involve in the implementation of MOOE in the area of budget execution.

**Table 3.** *Extent of the Utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the Area of Budget Accountability*

Budget Accountability Items	Mean	Interpretation
<i>My School Head is accountable of..</i>		
1. The MOOE's (Maintenance and Other Operating Expenses) procedure and processes.	5.00	Very great extent
2. School liquidation report on MOOE.	4.91	Very great extent
3. Alignment of budget used in MOOE.	4.94	Very great extent
4. Supply materials procured in school.	5.00	Very great extent
5. Budget for semi-expandable budget.	5.00	Very great extent
6. The transparency board of MOOE.	4.97	Very great extent
7. Approving and releasing of checks.	5.00	Very great extent
8. Cash advance for training and seminars	5.00	Very great extent
9. Petty cash, as requested.	4.94	Very great extent
10. Teachers' utilization of MOOE.	5.00	Very great extent
<b>Overall Mean</b>	<b>4.98</b>	<b>Very great extent</b>

Table 3 Illustrates extent of the utilization of school heads in the implementation of maintenance and other operating expenses (MOOE) in the area of budget accountability. The table shows the overall mean score of 4.98 which is interpreted as "Very Great Extent". This signifies that school heads are extensively involved in the implementation of Maintenance and Other Operating Expenses (MOOE) in terms of budget accountability and that they have a significant role in the management and accountability of MOOE, indicating a high level of trust in their ability to handle these responsibilities. The highest mean score of 5.00 was obtained by Item Nos. 1, 4, 5, 7, 8, and 10 while item No. 2, received the lowest mean score of 4.91 and interpreted as "very great extent". This suggests that school heads are the direct responsible for the liquidation report of school MOOE, which is necessary to make sure that the fund are properly spent and well-documented on what or where did it spent by the school heads. This also implies that school heads need to further improve the monitoring of budget execution of their BAC committees to ensure that the budget are properly spent on its specific purpose make sure that they are responsible in making the liquidation report of school MOOE and it must be done based on its assigned schedule. Ephrahem, G., & Bhoke-Africanus, A. (2021) found that school heads play a critical role in budget accountability in Nigerian schools, emphasizing the importance of ensuring that school heads are equipped with the necessary skills and competencies to manage school finances effectively. This is in line with the results of this area of study that school heads are extensively involved in the implementation of MOOE in terms of budget accountability, indicating a high level of trust in their ability to manage school finances. These findings have important implications for policymakers and education administrators, emphasizing the need to support school heads in their financial management roles to promote effective budget accountability in schools.



**Table 4.** *Extent of the Compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the Area of Budget Preparation*

Budget Preparation	Mean	Interpretation
<b>Items</b>		
<i>My school head comply the budget for...</i>		
1. for staff members the school hires on a contract, a temporary basis, or on an as-needed basis.	4.26	Great extent
2. his Fidelity bond	4.15	Great extent
3. payment of water and electrical bills	4.69	Very great extent
4. procurement of supplies for graduation and recognition rites	4.52	Very great extent
5. seminars and INSETs expenses to be used to train teachers.	4.35	Great extent
6. permanent school security guards	4.25	Great extent
7. project procurement management plan	4.36	Great extent
8. Work Financial Plan (WFP)	4.36	Great extent
9. Annual Procurement Plan (APP)	4.46	Great extent
10. Annual Implementation Plan (AIP)	4.51	Very great extent
<b>Overall Mean</b>	<b>4.39</b>	<b>Great extent</b>

Table 4 shows the extent of compliance of school heads in the implementation of Maintenance and Other Operating Expenses (MOOE) in the area of budget preparation. The overall mean scores for all item is 4.39 which is interpreted as "Great Extent". This means that the compliance of school heads in the implementation of MOOE according to budget preparation requires improvement in some areas. Item No. 3, received a highest mean with a score of 4.69 interpreted as "very great extent", and item No. 2 has the lowest mean with a score of 4.15 interpreted as "great extent", indicating that there may be some areas where school heads need more support or training to ensure compliance in faithfully performing all the duties imposed by law upon them and account all public funds and properties coming into their custody of control. A study by Rico (2021) found that school heads play a crucial role in ensuring compliance with budget preparation in Philippine schools, emphasizing the need for effective training and support to promote compliance. This entails that school heads shall be highly compliant in the implementation of MOOE in the area of budget preparation, prepares ways and means for some areas that needs further improvement.

**Table 5.** *Extent of the compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Execution*

Budget Execution	Mean	Interpretation
<b>Items</b>		
<i>My school head comply...</i>		
1. the Budget liquidation	4.55	Very great extent
2. the documents created by end users	4.39	Great extent
3. the BAC committee's procurement budget	4.55	Very great extent
4. the bookkeeper's liquidation process	4.53	Very great extent
5. the budgets for several program-related projects	4.44	Great extent
6. the budget of Regular Expenditures	4.52	Very great extent
7. the budget of Maintenance Related Expenditures	4.48	Great extent
8. the line item that corresponded to the items required	4.44	Great extent
9. the MOOE's guidelines are being updated.	4.56	Very great extent
10. the documents pertaining to cash advances	4.41	Great extent
<b>Overall Mean</b>	<b>4.49</b>	<b>Great extent</b>

Table 5 presents the extent of compliance of school heads in the implementation of Maintenance and Other Operating Expenses (MOOE) in the area of budget execution. The results show that school heads have a high level of compliance in this area, with overall mean score of 4.49 interpreted as "Great Extent". This means that the compliance of school heads in the implementation of MOOE according to the budget execution is great but somehow requires improvement in some areas of concern. The highest mean score were obtained for Item No. 9, with a mean score of 4.56 and interpreted as very great extent; while Item No. 2, obtained a lower mean score of 4.39 interpreted as great extent, indicating that there may be some areas where school heads need more support or training to ensure compliance. This finding is consistent with previous studies on the role of school heads in budget execution.

A study by Llacuna & Abanilla (2020) found that school heads in the Philippines play a vital role in ensuring that budgets are executed effectively, emphasizing the need for training and support to promote compliance. Table 5 demonstrates that school heads have a high level of compliance in the implementation of MOOE in the area of budget execution, with some areas for improvement. These have important



implications for policymakers and education administrators, emphasizing the need to provide adequate training and support to school heads to ensure effective compliance with budget execution requirements.

**Table 6.** Extent of the compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Accountability

Budget Accountability Items	Mean	Interpretation
<i>My school head must comply...</i>		
1. MOOE's procedure and process	4.62	Very great extent
2. school liquidation report on MOOE	4.55	Very great extent
3. alignment of budget used in MOOE	4.54	Very great extent
4. supply materials procured in school	4.55	Very great extent
5. budget for a semi-expandable budget	4.53	Very great extent
6. transparency board of MOOE	4.45	Great extent
7. the approving and releasing of checks	4.43	Great extent
8. implement cash advance for trainings and seminars	4.38	Great extent
9. implement petty cash as per requested	4.38	Great extent
10. teachers' inquiry about the utilization of MOOE	4.48	Great extent
<b>Overall Mean</b>	<b>4.49</b>	<b>Great extent</b>

Table 6 is about the extent of compliance of school heads in the implementation of Maintenance and Other Operating Expenses (MOOE) in the area of budget accountability. The result shows the overall mean score of 4.49 and interpreted as "Great Extent". This indicates that school heads are highly compliant in implementing maintenance and other operating expenses (MOOE) in the area of budget accountability. Item No. 1 got the highest mean score of 4.62 interpreted as "very great extent" while item No. 8 and 9 got the lowest mean score of 4.38 which interpreted as "great extent", This shows that school heads are highly compliant with the cash advance for trainings and petty cash as requested set for MOOE but needs further improvement in the compliance. This finding is consistent with the study by Almazan (2023), which suggested that school heads must ensure that all expenditures are properly recorded and reported to ensure accountability and transparency in the utilization of MOOE. Further it is suggested that school heads must ensure transparency and accountability in the implementation of MOOE to promote trust and confidence in the stakeholders. School heads are highly compliant with the requirements set for budget accountability in the implementation of MOOE. However, there is still room for improvement in the transparency and releasing of checks. School heads must ensure that all expenditures are properly recorded, reported, and aligned with the school's goals and objectives to maximize the benefits of MOOE.

**Table 7.** Difference in the Extent of the utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Preparation and when grouped and compared according to variables

Budget Preparation							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	51.65	1144.50	0.579	0.579	Not Significant
	Older	52	48.51				
Sex	Male	25	41.12	703.00	0.068	0.068	Not Significant
	Female	74	53.00				
Civil Status	Single	31	51.73	1000.50	0.05	0.680	Not Significant
	Longer	68	49.21				
Highest Educational Attainment	Lower	70	56.15	584.50	0.001	0.001	Significant
	Higher	29	35.16				
Length of service	Shorter	47	50.31	1207.50	0.917	0.917	Not Significant
	Longer	52	49.72				

Table 7 provides a comprehensive analysis of the significant difference in the extent to which School Heads utilize Maintenance and Other Operating Expenses (MOOE) in the context of budget preparation when grouped according to age, sex, civil status, highest educational attainment, and length of service. Results show no significant difference among variables except for highest educational attainment. This underscores the importance of educational background in shaping how School Heads engage with MOOE for budgetary purposes. A study by Bowers et al. (2017) that perceptions of leadership practices, especially fiscal management, vary based on



demographic factors like age. Their research indicated that demographics can shape views on fiscal management. Moreover, they revealed that position and experience can also impact perceptions of leadership practices, particularly in fiscal management. In this study, variables such as age, gender, civil status, and length of service do not significantly affect this utilization; the highest educational attainment level does play a pivotal role. These findings underscore the importance of considering educational background when designing targeted interventions and support programs aimed at enhancing MOOE utilization for budgetary purposes among School Heads.

**Table 8.** Difference in the Extent of the utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Execution and when grouped and compared according to variables

<b>Budget Execution</b>							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	50.02	1221.00		0.994	Not Significant
	Older	52	49.98				
Sex	Male	25	44.48	787.00		0.204	Not Significant
	Female	74	51.86				
Civil Status	Single	31	46.87	957.00	0.05	0.403	Not Significant
	Longer	68	51.43				
Highest Educational Attainment	Lower	70	50.73	964.00		0.654	Not Significant
	Higher	29	48.24				
Length of service	Shorter	47	49.10	1179.50		0.733	Not Significant
	Longer	52	50.82				

Table 8 provides an analysis of the significant difference in the extent to which School Heads utilize Maintenance and Other Operating Expenses (MOOE) in the context of Budget Execution, when grouped according to variables age, sex, civil status, highest educational attainment, and length of service and shows no significant difference among all variables. The results offer valuable insights into the factors that may or may not influence MOOE utilization in the area of Budget Execution. This implies that variables such as age, gender, civil status, highest educational attainment, and length of service do not significantly affect School Heads' utilization of MOOE for Budget Execution. These results further suggest that, in the context of Budget Execution, School Heads tend to exhibit consistent utilization patterns across different demographic and professional variables. These findings can inform education policymakers and administrators when considering interventions and support programs aimed at enhancing MOOE utilization for Budget Execution among School Heads, as these factors do not seem to be significant determinants in this specific context.

**Table 9.** Differences in the Extent of the utilization of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Accountability and when grouped and compared according to variables

<b>Budget Accountability</b>							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	50.32	1207.00		0.866	Not Significant
	Older	52	49.71				
Sex	Male	25	47.60	865.00		0.438	Not Significant
	Female	74	50.81				
Civil Status	Single	31	49.76	1046.50	0.05	0.928	Not Significant
	Longer	68	50.11				
Highest Educational Attainment	Lower	70	49.68	992.50		0.781	Not Significant
	Higher	29	50.78				
Length of service	Shorter	47	50.16	1214.50		0.933	Not Significant
	Longer	52	49.86				





Table 9 provides an analysis of the significant difference in the extent to which School Heads utilize Maintenance and Other Operating Expenses (MOOE) in the context of Budget Accountability when grouped according to variables age, sex, civil status, highest educational attainment, and length of service.

The variables such as age, gender, civil status, highest educational attainment, and length of service do not significantly affect School Heads' utilization of MOOE for Budget Accountability. These results suggest that, in the context of Budget Accountability, School Heads tend to exhibit consistent utilization patterns across different demographic and professional variables. These findings can inform education policymakers and administrators when considering interventions and support programs aimed at enhancing MOOE utilization for Budget Accountability among School Heads, as these factors do not appear to be significant determinants in this specific context.

**Table 10.** *Difference in the Extent of the Compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Preparation and when grouped and compared according to variables*

<b>Budget Preparation</b>							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	47.19	1090.00		0.352	Not Significant
	Older	52	52.54				
Sex	Male	25	49.94	923.50		0.990	Not Significant
	Female	74	50.02				
Civil Status	Single	31	46.92	958.50	0.05	0.469	Not Significant
	Longer	68	51.40				
Highest Educational Attainment	Lower	70	47.70	854.00		0.213	Not Significant
	Higher	29	55.55				
Length of service	Shorter	47	48.16	1135.50		0.542	Not Significant
	Longer	52	51.66				

Table 10 offers an analysis of the significant difference in the extent to which School Heads comply with the Implementation of Maintenance and Other Operating Expenses (MOOE) in the context of Budget Preparation when grouped according to variables age, sex, civil status, highest educational attainment, and length of service. The aforementioned variables do not significantly affect School Heads' compliance with MOOE guidelines in the context of Budget Preparation. These results suggest that, in the context of Budget Preparation, School Heads tend to exhibit consistent levels of compliance across different demographic and professional variables. These findings can inform education policymakers and administrators when designing strategies and support programs aimed at enhancing compliance with MOOE guidelines for Budget Preparation among School Heads, as these factors do not appear to be significant determinants in this specific context.

**Table 11.** *Difference in the Extent of the Compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Execution and when grouped and compared according to variables*

<b>Budget Execution</b>							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	45.66	1018.00		0.137	Not Significant
	Older	52	53.92				
Sex	Male	25	53.58	835.50		0.453	Not Significant
	Female	74	48.79				
Civil Status	Single	31	44.58	886.00	0.05	0.187	Not Significant
	Longer	68	52.47				
Highest Educational Attainment	Lower	70	48.23	891.00		0.321	Not Significant
	Higher	29	54.28				
Length of service	Shorter	47	50.01	1221.50		0.997	Not Significant



Longer 52 49.99

Table 11 presents an analysis of the significant difference in the extent to which School Heads comply with the Implementation of Maintenance and Other Operating Expenses (MOOE) guidelines in the context of Budget Execution when grouped according to variables age, sex, civil status, highest educational attainment, and length of service. The aforementioned variables do not significantly affect School Heads' compliance with MOOE guidelines in the context of Budget Execution. These results suggest that, in the context of Budget Execution, School Heads tend to exhibit consistent levels of compliance across different demographic and professional variables. These findings can inform education policymakers and administrators when designing strategies and support programs aimed at enhancing compliance with MOOE guidelines for Budget Execution among School Heads, as these factors do not appear to be significant determinants in this specific context.

**Table 12.** *Difference in the Extent of the Compliance of School Heads in the Implementation of Maintenance and Other Operating Expenses (MOOE) in the area of Budget Accountability and when grouped and compared according to variables*

Budget Accountability							
Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	47	49.83	1214.00		0.953	Not Significant
	Older	52	50.15				
Sex	Male	25	50.62	909.50		0.897	Not Significant
	Female	74	49.79				
Civil Status	Single	31	50.15	1049.50	0.05	0.972	Not Significant
	Longer	68	49.93				
Highest Educational Attainment	Lower	70	48.07	880.00		0.280	Not Significant
	Higher	29	54.66				
Length of service	Shorter	47	51.21	1165.00		0.677	Not Significant
	Longer	52	48.90				

Table 12 presents an analysis of the significant difference in the extent to which School Heads comply with the Implementation of Maintenance and Other Operating Expenses (MOOE) guidelines in the area of Budget Accountability when grouped according to variables age, sex, civil status, highest educational attainment, and length of service. Results show no significant difference among all variables and further suggest that, in the context of Budget Accountability, School Heads tend to exhibit consistent levels of compliance across different demographic and professional variables. These findings can inform education policymakers and administrators when designing strategies and support programs aimed at enhancing compliance with MOOE guidelines for Budget Accountability among School Heads, as these factors do not appear to be significant determinants in this specific context.

**Table 13.** *Relationship between the Extent of the Utilization and the Extent of the Compliance of school heads in the implementation of maintenance and other operating expenses (MOOE)*

Correlation	N	rho	Sig. Level	p value	Interpretation
Extent of the Utilization	99	0.000	0.05	0.995	Not Significant
Extent of the Compliance	99				

Table 13 explores the relationship between the extent of utilization and the extent of compliance among School Heads in the implementation of Maintenance and Other Operating Expenses (MOOE). The table employs correlation analysis to assess the strength and significance of this relationship.

The correlation coefficient (rho) is 0.000, with a p-value of 0.995, indicating that there is no significant relationship between the extent of utilization and the extent of compliance among School Heads in MOOE implementation. This result suggests that the two variables, utilization, and compliance, are not associated with each other in a meaningful or statistically significant manner.

In other words, the extent to which School Heads utilize MOOE does not have a discernible impact on their level of compliance with MOOE guidelines. This finding implies that School Heads who utilize MOOE to a greater or



lesser extent do not necessarily demonstrate higher or lower levels of compliance. Other factors or variables not considered in this analysis may play a more substantial role in influencing compliance with MOOE guidelines among School Heads.

These results underscore the complexity of factors at play in the implementation of MOOE and suggest that efforts to enhance compliance may need to focus on factors beyond just utilization. Policymakers and administrators should consider a holistic approach to address compliance issues among School Heads, taking into account various determinants and contextual factors.

## Conclusions

Based on the analyzed and interpreted data presented in this study, the researcher arrived at the following conclusion. Budget preparation, budget execution, and budget accountability are very well utilized and well implemented. In terms of the extent of compliance, school heads extent of compliance in the implementation of MOOE does not vary with each other. There is no significant difference on the extent of utilization and compliance school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables. Moreover, there is no significant difference in the level of difficulties of school heads in the implementation of MOOE when grouped and compared according to the aforementioned variables found. School heads' extent of utilization in the implementation of MOOE is not related to the extent of their compliance in the implementation of MOOE. This can also mean that school heads comply but utilized less. In light of the findings and conclusions, the following recommendations were formulated: 1) As a person at the top of the school's division organizational hierarchy and responsible for the entire school's division, the school's division superintendent is encouraged to continuously monitor the implementation of MOOE in the areas of budget preparation, budget execution, and budget accountability. Likewise, they are encouraged to check and examine difficulties experienced by school heads in the implementation of utilization and implementation of MOOE; 2) Being the persons who directly carry the responsibility of accomplishing the goals set by the school, dealing with budget and its utilization and allocation, in this regard school heads are encouraged to utilize the implementation of MOOE in their respective schools, especially in the areas of budget preparation, budget execution, and budget allocation; 3) School Division Budget Officers are encouraged to conduct reorientation, training, or seminar for school heads on budget utilization, allocation, and other activities related to the financial management of the school; 4) Being the person responsible for the accounting of the budget and everything related to the finances of the school, the division accountant is also encouraged to provide necessary seminars/training for school heads on budget utilization and allocation; 5) A person responsible for providing professional and instructional advice and support to the school heads and teachers/facilitators of schools and learning centers in the district or cluster thereof, school district supervisors are encouraged to guide school heads in managing and utilizing the budget of the school; 6) School Planning Team is the group responsible for school improvement. In this regard, the school planning team is encouraged to always provide feedback on how school heads manage to utilize and budget school funds; and 7) a similar study should be conducted in some other school divisions to confirm or deny the present findings. Likewise, researchers are also encouraged to conduct a similar study utilizing other variables not mentioned or utilized in this study.

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