



## Implementation and Challenges of Administrative Assistants in the Utilization of Maintenance and Other Operating Expenses (MOOE)

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### Abstract:

Administrative Assistants play a critical role in supporting school heads with managing school finances, including the allocation and utilization of the Maintenance and Other Operating Expenses (MOOE) fund. This study sought to determine the extent of implementation and challenges of administrative assistants in the utilization of MOOE in the Division of Northern Negros during the second quarter of the calendar year of 2024. Using a mixed-method research design, seventy (70) administrative assistants were surveyed while ten (10) were interviewed. Quantitative analysis there is a moderate implementation of administrative assistants utilizing MOOE in management and monitoring, particularly among those with the highest educational attainment. There was a significant difference primarily in procurement and liquidation with younger, lower educational backgrounds and shorter length of services. Meanwhile, thematic analysis revealed that administrative assistants encountered challenges such as insufficient budget allocation, fund realignment, liquidation difficulty, market price fluctuations, logistical issues, unplanned expenses, limited material availability, payment problems, communication gaps, inconsistent policies, centralized decision-making, overburdened staff, and inadequate training complicate MOOE fund management in schools. The findings imply that there is a need for improvements and support for the administrative assistants to function effectively. It is essential to provide ongoing training, technical assistance, and other professional development opportunities for administrative assistants who focus on procurement processes, accounting procedures, and financial planning.

Keywords: Administrative Assistants, Maintenance and Other Operating Expenses (MOOE), Implementation, Challenges, Procurement and Liquidation, Realignment, Division of Northern Negros

### Introduction:

#### *Nature of the Problem*

Efficient MOOE utilization is vital for Philippine educational institutions' smooth operation. Administrative assistants ensure funds align with GAA and DepEd guidelines, facilitating effective budget management. These efforts ensure schools have essential resources for daily operations.

In the Philippines, the General Appropriations Act (GAA) is governed primarily by Republic Act No. 10964, alongside various Department of Education (DepEd) orders such as DepEd Order No. 008, s. 2019, which outlines government budget allocations and expenditures for the fiscal year (Congress of the Philippines, 2017).

A significant issue in implementing the Work and Financial Plan (WFP) has emerged, with 40% of schools facing budget realignment challenges, delaying fund disbursement and liquidation report submission. Additionally, over 50% of schools failed to submit first-quarter 2024 liquidation reports, further delaying fund processing (DepEd-Division of Northern Negros, 2024).

#### **Current State of Knowledge**

DepEd Order No. 13, s. 2016, issued to enhance the decentralization of education management, provides guidelines for the direct release and use of MOOE allocations and other school-managed funds (Atinc & Read, 2019). The Department of Budget Management defines MOOE as expenditures for supporting government agency operations, allocated to public elementary and secondary schools for activities and necessities that meet learning program needs and maintain a safe school environment (Benavides, 2018).

In the Philippine context, MOOE refers to the allocation of funds for daily operational expenditures. These funds cover a wide range of essential expenses that are necessary for the efficient functioning of an organization (Basas III & Pacadaljen, 2021).



School heads and budget officers collaborate to plan and implement budgets according to the Annual Improvement Plan (AIP). They transfer financial management responsibility and accountability to school heads and administrative staff, focusing on managing finances, enhancing school facilities, and ensuring a safe, healthy, and conducive learning environment for students and teachers (Gipaya, 2023).

Flexibility in allocating MOOE can assist institutions in optimizing their allocation. Recent years have witnessed innovations in the utilization of Maintenance and Other Operating Expenses (MOOE) funds by educational institutions. Certain institutions have implemented digital financial management systems to enhance transparency in expense tracking (Cotejo, 2021).

Key financial management challenges in public schools include principals' lack of budgetary control and preparation experience, inadequate oversight from administrative offices, lack of transparency and irregular financial reporting, insufficient training for accounting staff, and poor implementation of financial guidelines. These issues highlight the need for better financial management practices and training within schools (Yizengaw & Agegnehu, 2021).

There is a challenge in ensuring that MOOE funds are utilized for their designated purposes. Misallocation or misappropriation of MOOE funds can lead to financial mismanagement and reduced transparency. Accountability and financial stewardship are crucial within educational institutions (Ballarta et al., 2022).

There are the dominant challenges encountered by the school heads in their financial management such as the delayed release of school monthly cash advances, insufficient funds, lack of adequate experience or training, numerous bookkeeping tasks, absence of a permanently stationed bookkeeper, preparations of required documents and adherence to complex laws and policies (Espiritu, 2020)

According to Gipaya (2023), the equal ranking of the top three issues highlights schools' challenges in effectively obtaining and utilizing Maintenance and Other Operating Expenses (MOOE). Limited budgets and delayed budget dissemination can disrupt procurement and operations, forcing schools to prioritize expenses and potentially impacting education quality. Larger schools face higher costs for utilities, repairs/construction, and travel, despite approved annual MOOE allocations, with the additional challenge of needing to realign funds for effective MOOE utilization.

An apparent lack of efficiency of school heads in their role as financial managers was identified because of several factors which include work overload, and inadequate knowledge of the provisions of pertinent laws of the Philippines and its implementation (Dabon, 2021). Further, school heads in public schools overcome various trials of the DepEd Vision, Mission, and Objectives. These trials include, among others, the monthly liquidation of MOOE funds. School leaders' financial management challenges involved inadequate staff assistance in small schools; delayed release of funds in medium schools; high needs and priorities in large schools; and difficult Maintenance and Other Operating Expenses (MOOE) liquidation in mega schools. (Mayor, 2019)

### **Theoretical Underpinnings**

This study is anchored in Policy Implementation Theory (Pressman & Wildavsky, 1973) and Challenge Theory (Shye & Haber, 2020). Policy Implementation Theory focuses on transforming government policies into practical actions, emphasizing clear policy goals, adequate resources, effective coordination, and stakeholder compliance. Challenge Theory posits that challenges serve as catalysts for growth and development, encouraging adaptive responses and viewing obstacles as opportunities for learning and improvement. Together, these theories guide the management of MOOE in educational institutions, promoting effective communication, capacity-building, stakeholder engagement, and resilience.

### **Objectives**

The present study aimed to investigate the implementation and challenges of administrative assistants in the utilization of MOOE in the division of Northern Negros for the second year of the calendar year 2024. Specifically, the study sought to analyze the extent of implementation of administrative assistants in the utilization of Maintenance and Other Operating Expenses (MOOE) according to the following areas in the areas of procurement and liquidation and management and monitoring. In addition, the study aimed to determine the extent of implementation of administrative assistants in the utilization of MOOE when grouped and compared according to the variables, age, sex, highest educational attainment, and length of service. Next, the study sought to determine the significant difference in the extent of implementation of Administrative Assistants in the utilization of Maintenance and Other Operating Expenses (MOOE) when grouped and compared according to the aforementioned variables. Lastly, this study sought to determine the challenges encountered by administrative assistants in the utilization of MOOE.

### **Methodology:**



This section discusses the research methodology, including the subjects and respondents, research instruments, validity and reliability measures, data gathering procedures, and statistical tools used for data analysis and interpretation of the data to give meaningful results of the study.

### **Research Design**

The study utilized Sequential Explanatory Mixed Methods to assess the implementation and challenges faced by Administrative Assistants in utilizing Maintenance and Other Operating Expenses (MOOE) in the Division of Northern Negros during the second quarter of 2024. This approach integrates both quantitative and qualitative data collection and analysis to comprehensively understand MOOE management. It aims to overcome the limitations of single-method designs by exploring phenomena, developing new instruments, and supporting theoretical perspectives while addressing varying research questions and levels of inquiry (Creswell, 2015). This methodology enables a detailed examination of administrative assistants' experiences, offering insights into effective practices and potential solutions within MOOE utilization.

### **Respondents/Conversation Partners**

Taking part in filling out the self-made survey were all 70 (N-70) administrative assistants in the division of Northern Negros, Ten conversation partners chosen from each of the ten districts in the division took part in an in-depth interview and helped generate the data on the challenges encountered the utilization of the MOOE. These CPs were chosen based on the following inclusion criteria: Length of service, Educational Attainment and

### **Instruments**

A self-made survey questionnaire was employed to collect data on the implementation and challenges of administrative assistants in the utilization of MOOE for the 2nd quarter of the year 2024. It was subjected to validity (4.87-excellent) and reliability (0.802) and was interpreted as good. The questionnaire comprises three sections. Part I gathers information on respondents' demographic profiles. Part II consists of two sections, each with fifteen (15) items: procurement and liquidation and management and monitoring for assessing the extend of implementation of administrative assistants in the utilization of MOOE. Respondents rated each item on a 5-point Likert scale, with 5 indicating "always," 4 indicating "oftentimes," 3 indicating "sometimes," 2 indicating "rarely," and 1 indicating "almost never," respectively. Part III consists of questions for the Focus Group Discussion (FGD) for qualitative analysis.

### **Data Gathering Procedures**

After the instrument's validity and reliability had been established, the researcher sent a letter to the Division's Superintendent seeking permission to proceed with the study. After approval was granted, the researcher sought the help of school heads to identify the respondents and administer the questionnaire, guiding them carefully in answering and providing the necessary data, and retrieving the questionnaires. Respondents were assured of data confidentiality. The encoded data was processed using SPSS. For the second phase of the data-gathering procedure for mixed-method research, the researcher conducted a focused group discussion on ten (10) conversation partners and encoded their responses to make a thematic analysis.

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

This study employed descriptive and comparative analytical schemes to address its specific objectives. Objective No. 1 applied descriptive analytical scheme and mean to evaluate MOOE implementation across procurement, liquidation, management, and monitoring areas. Objective No. 2 utilized descriptive analytical scheme and mean to assess the extent of MOOE implementation among Administrative Assistants when grouped by these variables. Objective No. 3 employed comparative analytical scheme and Mann-Whitney U test, to determine significant differences in MOOE implementation across groups. Objective No. 4 utilized thematic analytical scheme to identify challenges encountered by Administrative Assistants in MOOE utilization.

### **Ethical Considerations**

The study ensured participants' rights and confidentiality with informed consent, emphasizing voluntary participation and the right to withdraw. Strict confidentiality measures included anonymizing data and restricting access to authorized researchers. Participant welfare was prioritized with available support services. Rigorous data analysis-maintained anonymity and ethical standards, promptly addressing concerns to uphold participant rights and confidentiality throughout the study.

### **Results and Discussion**

The result of the data collected, treated, tabulated, analyzed, and interpreted following the study's specific objectives. It displays the study's results by applying statistical tools and treating descriptive and inferential data.

#### **Table 1**



**Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation**

Items	Mean	Interpretation
1. Ensure the Request for Cash Advance (RCA) aligns with the school's Work and Financial Plan (WFP) and Annual Procurement Plan (APP).	3.89	Great Extent
2. Confirm supplies procured are in line with the Annual Procurement Plan (APP).	3.93	Great Extent
3. Verify the list of supplies attached to the RCA has been successfully procured.	3.19	Moderate Extent
4. Post supplies and materials valued at P50,000 and above on the PhilGEPS website.	4.54	Very Great Extent
5. Ensure supplies and materials acquired using MOOE funds meet specifications and are awarded through the lowest bidding process.	4.07	Great Extent
6. Properly record procured supplies and materials in the school's inventory logbook or stock card.	3.33	Moderate Extent
7. Accurately follow the Program of Works for repair and maintenance projects.	4.51	Very Great Extent
8. Confirm attached documents are complete before issuing a check and encode the voucher in the SMOOE.	3.34	Moderate Extent
9. Pay monthly utility bills and job order workers' salaries on time.	4.51	Very Great Extent
10. Reimburse travel, training, and transportation expenses only after proper approval for teachers and non-teaching personnel.	4.46	Great Extent
11. Obtain approval for training proposals before procuring necessary materials and meals.	4.24	Great Extent
12. Secure proper documentation for repair and maintenance projects.	4.17	Great Extent
13. Review liquidation documents for accuracy and completeness before submitting to the division's accounting office.	3.53	Great Extent
14. Submit 100% utilization and liquidation of monthly MOOE on time.	2.47	Low Extent
15. Maintain communication with the accounting office for updates on procedures and guidelines related to liquidation.	4.13	Great Extent
<b>Overall Mean</b>	<b>3.89</b>	<b>Great Extent</b>

Table 1 shows administrative assistants' MOOE utilization in procurement and liquidation, with a score of 3.89, indicating a "Great Extent" of implementation. This showcases their competence in financial management, which is crucial for educational institutions. The highest mean score, 4.54 for Item No. 4, "Post supplies worth P50,000 and above on PhilGEPS," reflects strict adherence to RA 9184, ensuring transparency and preventing COA disallowances. Conversely, Item No. 14 scored 2.47, "Low Extent," indicating delays in MOOE liquidation, affecting fund disbursement and project execution timelines.

**Table 2**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring**

Items	Mean	Interpretation
1. Align MOOE expenditures with the school's Work and Financial Plan (WFP) regularly.	2.46	Low Extent
2. Allocate funds for each planned program or activity as per the WFP.	2.49	Low Extent
3. Ensure timely completion and quality adherence in repair and maintenance projects.	3.84	Great Extent
4. Adjust the budget for unforeseen expenses or reallocations.	3.74	Great Extent
5. Organize financial records and documents for transparency and accountability.	3.84	Great Extent
6. Review inventory of supplies obtained through MOOE funds by checking the school's stock card.	3.33	Moderate Extent
7. Observe energy-saving measures to reduce utility costs.	3.91	Great Extent
8. Encourage feedback from staff and stakeholders on MOOE usage.	3.76	Great Extent
9. Prevent misuse of MOOE funds by identifying irregularities and conducting investigations.	3.80	Great Extent
10. Promote awareness of MOOE policies and guidelines among teachers and staff.	3.46	Moderate Extent
11. Maintain communication with DepEd's finance division.	3.79	Great Extent
12. Post MOOE liquidations on the school's transparency board.	3.13	Moderate Extent
13. Secure a school copy of the monthly liquidation report approved by the accounting office.	3.76	Great Extent
14. Maintain transparency in MOOE management and communicate fund utilization to the school community.	3.69	Great Extent
15. Prepare an annual report on MOOE utilization for stakeholders.	4.01	Great Extent
<b>Overall Mean</b>	<b>3.53</b>	<b>Great Extent</b>



Table 2 evaluates administrative assistants' management and monitoring of MOOE activities, showing an overall mean score of 3.53, indicating "Great Extent" in implementation. They manage resources effectively, supporting school operations and preventing delays in fund disbursement. The highest mean score, 4.01 for Item No. 15, "Prepare an annual report on MOOE utilization," reflects their commitment to transparency, enhancing stakeholder confidence. Conversely, the lowest mean score of 2.46 for Item No. 1, "Regularly align MOOE expenditures with the school's Work and Financial Plan," highlights inconsistencies that hinder effective resource allocation and operational efficiency.

**Table 3**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation when grouped according to Age**

Items	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
1. Ensure the Request for Cash Advance (RCA) aligns with the school's Work and Financial Plan (WFP) and Annual Procurement Plan (APP).	3.79	Great Extent	4.00	Great Extent
2. Confirm supplies procured are in line with the Annual Procurement Plan (APP).	3.85	Great Extent	4.03	Great Extent
3. Verify the list of supplies attached to the RCA has been successfully procured.	3.31	Moderate Extent	3.03	Moderate Extent
4. Post supplies and materials valued at P50,000 and above on the PhilGEPS website.	4.77	Very Great Extent	4.26	Great Extent
5. Ensure supplies and materials acquired using MOOE funds meet specifications and are awarded through the lowest bidding process.	4.21	Great Extent	3.90	Great Extent
6. Properly record procured supplies and materials in the school's inventory logbook or stock card.	3.51	Great Extent	3.10	Moderate Extent
7. Accurately follow the Program of Works for repair and maintenance projects.	4.64	Very Great Extent	4.35	Great Extent
8. Confirm attached documents are complete before issuing a check and encode the voucher in the SMOOE.	3.41	Moderate Extent	3.26	Moderate Extent
9. Pay monthly utility bills and job order workers' salaries on time.	4.49	Great Extent	4.55	Very Great Extent
10. Reimburse travel, training, and transportation expenses only after proper approval for teachers and non-teaching personnel.	4.54	Very Great Extent	4.35	Great Extent
11. Obtain approval for training proposals before procuring necessary materials and meals.	4.13	Great Extent	4.39	Great Extent
12. Secure proper documentation for repair and maintenance projects.	4.23	Great Extent	4.10	Great Extent
13. Review liquidation documents for accuracy and completeness before submitting to the division's accounting office.	3.54	Great Extent	3.52	Great Extent
14. Submit 100% utilization and liquidation of monthly MOOE on time.	2.54	Moderate Extent	2.39	Low Extent
15. Maintain communication with the accounting office for updates on procedures and guidelines related to liquidation.	4.10	Great Extent	4.16	Great Extent
<b>Overall Mean</b>	<b>3.94</b>	<b>Great Extent</b>	<b>3.83</b>	<b>Great Extent</b>

Table 3 shows administrative assistants' use of MOOE in procurement and liquidation by age group, with younger assistants scoring 3.94 and older assistants 3.83, both indicating a "Great Extent" of implementation. Younger assistants excel in transparency and procedural accuracy in procurement, highlighted by a 4.77 score for posting significant transactions on PhilGEPS. Conversely, older assistants face challenges with timely MOOE report submissions, scoring 2.39, due to delays in receiving necessary documents from school heads. Despite some areas needing improvement, both age groups demonstrate strong financial management and effective MOOE utilization.

**Table 4**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring when grouped according to Age**

Items	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
1. Align MOOE expenditures with the school's Work and	2.38	Low Extent	2.55	Moderate



Financial Plan (WFP) regularly.				Extent
2. Allocate funds for each planned program or activity as per the WFP.	2.49	Low Extent	2.48	Low Extent
3. Ensure timely completion and quality adherence in repair and maintenance projects.	3.87	Great Extent	3.81	Great Extent
4. Adjust the budget for unforeseen expenses or reallocations.	3.67	Great Extent	3.84	Great Extent
5. Organize financial records and documents for transparency and accountability.	3.95	Great Extent	3.71	Great Extent
6. Review inventory of supplies obtained through MOOE funds by checking the school's stock card.	3.44	Moderate Extent	3.19	Moderate Extent
7. Observe energy-saving measures to reduce utility costs.	3.82	Great Extent	4.03	Great Extent
8. Encourage feedback from staff and stakeholders on MOOE usage.	3.79	Great Extent	3.71	Great Extent
9. Prevent misuse of MOOE funds by identifying irregularities and conducting investigations.	3.74	Great Extent	3.87	Great Extent
10. Promote awareness of MOOE policies and guidelines among teachers and staff.	3.62	Great Extent	3.26	Moderate Extent
11. Maintain communication with DepEd's finance division.	3.72	Great Extent	3.87	Great Extent
12. Post MOOE liquidations on the school's transparency board.	3.33	Moderate Extent	2.87	Moderate Extent
13. Secure a school copy of the monthly liquidation report approved by the accounting office.	3.82	Great Extent	3.68	Great Extent
14. Maintain transparency in MOOE management and communicate fund utilization to the school community.	3.82	Great Extent	3.52	Great Extent
15. Prepare an annual report on MOOE utilization for stakeholders.	3.95	Great Extent	4.10	Great Extent
<b>Overall Mean</b>	<b>3.56</b>	<b>Great Extent</b>	<b>3.50</b>	<b>Great Extent</b>

Table 4 shows administrative assistants' use of MOOE in management and monitoring by age group, with younger assistants scoring 3.56 and older assistants 3.50, both indicating a "Great Extent" of implementation. Older assistants excel in preparing annual MOOE utilization reports, scoring 4.10, demonstrating adherence to accounting guidelines and transparency with stakeholders. Younger assistants struggle with aligning MOOE expenditures to the school's Work and Financial Plan, scoring 2.38, due to school heads not following planned programs, leading to delays in project implementation and fund releases. Overall, both groups show strong financial practices, with room for improvement in specific areas.

**Table 5**

*Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation when grouped according to Sex*

Items	Male		Female	
	Mean	Interpretation	Mean	Interpretation
1. Ensure the Request for Cash Advance (RCA) aligns with the school's Work and Financial Plan (WFP) and Annual Procurement Plan (APP).	3.70	Great Extent	4.00	Great Extent
2. Confirm supplies procured are in line with the Annual Procurement Plan (APP).	3.96	Great Extent	3.91	Great Extent
3. Verify the list of supplies attached to the RCA has been successfully procured.	3.11	Moderate Extent	3.23	Moderate Extent
4. Post supplies and materials valued at P50,000 and above on the PhilGEPS website.	4.48	Great Extent	4.58	Very Great Extent
5. Ensure supplies and materials acquired using MOOE funds meet specifications and are awarded through the lowest bidding process.	3.96	Great Extent	4.14	Great Extent
6. Properly record procured supplies and materials in the school's inventory logbook or stock card.	3.37	Moderate Extent	3.30	Moderate Extent
7. Accurately follow the Program of Works for repair and maintenance projects.	4.56	Very Great Extent	4.49	Great Extent
8. Confirm attached documents are complete before issuing a check and encode the voucher in the SMOOE.	3.22	Moderate Extent	3.42	Moderate Extent
9. Pay monthly utility bills and job order workers' salaries on time.	4.48	Great Extent	4.53	Very Great Extent
10. Reimburse travel, training, and transportation expenses only after proper approval for teachers and non-teaching personnel.	4.30	Great Extent	4.56	Very Great Extent



11. Obtain approval for training proposals before procuring necessary materials and meals.	4.30	Great Extent	4.21	Great Extent
12. Secure proper documentation for repair and maintenance projects.	4.11	Great Extent	4.21	Great Extent
13. Review liquidation documents for accuracy and completeness before submitting to the division's accounting office.	3.52	Great Extent	3.53	Great Extent
14. Submit 100% utilization and liquidation of monthly MOOE on time.	2.52	Moderate Extent	2.44	Low Extent
15. Maintain communication with the accounting office for updates on procedures and guidelines related to liquidation.	3.96	Great Extent	4.23	Great Extent
<b>Overall Mean</b>	<b>3.84</b>	<b>Great Extent</b>	<b>3.92</b>	<b>Great Extent</b>

Table 5 demonstrates how gender influences the utilization of Maintenance and Other Operating Expenses (MOOE) by administrative assistants for management and monitoring. Mean scores for each item indicate implementation levels, with an overall mean score of 3.84 for male assistants and 3.92 for female assistants, both interpreted as "Great Extent." This suggests effective MOOE utilization irrespective of gender. The highest mean score, 4.58, is for "Post supplies and materials with a total value of P50,000 and above on the PhilGEPS website," indicating "Very Great Extent." This highlights female assistants' adherence to RA 9184 guidelines, promoting transparency in procurement. However, the lowest mean score of 2.44 for "Submit 100% utilization and liquidation of monthly MOOE on time" suggests challenges for female assistants due to delays in receiving complete liquidation reports from school heads, impacting fund release timeliness and project execution.

**Table 6**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring when grouped according to Sex**

Items	Male		Female	
	Mean	Interpretation	Mean	Interpretation
1. Align MOOE expenditures with the school's Work and Financial Plan (WFP) regularly.	2.59	Moderate Extent	2.37	Low Extent
2. Allocate funds for each planned program or activity as per the WFP.	2.67	Moderate Extent	2.37	Low Extent
3. Ensure timely completion and quality adherence in repair and maintenance projects.	3.89	Great Extent	3.81	Great Extent
4. Adjust the budget for unforeseen expenses or reallocations.	3.67	Great Extent	3.79	Great Extent
5. Organize financial records and documents for transparency and accountability.	3.81	Great Extent	3.86	Great Extent
6. Review inventory of supplies obtained through MOOE funds by checking the school's stock card.	3.41	Moderate Extent	3.28	Moderate Extent
7. Observe energy-saving measures to reduce utility costs.	3.78	Great Extent	4.00	Great Extent
8. Encourage feedback from staff and stakeholders on MOOE usage.	4.04	Great Extent	3.58	Great Extent
9. Prevent misuse of MOOE funds by identifying irregularities and conducting investigations.	3.85	Great Extent	3.77	Great Extent
10. Promote awareness of MOOE policies and guidelines among teachers and staff.	3.48	Moderate Extent	3.44	Moderate Extent
11. Maintain communication with DepEd's finance division.	3.81	Great Extent	3.77	Great Extent
12. Post MOOE liquidations on the school's transparency board.	3.04	Moderate Extent	3.19	Moderate Extent
13. Secure a school copy of the monthly liquidation report approved by the accounting office.	3.74	Great Extent	3.77	Great Extent
14. Maintain transparency in MOOE management and communicate fund utilization to the school community.	3.74	Great Extent	3.65	Great Extent
15. Prepare an annual report on MOOE utilization for stakeholders.	3.89	Great Extent	4.09	Great Extent
<b>Overall Mean</b>	<b>3.56</b>	<b>Great Extent</b>	<b>3.52</b>	<b>Great Extent</b>

Table number 6 shows the mean score for male administrative assistants is 3.56, indicating "Great Extent," while for females, it is 3.52, also indicating "Great Extent." This suggests effective performance across genders in their roles, demonstrating balanced competency. The highest mean score of 4.09, interpreted as "Great Extent," is achieved in Item No. 15, "Prepare an annual report on MOOE utilization," showcasing female assistants' commitment to transparency. However, Item No. 1 and Item No. 2, both scoring 2.37 and indicating "Low Extent,"



reveal challenges in aligning expenditures with the school's Work and Financial Plan, causing delays and necessitating additional approvals, potentially disrupting project implementation.

**Table 7**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation when grouped according to Highest Educational Attainment**

Items	Lower Mean	Interpretation	Higher Mean	Interpretation
1. Ensure the Request for Cash Advance (RCA) aligns with the school's Work and Financial Plan (WFP) and Annual Procurement Plan (APP).	3.84	Great Extent	3.96	Great Extent
2. Confirm supplies procured are in line with the Annual Procurement Plan (APP).	4.09	Great Extent	3.64	Great Extent
3. Verify the list of supplies attached to the RCA has been successfully procured.	3.27	Moderate Extent	3.04	Moderate Extent
4. Post supplies and materials valued at P50,000 and above on the PhilGEPS website.	4.62	Very Great Extent	4.40	Great Extent
5. Ensure supplies and materials acquired using MOOE funds meet specifications and are awarded through the lowest bidding process.	4.09	Great Extent	4.04	Great Extent
6. Properly record procured supplies and materials in the school's inventory logbook or stock card.	3.40	Moderate Extent	3.20	Moderate Extent
7. Accurately follow the Program of Works for repair and maintenance projects.	4.62	Very Great Extent	4.32	Great Extent
8. Confirm attached documents are complete before issuing a check and encode the voucher in the SMOOE.	3.42	Moderate Extent	3.20	Moderate Extent
9. Pay monthly utility bills and job order workers' salaries on time.	4.58	Very Great Extent	4.40	Great Extent
10. Reimburse travel, training, and transportation expenses only after proper approval for teachers and non-teaching personnel.	4.56	Very Great Extent	4.28	Great Extent
11. Obtain approval for training proposals before procuring necessary materials and meals.	4.29	Great Extent	4.16	Great Extent
12. Secure proper documentation for repair and maintenance projects.	4.16	Great Extent	4.20	Great Extent
13. Review liquidation documents for accuracy and completeness before submitting to the division's accounting office.	3.53	Great Extent	3.52	Great Extent
14. Submit 100% utilization and liquidation of monthly MOOE on time.	2.44	Low Extent	2.52	Moderate Extent
15. Maintain communication with the accounting office for updates on procedures and guidelines related to liquidation.	4.24	Great Extent	3.92	Great Extent
<b>Overall Mean</b>	<b>3.94</b>	<b>Great Extent</b>	<b>3.79</b>	<b>Great Extent</b>

Table 7 compares administrative assistants' use of MOOE in procurement and liquidation by educational attainment, with both groups scoring "Great Extent" (3.79 for higher degrees and 3.94 for lower degrees). This indicates that educational background does not significantly impact their performance, as both groups demonstrate strong proficiency in their roles. The highest score (4.62) is for lower educational attainment assistants' adherence to procurement and maintenance guidelines, ensuring smooth implementation of school projects. The lowest score (2.44) reflects challenges in the timely submission of liquidation reports, causing delays in fund release and disrupting planned activities.

**Table 8**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring when grouped according to Highest Educational Attainment**

Items	Lower Mean	Interpretation	Higher Mean	Interpretation
1. Align MOOE expenditures with the school's Work and Financial Plan (WFP) regularly.	2.42	Low Extent	2.52	Moderate Extent
2. Allocate funds for each planned program or activity as per the WFP.	2.58	Moderate Extent	2.32	Low Extent
3. Ensure timely completion and quality adherence in	3.84	Great Extent	3.84	Great Extent





	repair and maintenance projects.				
4.	Adjust the budget for unforeseen expenses or reallocations.	3.69	Great Extent	3.84	Great Extent
5.	Organize financial records and documents for transparency and accountability.	3.82	Great Extent	3.88	Great Extent
6.	Review inventory of supplies obtained through MOOE funds by checking the school's stock card.	3.51	Great Extent	3.00	Moderate Extent
7.	Observe energy-saving measures to reduce utility costs.	3.84	Great Extent	4.04	Great Extent
8.	Encourage feedback from staff and stakeholders on MOOE usage.	3.80	Great Extent	3.68	Great Extent
9.	Prevent misuse of MOOE funds by identifying irregularities and conducting investigations.	3.91	Great Extent	3.60	Great Extent
10.	Promote awareness of MOOE policies and guidelines among teachers and staff.	3.60	Great Extent	3.20	Moderate Extent
11.	Maintain communication with DepEd's finance division.	3.76	Great Extent	3.84	Great Extent
12.	Post MOOE liquidations on the school's transparency board.	3.16	Moderate Extent	3.08	Moderate Extent
13.	Secure a school copy of the monthly liquidation report approved by the accounting office.	3.76	Great Extent	3.76	Great Extent
14.	Maintain transparency in MOOE management and communicate fund utilization to the school community.	3.78	Great Extent	3.52	Great Extent
15.	Prepare an annual report on MOOE utilization for stakeholders.	3.98	Great Extent	4.08	Great Extent
<b>Overall Mean</b>		<b>3.56</b>	<b>Great Extent</b>	<b>3.48</b>	<b>Moderate Extent</b>

Table 8 compares administrative assistants' MOOE management by educational attainment, with lower degrees scoring 3.56 and higher degrees scoring 3.48, both indicating effective implementation. Assistants with higher education excel in preparing annual MOOE reports, scoring 4.08, enhancing transparency and accountability. However, both groups struggle with fund allocation for planned programs, with a low score of 2.32, leading to delays and increased costs. This highlights the need for improved execution of the Work and Financial Plan (WFP) despite educational attainment

**Table 9**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation when grouped according to Length of Service.**

Items	Shorter		Longer	
	Mean	Interpretation	Mean	Interpretation
1. Ensure the Request for Cash Advance (RCA) aligns with the school's Work and Financial Plan (WFP) and Annual Procurement Plan (APP).	3.94	Great Extent	3.85	Great Extent
2. Confirm supplies procured are in line with the Annual Procurement Plan (APP).	3.84	Great Extent	4.00	Great Extent
3. Verify the list of supplies attached to the RCA has been successfully procured.	3.42	Moderate Extent	3.00	Moderate Extent
4. Post supplies and materials valued at P50,000 and above on the PhilGEPS website.	4.68	Very Great Extent	4.44	Great Extent
5. Ensure supplies and materials acquired using MOOE funds meet specifications and are awarded through the lowest bidding process.	4.16	Great Extent	4.00	Great Extent
6. Properly record procured supplies and materials in the school's inventory logbook or stock card.	3.61	Great Extent	3.10	Moderate Extent
7. Accurately follow the Program of Works for repair and maintenance projects.	4.58	Very Great Extent	4.46	Great Extent
8. Confirm attached documents are complete before issuing a check and encode the voucher in the SMOOE.	3.48	Moderate Extent	3.23	Moderate Extent
9. Pay monthly utility bills and job order workers' salaries on time.	4.52	Very Great Extent	4.51	Very Great Extent
10. Reimburse travel, training, and transportation expenses only after proper approval for teachers and non-teaching	4.42	Great Extent	4.49	Great Extent



personnel.				
11. Obtain approval for training proposals before procuring necessary materials and meals.	4.19	Great Extent	4.28	Great Extent
12. Secure proper documentation for repair and maintenance projects.	4.23	Great Extent	4.13	Great Extent
13. Review liquidation documents for accuracy and completeness before submitting to the division's accounting office.	3.65	Great Extent	3.44	Moderate Extent
14. Submit 100% utilization and liquidation of monthly MOOE on time.	2.52	Moderate Extent	2.44	Low Extent
15. Maintain communication with the accounting office for updates on procedures and guidelines related to liquidation.	4.13	Great Extent	4.13	Great Extent
<b>Overall Mean</b>	<b>3.96</b>	<b>Great Extent</b>	<b>3.83</b>	<b>Great Extent</b>

Table 9 shows administrative assistants' use of MOOE in procurement and liquidation by tenure, with shorter-tenure assistants scoring 3.96 and longer-tenure assistants 3.83, both indicating effective management. Newer assistants excel in transparency, particularly in posting significant transactions on PhilGEPS, scoring 4.68. However, longer-tenure assistants struggle with timely report submissions, scoring 2.44, due to delays from school heads in providing necessary documents. This impacts the accurate and prompt completion of financial reports, affecting stakeholder trust and school project timelines.

**Table 10**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring when grouped according to Length of Service**

Items	Shorter		Longer	
	Mean	Interpretation	Mean	Interpretation
1. Align MOOE expenditures with the school's Work and Financial Plan (WFP) regularly.	2.32	Low Extent	2.56	Moderate Extent
2. Allocate funds for each planned program or activity as per the WFP.	2.58	Moderate Extent	2.41	Low Extent
3. Ensure timely completion and quality adherence in repair and maintenance projects.	4.03	Great Extent	3.69	Great Extent
4. Adjust the budget for unforeseen expenses or reallocations.	3.68	Great Extent	3.79	Great Extent
5. Organize financial records and documents for transparency and accountability.	3.97	Great Extent	3.74	Great Extent
6. Review inventory of supplies obtained through MOOE funds by checking the school's stock card.	3.42	Moderate Extent	3.26	Moderate Extent
7. Observe energy-saving measures to reduce utility costs.	3.94	Great Extent	3.90	Great Extent
8. Encourage feedback from staff and stakeholders on MOOE usage.	3.90	Great Extent	3.64	Great Extent
9. Prevent misuse of MOOE funds by identifying irregularities and conducting investigations.	3.87	Great Extent	3.74	Great Extent
10. Promote awareness of MOOE policies and guidelines among teachers and staff.	3.65	Great Extent	3.31	Moderate Extent
11. Maintain communication with DepEd's finance division.	3.81	Great Extent	3.77	Great Extent
12. Post MOOE liquidations on the school's transparency board.	3.35	Moderate Extent	2.95	Moderate Extent
13. Secure a school copy of the monthly liquidation report approved by the accounting office.	3.84	Great Extent	3.69	Great Extent
14. Maintain transparency in MOOE management and communicate fund utilization to the school community.	3.81	Great Extent	3.59	Great Extent
15. Prepare an annual report on MOOE utilization for stakeholders.	4.13	Great Extent	3.92	Great Extent
<b>Overall Mean</b>	<b>3.62</b>	<b>Great Extent</b>	<b>3.46</b>	<b>Moderate Extent</b>

Table 10 compares administrative assistants' MOOE management by length of service: shorter (less than 6 years) and longer (6 years and more). Assistants with shorter tenures scored 3.62, indicating effective MOOE management despite limited experience, while those with longer tenures scored 3.46, showing moderate effectiveness with room for improvement in reporting and budget management. The highest score of 4.13 for "Prepare an annual report on MOOE utilization" among shorter-tenured assistants highlights their diligence and



transparency, fostering stakeholder trust. The lowest score of 2.32 for "Align MOOE expenditures with the WFP" suggests less experienced assistants struggle with consistency in spending due to school heads' inefficiencies, causing delays in program implementation.

**Table 11**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Procurement and Liquidation when grouped and compared according to variables**

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
<b>Age</b>	Younger	39	40.38	414.000	0.023		Significant
	Older	31	29.35				
<b>Sex</b>	Male	27	30.98	458.500	0.139	0.05	Not Significant
	Female	43	38.34				
<b>Highest Educational Attainment</b>	Lower	45	40.19	351.500	0.009		Significant
	Higher	25	27.06				
<b>Length of Service</b>	Shorter	31	41.61	415.000	0.024		Significant
	Longer	39	30.64				

The analysis in Table 11 highlights that age, highest education, and length of service significantly influence MOOE-related activity implementation. Younger administrative assistants, those with less education, and shorter service durations perform MOOE activities more effectively, whereas sex has minimal impact. These findings underscore the importance of demographic and experiential factors in assessing performance and suggest that targeted training could enhance efficiency and compliance in financial management. Overall, younger assistants, those with bachelor's degrees, and shorter service durations show higher effectiveness, indicating potential benefits from tailored training programs to improve MOOE management across all administrative assistants.

**Table 12**  
**Extent of implementation of Administrative Assistants in the utilization of MOOE in Management and Monitoring when grouped and compared according to variables**

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
<b>Age</b>	Younger	39	38.08	504.000	0.233		Not Significant
	Older	31	32.26				
<b>Sex</b>	Male	27	37.28	532.500	0.561	0.05	Not Significant
	Female	43	34.38				
<b>Highest Educational Attainment</b>	Lower	45	37.47	474.000	0.276		Not Significant
	Higher	25	31.96				
<b>Length of Service</b>	Shorter	31	40.40	452.500	0.071		Not Significant
	Longer	39	31.60				

Table 12, analyzed with the Mann-Whitney U test, revealed no significant variances in MOOE management and monitoring behaviors among administrative assistants across age, sex, educational attainment, and length of service. This indicates consistent MOOE-related activities regardless of age or gender, and no notable effects from educational attainment or tenure on MOOE implementation. These findings imply uniform MOOE management practices across different demographic groups, likely guided by standardized protocols and guidelines.

### Challenges encountered by the administrative assistants in the utilization of the MOOE

#### Thematic Insights

After a thorough analysis, two major themes emerged: Budget Constraints and Realignments in MOOE.

#### Utilization and Organizational and Communication Challenges in MOOE Utilization



Budget Constraints and Realignments in MOOE Utilization" Schools with fewer students and staff often face insufficient MOOE budgets, leading to careful management and prioritization of spending. This often results in realignment or cancellations of critical projects and purchases, impacting operational efficiency and educational outcomes. According to Espiritu (2020), delayed monthly cash advances worsen these challenges. There were three subthemes for budget constraints and realignments in MOOE utilization: Insufficient Budget Allocation, Market Price and Utility Fluctuations, and Unplanned and Unforeseen Expenses.

### **Insufficient Budget Allocation**

Insufficient budget allocation further hinders schools from procuring necessary materials and services promptly. Abellon et al. (2020). Insufficient Budget Allocation highlights the issue where MOOE funds allocated to schools are inadequate for covering essential expenses. This forces schools to prioritize and delay crucial projects and purchases, impacting operational efficiency and educational activities significantly.

"We often struggle with a tight budget at our school. The MOOE funds we receive aren't always enough to cover all our necessary expenses, especially since we have fewer students and teachers. This means we have to carefully choose where to spend our money, prioritizing our most urgent needs. As a result, we often can't afford to buy everything we need or complete all the projects we'd like to." (CP1)

"Since we are a small school, our budget for our utilities, like water and electricity, are just minimal because we just based it on our MOOE the previous year and we just increased a little bit of the amount from the previous year. Sometimes our bills for electricity and water are higher than our allocation. Our budget for other programs will be realigned so that we can pay our bills to avoid disconnection." (CP3)

"Schools often join contests and competitions for students wherein they can showcase their talents. The fare and meals of the students are sometimes a problem within our school because our budget allocation is small since our school is small also. This sometimes discourages the participation of the students and the teachers because the budget is not sufficient enough to suffice their needs." (CP9)

### **Market Price Fluctuations**

Market price fluctuations are a challenge in managing MOOE budgets. These fluctuations disrupt planned expenses, creating budget gaps that require adjustments and often lead to delays in purchasing essential materials, affecting school operations and maintenance (Barrera & Ursabia, 2022). When prices rise unexpectedly for things schools need, like supplies and services, it can create challenges in sticking to their budget. Schools then have to rethink where they spend their money and sometimes negotiate with suppliers to cope with these changes. To keep things running smoothly, schools need to keep a close eye on prices and adjust how they buy things.

"We usually conduct price quotations for our learning materials and repair supplies well in advance, typically around 15 days before our budget release. These quotations serve as the basis for our funding requests in the Request for Cash Advance. However, unexpected fluctuations in market prices for these essential supplies can disrupt our budget planning. When prices rise unexpectedly, it can strain our MOOE budget, forcing us to adjust our expenditures. This often means we might not have enough funds left for other planned expenses, impacting our overall resource allocation and operational efficiency." (CP2)

"The unexpected increase in the costs of various supplies covered by the MOOE budget disrupts our smooth day-to-day operations. This sudden price surge affects our overall budget and financial planning, making it more difficult to allocate funds effectively and maintain seamless operations. The rise in costs leads to budget shortfalls, necessitating realignment in our budget allocation. At times, we even need to seek additional funds to cover the higher expenses." (CP4)

"The unexpected increase in utility costs, such as water and electricity, adds an extra burden to our MOOE budget. Higher bills for water and electricity have increased our expenses beyond what we anticipated, causing delays and difficulties in our operations. We need to realign funds to ensure critical services and activities continue despite these higher costs. Our budgeting plan also needs to be adjusted to accommodate these new expenses." (CP8)

### **Unplanned and Unforeseen Expenses**

Gipaya (2022) highlighted that the equal ranking of the top three issues underscores schools' challenges in effectively acquiring and using MOOE. Larger schools face higher costs such as bills, repairs/construction, and travel expenses. However, the real challenge lies in unexpected miscellaneous expenses not included in the approved budget, necessitating fund realignment and impacting MOOE utilization. Unexpected expenses force schools to adjust budgets, often leading to the cancellation or postponement of events and purchases. Budget constraints, periodic fund realignments, and operational challenges are primary hurdles in managing MOOE funds. These factors delay project completion, diminish education quality, and affect school maintenance. Thematic analysis aligns with existing literature on MOOE use, highlighting the complexities of administration and the urgent need for improved financial planning, transparency, and adaptability in educational settings.



"We face challenges in our daily operations when we must prioritize certain expenses that haven't been budgeted. This occurs when some unplanned programs and projects require immediate implementation, causing delays in our daily tasks. These unallocated expenses also slow down the process of liquidating our MOOE because we must identify expenses that can be realigned to facilitate the implementation of this unexpected expense." (CP5)

"We often struggle to manage unexpected expenses that arise in our school. While we generally adhere to our monthly budget allocation, unforeseen costs sometimes force us to reprioritize. For instance, if we receive unplanned visits from regional or division office officials, we lack a designated budget for representation expenses for that month. To avoid embarrassment and ensure we can offer our guests something to eat, we sometimes must reallocate our funds to purchase food. This is necessary because our canteen is not functional, and we cannot draw from its budget." (CP6)

"Teachers sometimes request materials not listed in the Request for Cash Advance (RCA), particularly during school programs. We encounter this issue when preparing for events like the End-of-School-Year Rites (EOSY), where teachers may add materials closer to the event date. Despite preparing in advance by asking program organizers for their needs, additional materials may still be requested later, requiring us to adjust the budget originally allocated for other projects. This flexibility is crucial to ensure that important school events are adequately supported, even with last-minute adjustments." (CP7)

"Unallocated training expenses are usually one of our challenges in our school. There are training courses conducted by the division office that are not allocated in our monthly MOOE. The schedules of these training courses are not given ahead of time so that the schools with the list of participants can prepare for it. This results in realignment of funds and affecting the implementation of other programs and projects". (CP10)

### **Organizational and Communication Challenges in MOOE Utilization**

Organizational and communication challenges in MOOE utilization stem from staff and administrators' limited awareness of guidelines, leading to frequent errors in compensation and delays in liquidation. This lack of understanding often necessitates corrections by the accounting office, adding administrative burden. Principals' inadequate training further complicates budget management in academic institutions (Gempes & Ochada, 2018). There were three subthemes for organizational and communication challenges in MOOE utilization: Conflicting Priorities and Responsibilities, Centralized Decision Making, and Overburdened Administrative Assistants.

### **Conflicting Priorities and Responsibilities**

Heads of schools often struggle to manage budget-related activities due to their numerous responsibilities. Conflicting priorities lead to poor staff cooperation and communication, delaying budget liquidation and undermining transparency and trust. Public schools face challenges in financial management, primarily due to principals' lack of experience in budgetary control and insufficient oversight from administrative, educational, and finance offices (Yizengaw & Agegnehu, 2021).

"School heads often juggle multiple responsibilities, including attending training sessions, seminars, and managing school operations. These obligations can clash with their availability to handle budget liquidation tasks and sometimes cause poor communication among the school heads and the BAC members. When my school heads are occupied with other duties, they cannot attend to queries regarding liquidation because they also have other things to prioritize. This sometimes causes the liquidation to be delayed." (CP1)

"School heads often participate in training sessions and workshops focused on professional growth. These sessions cover topics such as curriculum updates, educational reforms, and leadership skills. While crucial for their development and enhancing school management, these activities can compete with the time and attention needed for budget oversight. This conflict may lead to delays in reviewing financial reports, approving budgets, or providing necessary financial guidance to staff, impacting overall financial transparency and efficiency." (CP4)

"Managing daily school activities like class schedules, discipline, and clubs competes with communicating well with parents, teachers, and the community. This conflict affects how funds for Maintenance and Other Operating Expenses (MOOE) are used. Principals might focus so much on day-to-day tasks that they overlook planning how to spend MOOE effectively. The intensive focus on operational tasks may divert attention from strategic MOOE planning and expenditure oversight. This imbalance could lead to inefficiencies in resource allocation, missed opportunities for cost-effective initiatives, and challenges in maintaining transparency and stakeholder engagement, impacting overall school management." (CP5)

School heads are often tasked with various administrative duties such as overseeing academic programs, managing staff, and handling disciplinary issues. These responsibilities can conflict with their availability to manage MOOE utilization effectively. When faced with competing tasks, school heads may prioritize immediate operational needs over the timely processing of MOOE expenditures. This delay can occur when school heads are unable to allocate sufficient time and attention to address queries or approve liquidation documents promptly. (CP9)



### Centralized Decision Making

Challenges for ineffective utilization of financial resources in the studied schools include late release of allocated budgets, insufficient skilled manpower for effective budget control, school management being engaged in multiple duties, lack of collaborative planning with stakeholders, principals working independently, interference in all aspects of school operations by principals, absence of teamwork in school management, and inadequate training on financial control and utilization for stakeholders (Tadiwos, 2014). This centralized decision-making causes a conflict among the teachers, school heads, and stakeholders making the utilization of MOOE difficult.

"Sometimes, all decisions regarding the use of MOOE rest solely with the school head. It has become somewhat of a one-man show, and the BAC members feel that their role is being neglected because the school head makes all the decisions. As a result, they are unaware of the programs being implemented in the school. Consequently, the BAC members often refuse to sign the liquidation documents because they have no knowledge of the programs or where the budget was allocated. This leads to conflicts between the school head and the BAC, as the liquidation of MOOE is delayed due to the numerous questions from the BAC members." (CP2)

"Some school heads lack transparency in the liquidation of MOOE, making decisions without consulting teachers and BAC. Sometimes, teachers question why the MOOE budget is so large and why they don't see its impact, as they are unaware of how the funds are being spent. This lack of transparency leads them to suspect where the MOOE funds are actually going. Consequently, teachers may become uncooperative, contributing to delays in the liquidation process." (CP6)

"When school heads have training expenses for a specific month, and there is no allocated budget for these expenses, they sometimes realign the school's budget without consulting the teachers who proposed the programs and activities for that month. They realign the budget immediately to get a refund for their training expenses. This leads to conflict between the teachers and the school head because the teachers' programs are not implemented and are delayed to the subsequent month." (CP10)

### Overburdened Administrative Assistants

Barrera & Ursabia (2022) argue that excessive workload reduces administrative efficiency and accuracy, findings supported by this sub-theme. Challenges faced by school heads in financial management, including inadequate training, weak financial skills, funding delays, lack of support staff, poor planning, heavy bookkeeping, disorganized records, policy changes, and compliance with complex regulations. Wadasen (2024). Administrative assistants' workloads outside of their main duties might cause delays in the liquidation process and have an adverse effect on how efficiently schools operate as a whole. It also raises the possibility of mistakes and omissions.

Administrative assistants often receive requests from school heads or teachers to realign MOOE budgets, reallocating funds to address unforeseen expenses or changing priorities. These requests come with tight deadlines, forcing assistants to swiftly adjust financial records, seek approvals, and update documentation. This disrupts their planned tasks and adds stress as they balance accurate financial reporting with meeting urgent school needs. (CP3) Administrative assistants are solely responsible for MOOE liquidation, with the BAC and school head only signing documents. Ideally, they should assist in this process rather than delegating it entirely, considering assistants' additional duties such as creating training reimbursements itineraries and handling other tasks originally designated for school heads. This division of responsibilities often delays MOOE liquidation, impacting timely completion of primary tasks. (CP7)

School heads and teachers sometimes delegate their workload to administrative assistants due to their busy schedules. Some tasks assigned by school heads may not always be familiar to administrative assistants, requiring them to spend time learning them, which consumes a significant portion of their schedule. Additionally, school heads and teachers often expect administrative assistants to prioritize their errands over their original tasks, affecting MOOE utilization and sometimes causing delays. (CP8)

### Conclusions:

The study reveals considerable challenges in how administrative assistants utilize MOOE in schools, emphasizing the urgent requirement for improved management and monitoring practices to ensure expenditures are aligned with school objectives. Despite their tenure, administrative assistants demonstrate only moderate proficiency in utilizing MOOE, indicating that their wealth of experience is not fully utilized or capitalized upon. Variations in how tasks related to procurement and liquidation are handled among assistants are significantly influenced by factors such as age, educational background, and length of service. Qualitative insights further illustrate issues like communication gaps and inconsistencies in policies, which complicate the effective management of MOOE. This underscores the critical need for ongoing skill development and targeted support initiatives to enhance the efficiency and effectiveness of financial operations within schools. Based on the findings of the study, the following recommendations are proposed: 1.) Administrative assistants are encouraged to stay updated on laws and policies governing MOOE utilization to ensure informed decision-making. 2.) Establish open communication lines with Division Office personnel, school heads, and accounting offices is advised to streamline budget realignments,



procurement plans, and liquidation processes, promoting transparency and reducing operational issues. 3). School heads should implement robust support systems, including comprehensive training in procurement and financial management, fostering a collaborative environment for sharing best practices. Ethical standards training for school heads ensures accountable MOOE fund use. 4). The division's accounting office should conduct workshops on financial management and procurement procedures for administrative assistants alongside their BAC and School Heads in the last quarter, enhance administrative assistants' procurement and liquidation skills, promote collaboration with school heads and BAC, and ensure 100% compliance with procurement regulations. 5). Additionally, the accounting office should provide technical assistance through regular monitoring sessions ("Balitaan" sessions) throughout the year to empower administrative assistants in fulfilling their responsibilities effectively. This proactive approach will identify and promptly address issues in MOOE management, striving for 100% efficiency in monitoring and reporting. 6). The division office superintendent in collaboration with the human resource department and information and technology department should to implement digital management tools for real-time MOOE expenditure tracking, customized to school and administrative assistant needs. Provide comprehensive staff training to achieve 100% timely reporting and reduce errors. 7). Additionally, they should organize an annual awards ceremony with the same budget to recognize outstanding administrative assistants, aiming to boost motivation and enhance performance ratings.

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