



Teachers' Participation in the Management of MOOE Fund Utilization of Montano P. Estipona Memorial Elementary School

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ABSTRACT

This study aimed to understand Teachers' Participation in the Management of Maintenance and Other Operating Expenses (MOOE) Utilization Fund of Montano P. Estipona Memorial Elementary School, focusing on the crucial financial policies in school management. With 21 teacher-respondents using a mixed-method research design, the findings reveal active teacher involvement in planning and implementation activities but indicate opportunities for enhanced collaboration and transparency. The predominantly female teaching staff, many advancing in master's programs, highlights a commitment to professional growth. Effectiveness in fund utilization is indicated by timely reimbursement of travel expenses, provision of school supplies, and improvements in facilities. Key themes emerge regarding financial practices, emphasizing the need for heightened teacher involvement in decision-making. Recommendations include fostering collaboration, increasing transparency, offering professional development, and conducting regular financial practice reviews. Implementation of these suggestions is vital for optimizing MOOE fund utilization, ensuring accountability, transparency, and efficiency in school financial management.

Keywords: MOOE utilization, Teachers Participation, Financial Management, Level of Participation, Financial Practices, Montano P. Estipona MES

1. INTRODUCTION

Financial policies of schools should make provision for procedures in instances when urgent financial decisions need to be taken (Aina et.al, 2020). Conducting meetings at the beginning of the school year, before learning begins; Formulate any programs that will be implemented in the next year; Determine budgets for the program for the next one year; Carry out deliberation in order to make revisions if there are budget funds that are not in accordance with those stipulated in the initial planning; Conduct an evaluation to find out what factors are supporting and hindering schools facing from the previous year; Providing solutions or input for improvement efforts for the coming year; From the agreed plan, it is stated through the School Revenue and Expenditure Budget Plan (RAPBS) which is held at the beginning of each learning year (Qami et.al, 2022). The timely submission of reports to the District Office and the equitable distribution of supplies among school personnel, were among the best practices of the public schools. There was a statistically strong positive relationship between the level of transparency and accountability appertaining to school finances. A higher level of accountability was consistent with a higher level of transparency in managing school finances (Gaspar et.al, 2022).

1.1 Statement of the Problem

This study aimed to answer the hidden facts experienced by our public teachers guided by the following questions raised in this research:

1. What is teachers' profile in terms of sex, age, years of service, teaching position, and educational attainment?
2. How often they participate in the MOOE utilization and funding in terms of planning, implementation and participation, and in feedbacking and monitoring?
3. What are their perceptions and concerns regarding the utilization of school MOOE fund?

2. METHODS

2.1 Research Design

This study employed both quantitative and qualitative research methods to gather objective data on the demographic information of 21 public school teacher-respondents at Montano Estipona Elementary School in Mandaon, Masbate, excluding the School Head/Principal. The quantitative approach facilitated hypothesis testing and the collection of numerical data, while qualitative techniques included interviews, observations, and documentation to

ensure data validity. Researchers meticulously rechecked the collected data from interviews and existing documents before compiling the research report. A survey questionnaire was distributed to each teacher, supplemented by one-on-one interviews to capture their insights and opinions, contributing significantly to the study's findings.

2.2 Data Sources

In this study, data was obtained from the teachers of Montano P. Estipona Memorial Elementary School, Schools Division Office of Masbate, Philippines.

2.3 Research Procedure

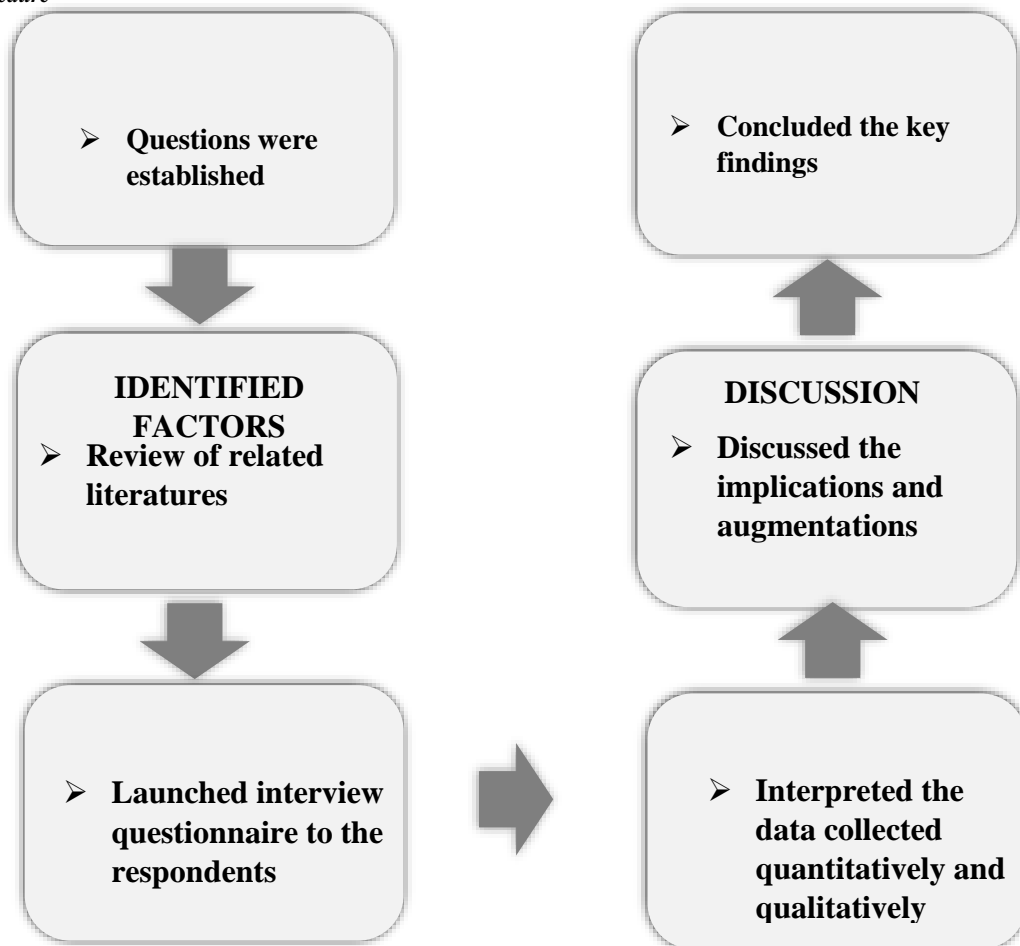


Figure 1. Flowchart of the Research

3. RESULTS AND DISCUSSION

1. Teacher's Profile

This portion presented the demographic profile of 21 teacher-respondents of the study. It focused on their status in terms of gender, age, years in the service, teaching position, and degree of education.

Table 1.1 Teachers' profile in terms of gender

Gender	Frequency	Percentage
Male	4	19%
Female	15	71%
Different gender identity	2	10%
Total	21	100%

Table 1.1 showed that the school is dominated by female teachers with frequency score of 15 which is 71% of the population. This supports the research findings of Alcera, et. al (2022) showing that in the Department of Education, female always outnumbered male in terms of quantity which further proves that women have bigger share in education.

Table 1.2 Teachers' profile in terms of age

Age	Frequency	Percentage
30 years old below	6	29%
31 to 40 years old	6	29%
41 to 50 years old	3	13%
51 years old above	6	29%
Total	21	100%

Table 1.2 revealed that 41 to 50 years old has the least frequency score in terms of age. Equal frequency score of six on 30 years old below, 31 to 40 years old and 51 years old above. It supported the study of Francisco (2020) that majority of the teachers were within the young and middle-aged adults.

Table 1.3 Teachers' profile in terms of years in the service

Years in the service	Frequency	Percentage
0-5 years	4	19%
6-10 years	6	28%
11-15 years	4	19%
16-20 years	2	10%
21-25 years	1	5%
26-30 years	3	14%
31-35 years	0	0%
36- 40 years	1	5%
Total	21	100%

Table 1.3 revealed 6 is the highest frequency score which is 28% of the teachers in the school has been in the teaching profession for 6-10 years. This means that from year 2013 to year 2017, there have been the highest hiring rate for the teaching profession in the school.

Table 1.4 Teachers' profile in terms of teaching position

Teaching position	Frequency	Percentage
Teacher I	13	62%
Teacher II	0	0%
Teacher III	7	33%
Master Teacher I	1	5%
Total	21	100%

Table 1.4 showed that most of the teachers held a Teacher I position which counts the frequency of 13 and is 62% of the total population. It was coherent with the findings below on Table 1.5 that most of the teachers were on the process of completing their master's degree program hence most of them have pending promotions.

Table 1.5 Teachers' profile in terms of educational degree

Degree of education	Frequency	Percentage
College graduate	4	19%
Earned units in master's program	16	76%
Master's degree graduate	1	5%
Earned units in doctorate program	0	0%
Doctorate program graduate	0	0%
Total	21	100%

Table 1.5 revealed that 16 or 76% of the teachers are on their way to finish their master's degree program hence these teachers also held a Teacher I position as shown in Table 1.4 above. Moreover, most of the teachers were on the process of completing their master's degree or because of the provision of Department of Education which requires only Complete Academic Requirements for promotion (DepEd order no. 66 s. 2007). The result is consistent with the findings of the study of Kadlong et. al., (2017) which shows that most of the public elementary teachers were college graduate and had earned units in their master's program.

2. Teachers' level of participation in the MOOE fund utilization

The following presented the participation level of teachers in the MOOE fund utilization along planning activities, implementation/utilization activities, and feedbacking/monitoring activities.

Table 2.1 Teachers' participation along planning activities

Planning Activities	Mean Percentage Score	Adjectival Description
1. Are you involved in the SIP/AIP crafting?	2.51	Rarely
2. Are you involved in the Monthly Cash Program (MCP) Crafting?	2.33	Rarely
3. Are you asked by your school head/disbursing officer of your classroom needs?	3.52	Sometimes
Average Weighted Mean	2.79	Sometimes

On teachers' participation in the planning process of MOOE fund utilization, this study showed that the teachers are rarely involved in SIP/AIP crafting as shown in the mean percentage score of 2.51. The same result with the Monthly Cash Program (MCP) preparation, a 2.33 mean percentage score says that teachers are rarely involved in such. However, a slight increase on the mean percentage score of 3.54 on the final indicator whether they are asked of their classroom needs. It means that teachers are being checked by school head of their classroom necessity. In summary, an average weighted score of 2.79 means that teachers are sometimes involved in the activities involving planning of MOOE fund utilization of the school.

Table 2.2 Teachers' participation along implementation/utilization activities

Implementation/Utilization Activities	Mean Percentage Score	Adjectival Description
1. Does your travel expenses have been reimbursed within the fiscal year?	3.81	Often
2. Does the Local Requisition and Issue Slip you've submitted has been delivered to you completely?	3.66	Often
3. Does the project you are handling given a budget based on the approved project proposal?	2.66	Sometimes
Average Weighted Mean	3.38	Often

On the stage of implementation and utilization processes of MOOE fund utilization, the study revealed that the travel expenses of the teachers are often reimbursed highlighted by the mean percentage score of 3.81. Almost parallel mean percentage score of 3.66 on the complete delivery of items listed in the Local Requisition and Issue Slip. It means that they often received the supplies listed in the LRIS in response to their request of classroom needs. Teachers were sometimes given a budget for the project they manage based on the approved project proposal. This was evident with the mean percentage score of 2.66 on the said pointer. In general, teachers are often involved in the activities along implementation/utilization of school's MOOE fund with the average weighted mean of 3.38.

Table 2.3 Teachers' participation along feedbacking/monitoring activities

Feedbacking/Monitoring Activities	Mean Percentage Score	Adjectival Description
1. Do you participate in the discussion of quarterly budget liquidation?	2.86	Sometimes
2. Are you part of the school monitoring and evaluation team to check the status of programs and projects in terms of budget status?	2.48	Rarely
3. Do you consider yourself as part of the informal activities on feedbacking and monitoring of MOOE fund?	2.90	Sometimes
Average Weighted Mean	2.75	Sometimes

On activities along feedbacking/monitoring of MOOE fund utilization, an average weighted mean is 2.75 and only signifies that the teachers are sometimes engaged in such activities. They sometimes participated in the discussion of quarterly budget liquidation having a mean percentage score of 2.86. Teachers have rare participation in the monitoring and evaluation team in assessing the status of programs and projects as to their budget status of implementation. It emphasized in the mean percentage score of 2.48. On the other hand, teachers sometimes consider themselves involved in the informal activities of feedbacking and monitoring of MOOE fund with a mean percentage score of 2.90.

3. Teachers' perceptions and concerns on utilization of school MOOE fund

Categories were determined after the data analysis of the research. Four categories came out to be teacher's perceptions and concerns on MOOE utilization. The themes are (1) Indicators of the effective use of MOOE fund, (2) challenges/risks met in the process of implementation/utilization of MOOE fund, (3) overcoming the problems met in the implementation/utilization of MOOE fund, and (4) teachers' suggestions in the utilization of MOOE fund.

Theme 1: Indicators of the effective use of MOOE fund

This theme identified the pointer of using the MOOE fund effectively. Teachers perceive that it has been used effectively since the travel expenses related to work have been reimbursed to them within a period. In addition to that, effective utilization of fund is seen when their needs of school supplies are provided to them. Moreover, any improvement in the school facilities is because of effective use of MOOE fund. It is supported by the study of Mat (2021) that the development of school facilities is the result of effective use of financial resources.

Theme 2: Challenges/risks met in the process of implementation/utilization of MOOE fund

This theme explained the challenges and risks experienced by the teachers in the process of implementation and utilization of MOOE fund. Several respondents disclose that the lack of communication is one of the challenges they encountered. Another challenge is the differing views of each teacher. One or two favor certain idea while others do not. While most of the respondents confess that the lack of funds is the topmost challenge in the process of MOOE utilization. Most of the time the teacher has to use his/her personal fund to suffice the demands of education.

Theme 3: Overcoming the problems met during the utilization of MOOE fund

This theme discussed the initiatives of each faculty member in overcoming the problems they encountered in the utilization of MOOE fund. Most of the respondents indicated that the use of personal fund is their way of addressing problem on lack of funds. Some declared that they do fund raising to realize specific project.

Theme 4: Teacher's suggestions in the utilization of MOOE fund

This theme showed on the respondents' views on the effective ways of utilizing the MOOE fund. It reveals that the teachers wanted that the fund must stick with the approved SIP and AIP. Equal concern was given to transparency as a must in utilizing MOOE fund. When transparency was practiced, there would be less misunderstanding between the teachers and school head who manages the fund.

4. Conclusion

The study on the Teachers Participation in the Management of MOOE Utilization Fund of Montano P. Estipona Memorial Elementary School shed light on the financial dynamics surrounding the utilization of the MOOE fund. Noteworthy findings indicate that while teachers are actively involved in certain aspects of the planning and implementation processes, there is room for increased collaboration and transparency in decision-making. The predominant profile of female teachers pursuing or having earned units in master's programs suggests a commitment to professional growth. Themes emerging from interviews underscore the importance of reimbursed travel expenses, provision of school supplies, and improvements in school facilities as indicators of effective fund utilization. To optimize financial practices, recommendations include fostering greater teacher involvement in planning, strengthening monitoring and evaluation teams, promoting transparent communication channels, providing professional development opportunities, and conducting regular reviews of financial practices. Implementing these suggestions can enhance overall accountability, transparency, and efficiency in MOOE fund utilization, contributing to a conducive environment for quality education and professional development.

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