

Maintenance and Other Operating Expenses (MOOE) Fund Utilization Practices Toward Personnel Productivity

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Abstract

The study aimed to analyze the maintenance and other operating expenses (MOOE) fund utilization practices toward personnel productivity in terms of personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, supplies, and communication services as perceived by the teaching and non-teaching personnel of Lumban Sub-Office during the SY 2023-2024. One hundred forty-two (142) teaching and non-teaching personnel were surveyed, and eight (8) school heads were interviewed via total enumeration. Results showed that most respondents were female, aged 24-31, married, 1 to 5 years in service and current position, had very satisfactory rating, and with Master's degree. Practices in MOOE fund utilization are highly utilized in the MOOE by the school heads. Furthermore, the respondents are productive particularly when "Water, Illumination, and Power Services" are highly utilized in the MOOE which includes payment of water and electrical bills. Moreover, MOOE helps the school personnel be excellently productive at work. It is found that the practices in MOOE fund utilization have a significant relationship with personnel productivity. It is recommended that the practices of the school heads in MOOE fund utilization should be further enhanced and heightened particularly on the "communication services" through intensified orientation, trainings, and capacity building among school heads and the agency. Utilization on communication services should be included in one of the priorities for teaching and non-teaching personnel to further excel and be productive at work.

Keywords: MOOE fund; Utilization; Productivity

Introduction

For a government, community, organization, or even a small family to go throughout their day-to-day living, a budget or finances is important. In a bigger picture, a national government, for example, literally needs a budget or funds to execute and impose the basic and needed services of all the people.

The Department of Budget and Management (DBM) of the Philippines formulates and implements the national budget to support socio-economic plans and ensure efficient use of government funds. Budgeting is critical to achieving the country's economic and social goals and involves managing expenditures to create maximum economic impact while maintaining a healthy fiscal position.

Government budgeting is important because it enables the government to plan and manage its financial resources to support and sustain the implementation of various programs and projects that best promote the country's development. Through the budget, the government can prioritize and put into action its plans, programs, policies, and activities within the constraints of its financial capability as dictated by economic

conditions. Government expenditures are classified into capital and current operating expenditures. Capital expenditures add to government assets and last for more than a year, while current operating expenditures are purchases of goods and services in current consumption. Current expenditures include expenses for personal services (PS) and maintenance and other operating expenses (MOOE).

The Department of Budget and Management (DBM) defines MOOE as an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and repairs, etc. In the case of the Department of Education (DepEd), the agency through DepEd Order No. 13, series 2016, and was revised through DepEd Order No. 8, s.2019 entitled Revised Guidelines on the Direct Release, Use, Monitoring, and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools provides the mechanisms, procedures, and standards for the release, utilization, liquidation, monitoring and reporting of school MOOE of all public elementary and secondary schools nationwide, including other funds managed by the schools. The memorandum also defines the roles and responsibilities of each level of governance in managing school MOOE and other school funds.

As an institution, schools need strong leadership, manpower, management, and resources, just like any other existing institution or organization. The school budget is one of the most powerful tools to promote and strengthen school-based management and accountability as stated in DepEd Order No. 13, s.2016 entitled Implementing Guidelines on the Direct Release of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools. This is the reason why aside from curricular reforms and capacity-building programs; DepEd continues to create more resources available to schools in support to enable learners, as well as teachers and other personnel, to perform better.

The uses of school MOOE, according to DO 13, s.2016, are the funding of activities as identified in the approved School Improvement Plan (SIP) as determined in the Annual Implementation Plan (AIP); support expenses for Learning Action Cell (LAC) and Continuous Improvement (CI) sessions; finance expenses on graduation rites, moving up or closing ceremonies and recognition activities; procurement of school supplies and other consumables and semi-expendables for teachers and students deemed necessary in the conduct of classes; to fund minor repair of facilities; payment for utilities and communication expenses; and payment for reproduction of teacher-made activity sheets or exercises. In 1995 and up to the present situation, DepEd allocated 5-7% of MOOE for staff development to ensure continuing in-service training and re-training which will be helpful for teachers to enhance their knowledge and capabilities.

In the study of Miranda and Perez (2021), they identified practices in MOOE fund utilization to include: personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, supplies, and communication services.

The school head is now responsible for managing school finances under the amended financial management reforms (DepEd, 2019). This includes using funds to improve school facilities, support learning programs, and maintain a safe, healthy environment for students and personnel, ultimately enhancing productivity and performance among staff.

Theoretical Framework

This study was anchored on the “Theory of Change” of Rogers (2014) which holds and explains how activities are understood to produce a series of results that contribute to achieving the final intended impacts.

It can be developed for any level of intervention – an event, a project, a program, a policy, a strategy, or an organization. By leveraging the theory of change in these ways, impact evaluations can yield more comprehensive, accurate, and actionable results. Theory of Change can be established for an intervention: where objectives and activities can be identified and firmly planned; or that changes and adapts in response to emerging issues and decisions made by partners and other stakeholders. In this study, the activities are the practices of MOOE fund utilization of schools which may or may not contribute to the performance and/or productivity of DepEd Lumban Sub-Office teaching and non-teaching personnel. An Action Plan served as the basis for sustainable MOOE Fund utilization of the School Heads.

Additionally, Human Capital Theory was employed. Human capital theory, initially formulated by Becker (1962) and Rosen (1976), argues that individual workers have a set of skills or abilities that they can improve or accumulate through training and education. In relation to this study, the practices in MOOE fund utilization are the resources for personnel productivity.

This research was also anchored to the Organization Systems theory by Knight (1993) which states that Organizations Systems Theory model for school financial management describes a school as a “system” composed of interrelated elements necessary for the successful operation of the school. Ezenwa (2023) further emphasized this that Organization Systems Theory allows for an understanding of the connections between various parts of the organization and how they interact with one another. In this setting, the school is the system and the practices in MOOE fund utilization are the elements for successful operation by the school head.

Literature Review

To maintain the operation, and the implementation of its specific plans, projects, programs, and activities of a certain agency, particularly the Department of Education, it is imperative for the government to devise a good and effective budget system (Bihasa, 2015). The Department of Education (DepEd) in 2019 released the Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, Including Other Funds Managed by Schools. According to DepEd Order No. 008, s.2019, it is understood that the school MOOE shall be valid for release and obligations for one (1) fiscal year: that is from January 1 to December 31.

Redoña and De Cadiz (2019) according to their study, found that the extent of MOOE fund utilization differed between the respondents' groups in the areas of school improvement, school activities, trainings and travel expenses, and teachers' instructional materials. On the other hand, it is stressed out on the study of Rico (2021) that school heads should be very transparent in regard to the financial resources of the school such as MOOE, Special Education Fund (SEF), Donations, Canteens, Income Generating Projects, and other sources. Many teachers are not aware of the whereabouts of these school funds. Effective utilization of MOOE increased the positive perceptions of the respondents about the welfare and development of school facilities and services for students and teachers in terms of academic achievement and other school performance indicators (Rico, 2021).

Guidelines on the utilization of government funds particularly MOOE allocation have been posted and implemented. The school head, on the other hand, shall have good practices to successfully utilize such funds. Productivity is the capacity to accomplish significant tasks without wasting excessive time doing time-consuming chores. Similar to exercise, productivity lets you develop your mind to cope with various tasks and quickly adapt to them (Menzel, 2022). In the study by Siason, Jr., et al (2021), it was found that teachers' levels of productivity were similarly not affected by their sex, length of service and educational attainment.

The way or manner the school heads manage schools has no relationship to the emotional intelligence, productivity, and performance of teachers. On the other hand, teachers' emotional intelligence was related to teachers' productivity. Thus, teachers who have the emotional capacity to work, perform the work well and become productive in the workplace. Moreover, highly productive teachers must have a high level of Emotional Intelligence. In relation to teacher's productivity, the study of Khan and Abdullah (2019) states that training and development is an essentially important element of human resource management for every teaching institution and there exists powerful connection between training and development and teachers' productivity and performance. Dangol (2020) also found out that employees valued work environment, work engagement and learning and skill development as a motivating element for better productivity at work.

Methods

Quantitative descriptive research design was used in this study in order to analyze the maintenance and other operating expenses (MOOE) fund utilization practices towards personnel productivity and one of the specific objectives is to determine the practices of the school head in MOOE fund utilization. Moreover, this study also employed qualitative research methods to identify the practices of school heads in Lumban Sub-Office via scheduled face-to-face interviews, which provided an opportunity to delve deeper into their practices in MOOE fund utilization, and better understand their decision-making processes. The respondents of this study employed a total enumeration of the population of the teaching and non-teaching personnel of Lumban Sub-Office in SY 2023-2024. The researcher utilized online survey questionnaires via Google Forms for information and data gathering needed for the study. The questionnaires were researcher-formulated based on the readings and the interviews conducted from the school heads, which were validated and modified for this particular study.

A scheduled one-on-one interview with the school head was initiated in coordination with the Public Schools District Supervisor of Lumban Sub-Office, and the questions that were asked during the conduct of the interview were also validated.

The instrument was divided into three parts consisting of the following: (Part I) Profile of the Respondents; (Part II) MOOE Fund utilization practices which were subdivided into; personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, supplies; and communication services; and (Part III) Personnel productivity with reference to personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, supplies; and communication services.

In Part I, the respondents were instructed to choose from a range of age, gender, civil status, years in service, years in current position, verbal Performance Rating in the current year; and educational attainment; In Part II, the respondents were instructed to choose from the five choices as follows based on their perception; and in Part III, the respondents were instructed to choose from the five choices as follows based on their perception.

The following statistical treatments was used to test and analysed the data collected in the study: to determine the demographic profile of the teaching and non-teaching personnel in terms of age gender, civil status, years in service, years in current position, verbal Performance Rating in the current year, and educational attainment, frequency and percentage distribution was used; to find out the extent of MOOE fund utilization practices as perceived by the teaching and non-teaching personnel with respect to personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, supplies, and communication services, mean was used; to determine the extent of level

productivity as perceived by the teaching and non-teaching personnel in terms of personnel development; physical facilities maintenance and development; materials and equipment; water, illumination and power services; supplies; and communication services, mean was utilized; to determine the significant difference in the MOOE fund utilization practices as perceived by teaching and non-teaching personnel when grouped according to demographic profile, One Way Analysis of Variance was used; to determine the significant difference in the level of productivity of the respondents as perceived by teaching and non-teaching personnel when grouped according to demographic profile, One Way Analysis of Variance was also used; and to determine the relationship between MOOE fund utilization and personnel productivity as perceived by teaching and non-teaching personnel, Pearson-r was used.

A face-to-face interview was conducted to identify the practices of school heads in MOOE fund utilization and results were laid down to data matrix. Descriptive qualitative method was employed as well to discuss the action plan that may be developed based on the findings.

Results

The total enumeration of the respondents during the school year 2022-2023 was considered in the conduct of the study. The above table shows the findings in regard to the demographic profile of the respondents from the nine elementary schools in Lumban Sub-Office.

The age bracket of 24 to 31 years old dominates the number of respondents consisting of 38 of 142, with percentage of 26.8, while 15 of the 142 respondents or 10.6% of the population is above 55 years old. Most of the respondents are female, and married. Thirty-eight (38) of the teaching and non-teaching personnel in Lumban Sub-Office are new in the service with 26.8% of the total respondents. In addition to this, majority of the teaching and non-teaching personnel are newly installed in their current position with 1-5 years in service, with Very Satisfactory performance rating with 90.8% of the respondents. Lastly, 58 of 142 respondents are holding a Master's degree as their highest educational attainment. This connotes that most of the teaching and non-teaching personnel of Lumban Sub-Office are young adults, female, married, new in the government service, with Very Satisfactory performance rating, and are holding a Master's degree. The result further implies that young adults, females, and married employees dominate the education sector of Lumban Sub-Office.

Table 1. Level of MOOE Fund Utilization Practices in Terms of Personnel Development as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. finance personnel's training activities for professional development.	4.43	0.76	Highly Utilized
2. finance the purchase of ICT resources and educational equipment.	4.45	0.68	Highly Utilized
3. finance trainings of personnel in research undertaking and technological advancement.	4.26	0.94	Highly Utilized
4. finance trainings of personnel on basic life support and first aid.	4.30	0.97	Highly Utilized
5. finance traveling expenses, meals, accommodation, and incidental allowances of teachers in the conduct of DepEd-initiated activities.	4.31	0.85	Highly Utilized
Overall Mean	4.35	0.84	Highly Utilized

Note: 4.20 – 5.00 - Highly utilized; 3.40-4.19 – Utilized; 2.60-3.39 - Moderately utilized; 1.80-2.59 - Seldom utilized; 1.00-1.79 - Not utilized.

Table 1 results show that among the indicators related to personnel development, rank 1 is indicator 2 stating that MOOE is utilized to finance the purchase of ICT resources and educational equipment with a mean response of 4.45 which means highly utilized, rank 2 is indicator 1 stating that funds is utilized to finance personnel's training activities for professional development with mean of 4.43; rank 3 is indicator 5 stating that funds are highly utilized to finance travelling expenses, meals, accommodation and incidental allowances of teachers in the conduct of DepEd initiated activities with a mean of 4.31; rank 4 is indicator 4 stating that funds are utilized in trainings of personnel on basic life support and first aid with a mean of 4.30 which means of high utilization; rank 5 is indicator 3 stating that MOOE funds are highly utilized in trainings of personnel in research undertaking and technological advancement with a mean response of 4.26.

It implies that all five indicators for the utilization of MOOE funds for personnel development are all observed and implemented with overall mean of 4.35, while the practice of providing funds for the purchase of ICT resources and educational equipment is very much observed and well take-care-off by the school heads as perceived by the teaching and non-teaching personnel. This concurs with the study of Shoab (2023) wherein by upgrading technology, particularly on computers, the organization can modernize operations, reduce costs, and improve safety and comfort for all.

Furthermore, this implies that the integration of Information and Communication Technology (ICT) resources is an essential element in the education system. It plays a vital role in both the teaching and learning process, facilitating the exchange of information and knowledge between teachers and students. Moreover, these resources have also become indispensable for the day-to-day operations of schools, enabling administrators to manage various tasks, such as attendance tracking, grade management, and communication with parents and guardians.

Table 2. Level of MOOE Fund Utilization Practices in Terms of Physical Facilities Maintenance and Development as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. finance the minor repair of classrooms.	4.42	0.83	Highly Utilized
2. finance repair of computer units.	4.14	1.03	Utilized
3. finance repair and rehabilitation of comfort rooms.	4.35	0.85	Highly Utilized
4. finance labor for repairman for broken equipment.	4.39	0.84	Highly Utilized
5. finance rehabilitation of school facilities such as wash area, library, clinic, faculty room, etc.	4.49	0.75	Highly Utilized
Overall Mean	4.36	0.86	Highly Utilized

Table 2 shows that among the indicators related to physical facilities maintenance and development, rank 1 is indicator 5 stating that MOOE is utilized to finance rehabilitation of school facilities such as wash area, library, clinic, faculty room, etc., with a mean response of 4.49 which means highly utilized, rank 2 is indicator 1 stating that funds are utilized to finance minor repair of classrooms with mean of 4.42; rank 3 is indicator 4 stating that funds are highly utilized to finance labor for repair man for broken equipment with a mean of 4.39; rank 4 is indicator 3 stating that funds are utilized to finance repair and rehabilitation of comfort rooms with a mean of 4.35 which means of high utilization; rank 5 is indicator 2 stating that MOOE funds are utilized to finance repair of computer units. with a mean response of 4.14.

The results suggest that most of the indicators for the physical facilities maintenance and development is highly utilized in the MOOE except the repair of computer units which is rated only as utilized. This also concurs with Shoab (2023) wherein Information and Communication Technology upgrades can offer significant benefits to facilities management teams. By upgrading their technology, particularly on computers, teams can streamline operations, reduce costs and improve safety and comfort for all.

Overall, MOOE fund is highly utilized in terms of physical facilities maintenance and development with an overall mean of 4.36 which implies that the schools evidently allocated funds for the maintenance and development of physical facilities of the school contradicting the study of Abellon, et. al (2020), which mentions that majority of the school heads' least priority is the funding for minor repairs of facilities, building and grounds maintenance and upkeep of the school. The result also conforms with the interview with the school head wherein all of the school heads in Lumban Sub-Office are putting physical facilities maintenance and development as one of their priorities in the utilization of MOOE fund.

The above results imply that the schools in Lumban Sub-Office complies with the DepEd guidelines on the uses of MOOE particularly on funding minor repairs of facilities, buildings and grounds maintenance, and the upkeep of the school.

Table 3. Level of MOOE Fund Utilization Practices in Terms of Materials and Equipment as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. procure athletic equipment for school use.	4.36	0.82	Highly Utilized
2. procure Disaster Risk Reduction Management (DRRM) materials and equipment.	4.44	0.74	Highly Utilized
3. provide materials and equipment for school clinic.	4.44	0.72	Highly Utilized
4. provide materials for printing test questions and learning materials.	4.67	0.59	Highly Utilized
5. procure janitorial materials and equipment.	4.63	0.57	Highly Utilized
Overall Mean	4.51	0.69	Highly Utilized

Table 3 shows that among the indicators related to materials and equipment, indicator 4 stating that MOOE is utilized to provide materials for printing test questions and learning materials ranks 1 with a mean response of 4.67 which means highly utilized, rank 2 is indicator 5 stating that MOOE is utilized to procure janitorial materials and equipment with mean of 4.63. MOOE utilization on procurement of DRRM materials and equipment, and provision of materials and equipment for school clinic, ranks 3rd with a mean response of both 4.44, which indicates high utilization; Moreover, indicator 1 ranks 4 stating that funds are highly utilized to procure athletic equipment for school use with a mean of 4.36.

Overall, the MOOE fund is highly utilized in terms of materials and equipment with an overall mean of 4.51 which implies that the schools evidently allocated funds for the materials and equipment most specially on printing test questions and learning materials which primarily the needs of teachers and learners.

This also implies that schools in Lumban Sub-Office have dedicated their resources to providing printed test questionnaires and learning materials, which serve as essential resources for both teachers and students. These materials play a crucial role in facilitating effective teaching and learning within the classroom, enabling teachers to impart knowledge and skills to their students in a structured and organized manner. By

investing in these materials, schools reinforce their commitment to providing quality education and equipping learners with the tools they need to succeed in their academic pursuits.

The above-mentioned results conform with the results of the study of Miranda and Perez (2021), wherein school heads in selected schools in Division of Palawan are evidently allocating funds for materials and equipment to much extent, as observed by the teachers.

Table 4. Level of MOOE Fund Utilization Practices in Terms of Water, Illumination and Power Services as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. pay the cost of electricity consumed every month.	4.81	0.45	Highly Utilized
2. procure and install water supply in the school.	4.65	0.69	Highly Utilized
3. finance labor for plumbers or electricians to do minor repairs	4.54	0.72	Highly Utilized
4. provide and procure illumination materials.	4.63	0.53	Highly Utilized
5. Provides free drinking water for learners and school personnel.	4.18	1.14	Utilized
Overall Mean	4.56	0.70	Highly Utilized

Table 4 shows the MOOE fund utilization practices in terms of water, illumination and power services. It could be gleaned from the data that among the indicators, first in rank was indicator 1 stating that MOOE is highly utilized to pay the cost of electricity consumed every month with a mean response of 4.81. Second in rank was indicator 2 with a mean response of 4.65 which means high utilization on procurement and installation of water supply in the school. Third in rank was indicator 4 with a mean response of 4.63 which means MOOE is highly utilized. Fourth is indicator 3 which states that MOOE is highly utilized to finance labor for plumber or electrician to do minor repairs, with mean response of 4.54. Lastly, indicator 5 mentions that MOOE is utilized to provides free drinking water for learners and school personnel with mean response of 4.18.

The results suggest that most of the indicators for the water, illumination and power services is highly utilized in the MOOE except the provision of free drinking water for learners and school personnel which is rated only as utilized. Overall, MOOE fund is highly utilized in terms of water, illumination and power services with an overall mean of 4.56 which implies that the schools evidently allocated funds for the water, illumination and power services.

The result revealed that the school head highly allotted funds in relation to Water, Illumination, and Power Services, and these are all administered and implemented as perceived by the teaching and non-teaching personnel. It implies that the school head pays for the water and electric consumption of the school through MOOE which strictly follows the guidelines prescribed by the Department of Education in 2019 in the utilization of MOOE funds. This result further conforms with the interview with the school head wherein all of them are prioritizing water, illumination and power services in the utilization of funds particularly on the payment of the cost of electricity consumed every month.

Table 5 shows that among the indicators, first in rank was indicator 1 and 2 with a mean response of 4.80 which means MOOE is highly utilized to provide supplies needed for graduation/recognition/moving up ceremony and procure supplies for issuance of school ID of learners, teachers, and personnel. Second in rank was indicator 5 with a weighted response of 4.74 which means with much extent. third in rank was indicator 3 with a weighted response of 4.63, which means with much extent. Lastly, indicator 4, with a mean response of

4.09 which means with very large extent.

Table 5. Level of MOOE Fund Utilization Practices in Terms of Supplies as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. provide supplies needed for graduation/recognition/moving up ceremony.	4.80	0.42	Highly Utilized
2. procure supplies for issuance of school ID of learners, teachers, and personnel.	4.80	0.45	Highly Utilized
3. procure school supplies for teachers/personnel monthly.	4.63	0.59	Highly Utilized
4. finance the procurement of classroom decorations (curtain, cabinets, etc.)	4.09	1.14	Utilized
5. procure printing supplies.	4.74	0.49	Highly Utilized
Overall Mean	4.61	0.62	Highly Utilized

The results suggests that most of the indicators for the level of MOOE fund utilization in relation to supplies were highly utilized at a very large extent in the MOOE except the utilization to finance the procurement of classroom decorations (curtain, cabinets, etc.) which is rated only as utilized with large extent concurring to the United States, wherein educators still buy their own school supplies to help students feel prepared and engaged at school (Litvinov, 2023, NEA News).

Overall, MOOE fund is highly utilized with a very large extent in terms of supplies with an overall mean of 4.61 which implies that the schools evidently allocated funds for supplies. The result revealed that the school heads highly allotted funds in relation to supplies, and are all administered and implemented. it implies that the school head provides supplies for graduation and moving-up ceremonies and provides the IDs of learners through MOOE which complies with DepEd guidelines particularly on the financing of expenses relative to graduation rites, moving up or closing ceremonies, and recognition activities.

Table 6. Level of MOOE Fund Utilization Practices in Terms of Communication Services as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
MOOE is utilized to...			
1. pay the cost of telephone bill / load card monthly.	4.45	1.08	Highly Utilized
2. pay the internet connection subscription of the school.	4.76	0.57	Highly Utilized
3. finance the wireless and cable charges for television.	4.11	1.26	Utilized
4. provide funds for postal or mailing charges.	4.16	1.18	Utilized
5. provide mobile load for personnel.	3.50	1.56	Utilized
Overall Mean	4.20	1.13	Highly Utilized

Table 6 shows that among the indicators, first in rank was indicator 2 which means that MOOE is highly utilized to pay the internet connection subscription of the school to a very large extent, with a mean response of 4.76. Second in rank was indicator 1 which means that MOOE is highly utilized at a very large extent to pay the cost of telephone bill/load card monthly with a mean response of 4.45. Third in rank was indicator 4 with a mean response of 4.16 which means that MOOE is utilized to a large extent to provide funds for postal or mailing charges. Fourth in rank was indicator 3 with a weighted response of 4.11 which means that MOOE

is utilized to a large extent to finance the wireless and cable charges for television. Fifth in rank was indicator 5 with a mean response of 3.50 which means MOOE is utilized to a large extent to provide mobile load for personnel.

It implies that the school heads allocated funds to pay for the communication services particularly on the internet subscription of the school, with an overall mean of 4.20 which complies with DepEd guidelines, particularly on the payment of communication services specifically internet subscription and connectivity.

Table 7. Composite Table on MOOE Fund Utilization Practices as Perceived by Teaching and Non-Teaching Personnel

Practices	Overall Mean	Remarks
1. Personnel Development	4.35	Highly Utilized
2. Physical Facilities Maintenance and Development	4.36	Highly Utilized
3. Materials and Equipment	4.51	Highly Utilized
4. Water, Illumination, and Power Service	4.56	Highly Utilized
5. Supplies	4.61	Highly Utilized
6. Communication Services	4.20	Highly Utilized

Based on Table 7, supplies got rank 1 with the highest overall mean of 4.61 which dictates high utilization followed by water, illumination, and power services in rank 2 with an overall mean of 4.56. Materials and equipment ranked third with an overall mean of 4.51. Physical Facilities Maintenance and Development is rank 4 with an overall mean of 4.36 followed by Personnel Development with an overall mean of 4.35. On the other hand, communication services got the lowest mean of 4.20 yet dictated high utilization as perceived by the teaching and non-teaching personnel.

It can be gleaned from the results that based on the perception of the teaching and non-teaching personnel, the funds for Personnel Development, Physical Facilities Maintenance and Development, Materials and Equipment, Water, Illumination, and Power Services, Supplies, and Communication Services are highly utilized by the school heads of Lumban Sub-Office.

This implies that based on the perception of the respondents, supplies is one of the priorities of school heads when utilizing the MOOE fund. On the other hand, communication services are still in high utilization yet the least priority of school heads. Overall, the school's MOOE funds are being utilized efficiently to provide essential services to all stakeholders, ensuring the smooth and seamless day-to-day operations of the institution. From the upkeep and maintenance of the facilities to the provision of necessary supplies and equipment, the school is dedicated to utilizing its funds to ensure the satisfaction and well-being of its students, faculty, and staff.

Table 8 presents the level of productivity of the respondents as perceived by the teaching and non-teaching personnel of the school in terms of personnel development.

School personnel are excellently productive at work whenever they attend training activities for professional development and are provided with ICT resources and educational equipment, with a mean response of 4.70 and 4.49 respectively. On the other hand, school personnel are good at work whenever: the school provides traveling expenses, meals, accommodation and incidental allowances for teachers in the conduct of DepEd-initiated activities with a mean of 4.18; the school finances trainings for teaching and non-teaching personnel in research undertaking and technological advancement with 4.16 as its mean; and if they

have trainings of personnel on basic life support and first aid with a mean response of 4.11.

Table 8. Composite Table on MOOE Fund Utilization Practices as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement	Mean	SD	Remarks
I am productive if...			
1. I attend training activities for professional development.	4.70	0.57	Excellent
2. the school provides ICT resources and educational equipment.	4.49	0.69	Excellent
3. the school finance trainings of personnel in research undertaking and technological advancement.	4.16	1.05	Good
4. I have trainings of personnel on basic life support and first aid.	4.11	1.03	Good
5. the school provides travelling expenses, meals, accommodation, and incidental allowances for teachers in the conduct of DepEd initiated activities.	4.18	0.97	Good
Overall Mean	4.33	0.86	Excellent

To sum it up, school personnel are excellently productive at work if MOOE is utilized in terms of personnel development, particularly if they attend training activities for professional development, with an overall mean of 4.33. The results further implies that in order to enhance the efficiency and output of an organization or educational institution, the school administrators or the agency in charge must offer comprehensive training programs to both teaching and non-teaching personnel. These training programs should aim to foster constant development and growth, both in terms of career advancement and personal skillsets. By investing in the professional development of its staff, organizations can ensure that they remain up-to-date with the latest trends and technologies, and are better equipped to tackle the challenges of the ever-evolving work landscape. This result correlates with the results of the study of Aliazas & Chua (2021) which revealed that work culture and learning organization promote work productivity including team building, webinar series, or In-Service Training (INSET) that would encourage and develop supportive, innovative, and bureaucratic culture.

Table 9. Level Of Personnel Productivity in Terms of Physical Facilities Maintenance and Development as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement	Mean	SD	Remarks
I am productive if...			
1. my classroom/office has been repaired.	4.39	0.81	Excellent
2. my computer unit is working properly.	4.43	0.81	Excellent
3. we have functional comfort rooms in our school.	4.63	0.67	Excellent
4. the school provides labor expenses for repair of broken equipment.	4.37	0.87	Excellent
5. I work in a conducive working environment.	4.65	0.57	Excellent
Overall Mean	4.49	0.75	Excellent

Table 9 presents the level of productivity of school personnel in terms of physical facilities maintenance and development. School personnel are excellent at work whenever: the classroom/office has been repaired (mean: 4.39); computer unit is working properly (mean: 4.43); have functional comfort rooms in our school (mean: 4.63); provided with labor expenses for repair of broken equipment (mean: 4.37); and with conducive working environment (mean 4.65)

Overall, school personnel are excellently productive at work if MOOE is utilized in terms of personnel

development, particularly if they have a conducive working environment with an overall mean of 4.49. This indicates that a comfortable, safe and well-equipped workplace is essential to ensure that school personnel can perform their duties efficiently and effectively. Therefore, it is crucial for school management to invest in both the professional development of their staff and the provision of a supportive working environment to achieve optimal productivity.

The study of Taheri, Miah, & Kamarazzuman (2020) correlates with the results of this study wherein employees seek a more comfortable working environment because a well, adaptive, and comfortable working environment makes the employee committed to their efficiency and productivity.

The findings indicate that an improved physical working environment has a positive impact on the productivity of staff members. This implies that by providing a comfortable and conducive workspace, employees are likely to perform better and accomplish more tasks. Furthermore, the results are consistent with the feedback gathered from interviews conducted with school heads in the Lumban Sub-Office area. These school leaders have emphasized the importance of maintaining and upgrading the physical facilities of their institutions, implying that they recognize the critical role played by the physical environment in enhancing the learning and working experience of their staff and students.

Table 10. Level of Personnel Productivity in Terms of Materials and Equipment as Perceived by Teaching and Non-teaching Personnel

Indicative Statement	Mean	SD	Remarks
I am productive...			
1. athletic equipment for school use is available.	4.33	0.81	Excellent
2. DRRM materials and equipment are available.	4.46	0.70	Excellent
3. materials and equipment for school clinic are provided.	4.51	0.67	Excellent
4. materials for printing test questions and learning materials are provided.	4.68	0.60	Excellent
5. janitorial materials and equipment for daily use are provided.	4.63	0.64	Excellent
Overall Mean	4.52	0.68	Excellent

Table 10 demonstrates that school personnel are excellent at work whenever: athletic equipment for school use is available with an overall mean of 4.33; DRRM materials and equipment are available with an overall mean of 4.46; materials and equipment for school clinic are provided with an overall mean of 4.51; materials for printing test questions and learning materials are provided with an overall mean of 4.68; and lastly, janitorial materials and equipment for daily use are provided with an overall mean of 4.63.

Overall, teaching and non-teaching personnel are excellent at work if MOOE is utilized in terms of materials and equipment particularly if materials for printing test questions and learning materials are provided, with an overall mean of 4.52.

The result justifies the usage of MOOE as per DepEd Order no. 8, s. 2019 which funds the materials and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities. Teaching becomes interesting when the teacher employs a variety of instructional materials suited to the learning styles of the students. Thus, schools should allocate big appropriations from the school funds to augment the shortage of learning materials needed by the students as well as the tools and equipment needed for practical exercises (Rico, 2021).

The result further implies that both teaching and non-teaching personnel can achieve higher levels of

productivity and excellence in their work if they have access to all the necessary materials and equipment. This is particularly true for teachers, who can deliver their lessons more easily and effectively if they have all the required teaching aids readily available. By providing them with the necessary resources, we can ensure that the teaching process is smooth and well-organized, which ultimately benefits both the educators and the learners.

Table 11. Level of Personnel Productivity in Terms of Water, Illumination and Power Services as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement		Mean	SD	Remarks
I am productive...				
1.	The school provides electricity.	4.87	0.38	Excellent
2.	The school provides and installs water supply.	4.79	0.47	Excellent
3.	plumbing and electrical works are provided by the school.	4.67	0.60	Excellent
4.	Productive because the school provides good illumination and lighting in the office/classroom.	4.77	0.50	Excellent
5.	Free drinking water for learners and school personnel is provided by the school	4.18	1.04	Good
Overall Mean		4.66	0.60	Excellent

Table 11 shows the level of productivity of school personnel in terms of water, illumination and power services. School personnel are excellent at work whenever the school provides electricity. (mean: 4.87); the school provides and installs water supply (mean: 4.79); plumbing and electrical works are provided by the school (mean: 4.67); and the school provides good illumination and lighting in the office/classroom (mean: 4.77). On the other hand, school personnel are good at work whenever free drinking water for learners and school personnel is provided by the school (mean 4.18). Overall, school personnel are excellent at work if MOOE is utilized in terms of water, illumination and power services particularly if the school provides electricity, with overall mean of 4.66 which agrees with the result on MOOE fund utilization in terms of Water, Illumination, and Power Services.

Based on the results, the researcher implies that school head pays for the water and electric consumption of the school through MOOE in cognizance with DepEd guidelines and issuances. This practice not only aids in the overall efficiency of the school's staff but also enhances their productivity. This agrees with the World Health Organization (2020) wherein some evidence suggests improving service levels towards safely managed drinking water or sanitation such as regulated piped water or connections to sewers with wastewater treatment can dramatically improve health by reducing diarrhoeal disease deaths. The school could further elaborate and study the possibility of clean, safe, and free drinking water for all.

Table 12. Level Of Personnel Productivity in Terms of Supplies as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement		Mean	SD	Remarks
I am productive if...				
1.	the school provides the necessary supplies needed for graduation/recognition/moving up ceremony.	4.80	0.45	Excellent
2.	the school provides supplies for issuance of school ID of learners, teachers, and personnel.	4.80	0.47	Excellent
3.	I am provided with school/office supplies monthly.	4.67	0.59	Excellent

4. the school provides classroom decorations (curtain, cabinets, etc.)	4.15	1.06	Good
5. the school provides printing supplies.	4.66	0.61	Excellent
Overall Mean	4.61	0.64	Excellent

Table 12 shows the level of productivity as perceived by teaching and non-teaching personnel in terms of supplies. School personnel are excellent at work whenever the school provides necessary supplies needed for graduation/recognition (mean: 4.80); the school provides supplies for issuance of school IDs of learners, teachers, and personnel (mean: 4.80); provided with school/office supplies monthly (mean: 4.67); and the school provides printing supplies (mean: 4.66).

On the other hand, school personnel are good at work whenever the school provides classroom decorations (curtain, cabinets, etc.) with mean response of 4.15. This indicates that the MOOE is not normally utilized to procure curtains, cabinets, etc. for the classroom because teachers have their chalk allowance which now called as cash allowance, which according to the Department of Education, must be utilized by teachers to procure supplies for classrooms.

Overall, school personnel are excellent at work if MOOE is utilized in terms of supplies, particularly if the school provides necessary supplies needed for graduation/recognition/moving up ceremony, as well as school ID of learners, teachers, and personnel, with an overall mean of 4.61 which agrees with the result on MOOE fund utilization in terms of supplies. The school pays for the procurement of the above-mentioned supplies. Teachers will no longer think of the supplies needed in these activities since the school will provide or the necessary supplies. The results further conform with DepEd's guidelines on the utilization of MOOE which is to finance expenses pertaining to graduation rites and others.

Table 13. Level of Personnel Productivity in Terms of Communication Services as Perceived by Teaching and Non-Teaching Personnel

Indicative Statement	Mean	SD	Remarks
I am productive if...			
1. the school pays the cost of telephone bill / load card monthly.	4.38	1.03	Excellent
2. the school pays the internet connection subscription of the school monthly.	4.68	0.68	Excellent
3. the school provides wireless and cable for television.	4.13	1.13	Good
4. the school provides payment for postal / mailing charges.	4.21	1.01	Excellent
5. the school provides mobile load for personnel.	3.54	1.45	Good
Overall Mean	4.19	1.06	Good

Table 13 shows the level of productivity of school personnel in terms of communication services. School personnel are excellent at work whenever: the school pays the cost of telephone bill / load card monthly (mean: 4.38); the school pays the internet connection subscription of the school monthly (mean: 4.68); and the school provides payment for postal / mailing charges (mean: 4.21). On the other hand, school personnel are good at work whenever the school provides wireless and cable for television (mean: 4.13); and school provides mobile load for personnel (mean: 3.54). This indicates that the school personnel depends their productivity at work on the provision of mobile load for personnel.

Overall, school personnel are good at work if MOOE is utilized in terms of communication services, particularly if the school pays the internet connection subscription of the school monthly, with mean of 4.19 which complies with the guidelines of DepEd in MOOE utilization.

Relative to this, the use of Information and Communication Technology (ICT) promotes productivity according to the study of Benzon, et. al, (2024) and further recommends training workshops to equip non-teaching personnel with skills to navigate and excel in today's tech-driven work environments and enhanced their productivity and adaptability in this digital age.

Table 14. Composite Table on Level of Productivity as Perceived by Teaching and Non-Teaching Personnel

Practices	Overall Mean	Remarks
1. Personnel Development	4.33	Excellent
2. Physical Facilities Maintenance and Development	4.49	Excellent
3. Materials and Equipment	4.52	Excellent
4. Water, Illumination, and Power Service	4.66	Excellent
5. Supplies	4.61	Excellent
6. Communication Services	4.19	Good

Table 16 shows the composite results on the level of productivity as perceived by the respondents. Teaching and non-teaching personnel of Lumban Sub-Office are excellently productive at work when MOOE is utilized properly on personnel development, physical facilities maintenance and development, materials and equipment, water, illumination and power services, and supplies. On the other hand, good productivity only in relation to communication services which gained the lowest overall mean score as perceived by the respondents. It can be gleaned from the results that based on the perception of the teaching and non-teaching personnel; their productivity is high when the school head highly utilizes the MOOE fund.

Table 15. Significant Difference in the Utilization Practices of the Respondents as Perceived by Teaching and Non-Teaching Personnel when Grouped According to Demographic Profile

Demographic Profile	Utilization Practices					
	PD	PFMD	ME	WIPS	S	CS
Age	$F=2.975^*$ $p = .022$	$F=2.484^*$ $p=.047$	$F=1.939ns$ $p=.107$	$F=2.181ns$ $p=.074$	$F=4.487^*$ $p=.002$	$F=1.919ns$ $p=.111$
Gender	$t= 2.179^*$ $p=.031$	$t=1.535ns$ $p=.127$	$t=1.587ns$ $p=.115$	$t=1.369ns$ $p=.173$	$t=0.969ns$ $p=.334$	$t=1.536ns$ $p=.127$
Civil Status	$F=2.382ns$ $p=.096$	$F=1.260ns$ $p=.287$	$F=2.538ns$ $p=.083$	$F=1.922ns$ $p=.150$	$F=0.855ns$ $p=.428$	$F=0.839ns$ $p=.434$
Years in Service	$F=2.009ns$ $p=.081$	$F=2.678^*$ $p=.024$	$F=1.653ns$ $p=.150$	$F=1.674ns$ $p=.145$	$F=1.912ns$ $p=.317$	$F=1.041ns$ $p=.396$
Years in Current Position	$F=4.952^*$ $p=.023$	$F=0.717ns$ $P=.372$	$F=1.873ns$ $p=.157$	$F=2.082ns$ $p=.096$	$F=1.805ns$ $p=.107$	$F=1.552ns$ $p=.200$
Performance Rating	$F=0.992ns$ $p=.663$	$F=1.752ns$ $p=.191$	$F=1.474ns$ $p=.217$	$F=1.615ns$ $p=.210$	$F=1.153ns$ $p=.244$	$F=2.109ns$ $p=.081$
Educational Attainment	$F=1.672ns$ $p=.187$	$F=1.119ns$ $p=.262$	$F=1.808ns$ $p=.286$	$F=0.959ns$ $p=.471$	$F=2.452ns$ $p=.087$	$F=2.109ns$ $p=.051$

Table 15 shows the significant difference on the MOOE fund utilization practices as perceived by teaching and non-teaching personnel when grouped according to demographic profile.

With respect to gender, it has significant difference with Personnel Development which means that the perception of the male respondents varies from the female respondents in regard to Personnel Development. On the other hand, the perception of the male and female respondents are similar in regard with Physical Facilities, Maintenance and Development, Materials and Equipment, Water, Illumination, and Power Services, Supplies, and Communication Services.

The results also revealed that all the MOOE fund utilization practices as perceived by the respondents are not significant in terms of civil status, performance rating and educational attainment. Furthermore, the years in service of the respondents is significant with the utilization practice on Physical Facilities, Maintenance and Development which means that the perception of the respondents who are either new or tenured in service varies in terms of the facilities maintenance and development unlike their perception on the utilization in terms of Personnel Development, Materials and Equipment, Water, Illumination, and Power Services, Supplies, and Communication Services which has nothing to do with their years in service.

Lastly, based on Table 15, it can be gleaned that the years in the current position of the respondents is significant with Personnel Development. Moreover, Physical Facilities, Maintenance and Development, Materials and Equipment Water, Illumination, and Power Services, Supplies, and Communication Services are not significant with years in the current position of the school personnel.

Overall, the result revealed that the practices of the school heads in MOOE fund utilization as to the practices in MOOE utilization were coherently perceived by teaching and non-teaching personnel when grouped according to their demographic profile. This could imply that the school heads' utilization of MOOE funds was fair and transparent, as perceived by their subordinates, regardless of their demographic profile.

This study sheds light on the importance of ensuring that MOOE funds are utilized in a manner that is perceived as fair and equitable by all personnel involved, in order to promote accountability and transparency in the education sector. The difference on the MOOE fund utilization practices with respect to age presented in Table 17 shows that age has significant difference on Personnel Development, Physical Facilities, Maintenance and Development, and Supplies. On the other hand, age is not significant in terms of Materials and Equipment, Water, Illumination and Power Services, and Communication Services. This means that perception of the respondents in relation to their age differs in terms of Personnel Development, Physical Facilities, Maintenance and Development, and Supplies. On the other hand, the respondents' perception on the utilization of MOOE fund Materials and Equipment, Water, Illumination and Power Services, and Communication Services has nothing to with their age.

Table 16 shows the level of productivity in terms of communication services is not significant with age, while the level of productivity in terms of Personnel Development, Physical Facilities Maintenance and Development, Materials and Equipment, Water, Illumination and Power Services, and Supplies is significant with age. This means that the respondents are productive regardless their age when communication services are utilized in the MOOE. On the contrary, the level of productivity of teaching and non-teaching personnel varies in relation with their age when MOOE is utilized in terms of Personnel Development, Physical Facilities Maintenance and Development, Materials and Equipment, Water, Illumination and Power Services, and Supplies.

Additionally, the level of productivity of the respondents in terms of MOOE fund utilization practices is not significant with gender, civil status, years in current position, performance rating, and educational attainment which means that the respondents are productive regardless of their gender, civil status, years in current position, performance rating, and educational attainment.

Table 16. Significant Difference in the Productivity of the Respondents as Perceived by Teaching and Non-Teaching Personnel when Grouped According to Demographic Profile

Demographic Profile	Productivity					
	PD	PFMD	ME	WIPS	S	CS
Age	$F=2.874^*$ $p=.039$	$F=3.288^*$ $p=.013$	$F=4.010^*$ $p=.004$	$F=3.332^*$ $p=.012$	$F=4.529^*$ $p=.002$	$F=2.223ns$ $p=.070$
Gender	$t=1.575ns$ $p=.118$	$t=1.202ns$ $p=.231$	$t=1.489ns$ $p=.139$	$t=0.140ns$ $p=.889$	$t=0.436ns$ $p=.663$	$t=1.071ns$ $p=.286$
Civil Status	$F=0.905ns$ $p=.407$	$F=1.224ns$ $p=.297$	$F=1.840ns$ $p=.163$	$F=1.896ns$ $p=.154$	$F=1.873ns$ $p=.157$	$F=1.512ns$ $p=.224$
Years in Service	$F=2.152ns$ $p=.063$	$F=1.452ns$ $p=.210$	$F=2.409^*$ $p=.040$	$F=1.680ns$ $p=.144$	$F=1.524ns$ $p=.186$	$F=1.542ns$ $p=.181$
Years in Current Position	$F=1.777ns$ $p=.201$	$F=0.919ns$ $p=.410$	$F=1.601ns$ $p=.147$	$F=2.122ns$ $p=.071$	$F=1.145ns$ $p=.199$	$F=1.260ns$ $p=.287$
Performance Rating	$F=2.548ns$ $p=.084$	$F=1.927ns$ $p=.150$	$F=2.209ns$ $p=.078$	$F=2.081ns$ $p=.077$	$F=1.487ns$ $p=.222$	$F=1.918ns$ $p=.111$
Educational Attainment	$F=2.019ns$ $p=.082$	$F=2.178ns$ $p=.084$	$F=2.338ns$ $p=.084$	$F=1.533ns$ $p=.128$	$F=1.887ns$ $p=.101$	$F=1.469ns$ $p=.169$

Lastly, in terms of materials and equipment utilization, the respondents' level of productivity varies in relation to their years in service. The table above also shows the level of productivity of the respondents in terms of Personnel Development, Physical Facilities Maintenance and Development, Water, Illumination and Power Services, Supplies, and Communication Services has no significant difference with years in service of the respondents which means that the respondents' years in service has nothing to do with their level of productivity if MOOE is utilized in terms of Personnel Development, Physical Facilities Maintenance and Development, Water, Illumination and Power Services, Supplies, and Communication Services.

Table 17. Test of Significant Relationship Between MOOE Fund Utilization and Personnel Productivity

Indicator	r value	Interpretation	p value	Analysis
MOOE Fund Utilization and Personnel Productivity	.80	High Relationship (Meaning: as MOOE Fund Utilization increases personnel productivity likewise increases.	<.001	Highly Significant

Based on the above table, garnering an r value of .80, there is a highly positive relationship between MOOE fund utilization and personnel productivity in terms of utilization practices. Wherein as the MOOE fund utilization increases, the level of productivity of the teaching and non-teaching personnel also increases. Furthermore, it can be noted from the above results that the null hypothesis of this study is rejected which means that there is a significant relationship between MOOE fund utilization and personnel productivity.

Table 18 presents the data matrix on the identified practices of school heads of Lumban Sub-Office in MOOE fund utilization. It can be gathered from the data above that all of the school heads of Lumban Sub-Office are prioritizing the utilization of MOOE fund for "materials and equipment", "water, illumination, and power services", and "supplies" which includes all the materials needed by the teachers and learners in the learning process (reading materials, printing materials, ID, teacher's supplies, etc.) as well as the payment of

water and electricity bills monthly. This confirms the perception of the respondents in MOOE fund utilization in Table 7 wherein supplies got the highest overall mean in the practices of MOOE fund utilization followed by water, illumination, and power services.

Table 18. Data Matrix on the Practices of School Heads in MOOE Fund Utilization

School Heads	Practices in MOOE Fund Utilization					
	PD	PFMD	ME	WIPS	S	CS
Balubad ES / Santo Nino ES	✓		✓	✓	✓	✓
Caliraya ES		✓	✓	✓	✓	
Concepcion ES		✓	✓	✓	✓	
Lewin ES			✓	✓	✓	
Lumban Central ES	✓	✓	✓	✓	✓	
Maytalang I ES		✓	✓	✓	✓	
Maytalang II ES		✓	✓	✓	✓	
Wawa ES		✓	✓	✓	✓	
Total	2	6	8	8	8	1

Six out of 8 school heads mentioned in their interview that physical facilities maintenance and development is also one of the top priorities in the utilization of MOOE fund confirming the perception on high utilization of MOOE fund in terms of the latter. Personnel development and communication services are the least priorities in the MOOE fund utilization which confirms the result in Table 9 wherein communication rank the last in the MOOE utilization as perceived by the respondents.

Conclusion

In view of the summary of findings, the researcher therefore concluded the following:

The practices of the school heads in utilizing the MOOE funds in relation to personnel development; Physical facilities maintenance and development; Materials and equipment; Water, Illumination and power services; Supplies; and Communication services were much extent as perceived by the teaching and non-teaching personnel.

As perceived by the teaching and non-teaching personnel of Lumban Sub-Office, they are highly productive at work when the MOOE fund is highly utilized in terms of personnel development; Physical facilities maintenance and development; Materials and equipment; Water, Illumination and power services; Supplies; and Communication services.

There is no significant difference in the MOOE fund utilization practices of the school heads as perceived by teaching and non-teaching personnel when grouped according to demographic profile.

There is no significant difference in the level of productivity of the respondents as perceived by teaching and non-teaching personnel when grouped according to demographic profile

That there is a high significant relationship between MOOE fund utilization practices and productivity of personnel in Lumban Sub-Office as perceived by the teaching and non-teaching personnel.

That the school heads of Lumban Sub-Office prioritized the most important needs of the learners, teachers, and schools to be considered in the MOOE fund utilization particularly materials and equipment, supplies, and physical facilities maintenance and development.

Recommendations

The following are the recommendations and implications of the study:

1. The school heads should conduct orientation, meetings and discussion for teaching and non-teaching personnel's cognizance and understating of the practices in the utilization of MOOE fund.
2. The practices of the school heads in MOOE fund utilization should be further enhanced and heightened particularly on the "communication services" through intensified orientation, trainings, and capacity building among school heads and the agency. Utilization for communication services should be included in one of the priorities for teaching and non-teaching personnel further excel and be productive at work.
3. School heads shall involve all school personnel in planning and utilization of the MOOE fund. Participation of teaching and non-teaching personnel in the preparation of MOOE fund should give way to better planning and consequently improve productivity at work
4. Transparency and ethical practices in schools should be strictly observed through vigilance and close monitoring of the utilization and disbursement of MOOE.
5. The Department of Education with the support of all the school heads and supervisors should design and initiate a professional development training program for the school heads and teachers on the transparent and ethical disbursement and utilization of the MOOE.
6. For future researchers, conduct more studies on MOOE fund utilization focusing on other aspects other than practices and productivity, particularly with other stakeholders and sub-offices in the Division of Laguna for further comparison.

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