

DISBURSEMENT AND UTILIZATION OF MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) PRACTICES OF SELECTED SCHOOLS IN THE DIVISION OF PALAWAN, PHILIPPINES

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ABSTRACT:

This study aimed to correlate the disbursement and utilization of Maintenance and Other Operating Expenses (MOOE's) among the administrators in selected schools in the Division of Palawan. The descriptive correlational and comparative research design was employed to compare the difference on the observation between teachers and administrators, the perception and observation of the teachers and school administrators on the practices of school administrators in utilizing and disbursing MOOE funds, and the relationship of the observations to the administrator's practices.

Data were obtained through the use of self-formulated survey questionnaires. Frequency, percentage, mean, Spearman Rho and Cramer's V were applied in the treatment of raw data.

Result of the study as to the practices of the School Administrators in disbursing and utilizing the MOOE funds of the school as observed by the teachers all indicators were rated with much extent except for the indicator related to learner's development stating that fund is provided to finance the graduation rites which was rated with very much extent.

There is no significant difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school when grouped according to age, sex, civil status, highest degree obtained, and number of years of experience.

There is no significant difference on the observation of the teachers over the actual practice of the School Administrators in disbursing and utilizing the MOOE Fund.

KEY WORDS: Disbursement, Utilization and Operation Expenses and School Administrators

BACKGROUND OF THE STUDY:

A school is very important organization or institution in the society. Like any other organization, it needs a strong leadership, management and resources. School administrators hold critical role in applying different management and leadership principles and practices in the school as well as maximizing the returns of all the inputs or budget in the school.

The development of a sound educational program is a major concern of school administration. The success of this program largely depends on the services and support given by the Department of Education. In fact, the effective operation of the school or any other

school system is due to the assistance given by the DepEd.

Every school manager/administrator must be knowledgeable on school planning, financial aspect of planning and other related issues. He/she must be able to identify current challenges to school finance, i.e., voucher plans, MOOE's, etc. Aside from this, knowledge on school purchasing procedures/issues including the function, purpose and process of bidding, requests for proposals and qualifications, etc. is imperative. Learning and management skill about managing school facilities, including internal controls, handling of cash, bank accounts, reconciliations, and other issues and processes is needed.

One of the expenses of the school are the facilities and instructional materials. The use of instructional aids and materials has increased and the broad range of educational services provided for teachers and students have stirred the use of modern technology. Messages from the higher hierarchy are relayed through the internet. Reports from the Division Offices and the schools are also transmitted through the computers. Hence, the education sector should keep pace with the lightning-pace technology that dominates the communication world.

There is a subject today that receives as much attention in all aspects of daily life as to financing and budgeting. Whether a person plans the future needs of himself and his family, or heads an organization, his most important concern is about the revenue necessary to meet all expenses. The most effective approach is the efficient and effective financial management, particularly budget management.

Decades ago, school administrators suffered from lack of finances to finance their school needs. They struggled to cope with changes taking place through their own initiative and resourcefulness. Administering a school before was like carrying a heavy cross, with all those

requirements dictated by the system—maintenance and repair of school buildings, fences, equipment and the like, were all thrown on the shoulders of the school administrator. Yet, despite those predicaments, the school administrator with the teachers had risen above all odds, to the satisfaction of the students and parents. Over the years, schools are becoming bigger, more student enrolment, and is becoming more and more complex. This is not only a job but more of a challenge among the school administrators. The larger the school is; it means the more resources it needs. Yet the universal principle of scarcity also affects the funding allocated for schools.

The new larger school environment calls for the decentralization for more school autonomy and accountability, the improvement of student achievement results, the improvement of pedagogical processes including a bigger responsibility, local communities and public services. All of these aims to meet educational needs of the 21st Century. Decentralization in the Philippines empowers school principals in the school decisions and utilization of resources. Hence this is where the concept of budget and allocation will come in.

In the Philippines public administration and governance, there are three major classifications of government budget or spending: The Personal Services (PS), Maintenance and Other Operating Expenses (MOOE's), and the capital Outlays (CO's). The expenditures are necessary for an effective and efficient delivery of services to the public.

Schlegel (2000) found that the problems in the districts and school involved money and time. Insufficient funding had hindered the type of decisions made by the administrators and teachers because the district had limited resources. If it is happening in the developed countries such as United States how much more

in the Philippines? Poor resources are the most common barrier faced by school administrators which adversely affects the school stakeholders especially the students.

To avoid such similar problems and to standardized the release to the implementation of the school Maintenance and Other Operating Expenses (MOOE's), the Department of Education released DepEd Order No 12, s. 2014 Implementing Guidelines on the Direct Release of Maintenance and Other Operating Expenses (MOOE's) Allocations of Schools to the Respective Implementing Units.

The Department of Budget and Management (DBM) and DepEd Joint Circular no. 2004-1 dated January 1, entitled "Guidelines on the Direct Release of Funds to DepEd Regional Offices and Implementing Units." This law guides the school heads on the management, operation and control of the financial operations at the school level.

Republic Act No. 9155 "Governance of Basic Education Act of 2001" Which provides that the appropriations intended for the regional and field offices are to be allocated directly and released immediately by DBM.

Republic Act No. 10533 "Enhanced basic Education Act of 2013", which provides that appropriations for the operationalization of the enhanced basic education be included in the Department Budget.

Schools as organizations in their own right have school managers who are judged with the responsibility of maintaining their stability in order to achieve vision and mission or their organizational goals. The ways where in schools are currently funded have significant impact to its growth, development and as mentioned earlier, its stability.

Given the circumstances, it is necessary to study the implementation of the practices on the disbursement and utilization of MOOE's among Administrators of Basic Education in the

Schools Division of Palawan to find out whether such practices with devolution of power called principal empowerment and authority to school level has resulted in school improvements and student achievements.

Moreover, this study examined the problems and challenges confronting the implementation on the practices on the disbursement and utilization of MOOE's among administrators of Basic Education and suggested a strategies and support needed. Findings and evidences is provided, that the effective leadership practices are achieved a positive outcome on the disbursement and utilization of Maintenance and Other Operating Expenses (MOOE's). It is concluded that financial aspect of the school remains of very importance for continued improvement of education.

OBJECTIVES OF THE STUDY:

1. Determine the practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to:
 - a. Student Development;
 - b. Teachers' development;
 - c. Physical facilities maintenance and development;
 - d. Materials and equipment;
 - e. Water, Illumination and power services;
 - f. Supplies
 - g. Communication services; and
 - h. Other services
2. Determine if there is a significant difference on the observation of the teachers over the actual practice of the administrators in disbursing and utilizing the MOOE funds of the school.
3. Determine if there is a significant difference on the practices of the Elementary and Secondary school administrator in disbursing and utilizing the MOOE fund.

SCOPE AND DELIMITATIONS:

The focus of this study is the practices of school administrators on the disbursement and utilization of the MOOE's in the Southern Division of Palawan. The scope of this study is the one hundred forty-one (141) elementary schools and fifty-five (55) secondary schools in the Southern Schools Division of Palawan, Province of Palawan.

This study was limited only to the following variables: practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to: Student Development; Teacher's development; Physical facilities maintenance and development; Materials and equipment; Water, Illumination and power services; Supplies Communication services; and Other services.

MATERIALS AND METHODS:

Locale of the Study:

This study was conducted in the one hundred forty-one (141) elementary school and fifty-five (55) secondary schools in the Schools Division of Palawan.

Research Design:

This study used the descriptive correlational and comparative research.

Population of the Study:

The respondents of the study were composed of one hundred forty-one (141) elementary school, fifty-five (55) secondary School administrators as well as sixty percent (60%) of their teachers located in different schools of Southern Palawan.

Sampling Procedure:

The respondents of this study were taken from Schools in Southern Palawan, Schools Division of Palawan. There were one hundred forty-one (141) elementary schools and fifty (55)

secondary schools under the six (6) municipality of this particular study. The total highest number of teacher respondents were from the school with the highest population. The least total number of respondents were from the smallest school.

The respondents were composed of one hundred forty-one (141) elementary school, and fifty-five (55) secondary school, the researchers used the Slovin's formula to determine the number of schools that are involved in the study.

Instrumentation:

Two survey questionnaires were used to gather the needed data and information for the study. A separate questionnaire was used for the teacher respondent and another set for the administrator. The questionnaire is self-formulated based on the readings of the researchers and the interview conducted from teachers of a non-participant school and it was validated and modified for this particular study, Administrator Respondent Questionnaire.

Treatment of Data:

The Spearman rank-order correlation coefficient (Spearman's correlation, for short) was used to measure relationships between variables in this study

RESULTS OF THE STUDY:

Practices of the school Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Students Development

Results shows that among the indicators related to learner's development, rank 1 is indicator 6 stating that fund is provided to finance the graduation rites with a weighted response of 4.72 which means of very much extent, rank 2 is indicator 4 stating that funds for activities of students are provided, rank 3 is indicator 2 stating that transportation expenses

is provided with a weighted response of 4.06 which means of much extent, rank 4 is indicator 5 stating that fund is provided for the activities in school with a weighted response of 3.95 which means of much extent, rank 5 is indicator 1 stating the provision for students' registration fees was rated much extent with a mean response of 3.90, rank 6 is indicator 3 stating that experts are hired to train students in sports with a weighted response of 3.58 which means of much extent.

It implies that all five indicators for the disbursement and utilization of funds for learners' development are all observed and implemented while the practice on providing fund for graduation rites is very much observed and well take-care-off by school administrators.

Table 1- Assessment of school administrators on their practice in disbursing and utilizing MOOE funds in relation to students' development.

Pupil	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Pays student's registration fees in Quiz Bee competitions.	3.86	ME	3.94	ME	3.90	ME	5
Provides for student's transportation expenses to National Competitions.	4.01	ME	4.10	ME	4.06	ME	3
Hires experts to train students in sports, such as basketball, football, volleyball, etc.	3.34	ME	3.81	ME	3.58	ME	6
Employs teacher services to review potential	4.23	ME	4.37	ME	4.30	ME	2

students after class hours.							
Provide funds for activities of students in school.	3.96	ME	3.94	ME	3.95	ME	4
Finances expenses pertaining to graduation rites of students.	4.58	VME	4.86	ME	4.72	VME	1
Composite Weighted Mean	4.00	ME	4.17	ME	4.08	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Teachers Development

Table 2 shows that among the indicators related to Teachers' Development, first in rank was indicator 6 with a weighted response of 4.48 which means with much extent, second in rank is indicator 3 with a weighted response of 4.27 which means with much extent, third in rank was indicator 5 with a weighted response of 4.22 which means with much extent, fourth in rank was indicator 4 with a weighted response of 4.20 which means with much extent, fifth in rank is indicator 1 with a weighted response of 4.19 which means with much extent, and sixth in rank was indicator 2 with a weighted response of 3.43 which means with much extent.

It connotes that all the six indicators on the Assessment of Practices of Disbursing and Utilizing MOOE Funds in Relation to Teachers Development are all religiously observed and implemented by school administrators, in which imply that the school administrator acknowledge the need of the teacher to be incapacitated with different training for the benefits of the learners.

Table 2- Assessment of school administrators on their practice in disbursing and utilizing MOOE funds in relation to teachers' development.

B. Teacher Development	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Requires teachers to attend seminars and trainings paid thru MOOE	4.27	ME	4.11	ME	4.19	ME	5
Pays airline/boat tickets of teachers to attend important meetings in Manila and other places in the country.	3.47	ME	3.38	ME	3.43	ME	6
Distributes teaching materials, such as cartolina, manila paper, ball pen, chalk, pentel pen, etc.	4.61	VME	3.92	ME	4.27	ME	2
Pays transportation expenses of teachers during meets and academic competitions.	4.27	ME	4.13	ME	4.20	ME	4
Pays lodging and bus/ taxi fare when teachers travel on official business	4.21	ME	4.23	ME	4.22	ME	3
Provides funds for training activities	4.37	ME	4.58	VME	4.48	ME	1
Composite Weighted Mean	4.20	ME	4.06	ME	4.13	ME	

school in relation to Physical Facilities, Maintenance, and Development

Table 4 presents that among the indicators, first in rank was indicator 3 with a weighted response of 4.45 which means with much extent, second in rank was indicator 1 with a weighted response of 4.23, third in rank was indicator 4 with a weighted response of 4.10 which means with much extent, and fourth in rank was indicator 2 which means with much extent.

It connotes that all the indicators on the assessment of the practices in disbursing and utilizing MOOE funds in related to physical facilities, maintenance, and development are provided by the school administrators., it implies that the school administrators allocated fund for the minor repairs of the school facilities.

Table 3- Assessment of the school administrators on their practice in disbursing and utilizing MOOE funds in relation to physical facilities, maintenance, and development.

C. Physical Facilities, Maintenance and Development	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Pays for the minor repair of classrooms.	4.27	ME	4.18	ME	4.23	ME	2
Pays for the repair of computer units.	3.42	ME	3.31	ME	3.37	ME	4
Procures ink for the printer.	4.28	ME	4.62	VME	4.45	ME	1
Makes available the repair man for broken equipment and facilities.	4.09	ME	4.12	ME	4.10	ME	3
Composite Weighted Mean	4.01	ME	4.06	ME	4.04	ME	

Practices of the school administrators in disbursing and utilizing the MOOE funds of the

Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to Materials and Equipment

The data shows that among the three indicators, first in rank was indicator 2 with a weighted response of 3.86 which means with much extent, second in rank was indicator 3 with a weighted response of 3.50 which means with much extent, and third in rank was indicator 1 with a weighted response of 3.33 which means with some extent.

It suggests that all the indicators for the assessment on the practices of school administrators in disbursing and utilizing the MOOE funds in relation to materials and equipment with a composite weighted mean of 3.56 were all rated with much extent.

It implies that the administrators evidently allocated funds for the materials and equipment.

Table 4 -Assessment of the school administrators on their practice in disbursing and utilizing MOOE funds in relation to materials and equipment.

D. Materials and Equipment	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Procures athletic equipment for school use.	3.28	SE	3.37	SE	3.33	SE	3
Provides for students' needs during quartering of athletes.	3.74	ME	3.98	ME	3.86	ME	1
Provides drinking jars in classrooms for the teacher and students' use	3.42	SE	3.58	ME	3.50	ME	2
Composite Weighted Mean	3.48	SE	3.64	ME	3.56	ME	

Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to Water, Illumination, and Power Services

It could be gleaned from the data that among the indicators, first in rank was indicator 3 with a weighted response of 3.91 which means with much extent, second in rank was indicator 2 with a weighted response of 3.81 which means with much extent, third in rank was indicator 1 with a weighted response of 3.62 which means with much extent.

Table 6 suggested that all the indicators in the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Water, Illumination, and Power Services with a composite weighted mean of 3.78 were all rated with much extent. The result revealed that school administrators allotted Funds in Relation to Water, Illumination, and Power Services, and are all administered and implemented, it implies that the school administrators pays for the water and electric consumption of the school.

Table 5 -Assessment of the school administrators on their practice in disbursing and utilizing MOOE funds in relation to water, illumination, and power services.

E Water, Illumination and Power Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Pays the cost of electricity consumed every month	3.62	ME	3.63	ME	3.62	ME	3
Answer cost of water consumption monthly	3.79	ME	3.83	ME	3.81	ME	2
Hires plumber or electrician to do minor repairs	3.89	ME	3.92	ME	3.91	ME	1
Composite Weighted Mean	3.76	ME	3.79	ME	3.78	ME	

Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to Supplies

The table show that among the indicators, first in rank was indicator 1 with a weighted response of 3.96 which means with much extent, second in rank was indicator 4 with a weighted response of 3.83 which means with much extent, third in rank was indicator 3 with a weighted response of 3.81 which means with much extent.

It implies that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Supplies with a composite weighted mean of 3.87 were all rated with much extent, which means that the school administrators allocated fund needed based on needs.

Table 6- Assessment of the school administrators on their practices in disbursing and utilizing MOOE funds in relation to supplies.

F. Supplies	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Purchases materials for teachers' party, such as disposable cups, plates, spoons, forks, etc.	3.96	ME	3.96	ME	3.96	ME	1
Provides fuel of school service (transportation)	3.80	ME	3.83	ME	3.81	ME	3
Procures materials to decorate function room	3.82	ME	3.84	ME	3.83	ME	2
Composite Weighted Mean	3.86	ME	3.88	ME	3.87	ME	

Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to Communication Services

The table show that among the indicators, first in rank was indicator 6 with a

weighted response of 4.13 which means with much extent, second in rank was indicator 2 with a weighted response of 4.10 which means with much extent, third in rank was indicator 1 with a weighted response of 4.10 which means with much extent, fourth in rank was indicator 5 with a weighted response of 3.75 which means with much extent, fifth in rank was indicator 3 with a weighted response of 3.74 which means with moderate extent, and sixth in rank was indicator 4 with a weighted response of 3.64 which means with much extent.

The finding discloses that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Communication Services with a composite weighted mean of 3.89 were all rated with much extent.

It implies that the school administrators allocated funds to pay for the communication services.

Table 7- Assessment of the school administrators on their practice in disbursing and utilizing MOOE funds in relation to communication services.

G. Communication Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Pays the telephone bill each month	3.98	ME	4.01	ME	4.00	ME	3
Pays the internet connections in the school	4.11	ME	4.10	ME	4.10	ME	2
Pays for the wireless and cable charges	3.74	ME	3.74	ME	3.74	ME	5
Provides fund for postal charges	3.64	ME	3.65	ME	3.64	ME	6
Charges mobile load to MOOE	3.74	ME	3.76	ME	3.75	ME	4
Pays rent of post office box	4.12	ME	4.14	ME	4.13	ME	1
Composite Weighted Mean	3.89	ME	3.90	ME	3.89	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the School in relation to Other Services

It could be gleaned from the data presented that among the indicators, first in rank was indicator 5 with a weighted response of 4.32 which means with much extent, second in rank was indicator 4 with a weighted response of 4.12 which means with much extent, third in rank was indicator 1 with a weighted response of 3.83 which means with much extent, fourth in rank was indicator 2 with a weighted response of 3.74 which means with much extent, fifth in rank was indicator 3 with a weighted response of 3.45 which means with much extent, and

It shows that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Other Services with a composite weighted mean of 3.90 were all rated with much extent, which means that it was enacted and observed by the school head.

The result revealed that the administrators allocated fund for the other services particularly for the binding of compiled memorandums and minor repairs for the upkeep of school.

Table 8 -Assessment of the school administrators on their practice in disbursing and utilizing MOOE funds in relation to other services.

H. Other Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Funds for the repair and maintenance of electric wirings	3.84	ME	3.82	ME	3.83	ME	3
Funds for the repair and maintenance of broken pipes	3.76	ME	3.72	ME	3.74	ME	4
Pays for printing services	3.44	SE	3.46	SE	3.45	SE	5
Provides fund for the subscription to magazines and newspapers	4.12	ME	4.13	ME	4.12	ME	2
Pays for the binding of compiled memorandums, bulletins, etc.	4.32	ME	4.32	ME	4.32	ME	1
Composite Weighted Mean	3.90	ME	3.89	ME	3.90	ME	

Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to Students Development as observed by the Teachers

The data shows that among the indicators, first in rank was indicator 4 with a weighted response of 4.18 which means with much extent, second in rank was indicator 2 with a weighted response of 3.99 which means with much extent, third in rank was indicator 5 with a weighted response of 3.87 which means with much extent, fourth in rank was indicator 1 with a weighted response of 3.82 which means with much extent, fifth in rank was indicator 6 with a weighted response of 3.76 which means with much extent, and sixth in rank was indicator 3 with a weighted response of 3.69 which means with much extent.

The data suggest that the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Learners Development with a composite weighted mean of 3.88 were all rated with much extent.

Which implies that the school administrators funded learning program to promote quality education for the students to perform better.

Table 9 -Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to students' development as observed by the teachers.

A. Student Development	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrator provides for student's registration fees in Quiz Bee competitions.	3.79	ME	3.85	ME	3.82	ME	4
Administrator provides for student's transportation expenses to	3.99	ME	3.98	ME	3.99	ME	2

National Competitions. Administrator s hires experts to train students in sports, such as basketball, football, volleyball, etc.	3.69	ME	3.68	ME	3.69	ME	6
Administrator s employs teacher services to review potential students after class hours	4.19	ME	4.16	ME	4.18	ME	1
Administrator s provides funds for activities of students in school	3.88	ME	3.86	ME	3.87	ME	3
Administrator s finances expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities	3.77	ME	3.74	ME	3.76	ME	5
Composite Weighted Mean	3.89	ME	3.88	ME	3.88	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Teachers Development as observed by the Teachers

The data shows that among the indicators, first in rank was indicator 5 with a weighted response of 4.19 which means with much extent, second in rank was indicator 1 with a weighted response of 4.09 which means with much extent, third in rank was indicator 3 with a weighted response of 3.86 which means with much extent, fourth in rank was indicator 2 with a weighted response of 3.82 which means with much extent, fifth in rank was indicator 4 with a weighted response of 3.68 which means with much extent, and sixth in rank was

indicator 6 with a weighted response of 3.57 which means with much extent.

It can be deduced that the assessment on the practices in Disbursing and Utilizing MOOE Funds in Relation to Teachers Development are all enforced by school administrators.

Table 10- Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to teachers' development as observed by the teachers.

B. Teacher Development	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators requires teachers to attend seminars and trainings paid thru MOOE	4.10	ME	4.09	ME	4.09	ME	2
Administrators pays airplane/boat tickets of teachers to attend important meetings in Manila and other places in the country	3.79	ME	3.85	ME	3.82	ME	4
Administrators distributes teaching materials, such as cartolina, manila paper, ball pen, chalk, pentel pen, etc.	3.88	ME	3.85	ME	3.86	ME	3
Administrators provides transportation expenses of teachers during meets and academic competitions.	3.68	ME	3.67	ME	3.68	ME	5
Administrators pays lodging and bus/ taxi fare when teachers travel on official business	4.19	ME	4.18	ME	4.19	ME	1
Administrators support expenses for training activities	3.49	SE	3.65	ME	3.57	ME	6
Composite Weighted Mean	3.85	ME	3.88	ME	3.87	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Physical Facilities, Maintenance, and Development as observed by the Teachers

The data shows that among the indicators, first in rank was indicator 4 with a weighted response of 4.09 which means with much extent, second in rank was indicator 2 with a weighted response of 3.77 which means with much extent, third in rank was indicator 1 with a weighted response of 3.68 which means with much extent, and fourth in rank was indicator 3 with a weighted response of 3.67 which means with much extent.

Table 25 presents that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Physical Facilities, Maintenance, and Development with a composite weighted mean of 3.80 were all rated with much extent.

The findings disclose that funds were provided by the school administrator in relation to Physical facilities and maintenance as observed by the teachers.

Table 11- Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to physical facilities, maintenance, and development as observed by the teachers.

C. Physical Facilities, Maintenance and Development	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators spends for the minor repair of the classroom.	3.70	ME	3.67	ME	3.68	ME	3
Administrators pays for the repair of computer units	3.78	ME	3.76	ME	3.77	ME	2
Administrators procures ink for the printer	3.59	ME	3.76	ME	3.67	ME	4
Administrators makes available the repair man for broken equipment and facilities	4.10	ME	4.09	ME	4.09	ME	1
Composite Weighted Mean	3.79	ME	3.82	ME	3.80	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Materials and Equipment as observed by the Teachers

It could be gleaned from the data that among the indicators, first in rank was indicator 3 with a weighted mean of 3.94 which means with much extent, second in rank was indicator 1 with a weighted response of 3.77 which means with much extent, third in rank was indicator 2 with a weighted response of 3.68 which means with much extent.

The data provide that the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Materials and Equipment with a composite weighted mean of 3.80 were all rated with much extent, it implies that the School head allocated fund for materials and equipment according to the teacher observations.

Table 12- Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to materials and equipment as observed by the teachers.

D. Materials and Equipment	Elementary		Secondary		Composit e		Rank
	WM	VI	WM	VI	WM	VI	
Administrators procures athletic equipment for school use	3.78	ME	3.76	ME	3.77	ME	2
Administrators provides materials for students' needs during quartering of athletes	3.68	ME	3.67	ME	3.68	ME	3
Administrators provides drinking jars in classrooms for the teacher and students' use	3.91	ME	3.98	ME	3.94	ME	1
Composite Weighted Mean	3.79	ME	3.80	ME	3.80	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Water, Illumination, and Power Services as observed by the Teachers

The data shows that among the indicators, rank 1 is indicator 3 with a weighted response of 4.0 which means with much extent, second in rank was indicator 4 with a weighted response of 3.91 which means with much extent, third in rank was indicator 2 with a weighted response of 3.81 which means with much extent, and fourth in rank was indicator 1 with a weighted response of 3.58 which means with much extent.

It implies that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Water, Illumination, and Power Services with a composite weighted mean of 3.82 were all rated with much extent. From the findings the school administrators pay the electric and water consumption of their schools, which evidently observed by the teachers.

Table 13- Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to water, illumination, and power services as observed by the teachers.

E Water, Illumination and Power Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators pays the cost of electricity consumed every month	3.58	ME	3.56	ME	3.57	ME	4
Administrators provides fund for the cost of water consumption monthly.	3.81	ME	3.82	ME	3.81	ME	3
Administrators procures gas for the stove in the H.E. bldg.	4.00	ME	4.00	ME	4.00	ME	1
Administrators hires plumber or electrician to do minor repairs	3.90	ME	3.91	ME	3.91	ME	2
Composite Weighted Mean	3.82	ME	3.82	ME	3.82	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Supplies as observed by the Teachers

The data shows that among the indicators, first in rank was indicator 2 with a weighted response of 4.10 which means with much extent, second in rank was indicator 1 with a weighted response of 3.87 which means with much extent, third in rank was indicator 3 with a weighted response of 3.80 which means with much extent, and fourth in rank was indicator 4 with a weighted response of 3.89 which means with much extent.

It implies based on the observation of the teachers, that all indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Supplies are all observed and provided by school administrators.

Table 14- Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to supplies as observed by the Teachers.

F. Supplies	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators purchases materials for teachers' party, such as disposable cups, plates, spoons, forks, etc.	3.88	ME	3.86	ME	3.87	ME	2
Administrators buys assorted medicine for the school clinic	4.10	ME	4.11	ME	4.10	ME	1
Administrators provides fuel for school service (transportation)	3.80	ME	3.80	ME	3.80	ME	3
Administrators procures materials to decorate function room	3.79	ME	3.77	ME	3.78	ME	4
Composite Weighted Mean	3.89	ME	3.89	ME	3.89	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Communication Services as observed by the Teachers

It could be gleaned from the data shown below that among the indicators, first in rank was indicator 2 with a weighted response of 4.15 which means with much extent, second in rank was indicator 1 with a weighted response of 4.0 which means with much extent, third in rank was indicator 6 with a weighted response of 4.09 which means with much extent, fourth in rank was indicator 5 with a weighted response of 3.75 which means with much extent, fifth in rank was indicator 3 with a weighted response of 3.69 which means with much extent, and sixth in rank was indicator 4 with a weighted response of 3.75 which means with much extent.

It reflects that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Communication Services with a composite mean of 3.87 were all rated with much extent, which further implies that administrators allocated funds for communications services.

Table 15 -Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to communication services as observed by the teachers.

G. Communication Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators provides fund for the telephone bill each month.	4.00	ME	4.00	ME	4.00	ME	2
Administrators provides fund for the internet connections in the school.	4.15	ME	4.09	ME	4.12	ME	1
Administrators provides fund for wireless and cable charges.	3.69	ME	3.69	ME	3.69	ME	5
Administrators provides fund for postal charges.	3.58	ME	3.56	ME	3.57	ME	6

Administrators charges, mobile load to MOOE.	3.68	ME	3.81	ME	3.75	ME	4
Administrators provides fund for the rent of post office box.	4.09	ME	4.09	ME	4.09	ME	3
Composite Weighted Mean	3.87	ME	3.87	ME	3.87	ME	

Practices of the School Administrators in Disbursing and Utilizing the MOOE funds of the school in relation to Other Services as observed by the Teachers

The data shows that among the indicators, first in rank was indicator 5 with a weighted response of 4.21 which means with much extent, second in rank was indicator 4 with a weighted response of 4.09 which means with much extent, third in rank was indicator 1 with a weighted mean of 3.83 which means with much extent, fourth in rank was indicator 2 with a weighted response of 3.63 which means with much extent, fifth in rank was indicator 6 with a weighted mean of 3.57 which means with much extent, and sixth in rank was indicator 3 with a weighted response of 3.40 which means with much extent.

It suggests that all the indicators for the assessment on the Practices of School Administrators in Disbursing and Utilizing MOOE Funds in Relation to Other Services with a composite weighted mean of 3.79 were all rated with much extent, which implies that the school administrators allocated fund for Other Services as observed by their teachers.

Table 16 -Practices of the school administrators in disbursing and utilizing the MOOE funds of the school in relation to other services as observed by the teachers.

H. Other Services	Elementary		Secondary		Composite		Rank
	WM	VI	WM	VI	WM	VI	
Administrators funds repair and	3.79	ME	3.86	ME	3.83	ME	3

maintenance of electric wirings							
Administrators funds repair and	3.68	ME	3.59	ME	3.63	ME	4
maintenance of broken pipes							
Administrators provides fund for printing services	3.40	SE	3.40	SE	3.40	SE	6
Administrators provides fund for the subscription to magazines and newspapers	4.09	ME	4.09	ME	4.09	ME	2
Administrators provides fund for the binding of compiled memorandums , bulletins, etc.	4.29	ME	4.12	ME	4.21	ME	1
Administrators provides fund for the meals and transportation of employees doing overtime work	3.58	ME	3.56	ME	3.57	ME	5
Composite Weighted Mean	3.80	ME	3.77	ME	3.79	ME	

Difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school in relation to the following variables when grouped according to Age

Table 17 presents the difference in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to age.

It was revealed that the observation of the teachers when grouped according to age relative to the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power

Services", "Supplies", "Communication Services", and "Other Services" obtained a computed f – values of 1.03, 0.78, 1.01, 0.88, 0.47, 1.34, 1.47. and 0.97, respectively, which were all lesser that the critical value of 2.60 at 5 percent level of significance with degree of freedom 3, 1276.

Moreover, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the observation of the teachers when grouped according to age in the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services".

The result revealed that the practices of the school administrators in disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently perceived by teachers when grouped according to age.

Table 17- Differences in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to age.

Variables		F_{com}	F_{crit}	Decision	conclusion
Learner Development	1.3	2.60		Accept H_0	Not Significant
Teacher Development	0.78	2.60		Accept H_0	Not Significant
Physical Facilities, Maintenance, and Development	1.01	2.60		Accept H_0	Not Significant
Materials and Equipment	0.88	2.60		Accept H_0	Not Significant

Water, Illumination, and Power Services	0.47	2.60	Accept H_0	Not Significant
Supplies	1.34	2.60	Accept H_0	Not Significant
Communication Services	1.47	2.60	Accept H_0	Not Significant
Other Services	0.97	2.60	Accept H_0	Not Significant

$\alpha = 0.05$ at $df = 3, 1276$

Difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school in relation to the following variables when grouped according to Sex

Table 19 presents the difference in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to sex.

It was revealed that the observation of the teachers when grouped according to sex relative to the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services" obtained a computed t -values of 0.61, 0.73, 1.01, 0.64, 1.08, 0.54, 0.68, and 0.78, respectively, which were all lesser than the critical value of 1.65 at 5 percent level of significance with degree of freedom 1278.

Moreover, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the observation of the teachers when grouped according to sex in the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities,

Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services".

This implies that the practices of the school administrators in disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently perceived by teachers when grouped according to sex.

Table 19- Differences in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to sex.

Variable s	t_{com}	t_{crit}	Decision	conclusion
Learner Development	0.61	1.65	Accept H_0	Not Significant
Teacher Development	0.73	1.65	Accept H_0	Not Significant
Physical Facilities				
Maintenance, and Development	1.01	1.65	Accept H_0	Not Significant
Materials and Equipment	0.64	1.65	Accept H_0	Not Significant
Water, Illumination, and Power Services	1.08	1.65	Accept H_0	Not Significant
Supplies	0.54	1.65	Accept H_0	Not Significant
Communication Services	0.68	1.65	Accept H_0	Not Significant
Other Services		0.78	1.65	Accept H_0 Not Significant

$\alpha = 0.05$ at $df = 1278$

Difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school in relation to the following variables when grouped according to Civil Status

Table 20 presents the difference in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to civil status.

It was revealed that the observation of the teachers when grouped according to civil status relative to the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services" obtained a computed f-values of 0.87, 0.43, 0.19, 0.87, 0.68, 0.56, 1.06, and 0.94, respectively, which were all lesser than the critical value of 3.00 at 5 percent level of significance with degree of freedom 2, 1277.

Moreover, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the observation of the teachers when grouped according to civil status in the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services".

This revealed that the practices of the school administrators in disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and

equipment, water, illumination, and power services, supplies, communication services, and other services was coherently perceived by teachers when grouped according to civil status.

Table 20 Differences in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to civil status.

Variables	F _{com}	F _{crit}	Decision	Conclusion
Learner Development	0.87	3.00	Accept H ₀	Not Significant
Teacher Development	0.43	3.00	Accept H ₀	Not Significant
Physical Facilities, Maintenance, and Development	0.19	3.00	Accept H ₀	Not Significant
Materials and Equipment	0.87	3.00	Accept H ₀	Not Significant
Water, Illumination, and Power Services	0.68	3.00	Accept H ₀	Not Significant
Supplies	0.56	3.00	Accept H ₀	Not Significant
Communication Services	1.06	3.00	Accept H ₀	Not Significant
Other Services	0.94	3.00	Accept H ₀	Not Significant

$\alpha = 0.05$ at $df = 2, 1277$

Difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school in relation to the following variables as grouped according to Highest degree earned

It can be gleaned from Table 42 the difference in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to highest degree earned.

It was revealed that the observation of the teachers when grouped according to highest degree earned relative to the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services",

“Supplies”, “Communication Services”, and “Other Services” obtained a computed f-values of 1.01, 1.08, 1.06, 0.97, 0.68, 1.11, 1.08, and 0.89, respectively, which were all lesser than the critical value of 2.37 at 5 percent level of significance with degree of freedom 4, 1275.

Moreover, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the observation of the teachers when grouped according to highest degree earned in the practices of the school administrators in disbursing and utilizing the MOOE funds as to “Learner Development”, “Teacher Development”, “Physical Facilities, Maintenance, and Development”, “Materials and Equipment”, “Water, Illumination, and Power Services”, “Supplies”, “Communication Services”, and “Other Services”.

It can be deduced that the practices of the school administrators in disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently perceived by teachers when grouped according to highest degree earned.

Table 21 -Differences in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to highest degree earned.

Variables	F _{com}	F _{crit}	Decision	conclusion
Learner Development	1.01	2.37	Accept H ₀	Not Significant
Teacher Development	1.08	2.37	Accept H ₀	Not Significant
Physical Facilities, Maintenance, and Development	1.06	2.37	Accept H ₀	Not Significant
Materials and Equipment	0.97	2.37	Accept H ₀	Not Significant
Water, Illumination, and Power Services	0.68	2.37	Accept H ₀	Not Significant
Supplies	1.11	2.37	Accept H ₀	Not Significant
Communication Services	1.08	2.37	Accept H ₀	Not Significant
Other Services	0.89	2.37	Accept H ₀	Not Significant

$\alpha = 0.05$ at $df = 4, 1275$

Difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school in relation to the following variables as grouped according to the number of years of experience as classroom teacher

Table 21 presents the significant difference in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to number of years of experience as classroom teacher.

It was revealed that the observation of the teachers when grouped according to number of years of experience as classroom teacher relative to the practices of the school administrators in disbursing and utilizing the MOOE funds as to “Learner Development”, “Teacher Development”, “Physical Facilities, Maintenance, and Development”, “Materials and Equipment”, “Water, Illumination, and Power Services”, “Supplies”, “Communication Services”, and “Other Services” obtained a computed f – test values of 1.64, 0.89, 1.02, 1.11, 0.85, 0.78, 0.99, and 1.08,, respectively, which were all lesser than the critical value of 2.01 at 5 percent level of significance with degree of freedom 7, 1272.

Moreover, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the observation of the teachers when grouped according to number of years of experience as classroom teacher in the practices of the school administrators in disbursing and utilizing the MOOE funds as to “Learner Development”, “Teacher Development”, “Physical Facilities, Maintenance, and Development”, “Materials and Equipment”, “Water, Illumination, and Power Services”, “Supplies”, “Communication Services”, and “Other Services”.

This implies that the practices of the school administrators in disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently perceived by teachers when grouped according to number of years of experience as classroom teacher.

Table 22- Differences in the observation of the teachers on the practices of the school administrators in disbursing and utilizing the MOOE funds when grouped according to number of years of experience as classroom teacher.

Variables	F com	F crit	Decision	Conclusion
Learner Development	1.64	2.01	Accept H_0	Not Significant
Teacher Development	0.89	2.01	Accept H_0	Not Significant
Physical Facilities, Maintenance, and Development	1.02	2.01	Accept H_0	Not Significant
Materials and Equipment	1.11	2.01	Accept H_0	Not Significant
Water, Illumination, and Power Services	0.85	2.01	Accept H_0	Not Significant
Supplies	0.78	2.01	Accept H_0	Not Significant
Communication Services	0.91	2.01	Accept H_0	Not Significant
Other Services	1.08	2.01	Accept H_0	Not Significant

$\alpha = 0.05$ at $df = 7, 1272$

Difference on the observation of the teachers over the actual practice of the administrators in disbursing and utilizing the MOOE funds of the school

Table 23 presents the difference in the observation of the elementary and secondary teachers on the overall practices of the school administrators in disbursing and utilizing the MOOE funds.

It was revealed that the observation of the elementary teachers and secondary teachers in the overall observation on the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services" obtained a computed t -test values of 0.61, 0.73, 1.01, 0.64, 1.08, 0.54, 0.68, and 0.78, respectively, which were all lesser than the critical value of 1.65 at 5 percent level of significance with degree of freedom 1278.

Furthermore, it can be noted that the null hypothesis was accepted which means that there was no significant difference on the overall observation of the elementary teachers and secondary teachers in the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services".

This connotes that the overall observation of the elementary teachers and secondary teachers in the practices of the school administrators on disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently observed by teachers. The result revealed that the teachers are aware how the school administrators disbursed and utilized the MOOE fund.

Table 23- Difference on the observation of the teachers over the actual practice of the school administrators in disbursing and utilizing the MOOE fund.

Variables	t _{value}	t _{critical}	Decision	Conclusion
Learner Development	0.61	1.65	Accept H ₀	Not Significant
Teacher Development	0.73	1.65	Accept H ₀	Not Significant
Physical Facilities, Maintenance, and Development	1.01	1.65	Accept H ₀	Not Significant
Materials and Equipment	0.64	1.65	Accept H ₀	Not Significant
Water, Illumination, and Power Services	1.08	1.65	Accept H ₀	Not Significant
Supplies	0.54	1.65	Accept H ₀	Not Significant
Communication Services	0.68	1.65	Accept H ₀	Not Significant
Other Services	0.78	1.65	Accept H ₀	Not Significant

$\alpha = 0.05$ at $df = 1278$

Difference on the Practices of the Elementary and Secondary School Administrator in Disbursing and Utilizing the MOOE fund

It can be gleaned from Table 45 the significant difference between the elementary school administrators and secondary administrators' assessment on the practices of the school administrators in disbursing and utilizing the MOOE funds.

It was revealed that the assessment of the elementary and secondary administrators on the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services" obtained a computed t - values of 0.34, 0.17, 0.48, 0.26,

0.32, 0.17, 0.78, and 0.61, respectively, which were all lesser than the critical value of 1.98 at 5 percent level of significance with degree of freedom 142.

Furthermore, it can be noted that the null hypothesis was accepted which means that there was no significant difference in the assessment of the school administrators on the overall observation of the elementary teachers and secondary teachers in the practices of the school administrators in disbursing and utilizing the MOOE funds as to "Learner Development", "Teacher Development", "Physical Facilities, Maintenance, and Development", "Materials and Equipment", "Water, Illumination, and Power Services", "Supplies", "Communication Services", and "Other Services".

This implies that the school administrators in the elementary and secondary in the practices of the school administrators on disbursing and utilizing the MOOE as to learner development, teacher development, physical facilities, maintenance, and development, materials and equipment, water, illumination, and power services, supplies, communication services, and other services was coherently assessed.

Table 24 -Difference between elementary and secondary school administrators on the disbursing and utilizing the MOOE fund.

Variables	t _{value}	t _{critical}	Decision	Conclusion
Learner Development	0.34	1.98	Accept H ₀	Not Significant
Teacher Development	0.17	1.98	Accept H ₀	Not Significant
Physical Facilities, Maintenance, and Development	0.48	1.98	Accept H ₀	Not Significant
Materials and Equipment	0.26	1.98	Accept H ₀	Not Significant
Water, Illumination, and Power Services	0.32	1.98	Accept H ₀	Not Significant
Supplies	0.17	1.98	Accept H ₀	Not Significant
Communication Services	0.78	1.98	Accept H ₀	Not Significant
Other Services	0.61	1.98	Accept H ₀	Not Significant

$\alpha = 0.05$ at $df = 142$

CONCLUSIONS:

1. There is no significant difference on the observation of the teachers and the practices of administrators in disbursing and utilizing the MOOE funds of the school when grouped according to age, sex, civil status, highest degree obtained, and number of years of experience.
2. There is no significant difference on the observation of the teachers over the actual practice of the School Administrators in disbursing and utilizing the MOOE Fund.
3. The practices of the school administrators in disbursing and utilizing the MOOE funds in relation to Student Development; Teachers development; Physical facilities maintenance and development; Materials and equipment; Water, Illumination and power services; Supplies; Communication services; and Other services were much extent as assessed by the school administrators themselves observed by the teachers under their supervision.
4. The School administrators and their teachers supervised were having an equal ratings with regards to the practices of the school administrators' in the disbursement and utilization of MOOE.

RECOMMENDATIONS:

1. The practices of the school administrators in disbursing and utilizing the MOOE funds of the school should be further enhanced from much evident to very much evident through intensified orientation and trainings among school heads and teachers.
2. The school Administrator should conduct orientation for teacher's awareness of MOOE's.
3. Transparency and ethical practices in schools should be strictly observed through vigilance

and close monitoring of the utilization and disbursement of MOOE.

4. The Department of Education with the support of all the school administrators 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.

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