Journal of Management and Technology

IDEAS: Journal of Management and Technology

Available at: http://e-journal.president.ac.id/presunivojs/index.php/IDEAS

IMPLEMENTATION OF SCHOOL-BASED MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FUNDS AND CHALLENGES ENCOUNTERED AS PERCEIVED BY THE TEACHERS

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ABSTRACT

This study sought to determine the degree of implementation of school-based MOOE funds and the challenges encountered as perceived by 320 teachers in local schools in the Philippines. Province of Capiz. The descriptive-correlational design was used in the study. The correlational design was used to determine the relationships between the degree of implementation of School-based MOOE funds in terms of disbursement and utilization and the challenges encountered as perceived by the teachers in terms of instructional and physical plant development. Statistical Package for Social Sciences (SPSS) was used for analysis of weighted mean. The Pearson-r was used to determine the significant relationships between two independent variables. The results shows a very high implementation in terms of disbursement and utilization There was no significant difference in the degree of implementation and when respondents are grouped according to profiles. There was no significant difference in the extent of challenges encountered and when respondents are grouped according to age, years in service and positions, but not in respondents' sex. There was a significant relationship between the degree of implementation and the extent of challenges encountered as perceived by teachers. It implied that the degree of implementation was directly related with their extent of challenges encountered by the teachers. Qualitative data were taken from in-depth interview. The findings showed that during in-depth interview they were both significantly support to the quantitative result of the study.

Keywords: *Implementation of School-based Maintenance and Other Operating Expenses (MOOE) funds, Challenges encountered*

1. Introduction

The school budget is one of the most commonly utilized instruments to promote and strengthen school-based management and accountability according to United States Education (EducationUS) and European Union. This idea is to emphasize the financial side of school administration and develop a school that is fully cognizant of its financial stability and strength (Lussier, 2020).

Strongly devoted to raising teaching and service standards in order to serve schools, instructors, and students. It keeps providing schools with more resources to help them encourage students' passion to study and improve teacher performance.

In light of the aforementioned statements, it can be concluded that foremost objective of providing MOOE resources is to implement curricula and tactics in the yearly enhancement strategy in relations of usefulness outlays, safekeeping and upkeep travel expenditures, training, and hoard expenditures, restoration and preservation, and extra expenditures to improve apprentices' accomplishments and presentation. It is necessity to reimbursement for institute materials and additional want required in the comportment of curricula, payment for the duplication of teachers' ended exercise sheets, institute conveniences, announcement bills, and additional expenditures; electricity, aquatic and cyberspace costs, safekeeping and janitorial amenities, negligeable institute maintenances, and other required expenditures coaching (Ribeiro, 2019).

Given in these situations, it is obligatory to distinguish the operation of the observes on the utilization of MOOE funds, amongst overseers of undeveloped edification in the designated public Elementary schools in the Province of Capiz. Thus, the researcher has scarcely come across any research that has been done to support this occurrence. This article explores the experiences of public-school teachers who must be aware of and know their limits on the proper utilization and disbursement process on the operation of conservancy and additional operational expenditures funds distribution in basic education system.

There is no Literature Review
There is not enough justification for this study – what is the problem? Why are you motivated to undertake this study?

You should establish the profile of the area or region. What is Province of Capiz? What are the MOOE funds that the schools are receiving? Why do they receive these funds?

What are your hypothesis? What are you trying to prove?

There is no Conceptual Framework

2. Method

Design. The researcher utilized a descriptive-correlational research design that employed quantitative and qualitative data. It enlightens that correlation method examines possible relationships between research variables independent of situational or contextual factors. Additionally, it is employed to determine whether a relationship between variables currently exists or not in the current study's examination in the Province of Capiz.

Sampling. The study respondents were the 320 teachers from a total population of 1,605 public Elementary teachers from Capiz and Roxas City Division in the Province of Capiz and 8 participants in an in-depth interview. The sample size for the study was determined through appropriate enumeration and statistical tool.

Research Procedure. First, the researcher wrote a letter to the Office of the Superintendent on the Division of Capiz and Roxas City Division requesting permission to perform the study prior to the formal data collection. The researcher, the dean of the graduate program, as well as her dissertation adviser and co-adviser, signed this letter. The authorized request letter was sent to basic education organizations to request a list of Elementary

teachers for the school year 2023–2024 in Capiz and Roxas City Division. The sample size for the study was determined once the appropriate information have been collected.

Ethical Issues. The right to conduct the study was strictly adhered through the principal's approval, approval of the Superintendent of the Division and approval of the office under research guidelines for graduate studies. Orientation of the respondents and in-depth interview participants were done separately. In the orientation, the issue on, an informed consent form was accomplished prior to distribution of questionnaires. The secondary data needed a written permission was sought to the immediate supervisor. As such, confidentiality and anonymity were followed.

Treatment of Data. Weighted Mean - this was used to determine the degree of implementation of School-based MOOE funds in the Province of Capiz as a whole and in terms of disbursement and utilization and the extent of challenges encountered as perceived by the teachers in the implementation of School-based MOOE funds in the Province of Capiz as a whole and in terms of instructional and physical plant development. T-Test for Mean Difference – this was used to determine the test of difference in the two dependent variables and when respondents are grouped according to their profiles. Pearson r product correlation – this was utilized to measure the relationship between the two dependent variables.

3. Results and Discussion

Table 1.
Degree Of Mooe Funds Implementation As A Whole

Components	**Mean**	**l Interpretation**
Utilization	4.516	Very High
Disbursement	4.492	Very High
Grand Mean	**4.504**	**Very High**

Table 1 elucidated the mean scores of two components. The highest mean score of 4.516, which were verbally interpreted as “Very high”, was on utilization. Next was on disbursement with a mean score of 4.492, which was verbally interpreted as “Very high” as perceived by the teachers. The information exposed that in all mechanism on the degree of implementation of School-based MOOE funds disclosed an extra indication of progression.

Nowadays operating expenses often abbreviated as MOOE as presented a crucial component of financial management for businesses and organizations. Utilizing financial resources effectively is a methodical strategy to guarantee that a company operates profitably and within its budget (Malto, 2023).

Table 1-A
Degree Of Mooe Funds Implementation In Terms Of Utilization

Indicators	**Mean**	**Interpretation**
6. purchasing laboratory apparatuses	4.581	Very High
7. paying repair expenses of damage school properties.	4.559	Very High
8. buying items for school use below P15,000.00	4.556	Very High
1. giving priority in paying the wages of the janitors and other general services.	4.544	Very High
10. giving budget to school activities in the current year.	4.544	Very High
5. buying cabinets for the school.	4.519	Very High
2. giving priority in paying the security guard.	4.481	Very High

3. support school-based training and activities	4.478	Very High
4. spending money for graduation expenses.	4.472	Very High
9. paying registration fees for techniques specified in Annual Implementation Plan (AIP)	4.420	High
Grand Mean	**4.516**	**Very High**

Table 1-A reveal that on the degree of implementation of School-based MOOE funds in terms of utilization. This grand mean of 4.516, elucidated that the respondents covered in this study had "Very high" on the degree of implementation of School-based MOOE funds as perceived by teachers. The findings of this study were supported by the following statements and indicators in this study.

The highest mean score of 4.581 was on the statement, "My school head utilizes MOOE funds for purchasing laboratory apparatuses", rated by the respondents with the verbal interpretation of "Very high". While, the lowest mean score of 4.420 was on the statement and indicators "My school head utilizes MOOE funds for paying registration fees for techniques specified in Annual Implementation Plan (AIP)", all were rated by the respondents with the verbal interpretation of "High" as perceived by the teachers. The conclusions pertaining to the appropriate portion of cash that should be retained for working capital following the use of MOOE funding for fixed resources. The principles of safety, liquidity, and profitability should be taken into account when investing the amount in fixed resources, and decision-making tools like capital budgeting and opportunity cost analysis may be used (Miranda, 2019).

Table 1-B
Degree Of Mooe Funds Implementation In Terms Of Disbursement

Indicators	**Mean**	**Verbal Interpretation**
6. repairs of building and other physical plant facilities.	4.613	Very High
7. minor ground maintenance.	4.566	Very High
1. activities as identified in the approved School improvement Plan (SIP).	4.522	Very High
8. procurement of semi- expendable property items worth P15,000.	4.513	Very High
5. minor repairs of facilities.	4.488	Very High
4. finance expenses pertaining to graduation rites, moving up or closing ceremonies.	4.475	Very High
9. procurement of school furniture which are not provided by the Department of Education.	4.463	Very High
10. procurement of laboratory materials which are provided by Central, Regional, Division offices.	4.434	High
2. activities in the current year.	4.425	High
3. activities specifically determined in the Annual Implementation Plan (AIP).	4.422	High
Grand Mean	**4.492**	**Very High**

Table 1-B revealed that in terms of disbursement manifesting a grand mean score of 4.492. It implies that the respondents covered in this study had "Very high" participation. These claims were supported with the highest mean score in disbursement by the statement and indicators "My school head disburses MOOE funds for repairs

of building and other physical plant facilities", with a mean score of 4.613, with a verbal interpretation of "Very high". Other statements and indicators that support disbursement, were the following "My school head disburses MOOE funds for minor ground maintenance", with a mean score of 4.566, rated by the respondents as "Very high" respectively.

The lowest mean score was on the statements and indicators "My school head disburses MOOE funds for activities specifically determined in the Annual Implementation Plan (AIP)", gauged with a mean score of 4.422 with a verbal interpretation of "High" in disbursement of MOOE funds. Thus, prevailing point of view in the field is that expenditures signify the distribution of cash complements from one public or enthusiastic endowment to an alternative. According to Nabisa (2019) the cash disbursement diary can be used to track cash outflows. While, each entry in the cash distribution journal for payments of cash and cash equivalents includes a credit to cash are ultimately responsible for the school's success with relation to its plans, projects, programs, activities, and other undertakings.

Table 2.
Extent Of Challenges Encountered As A Whole

Components	**Mean**	**Verbal Interpretation**
Physical Plant Development	4.510	Very High
Instructional	4.481	Very High
Grand Mean	**4.496**	**Very High**

Table 2 illustrate the extent of challenges encountered in the implementation of School-based MOOE funds as perceived by the teachers in the Province of Capiz and in terms of instructional and physical plant development. The presentation, analysis, and interpretation of data when they were taken as a whole, the grand mean was 4.496 with a verbal interpretation of "Very high" as reveal by the teachers.

The highest mean score of 4.510 was in the component of physical plant development followed by a mean score of 4.481 on the component of instructional which was interpreted as "Very High". Evidently that the two components are vital challenges encountered in the implementation of school-based funds. Thus, Altamimi, (2020) it's difficult enough to be a formal organization's leader. But as they do so, school heads at public schools face an even bigger set of difficulties since they must overcome numerous obstacles in order to fulfill the purpose, mission, vision, and objectives of the Department of Education (DepEd). The monthly liquidation of School-based MOOE funds is one of the challenges that takes place among school heads. As a result, the public schools have a monthly budget that is set aside to pay for utilities bill as well as other necessities that would help the students.

Table 2-A
Extent Of Challenges Encountered By The Teachers In Terms Of Physical Plant Development

Indicators	**Mean**	**Verbal Interpretation**
5. necessary support for learning programs, help maintain a safe and conducive environment.	4.559	Very High
8. there is difficulty to request for necessary repairs because of MOOE budget constraints.	4.550	Very High
1. physical plant development projects rarely face delays or inadequacies because MOOE funds are not allocated efficiently.	4.547	Very High
10. the awareness of parents and teacher on the utilization of MOOE are reflected in the transparency board.	4.547	Very High
6. minor project repairs for immediate implementation cannot be done due to MOOE guidelines.	4.538	Very High
3. larger-scale physical development projects are supported and enhanced		

by MOOE funds.	4.503	Very High
2. the schools have physical development projects despite insufficient MOOE funds.	4.497	Very High
4. the school fences that need minor repair are pending because of insufficient funds.	4.466	Very High
9. school fences that need minor repairs are pending because of insufficient funds.	4.456	Very High
7. I have access to necessary infrastructure improvements and repairs due to MOOE fund allocation.	4.434	High
Grand Mean	**4.510**	**Very High**

Table 2-A revealed that physical plant development expounded a highest grand mean of 4.510, among two components. These implies that the respondents had a "Very high" extent of challenges encountered in the implementation of School-based MOOE fund as perceived by the teachers.

These assertions were supported by the statements and indicators "I observed that necessary support for learning programs, help maintain a safe and conducive environment", with a highest mean score of 4.559, rated by the respondents as "Very high" in physical plant development. While the statement "I observed that I have access to necessary infrastructure improvements and repairs due to MOOE fund allocation", garnered with a lowest mean score of 4.434, are rated by the respondents with a verbal interpretation of "Very high" as exposed by the teachers. Tended to emphasize that one of the most important requirements for running a school, college, or university is physical plant development. It serves as a place that students actually require as well as the workplace for the teaching, non-teaching and support personnel.

Table 2-B
Extent Of Challenges Encountered By The Teachers In Terms Of Instructional

Indicators	**Mean**	**Verbal Interpretation**
5. lack of sports facilities.	4.534	Very High
9. inadequate school materials for learning instructions.	4.519	Very High
2. lack of funds to spend for school activities.	4.513	Very High
3. lack of funds for stage decoration during graduation.	4.509	Very High
10. unavailability of computer set and printer for teacher's use.	4.509	Very High
7. unavailability of TV and projector for classroom use.	4.497	Very High
1. lack of laboratory equipment for effective instruction.	4.459	Very High
4. repairs of broken furniture's and other learning equipment.	4.453	Very High
6. lack of classrooms in school.	4.431	High
8. unavailability of Wi-Fi connectivity	4.388	High
Grand Mean	**4.481**	**Very High**

Table 2-B exposed the extent of challenges encountered in the implementation of School-based MOOE fund as perceived by the teachers in the province of Capiz in terms of instructional. The grand mean of 4.481. This implies that the respondents had a "Very high" on the instructional challenges encountered in the implementation of School-based MOOE funds.

These entitlements were supported with the statement, “Challenges encountered as perceived by the teacher is lack of sports facilities”, with a highest mean score of 4.534. Whereas, the lowest statement and indicator were on “Challenges encountered as perceived by the teacher is unavailability of Wi-Fi connectivity”, with a mean score of 4.388, were rated by the respondents with a verbal interpretation of “High” respectively. As a result, Okunola (2019) renowned that instructional obstacles are recurrently inevitable but decisive mechanisms of the learning process. This seems to be especially true for learning sophisticated conceptual information.

Table 3.
Test The Difference In The Degree Of Implementation Of School-Based Mooe Funds And When Respondents Are Grouped According To Selected Profile

Variable	**F-value/t-value**	**p-value**	**Probability**
Sex	0.095	0.366	ns
Age	0.111	0.895	ns
Years in the service	0.493	0.622	ns
Position	1.853	0.119	ns

Table 3 enlightens the difference in the degree of implementation of School-based MOOE funds in terms of disbursement and utilization and when respondents are grouped according to their selected profile. However, sociodemographic characteristics show that the following are not significant: sex (0.366), age (0.895), years in service (0.622), and position (0.119) because the p-value is higher 0.05 alpha. Thus, socio-personal characteristics were not significantly affecting the results of this investigation.

The hypothesis, states that; there was no significant difference in the degree of implementation of the School-based MOOE funds in the Province of Capiz and when respondents are grouped according to sex, age, years in service and position was accepted in this study. The result implied that the degree of implementation of School-based funds as perceived by the teachers was the same regardless of their profiles (Dunton, 2019).

Table 4.
Test The Difference In The Extent Of Challenges Encountered In The Implementation Of Moo Funds And When Respondents Are Grouped According To Selected Profile

Variable	**F-value/t-value**	**p-value**	**Probability**
Sex	3.263	0.001	s
Age	1.527	0.219	ns
Years in the service	0.402	0.688	ns
Position	0.096	0.984	ns

Table 4 demonstrate the extent of challenges encountered as perceived by the teachers in the Province of Capiz in the implementation of School-based MOOE funds and when teacher-respondents were grouped according to sex, age, years in service and position.

For selected profile; only respondents’ sex, 0.001 were significant in this study because p-value of 0.001 was lower than 0.05 alpha. For profile; age, 0.219; years in service, 0.688 and respondents’ teachers’ position, 0.984 in the difference on the extent of challenges encountered as perceived by the teachers in the implementation of School-based MOOE funds were all significantly higher than 0.05 alpha. This implied that there was no significant difference on the extent of challenges encountered as perceived by the teachers in the implementation of School-based MOOE funds because of the significant value was higher than 0.05 alpha.

The null hypothesis, there was no significant difference in the extent of challenges encountered as perceived by the teachers in the implementation of School-Based MOOE funds when the respondents are grouped according to sex, age, years in service and position, was accepted but not in respondents’ sex. The result indicated that in selected profile, only respondents’ sex was rejected in this study.

Table 5.
Test The Relationship Between Two Dependent Variables

Variables	**N**	**Mean**	**Person r-value**	**Significant Value**	**Probability**
Degree of Implementation	320	4.4949			
			0.129	0.000	significant
Extent of Challenges	320	4.5399			

Table 5 divulge the relationship between the degree of implementation of School-based MOOE funds and the extent of challenges encountered as perceived by the teachers in the Province of Capiz. The findings revealed that there was a significant relationship, because the Pearson-r value of 0.129 had significant value of 0.000 which was less than 0.05 alpha. The null hypothesis indicated that there was no significant relationship between the degree of implementation of School-based MOOE funds and the extent of challenges encountered as perceived by the teachers. Thus, the null hypothesis was rejected.

The result implied that the degree of implementation of School-based MOOE funds indicated outlay of utilization of funds. Thus, finances are under- or over-utilized or incorrectly handled, the group's sustainability, practicability, and expansion may suffer; as a result, the organization may be forced to halt operations. This is because, in most circumstances, outside sources provide the organization's capital needs, and if the organization allows the funds to sit idle, it is not operating at full capacity (Pereyras, 2021).

Conclusion and Implications

1. The school head as perceived by the teachers are consistently manifesting a “Very high” implementation of School-based MOOE funds.

2. Regardless of their profile, the degree of implementation of School-based MOOE funds as perceived by the teachers was the same.

3. Regardless of their profile, the extent of challenges encountered in the implementation of School-based MOOE funds as perceived by the respondents was the same.

4. The respondents' claims regarding the extent of challenges faced while implementing School-based MOOE funds are consistent, with the exception of sex.

5. The degree of implementation was directly related to the extent of challenges encountered in the implementation of School-based MOOE funds as perceived by the teachers**.**

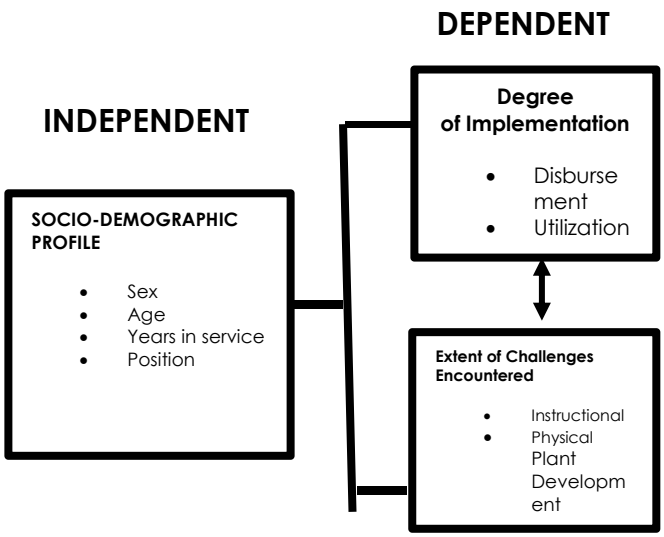

Figure 1. Schematic Diagram
(Source: Adar, 2017)

Two dependent variables as reflected in the right portion of the schematic diagram; the degree of implementation of funds and the extent of challenges encountered as perceived by the public Elementary school teachers in the Province of Capiz.

These included as components of the degree of implementation of in terms of disbursement and utilization, while in challenges encountered as perceived by the public Elementary schools' teachers in the Province of Capiz, the components are instructional and physical plant development respectively.

The schematic design revealed the link between the independent and dependent variables. The socio-demographic outline of the respondents could affect the degree of implementation and the extent of challenges encountered as perceived by the teachers in the Province of Capiz as depicted by the connection of the straight line as indicated in the paradigm of the study. Though, the double headed arrow disclosed a correlation between the two dependent variables of the study

Acknowledgment

Because of her dissertation writing journey, the researcher is appreciative of who she is and will become in the future. This little work is dedicated as an expression of thanks to those she perceives to be God's blessings and mercy.

Dr. Nenita A. Beluso, Dean, School of Graduate Studies, Colegio de la Purisima Concepcion, her mentor, for her motherly support, generosity, understanding, thorough advice, kind words of affirmation, and intelligent consideration of her manuscript;

Engr. Joel C. Villaruz, PhD, Capiz State University, her mentor and dissertation adviser, Statistician, for accepting her plea of being her adviser; for his endless reminders, patience, constructive criticisms and the statistical and technical aspect for the betterment of the manuscript;

Rev. Fr. Glenn B. Baes, Ed.D., chairperson, Vice Rector, Colegio de la Purisima Concepcion, her mentor, for giving, inputs and word of encouragement, fatherly support in finishing this piece of work and for the countless contributions for the fullness of this academic endeavor;

Dr. Monecita A. Villaruz, Colegio de la Purisima Concepcion, her co- adviser and mentor, for being so motherly, in making herself accessible in all her dissertation writing-related concerns; together with the members of the

panel defense committee;

Dr. Elnora A. Barrios, Dr. Samson B. Begas, Dr. Herminia B. Gomez, and Rev. Fr. Michael B. Vasquez, for their
treasured inputs for manuscript improvement;

Dr. Miguel Mac D. Aposin, CESO V, Schools Division Superintendent, Schools Division of Capiz, and Dr. Roel F. Bermejo, CESO V, Schools Division Superintendent, Schools of Roxas City Division, for allowing her to get the relevant data needed in the conduct of her study and assisting in the administration of the questionnaires with the respondents in their respective divisions;

Dr. Judith P. Tu, President Roxas Public Schools District Supervisor, her mentor, for checking and validating the questionnaires used in this study and for reassuring the researcher with words of encouragement;

Ms. Concepcion A. Dela Cruz, Principal- Senior High School Department, Colegio de la Purisima Concepcion for giving their inputs for the betterment of her questionnaire;

Dr, Ronilo B. Tu, School Principal IV, Feliciano Yusay Consing National High School, President Roxas, Capiz for allowing her to conduct pilot testing and for reliability pretesting;

Dr. Anna May E. Candelario, Capiz State University, for meticulously editing the manuscript;
Mrs. Dianesa T. Bialen, MLI*S,* Librarian, Colegio de la Purisima Concepcion, together with her library staff; librarians of Filamer Christian University – Roxas City, Capiz State University – Bailan, Pontevedra and the main campus, and Northern Iloilo State University – Estancia Iloilo, University of San Agustin – Iloilo, for their commendable service of assisting her in searching for the resources and literature needed in the conduct of her study;

To all the administrators of Schools Division of Capiz and Schools Division of Roxas City, for providing her with relevant data needed in the conduct of her study and for giving her inputs for the betterment of his questionnaire
and for allowing her to administer the questionnaire with the respondents;

Dr. Yolly F. Dunton, Year Level Coordinator, Feliciano Yusay Consing National High School, for his untiring support for sharing his expertise and inputs for the improvement of this manuscript and providing the needed data to her study.

Mr. Fredo B. Penalosa her cousin, Mrs. Joevelyn B. Blanco, Mrs. Alma L. Doriquez, MT-1, Mrs. Gina B. Belonio, Mrs. Elizabeth D. Ollos, for helping her facilitate the one on one in- depth interview and to all the teaching staff of President Roxas West Elementary School, her immediate superior, for the limitless understanding, encouragement and brimming support, and positive response and generosity of time extended during the conduct of this study;

The secondary school respondents from Feliciano Yusay Consing National High School for the conduct of pilot testing and from the Schools Divisions of Capiz and Schools Division of Roxas City, for their hospitality and warmth in taking the time in answering the questionnaire, as well as their participation during interview and documentations, and for dedicating their time for the realization of the activity;

Her classmates, Mrs. Gina L. Llamero, Mrs. Zenaida F. Apaitan, Ms. Stephanie A. Salvador, Ms. Ma. Fe S. Glemer, Mrs. Jessa Mae B. Andama, Mrs. Dawnie Ann L. Casuga, Mrs. Elizabeth H. Tianchon, Mr. Julius L. Enriques and Mr. Nelson B. Gregorio, Jr. for their kind company and the gift of upright friendship;

The researcher would like to express her sincere gratitude to her family for their unwavering support throughout

this study, her loving husband in heaven Mr. Joel J. Ureta; her amiable and amazing daughters Mrs. Shiela Jean Ureta- Turingan, Mrs. Janine Ann Ureta- Morcilo, Ms. Jewel May A. Ureta, Mrs. Regemay Begota-Ureta, son Mr. Joe Allen A. Ureta, for their encouragement and understanding, that have become her constant source of inspiration and motivation. Their love and support have been invaluable during this journey, and she is truly grateful for the strength they bring to her life;

To her beloved mother Mrs. Janita Basinang-Buenafe, Tatay Boy in heaven, brothers, Mr. Arnold B. Albarado, Mr. Alson B. Albarado, Mr. Andro B. Albarado, sisters Ms. Annie B. Albarado, Ms. Arlyn B. Albarado and all of her Apo's namely; Miggy, Zane, Raizen, Matmat, Ethan, nephews and nieces from whom she gets the strength and lures of encouragement;

To her parents in laws, Mr. Sofronio V. Ureta. and Mrs. Lolita J. Ureta, for being always there for her;
Above all, to the Almighty God, for the great favor and strength that He bestowed that sustain her throughout the conduct of this study.

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