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The Maintenance and Other Operating Expenses (MOOE) of Public Schools: A Strategic Management Analysis for Sustainable School Operations and Development

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Abstract

The study was conducted to evaluate how school strategic management is carried out, particularly the Maintenance and Other Operating Expenses (MOOE) in school sustainable operations. The study gathered data and applied a qualitative phenomenological-descriptive research design by Colaizzi (1978) to analyze the lived experiences of teaching personnel of elementary schools in Narvacan North District of Schools Division of Ilocos Sur by Fiscal Year 2025. The following criteria were used to select sample schools: 1) The school offered elementary levels, Kindergarten to Grade 6, 2) the school had to be not a cluster school of another school, and 3) simple random sampling was made to select the schools as a 4:3:2 participant sampling, between big, medium, and small schools, respectively.

Data collection was through a validated interview guide, and among the teaching personnel, targeted 9 participants. They consisted of the following criteria: 1) had taught for a minimum of three years before the study, 2) Teacher 1 or Teacher 3 plantilla position as School Bids and Awards Committee member within MOOE, and 3) attended trainings in relation to school financial management.

Effective financial management entails proper planning, allocation, and control of MOOE to ensure that resources are managed effectively. In addition, collaborative budgetary activities enhance transparency and accountability, leading to sustainable development in the district.

MOOE encourages the valuable supplies, minor fixes, and programs to enhance teaching-learning. However, challenges such as delayed funding and complex procedures hinder efficiency. There is also resource abuse through weak monitoring. Schools react through transparency boards, financial records, and participative evaluation despite challenges.

There should be timely fund allocation in schools and more accountability in order to increase effectiveness. Technology integration can also be used to improve financial governance. Lastly, one must remember systemic delays and strengthen accountability to achieve benefits in school development.

Keywords: Strategic Management, Monitoring, Accountability, Efficiency.

INTRODUCTION

Maintenance and Other Operating Expenses (MOOE) is an essential financial element, which helps in supporting daily running and overall functionality of educational institutions. Strategic Management of Maintenance and Other Operating Expenses (MOOE) is the management of operations that are critical to the sustainability and efficiency of academic institutions. An effective MOOE plan is a contributing factor to the future success of educational institutions to be sustainable, secure, and learning-friendly. Strategic management refers to proper planning, budgeting, and spending to use resources wisely. The management of school resources and funding in public schools is an essential but neglected subject of strategic management, as schools worldwide struggle with declining budgets.

School funding and resource allocation in the United States is one instance of the school-choice Education Savings Account (ESA) program, which is one of the debates that may divert funds allocated from public schools (Houston Chronicle, 2025). In Australia, likewise, public schools are demanding large voluntary payments from parents, questioning the government-financed free education (The Guardian, 2025). UNESCO (2017) states that education is a key to achieving the Sustainable Development Goals (SDGs) and that institutions therefore need to integrate sustainability into their infrastructure, policies, and curricula (Education for Sustainable Development Goals: Learning Objectives).

The strategic management of Maintenance and Other Operating Expenses (MOOE) is one of the key features of SBM and the financial basis for maintaining daily life in schools and long-term development projects (Department of Education, 2020). The law served as the basis for enhancing the management and governance of the Philippine basic education system, namely Republic Act No. 9155, referred to as the Governance of Basic Education Act of 2001. This legislation establishes a school administration structure that gives school heads the power to make decisions, especially those involving the use of financial resources, such as Maintenance and Other Operating Expenses (MOOE). RA 9155 will contribute to the efficiency and quality of education services by decentralizing control and improving school autonomy, making resource distribution based on the needs of learners and the school community. The Act also enhances the responsibility of education stakeholders to provide quality basic education in the country.

The Maintenance and Other Operating Expenses (MOOE) require proper management for the smooth running and the continuous growth of schools in the Philippines. MOOE funds, as provided in DepEd Memorandum No. 13 S. 2016 is designated to assist in nurturing important programs, procuring teaching supplies, and sustaining school facilities, all of which are part of delivering quality education. These financial problems remain crucial to address so that every student can obtain equal learning opportunities. The Department of Education (DepEd) emphasizes the importance of financial accountability in line with DepEd Order No. 8, S. 2019, which states that it is one of the tools that can help to promote transparency, efficient control, and increased accountability.

The inefficiencies of MOOE management can affect the execution of primary educational programs, impede school progress, and eventually influence the entire learning process (International Journal of Advances in Engineering and Management, 2023). The other problem schools face is complying with financial policies and reporting requirements that might make dealing with such funds difficult. The government spends funds on public education, but resources remain inefficient in Ilocos Sur, leading to differences in the quality between government and private schools. By identifying inefficiencies and implementing measures, the district's public schools could improve allocation and management, thereby benefiting students and improving educational outcomes. Efficient resource management should be the Schools Division of Ilocos Sur's priority to address urgent educational needs in the area. Efficient use of resources involves proper management of funds allocated to help students. Ilocos Sur Narvacan North District is where something different is occurring and has one of the least endowed schools in the Philippines.

Other schools had serious problems with their MOOE funds, mainly due to late allocations and budget constraints that did not fully finance their operations and development. These worsen complex administrative and procurement processes that tend to trigger delays and inefficiencies, as well as accountability concerns, including poor transparency and integrity, which may result in the misuse of resources. Consequently, the schools in the district face misalignment in program implementation, delays in activities, and restrictions on teaching and learning due to a lack of resources, and there is a strong need for stronger policy regulation to ensure proper management of funds. The most effective method of alleviating these issues is to conduct comprehensive research on the effective management of resources and funding by the stakeholders involved in the case, as it will be an important source of information to promote the functioning of the public school system in the area (Wallace, 2022).

The findings of this study are beneficial to stakeholders in the education sector. The results for policymakers are evidence-based data on how to use the policy to improve transparency, timely disbursement, and fair distribution of Maintenance and Other Operating Expenses (MOOE). The study provides school administrators with the opportunity to improve financial management, align the School Improvement Plan (SIP) and the Annual Implementation Plan (AIP) with real needs, and apply data-driven, collaborative policies to resource utilization and school development. Similarly, the Bids and Awards Committee (BAC) members can benefit from the study on transparency and compliance with procurement requirements, which could help them make the procurement process more efficient, compliant, and accountable.

The study further demonstrates to account personnel that systematic financial records and online comparison are required to enhance accuracy, reporting, and accountability in the school fund management. However, budget officers can manage the outcomes to pressure the budgetary officer to set achievable limits, issue funds in time, simplify financial processes, and reduce delays and inefficiencies. The teachers would also be the beneficiaries of the findings, since MOOE allocation is a direct indication of the provision of instructional materials, supplies, and professional development opportunities, thereby facilitating their ability to provide quality education. The ultimate beneficiaries of this study are the pupils, since the proper use of MOOE ensures a safe and conducive learning environment, sufficient learning resources, and programs that improve their overall development and academic performance. Lastly, the study can serve as an excellent resource for future researchers in the field of financial governance in education, for evaluating the long-term effects of the MOOE reforms, or for creating new accountability and transparency systems.

METHODS

Research design

The research design used in this study was qualitative phenomenological-descriptive research design where the responses of the participants are recorded, familiarized, identified significant statements, developed meanings, clustered themes, developed exhaustive description, produced the fundamental structure, and sought verification of the fundamental structure using Colaizzi's descriptive phenomenological method used to study the strategic management of the Maintenance and Other Operating Expenses (MOOE) of the sustainable school operations and development. The process began with familiarization, which included financial reports, budget plans, and feedback from teaching personnel on MOOE management in schools. The school identified patterns, challenges, and opportunities in fund management through repeated analysis of these documents.

The second was to select meaningful statements that led to major revelations amongst the teaching personnel. These quotes provided valuable insights into budgeting, expenditure patterns, and financial sustainability, followed by the process of developing meaning, which involved deciphering what teaching personnel said to extract more information on MOOE management. This move helped identify the factors underlying financial decisions, and the interpretations were objective and devoid of existing assumptions. These meanings were grouped into themes, and similar themes were brought together, for example, the budget transparency, spending efficiency, accountability, and financial constraints. As a result, the analysis was more organized and significant in addressing the essence of MOOE management.

After developing themes, the researcher drafted an exhaustive description of the MOOE, incorporating the identified themes. This story has highlighted the issues and best practices for making school operations sustainable through effective financial management. To narrow the details further, the results were summarized into a basic design, yielding a parsimonious, crucial statement that captured the most significant aspects of MOOE management concerning sustainability. The last procedure was to seek verification of the basic structure, and the participants verified the summarized results. The researcher sought feedback from the teaching personnel to ensure the description would mirror their experiences. The researcher also made revisions based on their input to improve the management of MOOE strategies. Such a systematic process enabled strategic decisions grounded in experience, resulting in more sustainable financial management practices in schools.

Participants and Sampling

The researcher conducted this study in the elementary public schools in Narvacan North District, Schools Division of Fiscal Year 2025, in Ilocos Sur. Of these 21 public elementary schools the following criteria was used to select the sample schools purposely: 1) The school offered complete elementary levels of education Kindergarten to Grade 6, 2) the school had to be not a cluster school of another school, and 3) simple random sampling was made to select the schools as a 4:3:2 participant sampling, between big, medium and small schools respectively. The researcher targeted data collection using a validated interview guide with the 9 teaching personnel. The teaching personnel employed in the study were selected purposively by the following criteria: 1) had taught for a minimum of three years before the study, 2) Teacher 1 or Teacher 3 plantilla position as School Bids and Awards Committee member within MOOE, and 3) attended trainings in relation to school financial management.

Instrument

The researcher interviewed the participants using an interview guide, which helped gather the required data. The interview guide was a structured data-gathering tool used to guarantee the organized acquisition of the necessary knowledge. It identified main points and questions related to the research purpose, which facilitated uniformity across the interviews and enabled greater exploration of the interviewees' reactions. The researcher added open-ended questions to the interview guide to elicit qualitative information and included prompts to discuss any revelations that occurred in the interview. The guide also included pre-established demographic questions to put the questions into context and applied scaling or ranking queries, as necessary, to measure the subjective opinion.

To ensure reliability, the tool has been created in line with existing frameworks, pilot-tested on a small group, and refined to eliminate any ambiguities or prejudices. The ethical aspect of the design also focused on informed consent and the use of culturally competent language to foster a respectful, productive data collection process. Three experts of the Schools Division, Ilocos Sur had evaluated the interview guide: Dr. Eppie Joy I. Baclig, Master Teacher I of Binacud Integrated School in Sinait, Ilocos Sur; Dr. John Cesar S. Azcueta, Head Teacher I of Bungro-Margaay Elementary School in San Ildefonso, Ilocos Sur; and Dr. Joy Caren R. Tablante, Master Teacher I of Bernardo P. Ragasa Elementary School in Santa Catalina, Ilocos Sur. Based on their feedback, the interview guide received a validity index score of 4.78, indicating that it is highly valid and can be used in the study to collect reliable and relevant data.

Data collection

Before administering the interview, the researcher obtained consent from the Schools Division Superintendent, the Chief Education Supervisor of the Curriculum Implementation Division, the Public Schools District Supervisors, and the School Heads to collect data from the participants. During data collection, the researcher used an interview guide for the participants. A letter was sent to the participants, inviting them to participate in the study and explaining its purpose. The opinions of the teaching personnel on the efficient utilization of school resources (MOOE) to school operations and development of the Narvacan North District, based on the public elementary school Fiscal Year 2025, were used to determine the data gathered.

The qualitative descriptive-phenomenological framework by Colaizzi (1978) is used in a meticulous and thought-provoking experience, following these steps: familiarization, identifying significant statements, formulating meanings, clustering themes, developing an exhaustive description, producing the fundamental structure, and seeking verification of the fundamental structure. As mentioned by Colaizzi, the design is utilized to describe and interpret the lived experiences of teaching personnel in public elementary schools in the Narvacan North District of the Schools Division of Ilocos Sur. The researcher revisits each participant's story, giving them time to bring out its richness. In these tales, some pieces of evidence were most persuasive and compelling in making sense of their thoughts. The researcher analyzed each participant's stories to determine how the leadership position and decision-making power depended on gender.

The application of Colaizzi's descriptive phenomenological approach in the strategic management of Maintenance and Other Operating Expenses (MOOE) helped the schools to improve their operations and development towards a sustainable school. The familiarization process commenced with an introduction, followed by a close examination of financial reports, budget plans, and teaching staff input, and by repeated analysis, which helped identify trends, issues, and opportunities in financial management. Then, the main statements were determined by deriving significant insights from participants. These words offered valuable insights into how the budget is distributed and spent, and how it operates. During the formulating meanings phase, the researcher explained these insights to derive a deeper understanding of MOOE management and enable an objective analysis that is not based on pre-existing assumptions.

The identified meanings were further divided into themes, including budget transparency, spending efficiency, accountability, and financial constraints, and provided a systematic way of economic analysis. The researcher developed themes and an exhaustive description that included the challenges and best practices in MOOE management. This story provided a basic framework, which recapitulates the most important features of financial sustainability in schools. During the verification stage, the researcher discussed the findings with the school teaching staff to validate them. Their responses provided assurance, and they could make any necessary changes to improve the MOOE management strategies. That strategic decision-making, based on experience, should be systematically put in place in schools based on financial management practice.

This study used thematic analysis, as outlined by Barreto et al. (2018), to examine the strategic management of Maintenance and Other Operating Expenses (MOOE) to sustain and develop school sustainability. The researcher also critically reviewed the findings of teaching personnel and developed a thorough understanding of how MOOE management ensures sustainable school operations and growth.

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Data analysis

Data analysis in this study was performed on a qualitative phenomenological-descriptive paradigm of Colaizzi (1978). To include the descriptive phenomenological approach of Colaizzi into the strategic management of the Maintenance and Other Operating Expenses (MOOE) for the sustainable operations and development of the school, it started with familiarization. This entailed a critical analysis of financial statements, budgetary plans, and teaching staff responses towards MOOE management in schools. Patterns, challenges, and opportunities of financial management have been discovered by repeatedly reviewing these documents. The second task was to determine the key statements that made important observations among the teaching staff. These assertions gave useful insights into the allocation of the budget, the expenditure process, and financial sustainability.

Subsequently, the development of meanings involved the interpretation of the meaning of statements of teaching personnel aimed at finding more about the management of MOOE. This was done as a means to establish the basics influencing the decision-making in financial matters, such that interpretations were made without biased assumptions in advance. The identified meanings were then aggregated into themes, where common themes that were identified included budget transparency, spending efficiency, accountability, and financial constraints. In this way, the analysis was made more systematic and meaningful in relation to the main points of the MOOE management.

After developing themes, the researcher proceeded to the development of an exhaustive description, which presented a detailed description of the management of MOOE that included the identified themes. This story also depicted the difficult issues and the best practices for the maintenance of sustainable operations of schools through good financial management. To narrow this down, the finer findings were further condensed into a basic framework, which gave a clear and crucial statement outlining the most important facets of MOOE management to be sustainable. The last process was the verification of the basic structure, where the summarized results were presented to the respondents in an attempt to validate them. Feedback was given by the teaching personnel such that the description was a reflection of their experiences. According to their contribution, required changes were implemented to foster the effectiveness of MOOE management strategies. This systematic way of doing things has guaranteed that decisions made in a strategic way were guided by actual experiences, which contributed towards more sustainable financial management practices in schools.

This study used a thematic analysis based on the viewpoints of Barreto et al. (2018). This research study utilized thematic analysis as a way of exploring the Strategic Management of MOOE in relation to Sustainable School Operations and Development by extracting the patterns and themes of the responses of teaching personnel. This qualitative research approach enabled a better insight into the management of Maintenance and Other Operating Expenses (MOOE), the efficiency of fund allocation, challenges, and possible improvement recommendations.

In the data processing process, the account of every respondent was read indefinitely. Besides that, the persuasive statements of the narrations could also be identified. The analysis was done by the first step of familiarizing with the data, where all the responses were read to have a comprehensive understanding of the respondents. This study followed a systematic coding of major phrases, trends, and common themes. These codes were, in turn, divided into larger themes in accordance with the five guiding questions of the study. Regarding the MOOE management of school operations and development, the analysis detected trends in how funds were being spent on the key costs, including infrastructure, instructional materials, and faculty provisions. It also analyzed typical expenditure priorities in various schools. As to the programs funded by MOOE, the thematic analysis revealed the primary initiatives sponsored by these funds, for example, teacher training, student learning materials, school maintenance, and outreach programs, and also revealed possible differences in the distribution of funds.

The research also examined efficiency in the management of MOOE with the analysis of whether teachers saw the money as well spent in the teaching process. Themes were built concerning transparency, accountability, and budget themes. Also, issues with the use of MOOE were divided into major barriers that included the bureaucratic time consumption, lack of training in financial management, the danger of misallocation, and budget deficit. The issue of how these challenges affected the school operations and development of the programs was also discussed.

Lastly, thematic analysis of recommendations on improvement can be affected, which brought together a collection of strategies recommended by the participants that were frequently provided, including policy changes, greater financial freedom, more training for administrators, and better monitoring systems. Other needs, such as digital financial tracking tools and Department of Education policy support, were also among the fundamental themes. After identifying themes, they were revisited and narrowed to make them coherent and within the scope of the research goals. The last analysis presented a tabularized explanation of the results, supported by verbatim quotes from the participants. This thematic study provided helpful insights into the management of MOOE and the potential of maximizing its use to facilitate sustainable school operations and development.

RESULTS

Based on the in-depth analysis of the responses, the researcher came up with the various findings:

On School Operations and Development- Management of MOOE, the management of MOOE in school operation and development, as determined in the School Improvement Plan (SIP), uncovered five themes: 1. School Improvement Plan as Basis of MOOE management, 2. Focus on Teachers' Professional Development and Capacity-Building, 3. Students Development Learning Support, 4. Infrastructure, and 5. Improving Educational Resources. On the other hand, the management of MOOE in the operation and development of schools and funding of activities according to the direction of the Annual Implementation Plan (AIP), two themes were obtained: 1. Alignment of the Annual Implementation Plan and School Improvement Plan, and 2. Collaborative Budgeting Process. The MOOE is managed during the procurement of supplies required by teachers and students. Two themes were identified: 1. Periodical Supply of Instructional materials, and 2. Extensive Procurement of Teaching-Learning Materials. MOOE is applied to minor repair, facility upkeep, and grounds repairs, with three themes identified: 1. Management of MOOE School Repairs and Maintenance, 2. Management of MOOE for Facility Improvements and Grounds Maintenance, and 3. Budget Allocation and Prioritization.

On Programs Supported by MOOE, the current programs supported by MOOE funds that were deemed vital in guaranteeing quality education in school came with four themes: 1. Professional Development of Teachers, 2. Reading and Literacy Programs, 3. Feeding Programs, and 4. School Maintenance.

On Accountability and Monitoring, in Accountability, the MOOE management underlines the mechanisms involved in ensuring proper fund management, and the measures in place to ensure accountability featured six themes: 1. Transparency Measures, 2. Appropriate Financial Procedures, 3. Adherence to Procurement Rules, 4. Stakeholder Involvement in Planning and Budgeting, 5. Frequent Financial Reporting, and 6. Internal Audit. The management of MOOE presents the mechanisms in place to provide monitoring, and three themes emerged: 1. Financial Record Keeping, 2. Participatory Monitoring, and 3. Compliance with Policies and Standards.

On Efficiency in MOOE Management, the management of MOOE came up with three significant themes of MOOE funds being spent effectively on their target purpose, namely: 1. Ineffective Management of MOOE Funds, 2. Partly Efficient, Hindered by Delayed Discharge and Administrative Constraints, and 3. Partly Efficient, Limited by Budget and Resource Constraints.

On Challenges in MOOE Management, the management of MOOE, along with the issues or obstacles of the effective and adequate application of MOOE funds in the school, emerged four themes: 1. Delayed Allocation of Funds, 2. Limited Budget, 3. Procedural Challenge and 4. Accountability Issues. In reference to how these challenges impact school operations and its capacity to develop and implement programs, another group of four themes that demonstrated the impact of these challenges: 1. Delayed Implementation of the Program, 2. Disruption of Teaching and Learning Activities, 3. Need for Policy Oversight Requirement, and 4. Need for Strategies to Overcome the Challenges.

On Recommendations for Improvement, the management of MOOE and the suggestions that were made to enhance the management in the schools resulted in three themes: 1. Transparency, 2. Timely Release of Funds, and 3. Collaborative Training in Financial Management for Improving the Management of MOOE in Schools. The MOOE management and the other resources, policies, or supporting mechanisms, which facilitate the effectiveness of MOOE, yielded three themes: 1. Digital Financial Management Systems, 2. Increase in Needs-Based Allocation, and 3. Policy Support for Timely Release of Funds.

DISCUSSION

The study considered its significance to the education sector and the community. The findings showed the management of the school resources, particularly the Maintenance and Other Operating Expenses (MOOE), in sustaining the school operations and development.

The inefficiencies of MOOE management can affect the execution of primary educational programs, impede school progress, and eventually influence the entire learning process (International Journal of Advances in Engineering and Management, 2023). The other problem schools face is complying with financial policies and reporting requirements that might make dealing with such funds difficult. The government spends funds on public education, but resources remain inefficient in Ilocos Sur, leading to differences in the quality between government and private schools.

By identifying inefficiencies and implementing measures, the district's public schools could improve allocation and management, thereby benefiting students and improving educational outcomes. Efficient resource management should be the Schools Division of Ilocos Sur's priority to address urgent educational needs in the area. Efficient use of resources involves proper management of funds allocated to help students. Ilocos Sur Narvacan North District is where something different is occurring and has one of the least endowed schools in the Philippines.

Limitations

The limitations of this study focused on public elementary schools in Narvacan North District, which did not reflect the strategic management of MOOE in other districts and learning environments. The researcher could not apply study findings to private schools and institutions of higher education. In addition, the information from the teaching staff could be their subjective perceptions or personal prejudices. Even though the strategic management of MOOE centered on sustainable school operations and development, external factors, such as the role of the community and the influence of policies, were not thoroughly examined. Also, the researcher did not evaluate the viability and sustainability of the proposed action plan in the context of the research. The results might be applicable in other learning contexts despite institutional and geographical constraints.

CONCLUSION

After the in-depth analysis based on the findings, the following conclusions are drawn regarding the strategic management of MOOE for sustainable school operations and development in the Narvacan North District:

On School Operations and Development. MOOE, SIP, and AIP are exemplified by strategic planning, which focuses on the development of teachers, programs with students, learning materials, and facility maintenance. Effective resource management, accountability, and transparency are increased with collaborative budgeting, which is consistent with AIP and SIP.

On Programs Supported by MOOE, the Maintenance and Other Operating Expenses (MOOE) are essential in the operations of the school and subsidize the programs that strengthen teacher capacity, student learning, health and nutrition, and school facilities. On Accountability and Monitoring, schools facilitate responsible management of MOOE by means of reporting, stakeholder participation, procurement, and audit policy compliance, role definition, and internal controls.

On Efficiency in MOOE Management, the MOOE funds are operated according to the planned, but are hindered by delays, inefficiencies, and ineffective transparency, which reduces accountability. On Challenges in MOOE Management, MOOE issues such as delayed allocation, low budgets, complex procedures, and poor accountability, hinder school operations and program implementation.

On Recommendations for Improvement, MOOE management needs to be transparent, adequately funded, collaborative, and use technology as a means to make the programs accountable and run efficiently.

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Conflict of interest

The researcher declares no conflict of interest regarding this study.

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