

MOOE Utilization and Teachers Performance

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Abstract

In light of the critical role played by MOOE in educational institutions, this study explores the extent to which its utilization. The study's objective was to determine the utilization level of Maintenance and Other Operating Expenses (MOOE) and its correlation with the teachers' performance. The setting of the study is in Balingasag North District, Misamis Oriental. The respondents were one hundred fifteen (115) teachers. It used a researcher-made questionnaire as its primary data gathering tool. The method used for this research is a descriptive-correlational research design. Data analysis utilized descriptive statistics and Pearson's Moment Correlation Coefficient to compute the variables' correlation. The findings indicated that teachers consistently and efficiently performed at a high level, and they perceived the Individual Performance Commitment and Review Form as a useful tool for improving their teaching performance. The utilization of MOOE in terms of school-based training, instructional supplies, utilities, and School Improvement Plan (SIP)-aligned expenses were being maximized and effectively utilized in improving the quality of education in the school. Further, there is a strong positive correlation between the level of utilization of school MOOE and the level of teachers' performance. School-based training, instructional supplies, and SIP-aligned expenses significantly predicted the level of teachers' performance. This study recommends prioritizing MOOE allocation towards school-based training, instructional supplies, utilities, and SIP to support the teaching and learning process and is aligned with the SIP.

Keywords: MOOE, Teachers' Performance, SBM

1. Introduction

MOOE is the allocated funds for public elementary and secondary schools that can be spent on activities and necessities that support the learning programs and help maintain a safe and healthy environment in schools. DepEd Order No. 13, 2016, otherwise known as the Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools, acknowledged that the school budget should serve as a powerful tool for promoting and strengthening school-based administration and accountability. Therefore, the utilization of the school budget should include the purchase of classroom teaching supplies, utilities and communication, training activities, graduation rites, security, janitorial services, and minor school repairs.

Miranda and Perez (2021) emphasized that the Department of Education needs to improve its services to enhance teaching quality and learning outcomes. The top priority of school management should be the implementation of a strong educational program. Funding school facilities and their teachers are crucial to the development of the school. It enhances both school infrastructure and the people who are part of it. Teachers are the main source of information and the frontlines in education, and putting their needs into education, whether through professional training and development or through educational infrastructures alike, will benefit the whole school community.

Ariani and Desi (2018) postulated that increasing and sustaining skilled teachers is critical for providing quality education in schools, particularly in primary schools. Furthermore, teachers should prioritize enhancing their professional skills to stay current with the newest trends, instructional styles, and strategies in the education industry (Merlo, 2022). Most often, teachers are left alone to hurdle their problems

on a lack of resources, skills, and competence to deliver their duties and responsibilities due to lack or absence of training and technical support. Thus, looking into the allocation of teachers training in the MOOE is one of the elemental purposes of this study.

Moreover, most public schools continue to face issues in terms of accountability and transparency in handling school funds (Galias, n.d.). Teachers are assigned as members and secretariat of the School Bids and Awards Committee (SBAC) and are forced to deliver the functions of this committee without sufficient training and capability-building activities. School heads, as Head Of the Procuring Entity (HOPE), have the primary responsibility to capacitate and provide technical assistance to these teachers performing the duties of the SBAC.

However, a lot of school heads also lack the competence to provide the needed technical assistance to teachers. There is an urgent need for every school manager or administrator to be trained on school planning, budgeting, and other issues related to the utilization of the MOOE. Both the school head and the teachers should have the understanding and competence of the basic functions of utilizing the school funds, such as purchase procedures, purpose and process of bidding, proposal requests, and qualifications, to name a few. It is on this premise that the researcher sought to conduct this study to determine the school heads' preparation and utilization of their MOOE budget. Specifically, this study aims to analyze the utilization of the maintenance and other operating expenses fund in relation to the performance of the teachers.

The study is anchored in the DepEd Order No. 13, s. 2016, otherwise known as the Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools. MOOE, or the school budget, is a powerful tool to promote and strengthen school-based management and accountability. Teacher performance is considered a significant factor in improving student learning and future success. According to Mufidah et al. (2021), school-based training influences and improve teacher performance, implying that when more teachers attend training, their performance will increase, while instructional materials show essence in teaching that they supplement a teacher's performance and effectiveness in lesson delivery (Ajoke, 2019).

Furthermore, school utilities and infrastructures have a significant influence on the performance of teachers because the existence of fully functional utilities and infrastructure will inspire and motivate teachers to carry out the process of learning activities, allowing them to improve their skills in managing teaching and learning processes in the classroom. In this way, teachers satisfy the essential learning objectives and enhance their performance. What is more, teachers who are given comprehensive facilities and infrastructure outperform teachers who are not given complete ones (Maryodona et al., 2022).

Likewise, as School Improvement Planning or SIP incorporates ideas that create the foundation for excellent improvement results (Arias, 2019), teachers become agents of change in educational reforms (Rechsteiner et al., 2022), which leads to an increased teachers' teaching capacity and instructional quality (Rechsteiner et al., 2022).

2. Methodology

A descriptive-correlational research design was employed to describe the level of MOOE utilization in teachers' performance in Balingasag North District. A descriptive-correlational research design described the data and characteristics of the respondents. The descriptive-correlational research design aims to measure a relationship between two or more variables. The goal of descriptive-correlational design is to identify predictive relationships by using correlations or more sophisticated statistical techniques. The statistical tools used in the study include frequency and percentages. These were used to summarize and analyze the profile of the teachers. The Weighted Mean and Standard Deviation were used to describe the level of MOOE Utilization and the performance of teachers considering their IPCRF. The Pearson Product Moment Correlation Coefficient was used to determine the relationship between the level of utilization of MOOE and the teachers' performance.

3. Results and Discussions

Problem 1. What is the level of utilization of MOOE in Balingasag North District Schools in terms of:

- 1.1 School-based Training ;
- 1.2 Instructional Supplies ;
- 1.3 Utilities ; and
- 1.4 School Improvement Plan?

Table 1

Utilization of MOOE in Terms of School-Based Training

	Indicators	Mean	SD	Description	Interpretation
1.	Notices of trainings and capacity buildings were promptly relayed.	3.62	0.54	Highly Utilized	Always
2.	Teachers were allotted with reimbursement travel claim for trainings	3.12	0.88	Moderately Utilized	Often
3.	Co-curricular activities such as Boy Scouts of the Philippines and Girl Scouts of the Philippines school and district activities were included in MOOE.	2.74	0.78	Moderately Utilized	Often
4.	Annual school-based trainings were conducted using MOOE funds for meals and materials.	3.60	0.68	Highly Utilized	Always
5.	Professional development for teachers like DepEd-sponsored short courses was included in MOOE.	3.27	0.97	Highly Utilized	Always
	Overall Mean	3.27	0.77	Highly Utilized	Always
<i>Note</i>	3.26 – 4.0 Always	2.51 – 3.25 Often	1.76 – 2.50 Sometimes	1.00 – 1.75 Never	

Table 1 reflects the Utilization of MOOE in Terms of School-Based Training. It has an Overall Mean of 3.27 with SD=0.77, which is described as Highly Utilized and interpreted as Always. This means that the school is doing an outstanding job of using its money for training. It implies that the school is committed to utilizing MOOE funds to support teacher development and improve the quality of education, but there are still areas that need improvement and attention to ensure that MOOE funds are being used to support the best possible outcomes for both students and teachers.

The result is supported by the study conducted by Llamas (2017). He examined the utilization of MOOE for the professional development of public elementary school teachers in Nueva Ecija, Philippines. The study found that the effective utilization of MOOE for school-based trainings significantly improved teacher competencies and instructional practices, leading to better student learning outcomes.

Moreover, the indicators, *Notices of trainings and capacity buildings were promptly relayed*, got the highest Mean of 3.62 with SD=0.54 described as Highly Utilized and interpreted as Always. This means that the school heads did not fail to inform the school community about the professional development seminars among teachers. As observed, the more training the teachers are engaged in, the more they become better and updated in 21st-century teaching. The school will benefit from this because, in one way or another, this will uplift the academic performance of the learners as well as the performance of the teachers. On the other hand, school structure, according to the teachers' were relayed to them. This means that the school heads lay out the plan to them and to the stakeholders. As observed, the school MOOE is not only directed to instructions but also to the school structure where this facility is needed in teaching and learning.

As Villanueva and Asilo (2018) examined the impact of MOOE utilization on the professional development of teachers in a public secondary school in the Philippines, found that the effective utilization of

MOOE for teacher professional development programs led to significant improvements in student achievement. The study highlights the importance of investing in teacher professional development through the MOOE fund to improve student learning outcomes.

However, in the same table, the indicator *Co-curricular activities such as Boy Scouts of the Philippines and Girl Scouts of the Philippines school and district activities were included in MOOE*, got the lowest Mean of 2.74, with SD=0.78, which is described as Utilized, which interpreted as Often. This means that the school may not be fully using MOOE funds to support co-curricular activities such as Scouting Programs. It implies that the school is not placing as much emphasis on co-curricular activities as it is on other areas of MOOE utilization, such as professional development. It is noticed that this allocation is being overlooked, and the school may have low priority when it comes to this area. The respondents noted that the school must consistently allocate the MOOE funds across different areas of school operations, such as Boy Scouts and Girl Scouts of the Philippines.

According to the Boy Scouts of the Philippines (2021), scouting activities in the Philippines include camping and outdoor activities, community service, first aid, and emergency response, cultural activities, and leadership and personal development. The MOOE utilization of funds in this specific area should be effectively carried out and allocated to support a more holistic and well-rounded education for its students.

Overall, this analysis suggests that the MOOE fund is being effectively utilized to support school-based training, which can contribute to the professional development of teachers and enhance the overall quality of education in the school. However, school administrators should also focus and emphasize areas that need improvement to support the best possible outcomes for the students, teachers and the school in general.

Table 2
Utilization of MOOE in Terms of Instructional Supplies

Indicators	Mean	SD	Description	Interpretation
1. Visual aids were readily prepared by the teacher because of the available school supplies.	3.42	0.78	Highly Utilized	Always
2. Request for Instructional materials from teachers were allocated in the MOOE.	3.04	0.85	Moderately Utilized	Often
3. Expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities were allocated.	3.63	0.69	Highly Utilized	Always
4. Reproduction of teacher-made activity sheets or exercises were included in the MOOE.	3.42	0.83	Highly Utilized	Always
5. Small capital expenditure items worth PhP15,000 and below for instructional supplies were procured.	3.32	0.92	Highly Utilized	Always
Overall Mean	3.37	0.81	Highly Utilized	Always
Note 3.26 – 4.0 Always 2.51 – 3.25 Often 1.76 – 2.50 Sometimes 1.00 – 1.75 Never				

Table 2 reflects the Utilization of MOOE in terms of instructional supplies. It has an Overall Mean of 3.37, with an SD=0.81, which is described as Highly Utilized and interpreted as Always. This means that the school effectively uses its funds for instructional materials. This implies that the school administration is

managing the budget allocation gracefully and prioritizing the needs of the teachers and students in terms of instructional materials. This can also suggest that the respondents are highly involved in the identification and procurement of instructional materials that are vital in achieving learning outcomes. As observed, the school is doing its job to provide a conducive learning environment for its students which in turn can contribute to their academic success. This is supported by Banda et al. (2020), who found that the availability of instructional materials is positively associated with student learning outcomes. This highlights the importance of allocating MOOE funds towards instructional supplies, as it can contribute to improved student achievement.

Moreover, the indicator, *Expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities were allocated*, got the highest Mean of 3.63 with SD=0.69, which is described as Highly Utilized and interpreted as Always. This means that expenditures allocated to graduation rites, moving up or closing ceremonies, recognition activities, and reproduction of teacher-made activity sheets or exercises were included in the MOOE. This is observed that during these rites, there are still gaps and concerns that should be addressed, such as the venue, certificates, medals and other graduation-related materials. According to the Department of Education's guidelines on the use of Maintenance and Other Operating Expenses, expenses related to graduation rites, moving up or closing ceremonies, and recognition activities can be allocated from the MOOE budget. This may include expenses for certificates, medals, diplomas, programs, and other graduation-related materials. This can also cover the cost of venue rental, sound system and other logistical needs for these events, provided that this must be reasonable and necessary.

On the other hand, the indicator *Request for Instructional materials from teachers was allocated in the MOOE*, obtained the lowest Mean of 3.04 with SD=0.85, which is described as Moderately Utilized and Interpreted as Often. This indicates that there is room for growth in this domain. The teacher respondents noted that the instructional materials needed are less attended. As observed, teachers are providing their own to suffice the need for their instructions. They buy their own instructional materials instead of waiting in vain for their requested instructional materials. Though teachers are receiving chalk allowance, this is still not sufficient to cover all the needed instructional materials for the whole school year since change is inevitable, particularly in the educational system. Teachers should adapt and adjust to the ever-changing educational system to deliver quality education to the learners.

This adheres to the study by Van Houten et al. (2019), which found that the provision of instructional materials can improve teacher effectiveness and student engagement. This supports the finding on the high utilization of MOOE funds for the reproduction of teacher-made activity sheets or exercises, as it allows teachers to tailor their instruction to the needs of their students.

Likewise, the provision of small capital expenditure items, such as instructional supplies, can improve the quality of education in low-resource settings, according to a study conducted by Sempala (2019). This supports the finding on the high utilization of MOOE funds for small capital expenditure items for instructional supplies, as it suggests that these resources can significantly impact student learning outcomes.

Finally, the use of visual aids can enhance student learning by providing additional information and increasing student engagement. This supports the finding on the high utilization of MOOE funds for visual aids, as it suggests that these materials can contribute to improved student achievement. Overall, the data suggests that the school effectively uses MOOE funds for instructional supplies. This is important as instructional supplies can contribute to improved student learning outcomes by providing additional resources for teachers and helping to enhance student engagement in the classroom. These recent literature and studies provide further support for the findings on the level of utilization of MOOE in terms of instructional supplies. They highlight the importance of allocating resources toward instructional materials, as well as the potential impact of these resources on student learning outcomes (Salvaña et al., 2021).

Table 3*Utilization of MOOE in terms of Utilities*

Indicators	Mean	SD	Description	Interpretation
1. Broken bulbs and electrical problems in the classrooms were replaced and repaired.	3.18	0.79	Moderately Utilized	Often
2. Potable water is continuously supplied for everybody.	3.61	0.59	Highly Utilized	Always
3. Water for handwashing (WINS) and other uses is continuously supplied in the school.	3.53	0.70	Highly Utilized	Always
4. Wi-Fi connectivity in the school for faster and smooth transactions and for online classes and virtual meetings was observed.	3.14	0.99	Moderately Utilized	Often
5. Conduct of inspection from the Bureau of Fire and Protection or electrical engineer or lineman was regular and adhered to.	3.31	0.79	Highly Utilized	Always
Overall Mean	3.35	0.77	Highly Utilized	Always

Note 3.26 – 4.0 Always 2.51 – 3.25 Often 1.76 – 2.50 Sometimes 1.00 – 1.75 Never

Table 3 presents the level of utilization of MOOE in terms of utilities in the school. It has an overall mean score of 3.35 with SD= 0.77, which is described as Highly Utilized and interpreted as Always. This means that the school is able to provide an environment that is conducive to learning and that the basic utilities needed by the students are available and well-maintained. In addition, it implies that the school gives top priority and proper management to its budget allocation, ensuring that the necessary utilities are sufficiently funded and efficiently provided to support the learning environment. According to De Guzman and colleagues (2021), in the Philippines, the authors found that regular inspection and maintenance of school facilities by local government units and other stakeholders greatly improved the safety and security of students and teachers.

Conversely, the indicator, *Potable water is continuously supplied for everybody*, got the highest Mean of 3.61, with SD= 0.59, which is described as Higly Utilized and interpreted as Always. This means that the school efficiently and effectively utilizes the MOOE funds to provide the students, teachers and all the school staff access to clean and safe drinking water. The high utilization rating also implies that the school has prioritized the provision of basic utilities such as potable water, which is essential for promoting the health and well-being of students and staff. As observed, there are available safe and clean drinking water placed in every corner of the school for easy access by the students. It is also visible that it is well-maintained. Basic utilities are well-taken care of to best serve the learners. Likewise, teachers are also provided with drinking water in their respective faculty rooms.

The above observation suggests that the proper utilization of MOOE in terms of utilities can significantly affect the quality of education. According to the study by Delos Santos et al. (2021), ensuring that there is a continuous and sufficient supply of potable water for drinking and handwashing is highly utilized among schools. This is important as access to clean water is not only essential for hygiene and sanitation but also for the student's health and well-being. Likewise, in relevance to the findings, Mungai and Mureithi (2020) in Kenya found that potable water and adequate sanitation facilities in schools significantly improved student attendance and academic performance. This highlights the importance of the highly utilized water supply and sanitation indicators in the MOOE.

Overall, the data suggests that the school has generally put into good use the MOOE regarding utilities, with some areas being highly utilized and others moderately utilized. However, there are still some

areas where improvements can be made to ensure the school's safety, hygiene, and efficiency.

On the other hand, the indicator, *Wi-Fi connectivity in the school for faster and smooth transactions and for online classes and virtual meetings* was observed, got the lowest Mean of 3.14 with SD=0.99, which is described as Moderately Utilized and interpreted as Often. This implies that there are some issues and concerns related to wifi connectivity in the school that hinder its effective utilization. Teachers include the purchase of mobile data (load) to have strong internet connectivity that the school can not fully provide. It has a significant impact on the student's and teachers' performance. In today's digital era, the internet has become an essential tool for learning.

Hence, the study conducted by Yap et al. (2020) found that providing schools with access to reliable electricity and internet connectivity improved the quality of education and increased opportunities for online learning and remote teaching. This supports the need for schools to prioritize the repair and maintenance of electrical. Additionally, the study by Labadan et al. (2021) emphasized the importance of prioritizing the needs and procurement of utilities in accordance with the School Improvement Plan. This ensures that the utilization of MOOE is aligned with the specific goals and objectives of the school, ultimately leading to the improvement of the quality of education.

Table 4

Utilization of MOOE in Terms of School Improvement Plan

Indicators	Mean	SD	Description	Interpretation
1. Only expenses specified in the SIP were paid from the MOOE.	3.57	0.64	Highly Utilized	Always
2. The amount of a particular expenses to be disbursed from the MOOE is in accordance with the SIP.	3.60	0.61	Highly Utilized	Always
3. Programs and activities were all aligned to the students and teachers needs and development.	3.67	0.53	Highly Utilized	Always
4. Prioritization of needs and procurement was in accordance with the SIP.	3.57	0.59	Highly Utilized	Always
5. Stakeholders including parents, local government unit representatives, student leader, non-government organization representatives, and teachers were present during the crafting of the School Improvement Plan.	3.72	0.84	Highly Utilized	Always
Overall Mean	3.63	0.64	Highly Utilized	Always
<i>Note</i>	3.26 – 4.0 Always	2.51 – 3.25 Often	1.76 – 2.50 Sometimes	1.00 – 1.75 Never

Table 4 presents the level of utilization of MOOE in terms of the School Improvement Plan. It has an Overall Mean of 3.63 with SD=0.64, which is described as Highly Utilized and interpreted as Always. This means that the school has a clear and well-planned improvement plan in place. The funds allocated for this purpose are being utilized efficiently and effectively. It also indicates that the school administration, teachers and staff have a strong commitment to achieving the goals and objectives of the improvement plan.

This agrees with the study conducted by Bago and Simpas (2021), where they found that the utilization of MOOE in accordance with the SIP had a significant positive effect on the academic performance of students. They emphasized the importance of aligning the allocation of resources with the goals and objectives outlined in the SIP to achieve better educational outcomes.

The indicator, *Stakeholders including parents, local government unit representatives, student leaders, non-government organization representatives, and teachers were present during the crafting of the School Improvement Plan*, got the highest Mean of 3.72 with SD=0.84, which is described as Highly Utilized

and interpreted as Always. This means that the school recognizes the importance of involving different stakeholders in creating and implementing strategies and methods for school improvement. This implies that the school values community participation and collaboration in enhancing the quality of education being conveyed and delivered to the learners. As witnessed, the school administration is involving relevant stakeholders in the planning process and aligning programs to the needs of students and teachers, which can help in the effective utilization of MOOE.

This adheres to the study by Langan-Fox, Proctor-Thomson, and Shaw (2017) that effective school improvement planning involves a collaborative and inclusive process that engages various stakeholders, such as parents, students, and local government representatives, in identifying and addressing the school's needs and priorities. Overall, the data suggests that the school is making good use of MOOE in terms of the School Improvement Plan. By aligning programs to the needs of students and teachers, involving relevant stakeholders, and following the SIP in using MOOE, the school can ensure that the funds are used effectively to improve the quality of education provided.

Another study by Bago (2019) investigated the level of utilization of MOOE and its relationship with the job satisfaction and performance of teachers. The results showed that there was a significant positive correlation between the extent of MOOE utilization and the job satisfaction and performance of teachers. This indicates that when resources are utilized effectively, it can lead to improved teacher motivation and performance.

As Duque, Mariano, and Lumbao (2021) looked at the utilization of MOOE specifically for the procurement of teaching and learning resources, they found that it had a positive impact on the academic performance of students. They also highlighted the importance of regular monitoring and evaluation of the utilization of resources to ensure that they are aligned with the goals and objectives of the SIP. In summary, these studies highlight the importance of effective utilization of MOOE in accordance with the SIP to achieve better educational outcomes. By aligning the allocation of resources with the goals and objectives outlined in the SIP, it can lead to the improved academic performance of students and job satisfaction and performance of teachers.

However, the indicators *Only expenses specified in the SIP were paid from the MOOE and Prioritization of needs and procurement were in accordance with the SIP* got the same lowest Mean of 3.57 with SD=0.64 and 0.599, respectively, which is described as Highly Utilized and interpreted as Always. This means that there were expenses incurred in the MOOE budget that were spent not aligned with the list of expenses. This is observed that sometimes, there are inevitable circumstances where expenses are derived from the MOOE. This might be for the instructional facilities that are much needed by the students. Posit by Smith et al. (2016), there is an importance of aligning programs and activities to the needs and development of students and teachers in the school improvement planning process. This ensures that the MOOE is utilized in a way that is relevant and beneficial to the school community.

Table 5 explains the School Improvement Plan-Aligned Expenses, got the highest Mean score of 3.63 with SD=0.64, described as Highly Utilized and interpreted as Always. This means that the school's expenses are aligned with the goals and objectives of the School Improvement Plan. It also implies that the school administration is implementing a strategic and effective budget management system. It is important for schools to continuously monitor and evaluate their utilization of MOOE to ensure that the funds are being used efficiently and effectively to meet the needs of their students and faculty. Proper utilization of MOOE can contribute significantly to improving the quality of education and achieving better learning outcomes for students. However, it is important to note that the data provided only reflects the perceptions of the respondents and further assessment may be needed to validate the actual utilization of MOOE in the school.

Table 5*Overall Utilization of School MOOE*

Variables	Mean	SD	Description	Interpretation
1. School-Based Trainings	3.27	0.77	Highly Utilized	Always
2. Expenses for Instructional Supplies	3.37	0.81	Highly Utilized	Always
3. Expenses for Utilities	3.35	0.77	Highly Utilized	Always
4. School Improvement Plan-Aligned Expenses	3.63	0.64	Highly Utilized	Always
Overall Mean	3.40	0.75	Highly Utilized	Always
<i>Note</i>	3.26 – 4.0 Always	2.51 – 3.25 Often	1.76 – 2.50 Sometimes	1.00 – 1.75 Never

The results above can be supported by a study by Alvero and Cabaron (2018). It was found that school-based training significantly improves the teaching competencies of teachers, particularly in the areas of curriculum development, teaching strategies, and classroom management. Furthermore, the study revealed that teachers who received school-based trainings reported a higher level of job satisfaction and were more committed to their profession.

Likewise, the availability and adequacy of instructional supplies are essential in creating a conducive learning environment for students. In a study by Agbayani-Sabado et al. (2020), it was found that the provision of instructional supplies significantly improves the academic performance of students, particularly in the areas of Science and Mathematics. The study also revealed that the availability of instructional supplies enhances the motivation and engagement of students in learning. This suggests that the level of MOOE utilization for instructional supplies is important in improving the academic outcomes of students and promoting their holistic development.

In a study by Seva and Bautista (2019), it was found that the provision of utilities significantly enhances the teaching and learning process, particularly in the areas of Science, Mathematics, and English. The study also revealed that the availability of utilities improves the efficiency and effectiveness of school operations, particularly in the areas of communication, recordkeeping, and administration. This suggests that the level of MOOE utilization for utilities is important in ensuring the smooth and effective functioning of the school. Additionally, Garcia and Valencia (2021), found that the alignment of MOOE expenses with the SIP significantly improves the academic outcomes of students, particularly in the areas of Science, Mathematics, and English. This suggests that the level of MOOE utilization for SIP-aligned expenses is important in ensuring the achievement of the goals and objectives of the SIP, and promoting the overall quality of education in the school.

However, the variable School-Based Training got the lowest Mean of 3.27 with SD=0.77, which is described as Highly Utilized and interpreted as Always. This means that the training of the teachers was not attended when it came to MOOE prioritization. In fact, this is commonly observed, where trainings usually comes from the division or regional offices. There are also cases where training is only for a select number of teachers. Seminars and training are important because they updates instructions for the learners. If teachers are trained, they become better in their field of specialization.

The result is supported by the study conducted by Llamas (2017). He examined the utilization of MOOE for the professional development of public elementary school teachers in Nueva Ecija, Philippines. The study found that the effective utilization of MOOE for school-based trainings significantly improved teacher competencies and instructional practices, leading to better student learning outcomes.

Problem 2. What is the level of performance of teachers considering the IPCRF?

Table 6

Performance of Teachers Considering the IPCRF

Level of Performance	Frequency	Percentage	Mean	SD	Interpretation
Outstanding	92	80%	4.81	0.75	Outstanding
Very Satisfactory	23	20%			
Satisfactory	0	0%			
Unsatisfactory	0	0%			
Poor	0	0%			
Total	115	100%			
Note: 4.500 – 5.000 Outstanding 3.500 – 4.499 Very Satisfactory 2.500 – 3.499 Satisfactory 1.500 – 2.499 Unsatisfactory Below – 1.499 Poor					

Table 6 presents the level of performance of teachers considering the IPCRF. The Individual Performance Commitment and Review Form (IPCRF) is a tool used in the Philippines to evaluate the performance of teachers and other government employees. Several recent studies have explored the relationship between IPCRF and teacher performance. The data shows the level of performance, frequency, percentage, mean, and standard deviation of the teacher-respondents.

The given data shows the level of performance of a group of individuals, where the majority of them performed at an outstanding level (80%). The mean score for the group is which is relatively high, indicating a solid performance overall. The standard deviation of 0.75 shows that the scores are tightly clustered around the mean, indicating a consistent level of performance among the group. Notably, no one scored in the lower categories of satisfactory, unsatisfactory, or poor, indicating a high level of competence among the group. The data suggest that the group has performed exceptionally well and can be considered an outstanding performer.

The above result agrees, based on Hasbay and Altindag (2018), that management factors greatly influence teacher performance, followed by working conditions and salaries, along with the right attitude coming from the school administrators. In line with the findings, a study conducted by Panes and Feraren (2019) cited that the majority of teachers perceive IPCRF as a useful tool for improving their teaching performance, particularly in identifying areas for improvement and setting goals for professional growth.

However, Valdehueza (2020) explored teachers' perceptions of IPCRF as an evaluation tool in the Philippines. Results of his study suggest that while teachers generally view IPCRF as a valuable tool for self-reflection and professional growth, there are concerns about its validity and reliability as an evaluation tool. Moreover, Jara et al. (2021) explored the impact of the IPCRF on teacher performance in the Philippines. The study found that teachers who received feedback and support through the IPCRF process showed significant improvement in their teaching performance. The study also recommended that the IPCRF process should be utilized to promote continuous professional development among teachers. Overall, recent studies indicate that the IPCRF is a useful tool for evaluating and improving teacher performance in the Philippines. However, there is a need for continuous professional development and support for teachers to maximize its effectiveness.

Problem 3. Is there a significant relationship between the use of MOOE and the teachers' performance?

Table 7*Test Correlation on Utilization of School MOOE and Teachers' Performance*

Utilization of School MOOE	r-value	p-value	Teachers' Performance	
			Description	Interpretation
1. School Based Trainings	0.6105	0.0000	MPR	Significant
2. Expenses for Instructional Supplies	0.2118	0.0235	WPR	Significant
3. Expenses for Utilities	0.3352	0.0002	WPR	Significant
4. School Improvement Plan-Aligned Expenses	0.7635	0.000	SPR	Significant

Note *significant at $p < 0.05$ alpha level S – significant NS – not significant

Table 7 reveals the results of the test correlation between the utilization of school MOOE and teachers' performance. The data shows that there is a significant positive relationship between the utilization of MOOE and the teachers' performance. This means that the school effectively uses its MOOE. There is a higher likelihood of improved teacher performance. This can also be seen as a significant finding as it implies that investing in the proper allocation and utilization of MOOE can lead to enhanced teacher performance.

One study conducted by De Vera and Castro (2019) adheres to the presented results that there is a positive correlation between the level of utilization of MOOE and teachers' performance. The study suggests that a well-utilized MOOE can enhance teachers' performance, particularly in terms of providing instructional supplies, conducting school-based trainings, and aligning expenses with the School Improvement Plan. The study also highlights the importance of regularly monitoring and evaluating the utilization of MOOE to ensure that it effectively supports teachers' performance.

The results suggest a significant relationship between the utilization of school MOOE and teachers' performance, particularly regarding school-based training and expenses aligned with the school improvement plan. This means that school-based training conducted for teachers has a significant relationship with their performance. And in this case, it is in a positive manner. School-based training is conducted to capacitate the teachers, review various skills and strategies that they might have forgotten to use, and give them a chance to share ideas, observations, and achievements in utilizing strategies in the teaching and learning process that can also be utilized and applied by their co-teachers.

Moreover, Almazan and Dinamling (2020) also found a significant positive correlation between the level of utilization of MOOE and teachers' performance, particularly in terms of providing instructional materials, conducting training programs, and aligning expenses with the School Improvement Plan. The study highlights the importance of effectively utilizing MOOE to support teachers' professional development, enhance their teaching effectiveness, and ultimately improve student learning outcomes.

Rico (2021) shows that the effective use of MOOE boosted teachers' beliefs about their performance. He postulated that improving teacher quality is an important aspect of a school administrator's job in such a way that a good school administrator can assist any teacher advance to the next level. A good school leader will assist a terrible teacher in becoming effective, an effective teacher in becoming good, and a good teacher in becoming great (Meador, 2019).

Subsequently, teachers have the most significant function in the education system in terms of improving student learning, which is crucial to their future success and with today's education system, teaching requires complex technical skills, interpersonal and social abilities, and a variety of human characteristics such as open-mindedness and flexibility (Editorial Team, 2021). One aspect of a school administrator's job is to invest in improving teacher quality (Meador, 2019), and this quality is determined through teacher performance, impacted by compensation, workplace culture, and job motivation (Ariani & Desi, 2018).

In summary, it can be observed and seen that the positive correlation between the utilization of MOOE and teachers' performance highlights the role of MOOE in enhancing the quality of education.

4. Conclusions and Recommendations

Based on the findings, the following conclusions were drawn;

1. The teacher-respondents have performed at a high level consistently and efficiently. This could be attributed to various factors such as their competence, dedication, and motivation to perform well in their teaching roles. It could also be an indication of effective teacher training and support systems in the school or district. Nonetheless, the high level of performance among the teacher-respondents is a positive outcome of this study.

2. The school has effectively utilized its MOOE for school-based training, instructional supplies, utilities, and SIP. This positive outcome shows that the school has effectively allocated its resources to support the teaching and learning process. The high level of utilization of MOOE in these areas suggests that the school has prioritized the needs of its teachers and students and aligned its expenses with the SIP. This could lead to improved student outcomes and teacher performance.

3. There is a significant positive relationship between the utilization of MOOE and the teachers' performance. The correlation between MOOE utilization and performance is significant for all four variables, with school-based training having the strongest positive correlation. This indicates that when the school effectively utilizes its MOOE for school-based training, instructional supplies, utilities, and SIP, it can have a positive impact on the performance of its teachers. Effective utilization of MOOE can result in enhanced teacher training, enhanced teaching resources, and a conducive learning environment, all of which can result in enhanced teacher performance.

Based on the conclusions, the following recommendations are suggested;

1. Develop and implement a teacher training and support system: Schools should invest in developing and implementing an effective teacher retraining and support system to maintain and improve the high level of performance demonstrated by teacher-respondents. This system should include ongoing professional development opportunities, mentorship programs, and regular teacher evaluations to provide feedback and support for improvement.

2. Prioritize MOOE allocation: Schools should prioritize the allocation of MOOE towards school-based training, instructional supplies, utilities, and SIP. This will ensure that the school's resources are effectively utilized to support the teaching and learning process and are aligned with the SIP.

3. Develop a system to monitor MOOE utilization: Schools should develop a system to monitor and evaluate the utilization of MOOE to ensure that it is being used effectively to support the teaching and learning process. This could involve appointing a committee or designating a staff member to oversee MOOE utilization and report to the school administration. Schools should also establish partnerships with external organizations, such as local businesses and NGOs, to support and supplement their MOOE allocation. This could include donations of instructional supplies, funding for school-based training, or volunteer support for extracurricular activities.

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