

Utilization of School MOOE and Its Effect on Teachers' Welfare and Development

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Abstract. This study evaluated the perceptions of 200 public school teachers in the Talakag district of Bukidnon regarding the utilization of school Maintenance and Other Operating Expenses (MOOE) and their welfare and development. A descriptive-correlational design was employed to analyze the relationship between the perceived levels of MOOE utilization in areas including the School Improvement Plan, instructional materials, utilities, and school-based training, as well as how instructors view their own professional growth. Results indicated a significant positive correlation between MOOE utilization and teachers' welfare ($Rho = 0.658$, $p = 0.022$). High mean scores in school-based training and instructional supplies reflected that effective MOOE allocation enhanced teachers' professional growth and satisfaction. The findings emphasized the importance of strategic resource allocation in promoting educational outcomes and supported the need for ongoing evaluations to optimize MOOE usage. This research contributed valuable insights into the critical link between financial resource management and the overall effectiveness of teaching in the educational landscape.

Keywords: Financial management; MOOE utilization; Teachers' welfare and development.

1.0 Introduction

Teachers are at the forefront of the educational system, playing a critical role in shaping student outcomes and overall school effectiveness. However, the efficiency of public educational institutions, particularly in terms of the appropriate allocation and utilization of maintenance and other operating expenses (MOOE), presents a significant challenge. MOOE funding is intended to support various operational needs within schools, but its effectiveness remains under scrutiny, particularly regarding its impact on teaching quality and student development. In the Philippine educational system, teachers are pivotal in shaping student outcomes and enhancing overall academic effectiveness. A critical element influencing their ability to fulfil this role is allocating and utilizing the Maintenance and Other Operating Expenses (MOOE) designated for public schools. While MOOE is intended to support various operational needs—including instructional materials, utilities, and professional development—the challenges surrounding its effective allocation and use remain significant. Discrepancies between the allocated funds and their implementation raise concerns about the impact on teachers' welfare and professional growth.

Recent literature underscores the essential nature of MOOE in fostering an effective learning environment. Studies by Balagosa and Arnejo (2023) and Magno (2019) illustrate how prudent MOOE management improves teaching quality and learning outcomes. Similarly, a study by Tagoranao (2024) highlights the impact of MOOE allocation on teacher satisfaction and student engagement. However, these studies also reveal significant gaps in understanding how teachers perceive and utilize these funds. Despite research by Arevalo et al. (2020) documenting the correlation between educational resource allocation and teacher welfare, there remains a paucity of exploration regarding how MOOE utilization affects educators' professional development.

Furthermore, although recent increases in government funding for education have been notable, the effectiveness of the MOOE in promoting sustainable teacher welfare and growth necessitates further examination. A study by Cruz et. al (2023) assessed MOOE utilization concerning instructional practices but did not delve deeply into its implications for teachers' perceptions and development. In this context, the need to assess how teachers perceive MOOE utilization in critical areas—such as school-based training, instructional supplies, utilities, and the alignment with the School Improvement Plan (SIP)—is paramount.

This study addresses these gaps by assessing the effectiveness of MOOE in resource management for public education, focusing on how these funds are utilized in school-based training, instructional supplies, utilities, and comprehensive development plans. Our research aims to illuminate the relationship between MOOE allocation and teacher welfare and student outcomes. By investigating the correlation between the perceived levels of MOOE utilization and teachers' perceptions regarding their welfare and development, we hope to provide valuable insights that can inform policy decisions to improve educational practices.

2.0 Methodology

2.1 Research Design

The study employed a descriptive-correlational research design. This design is beneficial in educational research as it enables the systematic data collection to assess relationships between variables (Creswell, 2014). According to Fraenkel, Wallen, and Hyun (2019), descriptive-correlational studies are adept at exploring the population's characteristics and the existence and strength of relationships among variables within that population. This approach allowed for a detailed examination of public-school teachers' perceptions regarding utilizing Maintenance and Other Operating Expenses (MOOE) and its impact on their welfare and development. This approach was deemed appropriate as it facilitated the systematic collection of data regarding the perceived level of Maintenance and Other Operating Expenses (MOOE) utilization among public school teachers. It allowed for exploring relationships between MOOE utilization and teachers' welfare and development.

2.2 Research Locale

The study was carried out in the Talakag Districts of Bukidnon, Philippines. This locale comprises various public schools operating under the jurisdiction of the Division of Bukidnon, providing a diverse context for examining MOOE utilization amid the distinct challenges educators and administrators face in resource allocation.

2.3 Research Participants

The total population of elementary teaching personnel in the Talakag Districts was 200 public school teachers. Participants were selected using stratified random sampling to ensure representation across different grade levels and subject areas, thereby mitigating biases and allowing for a comprehensive understanding of teachers' perceptions of MOOE utilization.

2.4 Research Instrument

The study utilized a modified questionnaire based on the framework established by Balagosa and Arnejo (2023) to gather quantitative data on perceived levels of MOOE utilization and its impact on teachers' performance. To ensure the reliability and validity of the instrument, the following steps were taken:

Pilot Testing: A pilot test was conducted with a sample of teachers outside the main sample group. This initial testing provided critical insights into whether the questions effectively captured the intended constructs (Given, 2008).

Reliability Assessment: The reliability of the questionnaire was evaluated using Cronbach's alpha, a widely accepted measure that assesses the internal consistency of survey instruments (Tavakol & Dennick, 2011). A Cronbach's alpha coefficient of 0.70 or higher is acceptable for research purposes. This statistical analysis allowed the researchers to determine if the questionnaire items consistently measured the same underlying concept.

Validity Assessment: Content validity was established through expert review, involving educators and researchers who provided feedback on the relevance and clarity of the questionnaire items. Furthermore, construct validity was ensured by aligning the items with the theoretical framework used in the study, as supported by the literature on MOOE and its impact on teacher welfare (Gall, Gall, & Borg, 2007).

Employing these methodologies, the study aimed to ensure that the instrument accurately measures teachers' perceptions of MOOE utilization and its effects on their welfare and development.

2.5 Data Gathering Procedure

This study utilized specific steps to ensure the effective collection of data. Following the development of the questionnaire, a pilot test was conducted with a subset of teachers outside the primary sample to ensure reliability and validity. Feedback from the pilot test informed necessary revisions to the instrument. Data collection occurred through the structured questionnaire, which included closed-ended questions employing a Likert scale to quantify responses regarding MOOE utilization and teachers' welfare.

2.6 Ethical Considerations

This research study followed ethical guidelines to ensure the confidentiality and anonymity of participants' responses. Participants were informed that their involvement was voluntary, and they could withdraw from the study at any point without facing any repercussions. The study also adhered to all necessary ethical standards and approval processes established by the relevant Institutional Ethics Committee.

3.0 Results and Discussion

3.1 Utilization of School MOOE

Table 1 summarizes the perceptions of teachers regarding the utilization of Maintenance and Other Operating Expenses (MOOE) for school-based training, using specific indicators rated on a Likert scale. The highest-rated indicator was “Annual school-based trainings conducted using MOOE funds for meals and materials,” which received a mean score of 3.72 (SD = 0.57), indicating that teachers consistently perceive these trainings as well-managed and adequately funded. Close behind, the indicator concerning “Teachers being allotted reimbursement travel claims for trainings” achieved a mean of 3.58 (SD = 0.60), reflecting positive perceptions of financial support for travel to training sessions, highlighting the importance of such funding in promoting teacher professional development.

Table 1. *Utilization of School MOOE in terms of School-Based Training*

Indicators	Mean	SD	Description	Interpretation
1. Notices of trainings and capacity buildings were promptly relayed.	3.36	0.82	Always	Highly Utilized
2. Teachers were allotted reimbursement travel claim for trainings.	3.58	0.60	Always	Highly Utilized
3. MOOE included co-curricular activities, such as Boy Scouts of the Philippines and Girl Scouts of the Philippines school and district activities.	3.25	0.88	Often	Moderately Utilized
4. Annual school-based trainings were conducted using MOOE funds for meals and materials.	3.72	0.57	Always	Highly Utilized
5. Professional development for teachers like DepEd-sponsored short courses was included in MOOE.	3.46	0.73	Always	Highly Utilized
Overall Mean	3.47	0.72	Always	Highly Utilized

The results indicate a substantial utilization of MOOE for school-based training, with an overall mean of 3.47. This finding is significant as it aligns with recent studies emphasizing the importance of continuous professional development for teachers (Garcia et al., 2023; Pineda et.al., 2022). The high score (3.72) for well-managed annual training sessions indicates that adequate financial support contributes positively to professional development activities. Hence, strategic allocation and effective communication about training opportunities can enhance teacher satisfaction and effectiveness (Ferrer et. al, 2023).

Table 2 highlights the utilization of Maintenance and Other Operating Expenses (MOOE) for instructional supplies in the Talakag districts of Bukidnon. The highest-rated indicator was the allocation of instructional materials requested by teachers, which received a mean score of 3.39 (SD = 0.73), categorized as "Highly Utilized." This underscores the essential role of access to instructional materials in enhancing teaching effectiveness, aligning with existing research that emphasizes resource availability's importance in improving educational outcomes (Magno, 2019). Additionally, two other indicators, focused on allocations for graduation rites and small capital expenditures for instructional supplies, scored 3.38, demonstrating a commitment to supporting school events and fostering a positive school culture, which is crucial for student motivation and community engagement.

Table 2. *Utilization of School MOOE in terms of Instructional Materials*

Indicators	Mean	SD	Description	Interpretation
1. The teacher readily prepared visual aids because of the available school supplies.	3.14	0.96	Often	Moderately Utilized
2. Requests for instructional materials from teachers were allocated to the MOOE.	3.39	0.73	Always	Highly Utilized
3. Expenses about graduation rites, moving up, or closing ceremonies, and recognition activities were allocated.	3.38	0.74	Always	Highly Utilized
4. Reproduction of teacher-made activity sheets or exercises were included in the MOOE.	3.3	1.00	Always	Highly Utilized
5. Small capital expenditure items worth PhP15,000 and below for instructional supplies were procured.	3.38	0.84	Always	Highly Utilized
Overall Mean	3.32	0.85	Always	Highly Utilized

The results show a mean score of 3.32, suggesting that MOOE for instructional materials is highly utilized. The positive implications of resource availability for teaching efficacy are supported by recent findings highlighting the connection between adequate resources and improved student learning outcomes (Cruz et. al, 2023). However, the lower score for visual aids (3.14) indicates a need for enhancing access to these instructional materials, which is essential for fostering student engagement and understanding (Ronquillo et.al, 2020). Effective utilization of visual aids is critical for enhancing student comprehension (Shabiralyani, 2015). While the overall positive scores indicate effective resource management, enhancing the preparation and accessibility of visual aids can strengthen instructional effectiveness and align with DepEd's goals for educational reform aimed at creating a more effective and equitable system.

Table 3 assesses Maintenance and Other Operating Expenses (MOOE) utilization regarding utilities in Philippine schools, highlighting several key indicators related to infrastructure and operational effectiveness. The highest-rated indicator was the replacement and repair of broken bulbs and electrical issues, with a mean score of 3.55 (SD = 0.74), emphasizing the importance of maintaining functional learning environments for student engagement. Access to potable water scored 3.52 (SD = 0.76), and the availability of water for handwashing received 3.54 (SD = 0.63), both categorized as "Highly Utilized," underscoring the focus on health and hygiene in schools. Additionally, regular safety inspections achieved a mean of 3.48 (SD = 0.83), demonstrating proactive risk management. However, Wi-Fi connectivity scored lower at 3.16 (SD = 0.84), indicating moderate utilization and revealing a crucial area for improvement, especially given the growing reliance on technology for education. Overall, with a mean score of 3.45 (SD = 0.76), the findings suggest effective utility management in schools, but addressing connectivity issues is vital for enhancing educational delivery and equity in learning opportunities.

Table 3. *Utilization of School MOOE in terms of Utilities*

Indicators	Mean	SD	Description	Interpretation
1. Broken bulbs and electrical problems in the classrooms were replaced and repaired.	3.55	0.74	Always	Highly Utilized
2. Potable water is continuously supplied for everybody.	3.52	0.76	Always	Highly Utilized
3. Water for handwashing (WINS) and other uses is continuously supplied in the school.	3.54	0.63	Always	Highly Utilized
4. Wi-Fi connectivity in the school for faster and smooth transactions, and for online classes and virtual meetings was observed.	3.16	0.84	Often	Moderately Utilized
5. Conduct an inspection from the Bureau of Fire and Protection or an electrical engineer or a lineman was regular and adhered to.	3.48	0.83	Always	Highly Utilized
Overall Mean	3.45	0.76	Always	Highly Utilized

The data reveals an overall mean of 3.45 for utilities, indicating effective essential infrastructure management. Access to reliable utilities is crucial, linked to overall learning environments. Although the scores for essential services like water and electricity were high, the lower score for Wi-Fi connectivity (3.16) points to a significant area requiring improvement, particularly as digital resources become increasingly essential in education (Grupo, 2024).

The analysis of Table 4 reveals positive trends in utilizing Maintenance and Other Operating Expenses (MOOE) concerning the School Improvement Plan (SIP) among 200 teachers in the Talakag District of Bukidnon, indicating effective resource management practices. The highest-rated indicator was the involvement of stakeholders such as parents, local government representatives, student leaders, NGOs, and instructors in crafting the SIP, scoring 3.93 (SD = 0.26). This high level of collaboration reflects the importance of community engagement in educational governance, as Guzman (2022) emphasized. Furthermore, the rigorous adherence to specified expenses and alignment of financial management with the SIP were also evident, with mean scores of 3.74 (SD = 0.44) and 3.68 (SD = 0.47), respectively, highlighting transparency and accountability in resource allocation (Gaspar et.al., 2022).

Table 4. Utilization of School MOOE in terms of SIP- Programs, Projects and Activities (PPAs)

Indicators	Mean	SD	Description	Interpretation
1. Only expenses specified in the SIP were paid from the MOOE.	3.74	0.44	Always	Highly Utilized
2. The amount of a particular expense to be disbursed from the MOOE is by the SIP.	3.68	0.47	Always	Highly Utilized
3. Programs and activities aligned to the students and teachers' needs and development.	3.58	0.65	Always	Highly Utilized
4. The SIP prioritized needs and procurement.	3.3	0.46	Always	Highly Utilized
5. Stakeholders, including parents, representatives of local government units, student leaders, representatives of nongovernment organizations, and teachers, were present during the crafting of the School Improvement Plan.	3.93	0.26	Always	Highly Utilized
Overall Mean	3.65	0.46	Always	Highly Utilized

The results showcase an overall mean of 3.65 for using MOOE in SIP, reinforcing the essential role of community and stakeholder engagement in school governance (Gaspar et.al., 2022). The high rating for collaboration in crafting the SIP (3.93) corroborates recent literature emphasizing shared responsibility as critical to effective educational improvement (Gulac, 2023). However, a slight dip in the score for prioritization (3.30) suggests a need for better alignment of resources with specific educational goals, which could enhance the efficacy of improvement initiatives. The emphasis on collaboration among various stakeholders not only enhances shared ownership of educational strategies but also ensures that the insights of community members are incorporated into school improvement efforts. However, a slightly lower mean score of 3.30 (SD = 0.46) for prioritization and procurement indicates potential areas for enhancement, as effective integration of these processes could further streamline resource allocation and optimize program effectiveness. Therefore, maintaining strong alignment between planning and operational practices is essential for achieving educational goals and fostering sustainable growth in the Philippine educational system.

Table 5 presented the overall utilization of Maintenance and Other Operating Expenses (MOOE) by schools in the Talakag district, Bukidnon, highlighting the prioritization of activities in the School Improvement Plan (SIP) as the most utilized resource, with a mean score of 3.65 (SD = 0.46), reflecting a strong commitment to systematic school improvement practices among educators, as supported by Ondong (2024). School-based training followed closely with a mean score of 3.53 (SD = 0.72), indicating consistent professional development to enhance teaching effectiveness and student outcomes (Pineda et.al., 2022). The effective management of utilities scored 3.45 (SD = 0.76), while instructional materials received a mean score of 3.32 (SD = 0.85), collectively resulting in an overall mean of 3.49 (SD = 0.70), categorizing MOOE utilization as "Highly Utilized."

Table 5. Overall Utilizations of School MOOE

Variables	Mean	SD	Description	Interpretation
1. School-Based Trainings	3.53	0.72	Always	Highly Utilized
2. Instructional Materials	3.32	0.85	Always	Highly Utilized
3. Utilities	3.45	0.76	Always	Highly Utilized
4. School Improvement Plan- PPAs	3.65	0.46	Always	Highly Utilized
Overall Mean	3.49	0.70	Always	Highly Utilized

These results underscore the strategic prioritization of activities within the SIP, aligning resources with educational goals, and indicating that Talakag teachers effectively implement practices to enhance school performance. The connection between school-based training and instructional materials suggests a beneficial cycle of professional growth leading to improved teaching resources and methods. At the same time, well-managed utilities are committed to maintaining a conducive learning environment (Ondong, 2024). However, the slightly lower mean score for instructional materials indicates an opportunity for improvement, suggesting a need for more accessible and diverse resources to cater to various learning styles (Pineda et al., 2022). Engaging continually with stakeholders such as parents and local government can further enrich the educational environment, and the teachers' commitment in Talakag lays a solid foundation for ongoing improvement toward achieving educational goals in the region.

3.2 Teachers' Perceived Level of Welfare and Development

Table 6 presented data from 200 teacher-respondents in the Talakag district of Bukidnon regarding their perceptions of utilizing Maintenance and Other Operating Expenses (MOOE) for their welfare and professional development. The most substantial perceived support came from funding for travel expenses, meals, accommodation, and incidental allowances for teachers participating in DepEd-initiated activities, with a mean score of 4.78 (SD = 0.42), categorized as "Strongly Agree" or "Very High Extent," indicating that teachers feel well-supported in logistical aspects of professional development initiatives. Following closely was the allocation of MOOE for ICT resources and educational equipment, which achieved a mean of 4.28 (SD = 0.70) and was similarly rated "Strongly Agree." Training activities for pedagogical retooling scored highly with a mean of 4.26 (SD = 0.74), emphasizing the importance of ongoing professional training. Conversely, lower-scoring indicators—still rated "Agree" or "High Extent"—related to immediate support for teacher welfare, such as funding for reproducing teacher-made test papers (3.97, SD = 0.95) and training for sports officiating (3.77, SD = 0.67). A moderate score of 3.80 (SD = 0.85) for research and technology training signifies recognition of its importance, albeit with less enthusiasm. Overall, the favorable mean of 4.14 (SD = 0.71) reflects teachers' positive perceptions of MOOE funding initiatives to enhance their welfare and professional growth.

Table 6. Teachers' Perceived Level in terms of Welfare and Development

Indicators	Mean	SD	Description	Interpretation
1. MOOE is utilized to finance teachers' training activities for pedagogical retooling and professional development.	4.26	0.74	Strongly Agree	Very High Extent
2. MOOE is utilized to finance expenses for seminars and workshops.	4.25	0.61	Strongly Agree	Very High Extent
3. MOOE is utilized to finance instructional materials like CGs, TGs, and other supplemental materials needed.	4.00	0.81	Agree	High Extent
4. MOOE is utilized to finance the purchase of ICT resources and educational equipment.	4.28	0.7	Strongly Agree	Very High Extent
5. MOOE is utilized to finance the reproduction of teacher-made test papers during school-based testing programs.	3.97	0.95	Agree	High Extent
6. MOOE is utilized to finance trainings of coaches and officiating officials for athletic meets and sports events.	3.77	0.67	Agree	High Extent
7. MOOE is utilized to finance training of teachers in research undertakings and technological advancements.	3.8	0.85	Agree	High Extent
8. MOOE is utilized to finance training of teachers on essential life support and first aid for DRRM purposes.	4.14	0.75	Agree	High Extent
9. MOOE is utilized to finance teacher training on guidance and counseling as well as child protection policies.	4.13	0.62	Agree	High Extent
10. MOOE is utilized to finance travelling expenses, meals, accommodation, and incidental allowances for teachers conducting DepEd-initiated activities.	4.78	0.42	Strongly Agree	Very High Extent
Overall Mean	4.14	0.71	Agree	High Extent

This awareness underscores the value teachers in Talakag place on MOOE's impact, particularly in travel and ICT support which aligns with existing literature emphasizing resource allocation's role in enhancing educators' competencies (Cruz et. al, 2023). Building on these strengths—especially in training areas like guidance, research, and instructional materials—could lead to better alignment between professional development initiatives and teachers' needs, fostering a more robust educational framework. Furthermore, maintaining high levels of support while addressing contextual needs is essential for advancing educators' welfare and professional growth, particularly in light of challenges unique to Filipino teachers (Acosta, 2018).

3.3 Comparative Analysis on the Utilization of MOOE as Perceived by Teachers and Teachers' Welfare and Development

Table 7 presented a comparative analysis of the use of Maintenance and Other Operating Expenses (MOOE) related to teachers' welfare and development among 200 respondents in the Talakag district, Bukidnon, revealing several significant issues. The highest mean score of 3.53 (t-value = 4.62835, $p = 0.023$) was observed for school-based training, indicating a strong sentiment among teachers that such training, likely funded by MOOE, was crucial for enhancing their professional capabilities and overall well-being. Closely following was the prioritization of activities within the School Improvement Plan, which garnered a mean of 3.65 (t-value = 3.28594, $p = 0.030$), suggesting that teachers believed this systematic approach could positively impact their development. Additionally, a significant connection was noted between the perceived utilization of MOOE for instructional materials (mean = 3.32, t-value = 6.02886, $p = 0.021$) and overall teacher welfare, underscoring the importance of adequate resources for effective teaching practices. The role of reliable utilities was also emphasized, achieving a mean of 3.45 (t-value = 4.87026, $p = 0.015$), as teachers recognized their necessity for daily operations.

Table 7. *Comparative Analysis on the Utilization of MOOE as Perceived by Teachers and Teachers' Welfare and Development*

Variables	Mean	t-value	p-value	Interpretation
School-Based Trainings	3.53	4.62	0.023	Significant
Instructional Materials	3.32	6.02	0.021	Significant
Utilities	3.45	4.87	0.015	Significant
School Improvement Plan- prioritization of activities	3.65	3.28	0.030	Significant

This consistent significance across various dimensions illustrated that the allocation of MOOE profoundly influenced teachers' perceptions of their well-being and development, providing a strategic framework for educational authorities to enhance support initiatives. The findings highlight that MOOE utilization carries substantial implications for teaching efficacy and professional growth, aligning with Chen et.al (2021)'s assertion that investing in systematic training and resources is vital for nurturing a productive learning environment. The significant relationships between MOOE allocations and teachers' perceptions emphasize the need for targeted funding, which could empower teachers and improve their overall satisfaction and output. Thus, educational policymakers should consider these insights when planning resource allocation, focusing on areas like school-based training, instructional materials, and utility enhancements to foster teacher morale and effectiveness, as noted by Bantugan, et. al (2023) Prioritizing MOOE utilization in these domains not only addresses immediate needs but also contributes to the long-term sustainability of educational quality in the Philippines.

Table 8's study highlights the connection between 200 teacher respondents' perceptions of their own welfare and professional growth and their utilization of Maintenance and Other Operating Expenses (MOOE) in the Talakag district of Bukidnon, revealing a correlation coefficient (Rho) of 0.658, indicating a strong positive relationship between effective MOOE utilization and teachers' welfare and development. With a level of significance at 0.05 and a p-value of 0.022, the results were statistically significant, suggesting that improved MOOE utilization positively enhances teachers' perceptions of their welfare and development, thus highlighting the need for effective allocation of MOOE to foster a supportive environment that promotes professional growth and satisfaction.

Table 8. *Relationship between the Utilization of MOOE and the Teachers' Welfare and Development*

Correlates	Rho	p-value	Interpretation
Utilization of MOOE	0.658	0.022	Significant
Teachers' Welfare and Development			

This correlation underscored the importance of adequate funding in fulfilling teachers' needs and enhancing the overall educational environment, as teachers benefitted from well-utilized MOOE through improved training opportunities, necessary instructional materials, and enhanced working conditions essential for their development. According to Reyes (1997), supporting literature underscores how financial resources significantly impact teacher efficacy and ultimately influence educational outcomes. The findings suggest that strategic investment in MOOE could considerably enhance educators' perceptions of their welfare and development, urging educational authorities to prioritize effective resource allocation aligned with teachers' development objectives. Training programs, for instance, could significantly improve teaching capabilities, as emphasized by Mur Ray (2010), who stressed the importance of proper funding for professional development initiatives.

Additionally, the correlation invites exploration into specific areas of MOOE utilization that yield the most substantial positive outcomes, providing insights for targeted funding and initiatives. Continuous assessment of resource allocation, as noted by Ondong (2024), could lead to more tailored support for teachers, ensuring that their needs are met and reinforcing the necessity of effectively using financial resources to prioritize teachers' welfare, thereby nurturing an environment conducive to both teacher and student growth.

4.0 Conclusion

The findings of this study emphasize that improving teachers' welfare and professional growth relies on the efficient use of Maintenance and Other Operating Expenses (MOOE) in the Talakag district of Bukidnon. The analysis revealed a strong positive correlation between various dimensions of MOOE utilization – such as school-based training, instructional supplies, utilities, and the School Improvement Plan – and teachers' perceptions of their welfare and development. Teachers reported favorable opinions regarding the allocation of MOOE for training and instructional materials, highlighting that perceived effective financial resource management significantly enhances their professional growth, morale, and overall job satisfaction. Furthermore, the study identified impactful areas of MOOE utilization, underscoring the necessity for ongoing assessment and strategic resource allocation to optimize educational outcomes. Future research could explore the long-term effects of MOOE on teaching practices and student achievement and examine best resource allocation practices that could be employed in similar educational contexts. Ultimately, ensuring the effective use of MOOE is essential for creating a supportive environment that fosters both teacher and student development, thereby contributing to the overall improvement of the educational system in the division.

5.0 Contributions of Authors

The authors indicate equal contribution to each section. The authors reviewed and approved the final work.

Kem Berly C. Abio: Contributed to the conception and design of the study, conducted the literature review, developed the research instrument, and wrote the initial draft of the manuscript. She is responsible for coordinating data collection and facilitating communication among team members.

Mercy Sol S. Alberto: Participated in the conception and design of the study. Assisted in data analysis and interpretation, providing insights into the findings. Mercy also contributed to the writing of specific sections of the manuscript and was involved in the revision process to enhance the clarity and coherence of the final document.

Flordeliza A. Abecia: Engaged in the conception and design of the research project, as well as the development of the research instrument. Flordeliza played a key role in analyzing the data and contributed to writing the results and discussion sections. She also participated in the manuscript revision process to ensure accuracy and adherence to publication standards.

Marie Gold C. Alonsabe: Contributed to the research design and methodology, providing expertise in the formation of the questionnaire and data gathering procedures. Marie Gold was involved in the statistical analysis of the data and played a vital role in drafting the discussion and conclusion sections of the manuscript, as well as revising the manuscript for clarity and organization.

Dr. Olga C. Alonsabe: Oversaw the overall project development and provided guidance in the research design and methodology. Dr. Olga contributed significant expertise in the analysis and interpretation of the data. Additionally, she assisted in the revision of the manuscript, offering critical feedback and ensuring the adherence to academic standards throughout the writing process.

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7.0 Conflict of Interests

The authors declares that they have no conflicts of interest.

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