

Fiscal Stewardship in the Utilization of Maintenance and Other Operating Expenses (MOOE) Among Public Elementary School Heads in Iloilo

Edmer M. Veloso¹, Felicisimo V. Wenceslao Jr.², Maria Xerxa Doan P. Billones-Franco³

^{1,2,3}College of Education, Northern Iloilo State University, Estancia, Iloilo, Philippines

Email address: edmer.veloso@depd.gov.ph

Abstract— This study examined the fiscal stewardship practices of public elementary school heads in the Fifth Congressional District of Iloilo in relation to the utilization of Maintenance and Other Operating Expenses (MOOE). Guided by Stewardship Theory, Fiscal Management Theory, and School-Based Management Theory, the research explored teachers' perceptions of fiscal practices across leadership, teaching and learning delivery, learner formation, and school operations. Using a validated survey instrument, data were collected from 370 teachers through proportionate stratified random sampling. Results indicated that fiscal stewardship was generally rated effective, with notable differences across age, sex, and educational attainment. The findings highlight the importance of transparency, participatory governance, and financial literacy in strengthening fiscal accountability. A training program on fiscal stewardship was proposed to enhance competencies in MOOE management and ensure equitable resource utilization.

Keywords— Accountability: Educational leadership: Fiscal stewardship: Financial literacy: MOOE utilization: Participatory governance: Transparency.

I. INTRODUCTION

School heads in the Philippines serve as both instructional leaders and fiscal managers, mandated under Republic Act No. 9155 to ensure accountability in school operations and resource utilization. Maintenance and Other Operating Expenses (MOOE) provide funding for daily school needs such as utilities, supplies, and minor repairs, making their proper management a critical measure of fiscal stewardship.

Recent studies highlight challenges in MOOE utilization, including limited allocations, delayed fund releases, and discrepancies between school heads' self-assessment and teachers' perceptions. Fabrao and Pacadaljen (2023) found that school heads in Samar exhibited strong fiscalizing behaviors such as structured budget planning and fund communication, yet faced persistent issues in infrastructure and fund adequacy. Bantilan et al. (2023) reported similar constraints in Davao City, where delayed releases and liquidation difficulties affected operational efficiency, though transparency and stakeholder engagement mitigated these challenges. Jacob-Dedumo et al. (2024) revealed perceptual gaps between school heads and teachers in Surigao del Norte, noting that heads rated their fiscal practices higher than teachers did, who observed prioritization of infrastructure over learner support. Likewise, Dela Cruz (2022) found that in Capiz, school heads rated their MOOE management as “very

effective,” while teachers assessed it only as “effective,” suggesting contextual influences such as school size and location.

Pangandaman (2022) emphasized that fiscal training improved alignment of MOOE utilization with school priorities, while Gonzales (2020) highlighted the role of teacher involvement in financial planning. Internationally, UNESCO (2021) stressed that decentralized governance requires strong accountability frameworks to prevent inefficiencies, while OECD (2020) linked transparency in education finance to improved learner outcomes.

These findings emphasize the importance of transparency, participatory governance, and financial literacy in strengthening fiscal accountability. They collectively affirm that while fiscal stewardship is widely practiced, continuous improvement in stakeholder involvement and evidence-based financial management remains essential for sustaining trust and efficiency in public school governance.

This study aimed to examine the fiscal stewardship of public elementary school heads in the utilization of Maintenance and Other Operating Expenses (MOOE). Specifically, it sought to determine the level of fiscal stewardship of school heads as perceived by teachers, both as an entire group and when classified according to age, sex, and educational attainment, across the dimensions of school leadership and administration, teaching and learning delivery, learner formation and development, and school operations and management. It further aimed to identify whether significant differences exist in fiscal stewardship when grouped according to these demographic variables. Finally, the study sought to develop an output program that would enhance fiscal stewardship in the utilization of MOOE among school heads, thereby strengthening transparency, accountability, and participatory governance in public elementary schools.

II. METHODOLOGY

A descriptive-comparative quantitative design was employed. A non-experimental research approach that seeks to describe characteristics of a population while examining possible relationships or differences among variables without manipulating them. It allows researchers to identify patterns, associations, and variations in perceptions or practices across groups, making it appropriate for studies in education where natural settings and existing conditions are observed (Apuke,

2019; Creswell & Creswell, 2019). Respondents consisted of 370 public elementary school teachers selected through proportionate stratified random sampling across eleven districts in the Fifth Congressional District of Iloilo. A researcher-made questionnaire with 54 items was validated and pilot-tested, yielding a Cronbach’s alpha of 0.89, indicating high reliability. Data were analyzed using weighted mean and independent-samples t-test at the 0.05 significance level.

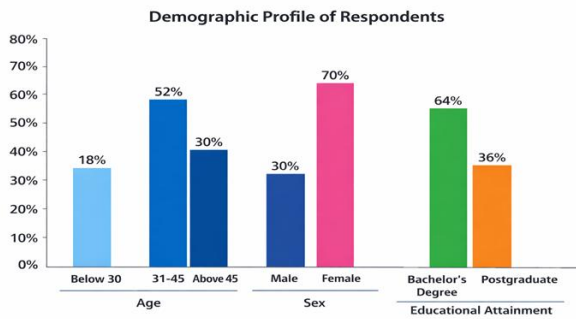


Fig. 1. Demographic Profile of Respondents.

III. RESULTS AND DISCUSSION

The study revealed that fiscal stewardship among public elementary school heads in Iloilo was consistently rated at a very high level across all four dimensions: school leadership and administration, teaching and learning delivery, school operations and management, and learner formation and development. School heads demonstrated strong accountability in budgeting, compliance with DepEd policies, and transparent reporting, while also prioritizing instructional materials, teacher training, and operational needs.

Although stewardship practices were uniform across age and sex, a significant difference emerged by educational attainment. Teachers with bachelor’s degrees rated fiscal stewardship slightly higher than those with postgraduate degrees, suggesting that advanced academic training leads to more critical evaluation of fiscal practices.

These findings affirm Stewardship Theory and School-Based Management Theory, highlighting that transparency, accountability, and participatory governance are essential in sustaining effective fiscal management. The results also underscore the need for continuous training programs to harmonize perceptions and strengthen fiscal literacy among stakeholders.

- Leadership and Administration: School heads demonstrated accountability in budgeting, compliance with DepEd policies, and transparent reporting (Hallinger, 2020; Mulgan, 2019).
- Teaching and Learning Delivery: Prioritization of instructional materials and teacher capacity-building was evident (Gonzales, 2020; Martinez & Nobleza, 2023).
- Operations and Management: MOOE funds supported facilities, utilities, and safety measures (Rivera, 2021; Santos & Ureta, 2021).

- Learner Formation and Development: Funds were allocated to co-curricular activities and holistic learner programs (De la Cruz & Alipao, 2023).



Fig. 2. Level of Fiscal Stewardship Among Public School Heads Across Dimensions As Perceived Teachers.

No significant differences were found when grouped by age and sex, but educational attainment showed variation: bachelor’s degree holders rated stewardship slightly higher than postgraduate degree holders, echoing Ong (2023) that advanced academic training leads to more critical evaluation.

Inferential Statistics on Fiscal Stewardship

Variable	Dimension	t-value	p-value	Decision on H ₀	Interpretation
Age	School Leadership & Administration	1.12	0.27	Fail to Reject	No Significant Difference
	Teaching & Learning Delivery	0.95	0.34	Fail to Reject	No Significant Difference
	Learner Formation & Development	1.08	0.29	Fail to Reject	No Significant Difference
	School Operations & Management	0.88	0.38	Fail to Reject	No Significant Difference
Sex	School Leadership & Administration	0.74	0.46	Fail to Reject	No Significant Difference
	Teaching & Learning Delivery	0.69	0.49	Fail to Reject	No Significant Difference
	Learner Formation & Development	0.81	0.42	Fail to Reject	No Significant Difference
	School Operations & Management	0.77	0.44	Fail to Reject	No Significant Difference
Educational Attainment	School Leadership & Administration	2.18	0.03	Reject	Significant Difference
	Teaching & Learning Delivery	2.05	0.04	Reject	Significant Difference
	Learner Formation & Development	2.32	0.02	Reject	Significant Difference
	School Operations & Management	2.11	0.03	Reject	Significant Difference
Overall Fiscal Stewardship		4.57	0.03	Reject	Significant Difference

Fig. 3. Differences in the Level of Fiscal Stewardship Among Public School Heads Across Dimensions When Respondents are Classified According to Demographic Variables

These results reinforce Stewardship Theory (Davis, Schoorman, & Donaldson, 1997) and School-Based Management Theory (Caldwell & Spinks, 2013), confirming that fiscal stewardship is rooted in accountability, transparency, and participatory governance.

IV. CONCLUSION

The study concluded that fiscal stewardship among public elementary school heads in Iloilo was generally effective but varied across demographic factors. Transparency, accountability, and participatory governance remain essential in strengthening fiscal management. A training program on fiscal stewardship was proposed to enhance competencies in MOOE utilization.

V. RECOMMENDATIONS

From the findings of this study, the following recommendations are advanced:

For policymakers: Institutionalize stewardship-focused training programs and strengthen monitoring tools for MOOE utilization.

For school heads: Foster transparency, participatory budgeting, and alignment of financial priorities with school improvement plans.

For teachers: Engage actively in School Governing Councils and transparency boards to enhance accountability.

For future researchers: Explore additional variables such as school size, community involvement, and digital financial systems, using mixed-methods or longitudinal designs.

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