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School-Based Financial Management of Activities: Basis for an Operational Plan

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Abstract: While public elementary schools receive government funds through Maintenance and Other Operating Expenses (MOOE) to provide basic education, these allocations are often insufficient to support all necessary projects, making voluntary contributions from Parent-Teacher Associations (PTA) essential. This study evaluated the financial management of school-based activities across 20 randomly selected respondents in Bacon District, Sorsogon City, to serve as the foundation for an operational plan aimed at improving fund efficiency. Utilizing a descriptive research design with quantitative statistical tools—such as frequency counts, percentages, ranks, and weighted means—the study investigated fund allocation, utilization efficiency, monitoring systems, and major financial management challenges. The findings showed that MOOE and PTA funds serve complementary roles. MOOE mainly finances core operational needs, including building repairs, supplies procurement, staff training, utilities, ICT maintenance, and minor construction. In contrast, PTA funds focus on targeted facility upgrades, such as constructing pathways, plant boxes, and perimeter fences, repairing restrooms, and procuring ceiling fans. Across the participating schools, the average rate of fund utilization, disbursement, and liquidation reached a high 94.80% (ranging from 90.06% to 99.60%), led by San Isidro Elementary School (99.60%), Sugod Elementary School (97.64%), and Maricrum Elementary School (96.69%). Schools effectively monitor these funds using online MOOE systems, Annual Procurement Plans (APP), SMEA/PIRPA frameworks, monthly liquidation reports, and transparency boards. However, the study identified significant administrative hurdles, primarily the absence of dedicated financial personnel—such as disbursing officers, bookkeepers, and administrative officers—and a general lack of financial management expertise among school managers. The study concluded that while schools maintain strong fund utilization rates and robust tracking mechanisms, financial management remains strained by staffing shortages and limited formal training. To address these issues, an operational plan was proposed. The study recommends that school administrators strictly align expenditures with their Annual Implementation Plans (AIP) and School Improvement Plans (SIP), while the Department of Education prioritizes hiring trained financial personnel to relieve teachers of administrative tasks. Furthermore, oversight by Public Schools District Supervisors and dedicated Financial Management Teams should be strengthened, the proposed operational plan should be implemented, and future research should explore financial competencies, disbursement bottlenecks, and the impact of fund utilization on student academic performance.

Keyword: *Financial Management, School MOOE, Parent-Teacher Association (PTA) Funds, Fund Utilization, Operational Plan, School-Based Management.*

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I. INTRODUCTION

Public schools depend on government funds to run. The funds are used to pay for school obligations such as electricity and water bills, among others. The funds are also utilized to pay for school supplies necessary in teaching and learning. However, there are expenses that the school has to incur. Hence, income generating projects like PTA donations, alumni and other funds are utilized. Given this, school funds should be managed effectively to pay for obligations and other school expenses.

Financial management in education is the most vital realm, the effective dealing of which ensures the promotion of education quality achieved by the provision of resources. Educational expenditures are considered as investment, which forms one of the tangible inputs. The financial aspects of school merits consideration as allocation of funds and its proper utilization on students' learning enhance the internal efficiency of the school. Masood and associates, stated that government's spending on education shows how much priority is given by government to education sector.

Byuon stated that the school heads must make the best of monetary and other financial resources to strengthen the

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financial activities of the institution. They must acquire sufficient competencies in the successful administration of a school's key resources in order for it to fulfill its goals and continue to exists.

Likewise, Ikediugwu, believed that better organizational administrators should cautiously and properly manage school resources such as capital, materials, equipment and finances. Accordingly, Usman states that if the education is to be made successful, all useable resources, be they human, material, physical or financial, must be effectively handled.

Yizengaw and Agegnetu, said that financial management comprises the planning and implementation of a financial plan, accounting, reporting and the protection of assets from loss, damage and fraud. Schools can regulate their financial management with internal rules. If the school does not have the internal rules, there is a risk that internal controls are not set.

Meanwhile, the community and PTA are the strong partners of the schools in fund raising. Almost all the school's endeavors are supported by the PTA and other stakeholders as long as they believe it to benefit their children. However, Mobegi and associates pointed out that schools strain the parents by initiating costly projects that has no direct impact to the quality of school standard.

In the same context, Knight explained that it is high time that school heads must prioritize schools' needs by implementing development plans that are less taxing on the parents and at the same time enhance learning. Plans need to have long-term objectives, and the school managers need to carry out the major analysis of the school's current performance and the school situation to determine future needs. Furthermore, it is important to scrutinize the budget at school level so as to minimize opportunities for financial mismanagement and be in a position to monitor the actual performance of the school.

In the local setting, the financial resources of the school is mandated under RA 9155. This law emphasized the School-Based Management (SBM) where local public schools are funded by the national government. The MOOE is the main financial resource of school, allocated according to the number of students.

Arevalo and Cominghud said that the funding in basic education provided opportunities for students to receive quality education despite financial constraint. Evidences from the AusAide similarly showed the increase in enrollment and academic performance of the learners. This was attributed to the different resources accessible to the school heads.

However, there are several constraints experienced by the school heads. The No collection Policy of the department of education during the enrollment cause budget strains since all the learner's needs are to be getting from MOOE. Thus, the financial management capability of the school heads is challenged.

There are several sources of funds that aids the schools, according to Abrajano, RA 5447 mandated the LGU to allocate fund from real property taxes which can be disburse through the LSB. MOOE, Special Education Fund, Parents, fund Raising activities are among the sources of fund of schools. These funds are available to be used in school projects and programs for teachers' and learners' improvements.

Hence, the school heads must be financially literate to manage the school funds. Transparency, accountability and responsibility should be visible to school heads to proper disbursement of said funds. Through the cited facts, the researcher deemed it timely and relevant to conduct a study on financial management on school programs and projects.

II. STATEMENT OF THE PROBLEM

This study determined the School-Based Financial Management of Activities as Basis for an Operational Plan. Specifically, this study looked into the following:

- What are the different school- based activities funded from MOOE and PTA?
- What is the rate of utilization, disbursement, and liquidation of these funds?
- How do school-based financial management of activities monitored along:

- Utilization
- Disbursement
- Liquidation

- What are the issues and concerns encountered in managing finances of school- based activities along utilization, disbursement, and liquidation?
- What operational plan can be proposed to improve financial management in implementation of school- based activities?

III. METHODOLOGY

This study determined the school-based financial management of activities as basis for an operational plan. The researcher employed the descriptive method of research. This method is best employed in illustrating the phenomena or event. This study similarly employed the quantitative method of research. This method quantifies the data accumulated by the researcher. These methods are the best approach in determining the school-based financial management of activities as basis for an operational plan.

This study determined the financial management of school-based activities along utilization, disbursement, and liquidation of funds. The researcher employed the questionnaire checklist as the main source of data. This checklist was distributed to the respondents to gather their perception regarding the topic of the study.

The researcher also gathered data from different sources to support his study. She employed data from journals and

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other publications, thesis and dissertations, department orders, and world wide web.

IV. PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

This chapter presented the summary of the study. Also presented in this study are the findings, conclusions and recommendations made by the researcher.

- *The Different School Activities Funded by MOOE and PTA*

Education For All program aims education to be accessible and affordable for all. Through the funds allocated by the government, the learners can go to school without financial constraints. The MOOE or Maintenance and Other Operating expenses is one of the funds allocated by the government to schools that is used in day-to-day school operation.

Table 1 is about the different school activities funded by school MOOE. For particular, school is receiving MKOOE monthly based from their enrolment and other parameters. These are to be spent for the projects of the school. Based from the table, four (4) school activities having a frequency of 20 or 100% of the respondents tied for the rank 2.5th. These are repair of school buildings, procurement of equipments/ supplies, payment for electricity, water and internet and training expenses by teachers. These results imply that all the 20 schools have these activities done in their school. Primarily, to ensure that the school is conducive to learning and school supplies are provided for the daily use for instruction. These are followed by procurement/ repair of ICT equipment with a frequency of 19 or 95% of the respondents and ranked 5th.

Table 1 Different School Activities Funded by School MOOE

School-Based Activities	Frequency	Rank
Repair of School Buildings	20	2.5
Procurement of equipment/supplies	20	2.5
Payment of electricity, water and internet	20	2.5
Training Expenses	20	2.5
Procurement/ repair of ICT equipment	19	5
Construction of pathways/ plant boxes	18	6
Repair of school gate	17	7.5
Gulayan sa Paaralan Program	17	7.5
Construction of perimeter fence	15	9
Construction/ repair of drainage system	10	10
School celebration	9	11

The result indicates that the school MOOE are primarily used to pay for school obligations such bills and other payables. Training expenses are also taken from school MOOE. However, these expenses are required to provide receipts. Likewise, training expenses should be supported by memorandum.

Other school activities that are funded by school MOOE are construction of pathways/ plant boxes with a frequency of 18 or 90% of the respondents and ranked 6th. Repair of school gate and gulayan sa paaralan, both with a frequency of 17 or 85% tied for rank 7.5th. these projects are financed by the school as long as the school MOOE has the capacity to shoulder these projects. In addition, three more school activities are construction of perimeter fence with a frequency of 115 or 75%, ranked 9th, construction /repair of drainage system with a frequency of 10 or 50%, ranked 10th and school celebration with a frequency of 9 or 45% and ranked 11th. These are important projects as they contribute to beautification and safety of schools. Likewise, school celebration like Foundation Day, graduation exercises, and GAD also add color to the school.

Parallel to this, the study of Comighud and Arevalo, there is a high extent of utilization of MOOE along the aspect of school operations and development; teachers' welfare and development and students' welfare and development. The author disclosed that school heads utilized MOOE not only in school improvement and utilizing supplies but also in teachers' professional development.

The PTA also funded different programs and projects in school. Although the DepEd implemented the DO no. 19 s. 2008 or the no collection policy, the PTA voluntarily funded school program and projects.

Table 2 Different Activities Funded by PTA

School-Based Activities	Frequency	Rank
Construction of flower boxes/ kiosks	18	1
Construction/ repair of CR/ lavatory/ perimeter fence	16	2
Procurement of ceiling fans	15	3
Procurement of cabinets/ racks	10	4
Procurement/ repair of chairs and tables	9	5.5
Classroom repair/ rehabilitation of water facilities and electricity	9	5.5

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Table 2 reveals the different activities funded by PTA. PTA as an organization has the responsibility to support the programs and projects of school. According to the website *National PTA*, PTA helps with fundraising and resource allocation. As shown in the table, construction of flower boxes/ kiosks with a frequency of 18 or 90% of the respondents and ranked 1st. It also followed by construction/ repair of CR/ lavatory/ perimeter fence with a frequency of 16 or 80%, ranked 2nd and procurement of ceiling fans with a frequency of 15 or 75% and ranked 3rd. These results imply that learners be provided with a beautiful school and where they find comfort in the classroom.

On similar note, procurement of cabinets/ racks with a frequency of 15 or 50% and ranked 4th. In addition, procurement/ repair of chairs and tables and classroom repair/ rehabilitation of water facilities and electricity, both have a frequency of 9 or 45% and ranked 5.5th. These projects of the PTA are aligned in making the classroom conducive to learning.

According to the study of Akahomen, the PTA ha great influence in the development of great influence in the development of physical facilities in public schools. This showed that Parent-Teachers Association played an important role in making schools a conducive to learning.

V. THE RATE OF UTILIZATION, DISBURSEMENT, AND LIQUIDATION OF MOOE FUNDS

The MOOE are sources of funds utilized by the school heads to finance some of the school programs. Aside from utilization of funds in their respective areas and school obligations, these funds should be liquidated and disbursed accordingly.

The table 3 shows the rate of utilization, liquidation and disbursement of MOOE funds. The DepEd Order no. 8 series of 2019, clearly stated the manner of MOOE disbursement and liquidation. Accordingly, 75% of the cash advance funds needs to be liquidated at the end of the month while full liquidation is expected at the end of the year and unexpected balance ne refunded.

Table 3 Rate of Utilization, Disbursement and Liquidation of MOOE Funds

Schools	Rate of Utilization, Disbursement, and Liquidation	Rank
San Isidro Elementary School	99.6	1
Sugod Elementary School	97.64	2
Maricrum Elementary School	96.69	3
Sto. Domingo Elementary School	96.57	4
San Juan Elementary School	96.53	5
Bon-ot Elementary School	96.36	6
Sta. Cruz Elementary School	96.29	7
Salvacion Elementary School	95.80	8
Bato Elementary School	95.76	9
Gatbo Elementary School	95.36	10
Buenavista Elementary School	95.15	11
San Vicente Elementary School	95.10	12
Rawis Elementary School	94.91	13
Sawanga Elementary School	94.21	14
San Pascual Elementary School	92.95	15
Tiris Elementary School	92.62	16
Bacon West Central School	91.63	17
Osiao Elementary School	91.35	18
Del Rosario Elementary School	91.35	18
San Ramon Elementary School	90.06	20
Average	94.80	High

As gleaned from the table, the rate of utilization, disbursement, and liquidation range from 99.60% to 90.06% with an average of 94.80%. Out of 20 schools, San Isidro ES with 99.60% got the 1st in rank. It is Followed by Sugos ES with 97.64% and Maricrum ES with 96.69%, rank 2nd and 3rd respectively. These are followed closely by Sto. Domingo ES with 96.57%, rank 4th and San Juan ES with 96.53%, rank 5th.

Still belonging to top 10 schools with higher rate of utilization, liquidation, and disbursement are Bon-ot ES with 96.36%, 6th; Sta. Cruz ES with 96.29%, 7th; Salvacion ES with 95.80%, 8th; Bato ES with 95.76%, 9th; and Gatbo ES with 95.36%, 10th.

The schools belonging to rank 11th up to 15th are Buenavista ES with 95.15%, 11th; San Vicente ES with 95.10%, 12th; Rawis ES with 94.91%, 13th; Sawanga ES with 94.21%, 14th; San Pascual ES with 92.95%, 15th. On the other hand, with lower rate of utilization, liquidation, and disbursement are Tiris ES with 92.62%, 16th; Bacon West Central School with 91.63%, 17th; Osiao Paglingap ES with 91.52%, 18th; Del Rosario ES with 91.35%, 19th; and San Ramon ES with 90.06%, 20th.

These data imply that none of the 20 schools have reached 100% rate of utilization, obligation, and disbursement for Fiscal Year 2023. In this instance, the

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unliquidated funds downloaded in a particular month are forwarded to the next month for the purpose of utilization, disbursement, and liquidation.

Based on the interview conducted by the researcher to the Division Accountant, Division Bookkeepers, and Administrative Officers assigned to check the utilization, disbursement, and liquidation of the funds, the three areas are co-terminus to one another. The rate of the amount being utilized by the school in a particular month is the same rate of disbursement and liquidation. In essence, all MOOE funds are liquidated 100%, however, the rate of liquidation focused on the MOOE for the particular month.

In the study of Redoña and De Cadiz, they found out that the MOOE is not fully utilized. In fact, based on the result of their study, it is found out that the MOOE is only sometimes utilized. Parallel to this, the Almazan revealed in their study that despite that the annual increase in MOOE, it remained insufficient to require personnel to stretch the funds in order to suffice for the school operation requirements.

- *How do School-Based Financial Management of Activities Monitored along; Utilization, Disbursement, and Liquidation*

The MOOE are government funds provided to schools to ensure that schools are able to provide education to learners without financial constraints to their parents. However, MOOE are not utilized in any way the school heads desire. This should be monitored accordingly.

Table 4 answers the question, how do school-based financial management of activities monitor along utilization, disbursement, and liquidation. Based from the table, there are seven (7) indicators mentioned as mechanisms with these regards, Five (5) indicators are answered by 20 respondents out of 20 or 100% and ranked 3rd these are using online MOOE Monitoring System, Referring to Annual Procurement Plan (APP), Using of School Monitoring, Evaluation, and Adjustment (SMEA)/ Program Implementation Review nad Performance Assessment (PIRPA), submission of monthly Liquidation Reports, and financial reporting thru the use of Transparency Boards.

Table 4 Monitoring of School-Based Financial Management of Activities Along Utilization, Disbursement, and Liquidation

Indicators	No. of School Heads	Percentage (%)	Rank
Using online MOOE Monitoring System	20	100	3
Referring to Annual Procurement Plan (APP)	20	100	3
Using of School Monitoring, Evaluation, and Adjustment (SMEA)/	20	100	3
Program Implementation Review and Performance Assessment (PIRPA)	20	100	3
Submission of Monthly Liquidation Reports	20	100	3
Financial reporting through the use of Transparency Boards			
Recording in the Book of Accounts	18	90	6
Using checkbook balance forwarded record	5	25	7

Online Monitoring System is used to monitor utilization, disbursement and liquidation for it offers a real-time oversight of funds earmarked for MOOE, to ensure effective utilization. School Management Evaluation and Adjustment (SMEA)/ Program Implementation Review and Performance Assessment (PIRPA) to provide ongoing assessment, allow course corrections and optimize financial strategies. Annual Procurement Plan (APP) is also used to monitor school finance to facilitate prudent spending by outlining anticipated purchases and ensures compliance with procurement regulations. Submission of Monthly Liquidation Reports to the Division Office is being done to showed how MOOE are utilized. This is supported with receipts of purchases and bills payment. Transparency Boards are used to show the community and stake holders where the school funds are allocated, the expenses and bills incurred.

On the other hand, two (2) indicators get the lowest frequency. These are using checkbook balance forwarded record with a frequency of 5 or 25% and ranked 7th. Securing the book of accounts is used to monitor school finance to maintain accurate records of transaction and expenditure, and also safeguards against discrepancies or misappropriation. The book of accounts is also open to teachers that wants to look into it.

According to DO 008 s. 2019, the reporting, monitoring and evaluation of MOOE utilization should be strictly observed and monitored by the school. This is to maintain transparency and accountability in the utilization of MOOE. Furthermore, in the study of Pandulo and associates, they revealed that the there is a transparency in the proposed budget and projects. The school heads provide accounting and budget reporting to the teachers, parents and stakeholders that can be available for their perusal.

In the study of Ochada and Gempes, revealed that concerns on teacher's trust on the MOOE transparency and non-involvement of teachers in financial planning were also experienced. They implied that creating an environment of trust results in the satisfactorily performance of teachers and students. Furthermore, openness and transparency of the school heads encourage teachers' participation to school improvement.

- *The Issues and Concerns Encountered in Managing Finances on School-Based Activities along Utilization, Disbursement and Liquidation*

In managing school finances, both teachers and school heads experience difficulties especially in program and project management. Teachers and school should cope with these challenges in order to properly implement these programs and projects.

Table 5 reflects the issues and concerns encountered in managing finances on school-based activities along

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utilization, disbursement, and liquidation. There are five (5) indicators considered as issues and concerns. The number 1 in rank is the absence of disbursing officer, bookkeeper, and administrative officers with a frequency of 16 out of 20. Consequently, the absence of disbursing officer, bookkeeper, administrative officer combined with limited knowledge of financial management, are the issues and concerns that the school is facing in effectively managing finances for school-based activities. Without these dedicated staff to oversee utilization, disbursement and liquidation processes, there is an increased risk of mismanagement, errors, and potential financial irregularities.

It is followed by lack of expertise by the newly appointed school heads. This have frequency of 12 and rank 2. In financial management this becomes an issue and concern since lack of it may result to neglect priority expenses and budget may not last the month. Other issues and concerns encountered are health concerns of schools, insufficient funds to finance all the needs of the school and delays in downloading the funds have 7, 5 and 4 as their frequencies, and rank 3,4 and 5, respectively.

Table 5 Issues and Concerns Encountered in Managing Finances on School-Based Activities Along Utilization, Disbursement, and Liquidation

Indicators	**Frequency**	**Rank**
Absence of Disbursing Officers, Bookkeeper and Administrative Officers	16	1
Lack of expertise in Financial Management	12	2
Health Concerns of Schools	7	3
Insufficient funds to finance all the needs of the school	5	4
Delays in downloading the funds	4	5

These show that concerns such as insufficient funds and delays in downloading the funds affected the school operation. This may negatively impact the procurement of school supplies and payment of obligations.

In the study of Gabriel and associates, they say that the challenges encountered by school financial managers include policy-related procedures, differences in the market prices of supplies and equipment against the programmed budget, and limited opportunities for seminars/trainings regarding school financial management.

In order to prevent issues in the utilization of school funds, Santos recommended that financial managers should be reskilled and upskilled. Financial management training and technical assistance should also be provided to improve the skills of financial managers' capability.

➢ *Proposed Operational Plan to Improve Financial Management in the Implementation of Programs and Projects to be Implemented in School*

- *Rationale*

Part of effective school management is being able to plan the finances of the school. Having a systematic and operational plan in managing and completing the programs and projects while ensuring that all obligations are attained is a feat in itself for school heads.

Having an operational plan in financial management in school enable teachers and school heads to map out the priority projects and programs that needed to be financed, how much should be allocated in each without sacrificing other obligations that needed to be fulfilled. Operation plan also determined the areas that needed to improve along schools' financial managers.

Hence, a specified plan of operation should be crafted identifying specific objectives, goals and actions to be taken. Through this, school finances could be managed effectively and efficiently.

- *Objectives:*

This operation plan specifically aims to improve the financial management in the implementation of programs and projects of the school. Specifically, this aims to:

✓ Literate the teachers financially;
✓ Provide teachers and financial managers with basic bookkeeping skills;
✓ Plan budget for school programs and projects efficiently; and
✓ Monitor the school's financial status.

Table 6 Operational Plan in Financial Management of School-Activities

Key Results Area	**Goal**	**Action**	**Key Result Indicators**	**People Involved**	**Timeline**	**Budget**
Financial Literacy	To improve teachers' financial literacy	Trainings and seminars for teachers	Financially literate teachers	Teachers, school head, facilitators	June, 2024	P 2,000.00
Basic Bookkeeping	Perform basic bookkeeping tasks	Trainings and seminars for teachers	Keep books and financial records	School Disbursement Officer and Liquidation Officer	July, 2024	P 1,000.00

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Budget Planning	Plan the appropriate allocated budget for school program	Planning and consultation with teachers and school head	Planned Budget for school project and Programs	Teachers and school head	October, 2024	P 500.00
Project and Planning	Program and Project planning and financial requirement	Plan the programs and Projects based on AIP and SIP	Completed proposals for programs and projects	Teachers and school head	December, 2024	P500.00
Financial Monitoring	Monitor the financial flow and status of the school	Devise a systematic plan for monitoring of financial status of schools	Monitored financial status	Teachers and School head	December, 2024	P 500.00
Enhancement Training	Provide deeper understanding on technical know-how on financial management	Capacity building to school heads, and teachers	Capacitated teachers in terms of financial management	School Head, teachers	December, 2024	P3,000.00

Financial literacy, basic bookkeeping, budget planning, project planning, financial monitoring, and enhancement training are crucial components in the financial management of funds in schools.

Financial literacy involves understanding and effectively using various financial skills, including personal financial management, budgeting, and investing. It is important as part of the plan because it equips school administrators and staff with the knowledge to make duly informed financial decisions, this also helps in the efficient use of financial resources, ensuring that funds are used for their intended purposes. Moreover, this reduces the risk of financial mismanagement and fraud and facilitates long-term financial planning and sustainability of school programs and projects. With the conduct of financial literacy as the first step in the operational plan, the school head and teachers will improve their know- how in management of financial aspect.

Basic bookkeeping, as the second step in the operational plan is the recording of financial transactions, including purchases, sales, receipts, and payments by the school. This Key Result Area is important since this action aims to keep accurate records of all financial transactions, which is essential for tracking the financial health of the school. This also ensures that the school complies with financial regulations and reporting requirements. Furthermore, this also provides transparency and accountability in the use of school funds. Above all it offers a clear picture of financial status, aiding in strategic decision-making.

Budget planning as one of the KRAs of the operational plan involves creating a plan for how a school will spend its money over a specified period, typically for a fiscal year. Through this the resources are allocated efficiently to meet the school's needs and priorities. This action has several importance to the school head and staff, this helps in controlling expenses and avoid overspending, assists in setting financial goals and objectives aligned with the school's strategic plan, enables monitoring of financial performance against the budget. Through budget planning all the school-based activities will be given a specific budget allocation.

Fourth phase in the operational plan is focused on the Project Planning. This is the process of defining the scope, objectives, and steps needed to complete a project within the school. Through this action, school head and teachers will be provided with a clear roadmap for implementing school projects, ensuring all stakeholders understand their roles. This also ensures that resources (financial, human, and material) are allocated and used efficiently. Moreover, this helps in scheduling tasks and milestones to ensure projects are completed on time, and this also identifies potential risks and outlines strategies to mitigate them.

Financial monitoring, as part of the operational plan involves regularly reviewing financial activities and reports to ensure that the school's financial resources are being used as planned. This action ensures accountability and transparency in the use of school funds. This also helps in the early detection of financial discrepancies or issues, allowing for timely corrective actions. Monitoring also tracks financial performance against the budget and plans, facilitating adjustments as needed. This also ensures ongoing compliance with financial policies and regulations.

The last KRA in the operational plan is the enhancement training. This involves continuous professional development in financial management for school staff and administrators. With this enhancement training, staff updated on the latest financial management practices and tools. This training also enhances the efficiency and effectiveness of financial management processes and prepares staff to adapt to changes in financial regulations and best practices. Above all, this also

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uilds the overall capacity of the school's administrative team, leading to better financial health and sustainability.

Through proper implementation of this operational plan, financial management of activities will be successfully carried out.

VI. CONCLUSION AND RECOMMENDATIONS

➢ *Conclusions*

Based from the salient findings, the researcher hereby concluded that:

- The different activities funded by school MOOE are repair of the school buildings, procurement of equipment/supplies and training expenses and procurement/repair of ICT equipment while the activities funded by PTA construction of pathways/plant boxes, construction/repair of CR/lavatory/perimeter fence and procurements of ceiling fans.
- Schools made an effort to arrive at an acceptable rate of utilization, obligation, and disbursement.
- The schools implemented various mechanisms on how their school-based financial management of activities along utilization, disbursement, and liquidation are monitored well.
- The issues and concerns encountered in managing finances on school-based activities along utilization, disbursement, and liquidation are more of the absence and expertise of people concerned.
- An operational plan to improve financial management in the implementation of school-based activities is proposed.

➢ *Recommendations*

Based from the findings and conclusions provided, the following recommendations are hereby given:

- School- based activities specified in AIP and SIP be prioritized.
- Extra effort, time and energy be rendered by the school personnel in order to improve rate of utilization, disbursement, and liquidation.
- Other mechanisms like monitoring of the PSDSand Financial Management Team to effectively monitor the school-based financial management of activities along utilization, disbursement, and liquidation be implemented.
- The presence of disbursing officer, bookkeeper and administrative officers be given priority by the school
- The proposed operational plan to improve financial management in the implementation of school- based activities be implemented in school.
- Further research studies be conducted addressing the following topics:

✓ Level of Competencies of School Financial Managers: Basis for Training Program
✓ Problems Encountered by School Financial Managers in Utilization and Disbursement of MOOE
✓ Relationship Between Academic Performance and Utilization of MOOE

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