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## Financial Management and Operational Efficiency: Examining MOOE Challenges in Schools Without Non-Teaching Staff in Malapatan, Sarangani

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### Abstract

**Aim:** This study aimed to assess the relationship between the financial management challenges of the Maintenance and Other Operating Expenses (MOOE) and the operational efficiency of schools without non-teaching staff in Malapatan, Sarangani Province. Specifically, it explored how challenges in budget utilization, timeliness in fund disbursement and liquidation, and compliance with financial management guidelines influence the schools' efficiency in resource provision, facility maintenance, program implementation, and day-to-day operations.

**Methodology:** The study employed a descriptive-correlational research design. A total of 88 respondents—composed of 7 school heads and 81 teachers from schools without non-teaching staff—were selected through complete enumeration and purposive sampling. Data were collected using a validated survey instrument and analyzed using descriptive statistics to determine the level of financial management challenges and operational efficiency. Pearson's *r* correlation analysis was used to examine the relationship between the variables.

**Results:** Findings revealed that schools demonstrated high levels of operational efficiency despite facing financial management challenges. However, the results of the Pearson's *r* correlation analysis showed no statistically significant relationship between financial management challenges and operational efficiency. Specifically, the overall correlation between financial management challenges and operational efficiency was  $r = 0.024$ , with a *p*-value of 0.827, exceeding the 0.05 significance level. As a result, the hypothesis stating that a significant relationship exists between the two variables was rejected. These findings suggest that while educators continue to perform effectively despite administrative burdens, their sustained efficiency may rely more on adaptive strategies than on the state of financial management systems.

**Conclusion:** The results affirm the dedication and adaptability of school heads and teachers in managing both instructional and administrative roles. However, sustaining this efficiency without administrative support may lead to overwork and burnout. The study recommends the deployment of non-teaching personnel and capacity-building programs to ensure long-term operational sustainability.

**Keywords:** *MOOE management, operational efficiency, school-based management, administrative workload, public elementary schools*

### INTRODUCTION

In the quiet corners of many public schools, especially in underserved communities, a silent struggle unfolds daily. Teachers and school heads juggle lesson planning, classroom instruction, and on top of that, a mountain of administrative duties. From managing budgets to processing reports, they are left to carry responsibilities traditionally meant for non-teaching staff. The absence of administrative support transforms educators into multitaskers—balancing pedagogy with paperwork. While their dedication remains unquestioned, the burden raises a critical concern: can schools operate efficiently, and can quality education be sustained under such pressure?

Recent research has underscored the importance of administrative support in improving teaching quality and overall school functioning. For instance, Tosun and Bozkurt Bostancı (2024) found that administrative support

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significantly enhances teacher leadership and motivation, mediating the effects of organizational support. The Organization for Economic Co-operation and Development (OECD, 2019) affirms that operational efficiency in schools significantly improves with adequate staffing, allowing teachers to concentrate on teaching. Conversely, schools without administrative support often suffer delays in fund utilization, inefficiencies in daily operations, and eventually, diminished student performance (De Witte & Rogge, 2014).

In the Philippines, this issue is particularly acute in geographically isolated and disadvantaged areas. Despite the Department of Education's issuance of Order No. 2, s. 2024 (DepEd, 2024), which mandates the removal of administrative tasks from teachers' workloads, implementation remains inconsistent due to staffing shortages. As of May 2024, the Department of Budget and Management approved the hiring of only 5,000 non-teaching personnel—an amount far from enough to address the needs of over 47,000 public schools nationwide (Servallos, 2024). In places like Malapatan, Sarangani Province, schools continue to operate without clerks, finance officers, or administrative aides, compelling teachers to do it all.

While prior studies have explored the technical and policy aspects of Maintenance and Other Operating Expenses (MOOE) management, few have focused on how these financial challenges affect school operations when administrative support is lacking. The lived experiences of educators, their coping mechanisms, and the resulting impact on school functionality remain underexplored. Most studies also overlook the operational consequences—how fund disbursement delays, compliance issues, and administrative overload hinder the efficient delivery of programs and maintenance of school facilities.

Given the urgent need to address these gaps, this study was conducted to examine the financial management challenges of MOOE and the operational efficiency of schools in Malapatan that operate without non-teaching personnel. It sought to shed light on how financial management is carried out under constrained conditions and whether such conditions compromise the school's ability to function effectively. With increasing expectations for public school performance and accountability, understanding this dynamic is more pressing than ever.

A lot of literature suggests that challenges in MOOE management are not new. Almazan (2023) identified persistent issues in budget utilization, including delays in fund disbursement and poor adherence to financial protocols, particularly in remote schools. Ecija (2020) echoed this, pointing out the lack of training among school heads as a critical barrier to effective financial decision-making. Ferrer (2018) highlighted that teachers are often tasked with financial duties without proper knowledge, which complicates MOOE compliance further.

Timeliness in fund disbursement and liquidation is another pressing issue. Miranda and Pérez (2021) found that when funds are delayed, programs stall and facilities deteriorate. Similarly, Gaspar et al. (2022) observed that external factors—like procurement delays or market price volatility—compound internal inefficiencies, especially in rural settings like Malapatan. This misalignment hinders school heads from implementing planned activities on time. Moreover, compliance with financial management guidelines remains a challenge. According to Pilapil (2019), school heads with formal training in financial administration tend to perform better in adhering to policies than those who learned through experience. Yet, even with guidelines in place, limited oversight and vague accountability structures often result in unintentional violations and underutilized funds (Gaspar et al., 2022).

Operational efficiency is directly influenced by how well schools manage their internal resources, particularly in settings where support staff are lacking. Recent studies underscore that inefficient resource management often leads to delayed program implementation, errors in documentation, and missed academic goals (Martínez et al., 2022; Ramos & De Leon, 2021). In the absence of non-teaching staff, teachers are often forced to assume administrative responsibilities such as procurement, logistics, and compliance reporting—roles that divert attention from core instructional duties. This dual burden creates vulnerabilities in school operations and increases the likelihood of fatigue and inefficiencies over time (Villanueva, 2023). Without proper support, even the most dedicated educators find themselves overstretched, compromising both teaching quality and institutional functionality.

In sum, the literature pointed to a direct link between financial management and operational efficiency. In the absence of non-teaching personnel, school heads and teachers were compelled to fill the gap, often without adequate tools or training. This study, grounded in the Resource-Based View and Systems Theory, empirically examined this situation—specifically the relationship between MOOE management and operational efficiency in public schools that operated without administrative support.

## Objectives

This study aimed to assess the relationship between the financial management challenges of the Maintenance and Other Operating Expenses (MOOE) and the operational efficiency of schools without non-teaching staff in Malapatan, Sarangani Province. Specifically, it explored how challenges in budget utilization, timeliness in

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fund disbursement and liquidation, and compliance with financial management guidelines influence the schools' efficiency in resource provision, facility maintenance, program implementation, and day-to-day operations.

Specifically, the study sought to answer the following questions:

1. What is the level of financial management challenges of MOOE management in schools without non-teaching staff in Malapatan, Sarangani in terms of:
  - 1.1. Budget utilization.
  - 1.2. Timeliness in fund disbursement and liquidation.
  - 1.3. Compliance with financial management guidelines
2. What is the level of operational efficiency of schools without non-teaching staff in the Malapatan, Sarangani in terms of:
  - 2.1. Accessibility and sufficiency of educational resources;
  - 2.2. Upkeep and maintenance of school facilities;
  - 2.3. Implementation of school programs and activities; and,
  - 2.4. Efficiency in daily operations?
3. Is there a significant relationship between the level of financial management challenges of MOOE and the operational efficiency of schools without non-teaching staff?

### Hypothesis

Given the stated research problem, the following hypotheses were tested on 0.05 level of significance:

**H<sub>1</sub>:** There is a significant relationship between the level of financial management challenges of MOOE and the operational efficiency of schools without non-teaching staff in Malapatan, Sarangani.

### METHODS

#### Research Design

This study utilized a quantitative-correlational research design to determine the relationship between financial management challenges in MOOE implementation and the operational efficiency of schools without non-teaching staff. This design was appropriate for identifying patterns, measuring levels, and establishing statistical relationships between the two key variables based on numerical data gathered from the respondents.

#### Population and Sampling

This study involved 88 respondents, composed of 7 school heads and 81 teachers from seven public schools in Malapatan, Sarangani Province that operate without non-teaching personnel. Complete enumeration was used for school heads—principals, head teachers, and teachers-in-charge—who directly manage the Maintenance and Other Operating Expenses (MOOE), oversee fund utilization, and handle financial reporting. Purposive sampling was employed for teachers, selected based on their involvement in administrative and financial tasks such as clerical duties, documentation, and program implementation. This combined approach ensured that the study captured both leadership and classroom-level perspectives on financial management challenges and operational efficiency in schools lacking administrative support.

#### Instrument

Survey questionnaire was used to collect the necessary data in this study. Said instrument was validated by experts in the field.

#### Data Collection

The data collection process was carefully conducted in alignment with the study's objectives and in adherence to ethical research protocols. A researcher-validated questionnaire was administered to school heads and teachers from identified schools in Malapatan, Sarangani Province that operate without non-teaching personnel. Prior to distribution, the researchers sought permission from relevant school authorities and ensured that respondents were fully informed about the purpose and confidentiality of the study. The data gathering was carried out systematically, ensuring that responses accurately reflected the respondents' experiences and perspectives on financial management challenges and operational efficiency. Completed questionnaires were collected, reviewed, and organized for analysis, serving as the primary basis for addressing the study's research questions.



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**Treatment of Data**

To address the objectives of the study, descriptive statistics were used to determine the levels of financial management challenges in terms of budget utilization, fund disbursement, and compliance with guidelines, as well as the operational efficiency of schools in terms of resources, facility maintenance, program implementation, and daily operations. Pearson’s r was employed to examine the relationship between financial management challenges and operational efficiency.

**Ethical Considerations**

All ethical protocols were strictly observed to safeguard the rights, confidentiality, and welfare of all participants and institutions involved in the study. The researchers ensured that the data collection process was guided by principles of informed consent, voluntary participation, and respect for privacy, particularly given the sensitive nature of school financial management and operational practices.

**RESULTS and DISCUSSION**

**Level of Financial Management Challenges of MOOE Management in Schools Without Non-Teaching Staff**

Table 1.

Level of Financial Management Challenges of MOOE Management in Schools without Non-Teaching Staff in Malapatan Sarangani in terms of Budget Utilization

	<b>Statements</b>	<b>Mean</b>	<b>SD</b>	<b>Interpretation</b>
1	Our school prepares a monthly procurement plan that aligns with our operational needs.	4.11	.75	Efficient
2	MOOE funds are fully utilized based on the priorities identified in the School Improvement Plan (SIP).	4.42	.69	Highly Efficient
3	Our budget utilization follows DepEd and COA guidelines strictly.	4.09	.80	Efficient
4	The allocated MOOE budget sufficiently match the school operating budget (SOB) and its educational needs.	4.47	.62	Highly Efficient
5	Expenditures are properly prioritized based on student learning outcomes and resource requirements.	4.07	.71	Efficient
6	The school regularly monitors and updates the budget utilization plan.	4.10	.73	Efficient
7	Financial reports on MOOE expenditures are prepared accurately and promptly.	4.32	.72	Highly Efficient
8	Teachers and school heads are involved in the budgeting process to ensure transparency.	4.34	.71	Highly Efficient
	<b>Section Mean</b>	<b>4.24</b>	<b>.71</b>	<b>Highly Efficient</b>

As shown in Table 1, the overall section mean was 4.24 (SD = 0.71), interpreted as Highly Efficient. This indicated a strong consensus among respondents that schools managed their MOOE allocations effectively despite lacking administrative support. The highest-rated item was the alignment of MOOE with the School Operating Budget and actual needs (M = 4.47, SD = 0.62), reflecting efforts to match resources with priorities, consistent with RA 9155. High ratings were also observed in stakeholder participation (M = 4.34, SD = 0.71) and timely preparation of financial reports (M = 4.32), supporting Ecija’s (2020) assertion that teacher involvement fosters transparency.

However, the lowest-rated indicator (M = 4.07, SD = 0.71) suggested a gap in aligning expenditures with student learning outcomes, echoing Miranda and Pérez’s (2021) call for prioritizing educational quality over mere operational survival. Minimal variations in responses suggested consistent practices, but also highlighted the hidden cost of multitasking, which may impact instructional time and cause burnout.



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While schools in Malapatan demonstrated strong financial management under constrained conditions, the long-term sustainability of this efficiency remained uncertain. As noted in DepEd Order No. 2, s. 2024, policy and staffing support are essential to reduce the administrative burden on teachers. Ultimately, ensuring operational efficiency requires not just funding, but also systemic reforms that protect teaching time and reinforce financial governance.

**Level of Financial Management Challenges of MOOE Management in Terms of Timeliness in Fund Disbursement and Liquidation**

Table 2.  
 Level of Financial Management Challenges of MOOE Management in Schools without Non-Teaching Staff in Malapatan Sarangani Province in terms of Timeliness in Fund Disbursement and Liquidation.

	<b>Statements</b>	<b>Mean</b>	<b>SD</b>	<b>Interpretation</b>
1	The release of the next quarter’s MOOE budget is dependent on the timely liquidation of the current budget.	4.16	.80	Efficient
2	Delays in liquidation result in postponed disbursement of funds for the succeeding quarter, affecting school operations.	4.14	.83	Efficient
3	The school promptly liquidates at least 75% of the downloaded budget to meet COA and DepEd requirements for next downloading of MOOE budget.	4.20	.63	Highly Efficient
4	Refunds for expenses incurred in June and July are consistently allocated by September to support uninterrupted school operations.	3.98	.71	Efficient
5	Late fund disbursements cause significant disruptions to scheduled programs and school activities.	4.06	.73	Efficient
6	The liquidation process is clearly understood by school heads and completed within the required timeframe.	3.95	.50	Efficient
7	Delays in receiving refunds impact the implementation of planned academic programs and school maintenance activities.	4.09	.60	Efficient
8	District-level fund disbursement processes ensure that MOOE funds are provided promptly after successful liquidation of the previous budget.	3.93	.69	Efficient
<b>Section Mean</b>		<b>4.06</b>	<b>.69</b>	<b>Efficient</b>

As presented in Table 2, the overall section mean was 4.06 (SD = 0.69), interpreted as Efficient. This indicated that schools, despite limited manpower, generally managed fund disbursement and liquidation on time. The highest-rated item—prompt liquidation of at least 75% of the budget (M = 4.20, SD = 0.63)—reflected compliance with COA and DepEd requirements, ensuring funding continuity, consistent with Almazan (2023). Similarly, efficient ratings were given to indicators linking future fund releases to timely liquidation (M = 4.16) and the operational impact of delays (M = 4.14), affirming Miranda and Pérez’s (2021) argument that timeliness affects service delivery.

The lowest-rated item, concerning district-level fund disbursement (M = 3.93, SD = 0.69), pointed to systemic bottlenecks beyond school control, as also noted by Gaspar et al. (2022). The consistency of responses across all items suggested a shared understanding between school heads and teachers. However, this efficiency was achieved under strain; the absence of non-teaching staff left educators juggling instructional and administrative tasks—posing risks of fatigue, reduced instructional quality, and errors.

As Ecija (2020) emphasized, capacity-building remains essential to equip educators with administrative skills. These findings also reinforced the urgency of reforms under DepEd Order No. 2, s. 2024 and RA 9155, which advocate for school-based management supported by adequate staffing. While the schools showed resilience and resourcefulness, long-term sustainability hinges on hiring non-teaching personnel and improving district-level processes to ensure uninterrupted service delivery.



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**Level of Financial Management Challenges of MOOE Management in Terms of Compliance with Financial Management Guidelines**

Table 3.  
Level of Financial Management Challenges of MOOE Management in Schools without Non-Teaching Staff in Malapatan Sarangani in terms of Compliance with Financial Management Guidelines.

	<b>Statements</b>	<b>Mean</b>	<b>SD</b>	<b>Interpretation</b>
1	Our school strictly follows the financial guidelines issued by the Department of Education.	4.36	.61	Highly Efficient
2	Procurement processes adhere to the procedures outlined in RA 9184.	4.25	.63	Highly Efficient
3	The school maintains accurate and up-to-date financial records in compliance with COA standards	4.23	.69	Highly Efficient
4	Financial management guidelines are well-understood by school heads and administrative officers.	4.24	.68	Highly Efficient
5	All expenditures undergo proper documentation and justification before disbursement.	4.01	.69	Efficient
6	Internal audits are conducted regularly to ensure compliance with financial policies.	4.31	.65	Highly Efficient
7	School personnel responsible for financial management receive regular training.	4.22	.75	Highly Efficient
8	Transparency measures, such as posting of financial reports, are strictly implemented.	4.27	.64	Highly Efficient
	<b>Section Mean</b>	<b>4.18</b>	<b>.67</b>	<b>Efficient</b>

As shown in Table 3, the overall section mean was 4.18 (SD = 0.67), interpreted as Efficient. This indicated that most schools complied with DepEd, COA, and procurement guidelines despite the dual demands placed on school heads and teachers. The highest-rated item—strict adherence to DepEd financial guidelines (M = 4.36, SD = 0.61)—demonstrated strong institutional commitment, reinforced by high scores in procurement compliance (M = 4.25) and transparency measures (M = 4.27), supporting the observations of Gaspar et al. (2022) and Miranda and Pérez (2021) regarding the role of financial visibility in trust-building.

The lowest-rated item, proper documentation before disbursement (M = 4.01, SD = 0.69), highlighted an area needing improvement, echoing Ecija’s (2020) findings that documentation often suffers in schools lacking non-teaching personnel. Nevertheless, the data reflected commendable efforts by educators to meet compliance standards—maintaining records, ensuring transparency, and upholding audit practices—consistent with Ferrer (2018) and Pilapil (2019), who stressed the value of ongoing financial management training.

While these efforts were notable, their sustainability remained in question. The continued absence of administrative support risked compromising instructional quality and operational efficiency. These results underscored the importance of implementing DepEd Order No. 2, s. 2024 and RA 9155, which advocate for proper staffing structures. Ultimately, sustained compliance and educational quality depend on systemic interventions, particularly the hiring of non-teaching staff and institutionalized training—ensuring educators can focus on their core role of delivering instruction.



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## Operational Efficiency of Schools Without Non-Teaching Staff in Terms of Educational Resources and Facility Maintenance

Table 4.

Level of Operational Efficiency of Schools without Non-Teaching Staff in Malapatan, Sarangani in terms of Accessibility and Sufficiency of Educational Resources and in Terms of Upkeep and Maintenance of School Facilities.

	Accessibility and sufficiency of educational resources	Mean	SD	Interpretation
1	The school provides adequate textbooks and instructional materials for all students.	4.15	.70	Effective
2	Teaching aids and resources are readily available to support various learning needs.	4.53	.52	Highly Effective
3	The lack of administrative staff does not affect the timely procurement of educational resources.	4.17	.57	Effective
4	All classrooms are equipped with sufficient materials for effective instruction	3.91	.64	Effective
5	The school regularly updates its learning materials in line with the current curriculum.	3.99	.67	Effective
6	Teachers have access to necessary digital learning resources.	3.87	.87	Effective
7	Resource allocation effectively meets the diverse needs of students	4.30	.65	Highly Effective
8	The school effectively utilizes MOOE funds to improve educational resource availability.	4.20	.57	Highly Effective
	<b>Section Mean</b>	<b>4.13</b>	<b>.65</b>	<b>Effective</b>
	Upkeep and Maintenance of School Facilities	Mean	SD	Interpretation
1	School facilities are regularly maintained to ensure safety and usability.	4.39	.49	Effective
2	Classrooms, restrooms, and common areas are kept clean and well-maintained.	4.57	.60	Highly Effective
3	The absence of non-teaching staff negatively affects facility maintenance	4.33	.75	Highly Effective
4	Repair and maintenance issues are promptly addressed	4.27	.78	Highly Effective
5	School grounds, including playgrounds and sports facilities, are regularly maintained.	4.02	.86	Effective
6	There are clear protocols for managing facility maintenance needs	4.06	.76	Effective
7	Budget allocations for facility upkeep are utilized efficiently	4.40	.67	Highly Effective
8	Teachers and staff contribute to maintaining the cleanliness and orderliness of school facilities.	4.27	.58	Highly Effective
	<b>Section Mean</b>	<b>4.29</b>	<b>.68</b>	<b>Highly Effective</b>

### Accessibility and Sufficiency of Educational Resources

With a section mean of 4.13 (SD = 0.65), this domain was interpreted as Effective. The highest-rated item—availability of teaching aids to support diverse learner needs (M = 4.53, SD = 0.52)—reflected strong instructional resource provision, supporting Rodriguez et al. (2023) on the link between resource access and engagement.

Similarly, efficient resource allocation (M = 4.30) and MOOE utilization (M = 4.20) align with recent findings that highlight the role of equitable distribution in promoting inclusion and performance. For instance, Wu (2024) emphasized the significance of context-specific strategies in educational equity and resource allocation across different countries, underscoring the need for inclusive digital strategies and international cooperation. Additionally, Zhu (2024) investigated the effectiveness of resource allocation in China's secondary schools, revealing that



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optimizing resource allocation is crucial for improving educational quality and equity. In the Philippine context, Gumilao (2024) explored best practices in equitable and effective resource management in public schools, highlighting the importance of inclusive decision-making and community engagement in resource allocation

However, digital resource access received the lowest rating ( $M = 3.87$ ,  $SD = 0.87$ ), indicating challenges in technology integration—echoing Yazon et. al. (2019), who reported similar issues in rural schools. Addressing this digital gap requires sustained investment in ICT infrastructure.

**Upkeep and Maintenance of School Facilities**

This domain earned a Highly Effective rating ( $M = 4.29$ ,  $SD = 0.68$ ). Cleanliness and maintenance of learning spaces ( $M = 4.57$ ,  $SD = 0.60$ ) underscored proactive efforts by educators, affirming Ahmad’s (2021) assertion that a safe environment enhances learning. Efficient budget use ( $M = 4.40$ ) and staff contributions to upkeep ( $M = 4.27$ ) further illustrated shared responsibility, as emphasized by Malto (2018) and Hermosisima et al. (2018). Still, the impact of staffing shortages was evident, with the absence of non-teaching personnel negatively affecting maintenance ( $M = 4.33$ ,  $SD = 0.75$ ).

The results revealed that schools in Malapatan sustained operational efficiency across both domains despite lacking non-teaching staff. Teachers and school heads exhibited adaptability and collaboration in providing instructional resources and maintaining facilities. However, gaps in digital access and overburdened teaching roles signaled the need for structural support.

While resource and facility management remained strong, the hidden cost of multitasking—reduced instructional time and teacher well-being—could threaten long-term sustainability. These findings highlight the urgent need for systemic reforms, including the hiring of administrative personnel and investments in digital infrastructure, as reinforced by RA 9155 and DepEd Orders No. 13, s. 2016 and No. 40, s. 2012.

Ultimately, the success of these schools stemmed not from ideal conditions but from the unwavering dedication of educators. To ensure this success is scalable, institutions must evolve to provide the necessary support—measuring progress not by how much teachers endure, but by how much they are empowered to excel.

**Level of Operational Efficiency in Terms of Implementation of School Programs and Activities and Daily Operating Operations**

Table 5.

Level of Operational Efficiency of Schools without Non-Teaching Staff in Malapatan, Sarangani in terms of Implementation of School Programs and Activities and Efficiency in Daily Operating Operations.

<b>A. Implementation of School Programs</b>		<b>Mean</b>	<b>SD</b>	<b>Interpretation</b>
1	The school successfully implements planned academic programs and extracurricular activities	4.30	.61	Highly Effective
2	The absence of non-teaching staff does not hinder program implementation.	3.97	.72	Effective
3	Educational activities are conducted as scheduled without administrative delays.	4.44	.58	Highly Effective
4	Teachers effectively manage program-related responsibilities in addition to instructional duties	4.40	.82	Highly Effective
5	Financial resources for programs are allocated and used effectively.	4.22	.63	Highly Effective
6	The school regularly organizes capacity-building activities for teachers and students	3.97	.63	Effective
7	There is strong support from stakeholders (parents, LGUs) in implementing school programs.	4.06	.65	Effective
8	Programs and activities meet the developmental and academic needs of students.	4.31	.76	Highly Effective
<b>Section Mean</b>		<b>4.21</b>	<b>.68</b>	Highly Effective
<b>B. Efficiency in Daily Operating Operations.</b>		<b>Mean</b>	<b>SD</b>	<b>Interpretation</b>
1	School operations run smoothly despite the absence of non-teaching staff.	4.16	.66	Effective



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2	Administrative duties are efficiently managed by the school head and teaching staff.	4.58	.62	Highly Effective
3	Time allocated for instructional supervision is not compromised by administrative tasks.	4.32	.75	Highly Effective
4	The school efficiently handles fund disbursement and reporting responsibilities.	3.97	.72	Effective
5	Teachers are able to focus on instruction without administrative distractions.	4.15	.52	Effective
6	Communication and coordination with the district office occur efficiently.	4.08	.66	Effective
7	The absence of administrative support does not negatively impact student services (enrollment, records, etc.).	4.20	.48	Highly Effective
8	The school manages financial reporting, procurement, and other administrative tasks on time.	4.09	.64	Effective
<b>Section Mean</b>		<b>4.19</b>	<b>.63</b>	Effective

### Implementation of School Programs and Activities

With a section mean of 4.21 (SD = 0.68), schools demonstrated a Highly Effective level in implementing planned programs despite staffing constraints. The highest-rated item—timely execution of educational activities (M = 4.44)—reflected strong organization, followed by effective teacher multitasking in program duties (M = 4.40, SD = 0.82). Efficient financial resource use (M = 4.22) and alignment with students' developmental needs (M = 4.31) supported the findings of Fertika et al. (2022) and Miranda and Pérez (2021), highlighting the link between budget utilization and program success.

While the item on the absence of non-teaching staff not hindering implementation scored slightly lower (M = 3.97), it indicated added strain on teachers—consistent with Ecija's (2020) view that lack of administrative support may affect instructional preparation. These results suggested that schools relied on collaboration and improvisation, though the current model depended heavily on teacher overextension and may challenge long-term sustainability without support systems.

### Efficiency in Daily Operating Operations

This domain had a section mean of 4.19 (SD = 0.63), rated as Effective. The highest score was given to the efficient handling of administrative duties by school heads and teachers (M = 4.58), followed by maintaining instructional supervision time (M = 4.32). However, lower ratings were observed in fund disbursement (M = 3.97) and timely procurement (M = 4.09), reflecting the complexity of administrative functions, as noted by Malto (2018).

The ability of teachers to focus on instruction (M = 4.15) revealed a fragile balance between pedagogical and clerical responsibilities. This echoed Hermosisima et al.'s (2018) findings on the long-term risks of teacher overload. Despite these challenges, schools maintained communication with the district (M = 4.08) and continuity in student services (M = 4.20), showcasing adaptability.

Overall, schools in Malapatan sustained operational efficiency through collaboration and resilience. Yet, without dedicated non-teaching personnel and institutional support, risks of burnout and reduced instructional quality may escalate. Sustainable efficiency calls for systemic reforms that reduce the administrative burden on teaching staff.



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**Relationship Between Financial Management Challenges and Operational Efficiency of Schools Without Non-Teaching Staff**

Table 6.  
 Results of Pearson-r Correlation Analysis between the Level of Financial Management Challenges of MOOE and the Operational Efficiency of Schools without Non-Teaching Staff

	<b>Accessibility and Sufficiency of Education Resources</b>	<b>Upkeep and Maintenance of School Facilities</b>	<b>Implementation of School Programs and Activities</b>	<b>Efficiency and Daily Operations</b>	<b>Overall Operational Efficiency</b>
Budget Utilization	-.170 (.114)	.164 (.126)	.052 (.629)	.074 (.491)	.065 (.550)
Timeliness in Fund Disbursement and Liquidation	.030 (.779)	.025 (.820)	-.054 (.620)	.161 (.135)	.056 (.604)
Compliance with Financial Management Guidelines	-.055 (.608)	.162 (.132)	-.144 (.180)	.029 (.787)	-.012 (.914)
Overall Financial Management Challenges	-.127 (.239)	.161 (.134)	-.078 (.468)	.096 (.373)	.024 (.827)

\*Significant at the .05 level (two-tailed).

The Pearson-r correlation analysis revealed no statistically significant relationships between financial management challenges and the operational efficiency of schools without non-teaching staff in Malapatan, Sarangani. All p-values exceeded 0.05, with weak correlations observed—for example, budget utilization and resource accessibility ( $r = -0.170, p = 0.114$ ), and fund disbursement and daily operations ( $r = 0.161, p = 0.135$ ). The overall correlation was  $r = 0.024$  ( $p = 0.827$ ), indicating no meaningful association.

Despite these challenges, schools maintained operational efficiency, likely due to the adaptability and collaboration of school heads and teachers. This echoed view of Rogayan and Villanueva’s (2019) that School-Based Management enhances resilience, and findings on the role of stakeholder support in maintaining school functions despite staffing gaps.

However, this efficiency came at a cost. As Ulla et. al. (2017) warned, prolonged exposure to non-instructional duties may lead to teacher fatigue and diminished instructional quality. While results showed no significant impact, the sustainability of this setup remained questionable. To ensure long-term viability, policy interventions are needed—particularly the deployment of non-teaching staff—to reduce educator workload and support a more balanced, effective school management system.

**Conclusions**

The findings of this study highlight a compelling reality about the operational resilience of schools in Malapatan, Sarangani Province that function without non-teaching staff. Despite the clear challenges associated with managing Maintenance and Other Operating Expenses (MOOE)—such as budgeting, timely disbursement and liquidation of funds, and compliance with financial guidelines—school heads and teachers have managed to sustain a commendable level of operational efficiency. They have effectively implemented academic and co-curricular programs, maintained clean and functional learning environments, and ensured that resources are distributed and utilized to meet the diverse needs of learners. These outcomes reflect the dedication and adaptability of school personnel, who continue to rise above structural limitations.

Interestingly based on the results of the Pearson-r correlation analysis, the alternative hypothesis ( $H_1$ ), which states that *there is a significant relationship between the level of financial management challenges of MOOE*



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and the operational efficiency of schools without non-teaching staff in Malapatan, Sarangani, is rejected. The analysis revealed no statistically significant correlations between the variables, as all computed p-values exceeded the 0.05 level of significance. This indicates that, within the scope of this study, the perceived challenges in financial management do not have a measurable influence on the operational efficiency of the schools involved. Over time, the weight of administrative duties may compromise instructional quality, teacher well-being, and the overall effectiveness of the education system.

## Recommendations

In light of these insights, it is strongly recommended that the Department of Education and concerned local government units prioritize the deployment of non-teaching personnel to schools that currently operate without them. Doing so will allow teachers to focus on instruction and school heads to devote more time to leadership and supervision. Alongside this, targeted capacity-building initiatives on financial management should be provided to educators, particularly in rural schools, to enhance efficiency and compliance without overwhelming their workload. It is also necessary to institutionalize clear monitoring mechanisms and revisit existing policies to ensure that teachers' instructional time is protected.

Furthermore, equitable access to digital tools and updated educational resources must be improved to address performance gaps, particularly in integrating technology into teaching and learning. Lastly, future studies should explore the long-term implications of administrative workload on teacher performance and school sustainability, incorporating qualitative data that captures the lived experiences of school personnel.

Ultimately, the success of these schools is a reflection of the unwavering commitment of Filipino educators who continue to serve their communities under less-than-ideal conditions. However, passion and perseverance should not be mistaken for sufficiency. To truly strengthen our education system, we must match the dedication of our teachers with the structural support they deserve.

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