

Assessing the Role of Public-School Council in Utilization of the Non-Salary Budget

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Abstract

The current quantitative study was designed to ascertain the utilization of the Non-Salary Budget (NSB) by engaging members of the School Council (SC) in the government schools of Punjab (Pakistan). The study's major aim was to identify the gap in the utilization of the problems such as transparency, and participation of members of school councils' problems regarding no salary budget (NSB) the public schools. This study's nature is descriptive. The population of this study comprised all rural and urban boys' and girls' public secondary schools situated in the District of Bahawalpur. A sample of 400 participants in 20 schools was chosen through a multistage sampling procedure. A self-prepared questionnaire was distributed among the randomly selected sample of 356 school heads, teachers, clerks, and school council members. Data were analyzed through statistical methods for frequency, percentage, mean of the data, Standard Deviation, and t-test. The results indicated that the school committee's role is to enhance educational facilities by using NSB. It faces a lack of parents' support regarding children's academic progress. It is recommended that regular pieces of training for school heads and school council committee members may be conducted after short periods. Orientation training about the role, responsibilities, and authorities of members of the school council must be conducted at the stage of composing a new school council committee at the Tehsil level.

Keywords: School, council, budget, non-salary, committee, role, head teachers, teachers, school plant, administration, drawing and dispersing officer.

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Introduction

The non-salary budget (NSB) in the public schools of Punjab is the main role of the DDEO office and, in some cases, is used to compensate utility bills of schools (Nadeem 2021). Deputy District Education Officers (DDEOs) maintain a separate bank account where non-salary budgets are disbursed by the district account office. It is utilized in schools to deliver basic facilities for teaching and learning (The World Bank Survey Report, 2015). (Saleem and Farooqi 2021) stated that the major utility of the school budget in a school is divided into two basic elements which are the provision of basic facilities and infrastructure development. Both of these elements deal with the utilization of the non-salary budget. As both of these factors deal with the financial proponents of the budgetary sources so, they are quite significant for the progress of the school plant and for the stakeholders (Akhter, Khan, et al.). Both factors are considered to be the foremost as they act as an amphoteric ally. These two-way actions can be seen as; a) operationalization of the funds, b) monitorial allocations of the school funds. Operationalization usages of the NSB dealt with the teaching resources for the teachers and learning resources mostly linked with the learners. It enables the schools to procure operational and education-related consumables financial requirements in a given year. Purchases included in the said budget are relating to teaching and learning, repair and maintenance of school buildings, provision of basic facilities such as drinking water and electricity, co-curricular activities, utility bills, medical supplies, photocopying and printing, cleaning, laboratory equipment, refreshments, ground, and grassy plots maintenance, planting, etc. These needs may vary by type, size, and location of a public school. The presence of these resources enables the Heads; to develop a conducive learning environment for the stakeholders (Nadeem 2021). Major provisions of expenditures are deemed to be spent on the safety of students, the production of a home-like environment for the learners, and the purchase of equipment for the delivery of quality education in the school (Naviwala 2016).

However, a non-salary budget is used to develop teaching and learning resources that last longer than a few years. In the Pakistani context, this budget is mostly used for the purchase of science lab equipment and mainly for providing free course books to students. Some of its portions are also suffixed for the professional capacity development of the teachers. If a school is unable to expend the complete budget it will lapse in the next year (Al-Khafajiy, Baker, et al. 2019).

Non-salary budget utilization is considered to maximize the value of the product and amount while the implementation of the budget to the monetary resources of the school is called expenditure management. This runs with the School Council (SC) which has a definite role in the utilization of NSB. It has a very important position in the public school's wing. It is wholly responsible for school management and utilization of the non-salary budget (NSB) in public secondary schools (Tariq, Asim, et al. 2019).

The present study aimed to analyze the effectiveness of the school council committee in solving the school budget. Six aspects related to the school council committee were utilization of non-salary budget (NSB) through engagement school council regarding transparency/ fairness. These were the role of the non-salary budget, utilization of non-salary budget, transparency in the appliance of non-salary budget, duties of the school council committee regarding non-salary budget, problems faced by school council committee regarding non-salary budget, and strength of school council committee.

Study Objectives

Identifying the gaps ensuing in the utilization of the budget in the government schools.

Evaluating transparency in budget utilization by Members of the school council as per statuaries.

To review problems faced by Members of the school council' regarding the non-salary budget.

Research Questions

What type of finance Source allocation availability is provided in the GSS?

What procedure do the school bodies adopt for the allocation of the budget?

To what extent is transparency observed utilization of the budget through the engagement of the school council in the public schools of the Bahawalpur district?

Literature Review

The education system is said to be is a big industry that involved a large number of personnel (Beech 2018). This system developed programs in a

country and used materials and resources in a state. Due to this, a large proportion of the non-salary budget (NSB) is spent on the education system in Pakistan (Bari, Malik, et al. 2018). A handsome amount of the budget has been allocated to meet the educational needs of the government institutes and to serve their purposes. Educational Researchers like (Muhammad, Ziarab, et al. 2021) glorified this system in words "finances spent for education should be spent fairly, effectively and suitably to promote quality of education (MoE, 1994). A sufficient amount of money is allocated to the education sector in terms of the non-salary budget by the provincial government. This allocation was helpful to promote monetary benefits and bring improvisation in the present standards of future generations (Asim 2019). Nevertheless, such allocation of finance seemed less in a real sense as the increasing demands of the school sector in the province of Punjab. The only escape from this situation may be endorsed is the proper utilization of the designated budgetary outlets in proper and allocated slots (Saleem and Farooqi 2021).

It is a common practice in Pakistan that the allocated slots are not given proper placement in the financial matters of the school sector as there is no check and balance and proper audit reporting to observe pellucidity in the disbursement of budget (Fatima, Shahzadi, et al. 2017). The present research suggests that there should be a transparent implication of budget in the public schools as improper utilization of the monetary outlets may cause the low quality of education and standards of literacy. This seemed to have enough budgets to create capacity for the utilization of non-salary budgets for the school students and educational facilities related to the teaching and learning process. The practice of financial management states budget role and utilization through the engagement of the community in public schools of the Bahawalpur district. However, the utilization of a non-salary budget (NSB) is significant for improving schools' conditions in teaching and learning mode (Kaguri, Ibuathu, et al. 2014). Make school heads aware of the ways of the utilization of budget resources transparently and properly for achieving local goals. This achievement of national goals would directly speed up teaching and learning in the schools generally and help to improve literacy overall in the country lock stock and barrel.

To achieve these goals, the literature identified in this study deciphered that the provincial government revised its 2019-2021 policy and introduced Education Support Program (ESP) in the education sector (Chohan 2019). These reforms seemed to help the cause of financial constraints and its utilization from a broader perspective. Acquisition of these goals can seriously enhance the level of financial capability and its

effective usage on the school side (Borrelli, Alewell, et al. 2020). The reason behind this enhancement has been to provide self-sufficiency to the government sector schools and to improvise planning for quality education. If resource allocation is proper in a sector, then progress would be unbound in that sector (McDonald 2012). These policy objectives seemed applicable in theory but practically they seemed quite tough to apply in the setting (Porignon 2019). The red tape, bureaucracy, and self-benefits of heads act as a hurdle in the achievement of the set goals. The solution to such barriers may be endorsed by decentralization of the designated powers of heads and more involvement of the community in the financial sector may improve the situation and help in attaining the impartiality and equivalent distribution of the resource in the school sector can be easily achieved (Ahmad 2014). In the past, a formula for equal distribution of funds was formulated in the year 2014 by the government which seemed to act upon the rules of suitability, imparity, adeptness, and parity. This formula induced that the distribution of the non-salary budget would be made based on several students (Kazmi and Quran 2005).

This feature brought competency among school heads to raise their enrollment and keep the learners intact in the school. The learning capacity of the learners increased due to this segment. More funds were allocated to the heads that can use these funds smartly, aptly, and in time (Atif, Ahmad, et al. 2017). The preference was given to those schools whose heads were able to spend money on their school properly and a report of such heads was developed on yearly basis. The present government raise the budget from 1.3 billion to 14 billion which seemed quite sufficient to meet the financial needs of the schools. To keep transparency third-party validation process has been introduced. The system has emerged to counter leaking of the money from the budget. No cut-purse issues seemed to prevail during these years (Sulisworo, Nasir, et al. 2017).

There is no doubt that in the present age education is the only panacea to the ailments of developing nations. Nations that have strong educational sets up seemed to sustain their development and can provide a better standard of life to their citizens. There is no place for the nations who are having low literacy rates. There is a thriving situation in the field of technological development and those nations who are opting for and adopting this technological surge can survive in the committee of nations others will fall. The only thing which can make enterprise in a society can be gained through proper education and there is a reciprocate in education which can be achieved only through spending more on education. Most of the resources should be allocated to the development of education. More and more allocation of finance may be invested in schools, colleges, and universities.

Research Design

This study is descriptive with mix method research approach. Qualitative data collection was attained through a survey to collect data from stakeholders, and an observation checklist was used to collect quantitative data from the principals/Heads and teachers of the secondary. The study was confined to District Bahawalpur. All public secondary schools were the population of the study (Boom & Johnson 2017). The questionnaire consisted of two parts. The first part was related to the demographic information of respondents and schools included in the sample of the study. The second part included a list of items along with a checklist on a two-point scale that was related to the status of physical facilities in the school. The checklist was developed related to the school facilities. It was the same as was included in the second part of the questionnaire. So, using this checklist provided data by the school heads could be verified for cross-checking. The researchers conducted pilot testing among the samples of three Government secondary schools. This pilot testing was carried out to identify the weakness of the self-developed tool and to perceive the efficacy of the tool in controlled conditions. After distributing a questionnaire to the sample, the reliability of the tool was calculated statistically by applying the formulae of Cronbach Alpha Value. The Cronbach's Alpha value was recorded as 0.796 which explained a good level of reliability.

Research Rationale

The present study was designed to work out the real situation prevailing in the School Education Department on planning to decide on the utilization of a non-salary budget with a transparent process. It may be helpful to upsurge the required expectations of a student and parents. It may be important in developing schools, according to the basic priorities regarding situations. It may be important in helping to create a learning and teaching environment for students in public schools. The research was designed to observe the special attention given to the expenditure of funds allocated in the non-salary budget. This research would sort out the issues which are faced in the allocation of non-salary budget. If Pakistan needs to enroll 100% of secondary school children in schools, then an increase in school access and resources are required abundantly.

Interpretation of Data and Analysis

Table 1

Role of Non-Salary Budget (NSB)

Factor 1: Role of Non-Salary Budget (NSB)		SA	A	UD	DA	SDA	Mean	Std.	t	sig.
1. Non-Salary budget plays a role to increase school level financial efficiency in your school	<i>f</i>	89	161	24	43	39				
	%	25.0	45.2	6.7	12.1	11.0	3.61	1.281	53.208	.000
2. The role of NSB makes independent of the school management committee in your school	<i>f</i>	63	163	36	42	52				
	%	17.7	45.8	10.1	11.8	14.6	3.40	1.308	49.061	.000
3. NSB improves learning environment, according to Government policy in your school	<i>f</i>	83	173	35	36	29				
	%	23.3	48.6	9.8	10.1	8.1	3.69	1.173	59.329	.000
4. NSB plays a role in increase and maintains student enrollment in your school	<i>f</i>	70	190	45	24	27				
	%	19.7	53.4	12.6	6.7	7.6	3.71	1.092	64.044	.000
5. NSB empowers school council for developing school needs in your school.	<i>f</i>	74	192	22	35	33				
	%	20.8	53.9	6.2	9.8	9.3	3.67	1.180	58.690	.000
6. NSB is a powerful formula /policy of the government to ensure equity in resource distribution in your school	<i>f</i>	86	175	33	29	33				
	%	24.2	49.2	9.3	8.1	9.3	3.71	1.189	58.854	.000
7. NSB formula consolidated principles of fairness	<i>f</i>	53	177	42	28	56				
	%	14.9	49.7	11.8	7.9	15.7	3.40	1.282	50.060	.000
8. NSB fund stimulated to school council for impartiality in your school	<i>f</i>	49	198	50	31	28				
	%	13.8	55.6	14.0	8.7	7.9	3.59	1.080	62.650	.000
Overall	<i>f</i>	567	1429	287	268	297	3.59	1.198	78.333	.000
	%	19.9	50.2	10	9.4	10.5				

*Note. 1-SA = Strongly Agree, 2-A = Agree, 3-UD = Undecided, 4-DA = Disagree, 5-SDA = Strongly Disagree

The above Table identified that teachers were asked to give their opinion about the role of non-salary budget. Most of the teachers, 45.2 percent agreed with the statement that a non-salary budget plays a role to increase school-level financial efficiency in their school, 25 out of hundred participants in the research did not agree while 12.1 in every hundred teachers at secondary schools opined that they do not think it so. 11% of the sample disregarded the statement while 6.7% were not able to give their decision about the statement. The mean score of the first statement remained at 3.61 which showed an affirmative inclination in the curve. The value of the figures for the standard deviation remained at 1.281 which indicated that there is an agreement of value with the statement. The score of t-value 53.208 revealed significance at 0.00 showing that it was a bent towards statistical connotation from respondents' positivity towards opinion.

45.8% of teachers selected from the random sample exhibited their settlement with the question raised to them that role of non-salary budget makes independent of the school management committee in their school, 17.7% of the plaintiffs replied positively about the statement while 11.8% of the replies discarded the statement. 14.6% of the teachers strongly disagreed with the statement and 10.1% of them remained undecided on this point. The mean score of the statements remained at 3.40. There was a standard deviation value of 1.308 which showed an agreement with the statement and the t-value of this statement was given as 49.061 which is significant at 0.000. This positive inclination showed that the statement is statistically significant.

The statement inscribed on the use of NSB for the learning environment improvement found that 71.9% of the teachers were of the view that it holds an impact on the users on the other hand 18.2% thought that they do not agree with the statement. 9.8% of the candidates did not show any consent to the opinion. The mean score was 3.69, S.D. remained at 1.17 and the t-value was 59.33 showing that the data is significant.

The majority of the teachers, 72.1 percent agreed with the statement that a non-salary budget plays a role in increasing enrollment and acts as a factor to keep students in schools as their parents are poor and cannot fulfill the educational needs of learners; so, they take their sons and daughter away and put them to some workshop for earning bread and butter. Along with this agreement, other segments of society averted the opinion though their number was insignificant that is 14.2 percent of them opined that the non-salary budget amount is too low and scholarship or help provided to the students is not enough while 12.6 percent of the respondents did not give their opinion on the matter. In the light of the opinions educed from the respondents it was obvious from the Mean score which was 3.71 that tilt of the responses had been positive in its origin and it seemed that the diffident might agree that non-salary budget plays a role in increasing and maintaining student enrollment in their school. The standard deviation of

the values remained at 1.09 which indicated agreement with the produced statement. The t-value of the responses was 64.04 which is also significant and illustrates that there is an inclination found in the statements of the respondents. This value of 0.00 signposted that there was an agreement ensued in the statement given by the respondents.

74.7 percent of the respondents which is the majority of the participants recorded their consent to the inquiry with the statement that the non-salary budget is a source of empowerment for the school management committee. On the other hand, 9.8 respondents out of hundred disapproved of the queries while 6.2 percent of the plaintiffs did not disclose their opinion. The collective mean score attained for this statement was 3.67 which as per the five Likert scale measures defined positivity in its inclination which seemed to specify statistical significance towards the statement and approve the statement as positive in its origin. Similarly, the value reduced from S.D. is 1.18 pointing towards the positivity of the statement as the majority of the perpetrators showed their covenant with the statement. Two tail test (t-test) value acquired 58.69 which is greater than the value of 0.000 so statistically, it is proven that the statement inquired from the research inclusive is substantial in its creation.

64.9 percent of the respondents gave their verdict to the statement asked them that was about the principle of fairness for the consolidation of the NSB. 23.6 percent of them did not seem to agree with the fair consolidation of the non-salary budget allocated for the school and 11.8 percent of the users of the NSB did not par-take the opinion pool. As the respondents were asked on a five Likert scale the calculated mean value of the responses remained at 3.40 which showed a positive inclination towards the statement (non-salary budget formula consolidated principles of fairness). The value of standard deviation was calculated at 1.28 which showed agreement towards the statement and seemed to imply that the statement was validated by the respondents. The t-value for the statement remained significant which is 50.060 also shows a preference toward an agreement is statistically significant.

It was observed while assessing the retrieved data that 69.4 percent of the teachers agreed with the statement of the question and agreed impartiality factor was being used while spending the budget. There were very few 16.6% of the school budget management members who said that the partiality factor prevailed while the distribution of the budget above ale salaries while the remaining percent of the members did not say anything about this factor. The mean score of the statements remained at 3.59 which is significant and S.D. stands at 1.080. t-value attained 62.50. all these statistical inferences showed that the majority of the respondents agreed with the accuracy of the statement and an impartiality factor is considered in the lock stock and barrels of the school salary excepted budget given by the government.

Teachers' Judgment about the Non-Salary Budget (NSB) Consumption**Table 2***Consumption of Non-Salary Budget (NSB)*

Factor 2: Utilization of Non-Salary Budget (NSB)		SA	A	UD	DA	SDA	Mean	Std.	t	Sig.
9A. Provide free uniforms from (NSB) to poor students, according to weather in your school.	<i>f</i>	92	123	74	36	31				
	%	25.8	34.6	20.8	10.1	8.7	3.59	1.220	55.480	.000
9B. Provide free bags to needy students from the NSB fund in your school	<i>f</i>	112	91	82	33	38				
	%	31.5	25.6	23.0	9.3	10.7	3.58	1.305	51.731	.000
9C. Print pamphlets for students' awareness about infectious diseases in your school	<i>f</i>	79	105	74	42	56				
	%	22.2	29.5	20.8	11.8	15.7	3.31	1.357	45.973	.000
9D. Provide free shoes to poor students(brick kiln) children in your school	<i>f</i>	92	122	72	33	37				
	%	25.8	34.3	20.2	9.3	10.4	3.56	1.256	53.477	.000
9E. Provide free educational/instructional stationary for student activities from (NSB) budget	<i>f</i>	87	135	67	30	37				
	%	24.4	37.9	18.8	8.4	10.4	3.58	1.237	54.555	.000
10. Maintain school building, including classrooms and washrooms according to required students' facilities	<i>f</i>	82	108	47	34	85				
	%	23.0	30.3	13.2	9.6	23.9	3.19	1.498	40.182	.000
11. Maintain school playgrounds, grassy plots, and plants	<i>f</i>	76	115	98	41	26				
	%	21.3	32.3	27.5	11.5	7.3	3.49	1.162	56.671	.000
12. Repaired /Buy furniture, chairs, tables for students	<i>f</i>	93	140	70	27	26				
	%	26.1	39.3	19.7	7.6	7.3	3.69	1.153	60.467	.000
13. The school building is painted from NSB fund	<i>f</i>	96	136	62	29	33				
	%	27.0	38.2	17.4	8.1	9.3	3.65	1.220	56.512	.000
14. Purchase of machinery and equipment in your school	<i>f</i>	88	108	68	26	66				
	%	24.7	30.3	19.1	7.3	18.5	3.35	1.410	44.893	.000
15. Maintain computer and science labs regularly in your school	<i>f</i>	87	107	67	33	62				
	%	24.4	30.1	18.8	9.3	17.4	3.35	1.397	45.223	.000
16. Maintain library including books and newspapers in your school	<i>f</i>	67	136	66	31	56				
	%	18.8	38.2	18.5	8.7	15.7	3.36	1.315	48.171	.000
17. Provide facility filtered water students in your school	<i>f</i>	89	131	69	37	30				
	%	25.0	36.8	19.4	10.4	8.4	3.60	1.208	56.174	.000
18. Electric fans, water coolers, and lights are functional in your school from the NSB fund in your school	<i>f</i>	97	133	59	33	34				
	%	27.2	37.4	16.6	9.3	9.6	3.63	1.241	55.274	.000
Overall	<i>f</i>	1237	1690	975	465	617				
	%	24.8	33.9	19.5	9.3	12.5	3.49	1.284	71.963	.000

*Note. 1-SA = Strongly Agree, 2-A = Agree, 3-UD = Undecided, 4-DA = Disagree, 5-SDA= Strongly Disagree

It was answered by the teachers (60.4%) that this utilization is not made properly and heads use this slot of the budget as per their whim and vigor. This slot was produced keeping in mind that the learners belonging to low-earning families may be provided uniforms according to the weather. It was found that there has been misuse of this budgetary clause. 40.6 percent of the teachers agreed with the statement.

Table 3
Observation check list for school visit

Statement	Option	Yes	No
Is NSB budget transfer in school for two times per year?	<i>f</i>	8	2
	%	80.0%	20.0%
Is NSB budget according to student enrollment	<i>f</i>	7	3
	%	70.0%	30.0%
Did Paint and repair school building on need base regularly?	<i>f</i>	6	4
	%	60.0%	40.0%
Are Furniture and classrooms maintain and enough for teachers?	<i>f</i>	7	3
	%	70.0%	30.0%
Are Cashbook and meeting register matching with school condition?	<i>f</i>	8	2
	%	80.0%	20.0%
School council committee is active in this school	<i>f</i>	9	1
	%	90.0%	10.0%
Do School Council members visit school and checked school development work regularly?	<i>f</i>	4	6
	%	40.0%	60.0%
Are School Council members satisfied with the utilization of budget in this school?	<i>f</i>	7	3
	%	70.0%	30.0%
Has this school difficulty in educational environment for students?	<i>f</i>	5	5
	%	50.0%	50.0%
Is Students enrollment increasing day to day in this school?	<i>f</i>	2	8
	%	20.0%	80.0%
Was Satisfaction present according NSB sources in this school?	<i>f</i>	9	1
	%	90.0%	10.0%

Table 3 shows a summative view of the observation checklist for school visits. According to Table, 80% of respondents responded about non-salary budget transfers in school two times per year, and 20% did not respond to the statement. 70% non-salary budget according to student enrollment, 60% did paint and repairing school building on a need base regularly, 70% furniture and classrooms maintaining and enough for teachers, 80% cashbook and meeting register matching with school condition, 90% school management committee was active in this school, 60% no response about school council members satisfy on the utilization of budget in this school 50% this school difficulty in an educational environment for students, 80% are no response about students enrollment increasing day to day in this school and 90% satisfaction present according to non-salary budget sources in this schools.

Findings

The maximum amount of non-salary budget transferred to public schools' accounts for basic needs and facilities in public schools. But its utilization is not shown transparently. The budget is applied by the school council committee.

There are fewer funds allocated to the schools and common practice in this regard is that the funds are given as per the number of students enrolled in the school. In other words, the budget is directly related to the school populace. There is another issue in this sense is that allocated funds many times did not reach at all. If they reach somehow there is no surety that this will be spent entirely. Annual financial reports about school expenses found that there was embezzlement in the usage of funds in Pakistan. The annual Public Education Financing reports identified the educational sector as 4th most corrupt zone. It seemed quite awe-full to hear that story spreading all around declaring wide corruption cases in the use of budgeting. This happened due to factors such as unknowing the laws about the expenditure, intricate process of spending budgets, and vague procedures stated to spend this money. All these factors are prevailing increasing the problems for the heads and all the stakeholders. The condition of our public schools seemed to get low and standing at the end of the closure. Only a particular class that is middle and lower-middle-class children are attending schools due to the deteriorating situation of school infrastructure.

Discussion

From the data and personal experiences of the researcher, it may be concluded that the heads of the schools are aware of the process of non-salary budget preparation, demonstration of the budget, and record-keeping process. Similarly, the school heads are aware of the process that needs to be taken in the planning of finance. Other researchers like Lai, Origa, et al. 2013 also advocated the conviction that most school heads must face trials in keeping ledgers and schemes for the implementation of the NSB. They remain terrified of spending the finances for the betterment of the school (Lai, Origa, et al. 2013). The school council seemed inert, and the members of this council do not show any interest in the expenditure of NSB due to its lengthy and intricate process (Ogbonnaya, Halloran, et al. 2005).

There is a very simple method of implementation in this regard, which is developing the school committee, but the staff is not ready to coincide with the heads to be part of the school development committee. They do not want to be removed from service as the censure in such cases had been removed from service or PEDDA act. Much research enacted in this regard identified that the youth induction in the schools as heads enables them to work hard and spend finances honestly and they take initiatives to develop the infrastructure of the school.

Conclusion

It is a quite discussable point keeping in mind the situation prevailing in Pakistan regarding the expenditure of school non-salary budget that the non-salary budget upbraided the school management committee for impartiality in their relevant schools. In light of the statistics attained in this research, it is quite evident that the stakeholders seemed quite satisfied with the role played in the utilization of the non-salary budget in their schools. Due to this role, they found it fit to improvise the school's efficiency observation and the checklist showed an optimistic slope indicating that there is a decisive role a non-salary budget had to play which declares these stakeholders independent of the school management committee. Data also indicated that the respondents were in favor that the NSB helping in the improvisation of the learning environment. Due to this financial and fiscal aid, the school heads were able to fulfill their needs in the development of schools. In light of these opinions, it seemed quite clear that sampled population seemed to agree with the statement that NSB is a source of help for the development of the school. Overall, it is assumed that the non-salary budget was essential to overcome the school requirements and developments in all facets. The discussion identified the situation being faced by the stakeholders on impartiality in the school council while spending a non-salary budget. The end users in this regard were the teachers who were members of the council and maintain budgetary expenses.

Recommendations

In light of the conclusions, the following recommendations have been made to improve the role of the school council committee to solve school issues. The school council committee should be accountable to the director of education for the school's overall performance. School heads must have to assume collective responsibility for the management of the school. Orientation training about the role, responsibilities, and authorities of members of the school council must be conducted at the stage of composing a new school council committee at the Tehsil level. For better learning outcomes and literacy ratio, there is a need to spend on capacity-building programs. To reduce the dropout rates and increase school completion rates, funds should be spent on the betterment of infrastructure and adding basic facilities such as (i) boundary walls, (ii) drinking water, (iii) toilets, (iv) transportation, etc. to ensure a better quality of education, funds should be spent on areas such as (i) curriculum (ii) teacher development, (iii) student engagement and (iv) availability of supplementary learning materials.

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