

ROLE OF NON-SALARY BUDGET (NSB) TO ENHANCE PRODUCTIVITY OF THE STUDENTS AT ELEMENTARY LEVEL IN PUNJAB PAKISTAN

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Abstract

The present research aimed to investigate whether or not a non-salary budget (NSB) may improve the overall productivity of pupils studying at the elementary level. The objectives of the study were to examine the role of a non-salary budget in enhancing the productivity of students, to identify the role of school management committees regarding non-salary budgets, to explore transparency for the Utilization of NSB and to compare the opinions of male and female respondents for the effectiveness of NSB for maximizing the productivity of students. The survey approach was utilized because of the descriptive nature of the investigation. This study's population was drawn from the boys' and girls' public elementary schools in the Bahawalpur district Punjab, Pakistan, which included both rural and urban settings. A multistage selection approach was used to choose a sample of 400 individuals from 20 schools. A questionnaire that the individual produced was given to principals and instructors. A statistical approach was used to examine the data, which involved computing things like frequency and percentage and calculating mean scores, standard deviation, and t-tests. According to the findings, low-income students are eligible for free uniforms, as well as free bags and stationery, as well as free shoes from NSB. NSB is responsible for doing any maintenance for students. The NSB grant was spent honestly with the assistance of SMC to better the students' welfare. Cash books and bills are checked/verified by school council members. Headteachers give priority to the opinions of the members of SMC. MEA visits and checks properly the transparency of doing work, records, and NSB funds. There was a significant difference in the mean score of respondents about the role of NSB; the mean score indicates that NSB was utilized more positively in female schools compared to male schools to enhance the productivity of students at the elementary level. It was suggested that school council committee members and school heads participate in frequent training to enhance the overall performance of schools and the performance of school council committee members and school heads specifically.

Keywords: Non-Salary Budget; Productivity; Elementary School Head Teachers; Elementary School Teachers; Elementary School Students.

INTRODUCTION

Education is an important tool for the development of human resources and the proper use of natural resources. Reduced drought education has been crucial for social and economic development (Heine, 2008). It is said that the non-salary budget (NSB) in the public schools of Punjab comprises administrative expenditures for the DDEO office and, in certain circumstances, is used to reimburse schools' energy costs. This is indicated in the article. Deputy District Education Officers, often known as DDEOs, manage a separate bank account from which the district account office draws funds to pay for expenses other than salaries. It is used in educational institutions to provide fundamental resources in the teaching and learning process (Government of Pakistan, 1998).

Schools spend money from their budgets that aren't designated for salaries on things like instructional supplies and basic facilities, among other things. Their influence on pupils' academic performance has been the subject of many studies. Here are a few instances that illustrate my point: The impact of additional learning materials on students' academic achievement is significantly greater than that of increased resources for instructors. The marginal product of new physical inputs is far higher than the instructors' salaries or the number of students in each class (Besterfield, 2003). The term "non-salary budget utilization" refers to organizing, directing, and managing the fundamental financial needs of an educational institution, such as selling, purchasing, maintaining, and utilizing teaching-learning material resources for the best outcomes to maximize the product's value and the amount. On the flip side of the notion is the idea of spending management, which refers to applying the budget to the actual monetary resources the school possesses. This is in line with School Council's policies (SC). It holds a very significant place in the public school's wing of the building. In public elementary schools, it has exclusive responsibility for the management of the schools as well as the usage of the non-salary budget (NSB). It states that different scholars in Pakistan have adopted various ways to define institutional management. This problem can be easily solved by an adequate increase in the non-salary budget; however, with such a regressive trend in non-salary-related expenditure, these schools may have to wait a little longer before these problems are finally solved. The heads of these schools have constantly raised concerns over the shortage of funds, but their pleas have fallen on deaf ears (Gropello, 2006).

Akther (2003) stated that the School Councils Mobilization Program (SCMP), a mobile-based engagement program for school councils, discussed in detail below, again as a pilot project in 5 districts (Phase 1) in the Punjab province of Pakistan, was expanded to additional ten districts (Phase 2) after being operational for a year, and later rolled out in 21 districts in February 2015 (Phase 3). The Punjab provinces comprise almost 60% of the total population of our country, with 44% of the population being children aged less than 18 years. Approximately 50,000 elementary and elementary public school primaries across 36 districts (Punjab Education Sector Reform, 2007).

LITERATURE REVIEW

Non-Salary Budget Utilization Formula

As a component of the second phase of the Punjab Education Support Program, a review of this policy was initiated in 2013/14 to raise school-level financing effectively and efficiently. According to Khan (2003), one policy goal was to increase school administration and planning autonomy to promote student learning in public schools. This aim was mentioned as part of the policy. In theory, funding formulas are effective policy tools that ensure adequate resources are allocated, encourage schools to increase and maintain enrollment, reduce bureaucratic barriers, and strengthen schools to meet evolving needs. In practice, however, funding formulas are ineffective in these areas. It is also a significant policy instrument governments may use to guarantee that resources are distributed fairly to citizens. The NSB formula for 2014 combines the values of adequate, transparent, efficient, and equitable distribution of resources. In Punjab, he was the one who first established the concept of school-based finance. In addition to this, he considered the administrative practicality of applying the formula based on the administrative indicators that were gathered and updated annually, and he made certain that the formula computations were as exact as was feasible. The overall financial envelope for the formula in 2013/14 was 1.3 billion rupees for nine districts. Still, by 2015/16, it had climbed to 14 billion rupees. 2 Evaluation was done on the practicality and effectiveness of the formula (third-party evaluation). The ineffectiveness of the money transfer mechanisms in the finance department and the persistent inertia in school management practises (not all schools, but most schools) are both consequences of the system in which the formula is implemented. In addition, the limitations of the existing administrative data also contribute to the ineffectiveness of the formula. After several years of operation, it was given the directive to amend the formula to implement updates based on the constantly shifting nature of the requirements placed on schools and the policy goals of the education department in charge of schools. This report contains specifics regarding the evaluation of the formula.

Utilization of Non-Salary Budget (NSB) in Schools

Focus groups in which principals and other school administrators participate have revealed that school plans are not always useful as a compass for real expenditure in schools. Emergencies and unanticipated events frequently take precedence. Inadequate use is a concern at all levels of schools; more importantly, clear, reliable, and detailed information on actual expenditure areas in schools should be collected to monitor whether funds are being spent on school development rather than adding explanatory costs. Inadequate use is a concern at all levels of schools (Afridi, 2000).

Financial income in schools comes from government block grants, internal income from schools, and community and civil society organizations contributions, such as school grants and other materials. Proper financial management and accounting systems are required to use the money from various sources of income for the reasons planned and intended by the schools. However, the government must know the school's resources and how they will be used. Furthermore, schools must record any additional income

received at the end of the fiscal year in addition to the amount specified in the budget, as they will be reporting the final real budget. Labour and in-kind contributions will also be monetized and reported. Accountants, cashiers and managers must work hand in hand to establish effective and efficient financial management and use mechanisms. The school council has full authority to handle its resources based on the country's existing decentralized economic and fiscal policies. Having a complete directive on your resources means overseeing the process, from preparing budget plans to using available resources. Thus, the district education department will ensure that the budget plans of the department and schools are prepared by the maximum amount provided in the budget and submit them to the school council and the competent authorities. Therefore, the school board will review and note the plan for making the necessary adjustments (Nosheen, 2003).

Primary, elementary, secondary, graduation, and post-graduate are the five stages of Pakistan's education system. These stages are referred to together as "primary." Because they provide the foundational knowledge and skills necessary for further education, elementary schools are of the utmost importance in our nation's educational system. In addition to this, it functions as a bridge between the curriculum of primary and secondary schools. This study aimed to investigate some selected and promoted school heads' financial management capabilities. According to the research, support for financial planning, dealing with delays in financial disbursements, financial record keeping, consulting authorities for help, and administrative approvals is universal among school administrators. The results align with the findings of Saeed's research (2007), which discovered that most school principals are familiar with the processes of record keeping and the development and presentation of budgets. In a similar vein, the administrators of the schools believe that it is necessary to make financial preparations. These findings go counter to those published by Khan (2003), who discovered that most school administrators struggle with bookkeeping, the execution of budgets, and the acquisition of supplies. This finding is consistent with Saeed's (2007) study, which found that some administrators do not involve their subordinates in budgeting and preparation. Even though school leaders were unsure about collaborating with workers in the financial management process, this finding is consistent with those findings. According to the study's findings, there are also substantial differences in financial management abilities among male, female, directly appointed, and promoted school administrators. A poll made the surprising discovery that newly appointed principals had significant difficulty with financial management. The survey also concluded that there is no obvious gap in the financial management capabilities of urban and rural school administrators. This was one of the findings of the survey. The report suggests that school principals be given training. The study also suggests that teacher preparation programmes include a school financial management course.

Education is critical for a country's existence and prosperity. Modern society is unimaginable without knowledge and technological abilities; it can only be realized with financial assistance. The importance of finance and its direct link to educational programmes, according to Chibber (2000), demonstrates that high-quality education is generally ensured in the school system, where large sums of money are allocated, and

in most decisions that directly or indirectly affect educational performance. The use of financial resources was required for the implementation of school-based educational programmes. This study investigated the discrepancies and obstacles facing school council committees' efficiency in finding solutions to school-related issues. Utilization of the non-salary budget (NSB) through involvement with the school council on transparency and fairness was the third component of the school council committee's responsibilities. These were the following: transparency in the application of the non-salary budget, the responsibilities of the school council committee about the non-salary budget, the challenges that the school council committee encountered about the non-salary budget and the capabilities of the school council committee.

OBJECTIVES OF THE STUDY

Objectives of the study were:

1. To examine the role of the Non-Salary Budget (NSB) 's role in enhancing students' productivity at the elementary level.
2. To identify the role of School Management Committees (SMCs) regarding Non-Salary Budgets in Elementary Schools.
3. To explore transparency for utilising (NSB) at the elementary level.
4. To compare the opinions of male and female respondents regarding NSB's effectiveness for maximising students' productivity.

Research Procedures

Because the study was pertinent to the present circumstance, a survey was utilized to obtain the necessary information. The authors devised a questionnaire based on a five-point Likert scale as a research instrument. There were two portions of the questionnaire altogether. The question's first portion concerned the respondents' demographic information. The second section consisted of a list of elements connected to the deficiencies in the efficient application of NSB in schools and the difficulties associated with such deficiencies. The research was only conducted in the Bahawalpur district Punjab Pakistan.

All public elementary schools were the population of the study. According to the record of the school education department, 354 schools (101 boys, 253 girls) and 3186 teachers were the population of this study (www.schoolofpunjab.edu.pk). Multistage sampling, including random sampling and convenience sampling, was used for the study. In the first sampling stage, two tehsils of the Bahawalpur district were chosen considering the researcher's convenience. In the second stage, a list of schools was collected from the CEOs' offices of selected tehsils, and a sample of 20 schools out of 63 was chosen following simple random sampling. All school heads and teachers were considered sample members in the third stage. Therefore, 400 elementary school teachers (12.5% of the population) from all selected schools were included in the sample.

Data Analysis and Interpretation

The data collected from the questionnaire are quantitative, coded from computer analysis, and compiled in tabular form. Descriptive statistics were used to describe the respondent's characteristics analyzed using frequencies, percentages, mean scores, standard deviations and t-tests. The following results were drawn in this study:

Table 1: Teachers' responses about the Non-Salary Budget (NSB) 's role in enhancing students' productivity at the elementary level

Sr. No.	Statements	\bar{x}	σ
1.	Students from low-income families can get free uniforms from NSB through their schools.	3.73	1.144
2.	Students with financial difficulty should receive free NSB bags from their schools.	4.06	.879
3.	Produce booklets to raise awareness among students about contagious illnesses at the institution.	4.03	.898
4.	Schools provide free shoes to poor students.	3.65	1.225
5.	The NSB budget allows the school to give students free educational and instructional stationery for school-sponsored events.	3.58	1.223
6.	Maintain the school building, including the classrooms and the restrooms, per the amenities necessary for the pupils.	4.07	.925
7.	Maintain school playgrounds, grassy plots, and plants.	3.80	1.169
8.	I repaired/Bought furniture, chairs, and tables for students.	3.95	1.098
9.	The NSB has provided funding for the painting of the school building.	3.66	1.246
10.	Purchase of machinery and equipment in school.	4.01	1.004
11.	Maintain computer and science labs regularly in school.	4.25	.834
12.	Maintained library, including books and newspapers in school.	4.21	.853
13.	Provide facility-filtered water to students in school.	4.22	.852
14.	Electric fans, water coolers, and lights are functional in the school from the NSB fund.	3.92	1.142
15.	The National Student Body (NSB) plays a key influence in the growth and maintenance of student enrolment in schools.	3.89	1.186

Table 1 shows teachers' responses about the effectiveness of the Non-Salary Budget (NSB) for maximizing the productivity of students at the elementary level. Students from low-income families can get free uniforms from NSB that are appropriate for the season. The mean score, 3.73, was likewise positive for the statement. The school gives students who demonstrate financial necessity free NSB bags. The statement received a favourable mean score of 4.06 out of a possible 5. Brochures are printed to raise students' knowledge of infectious illnesses in the school setting. The finding is supported by the mean score, which is 4.03. The school gives away free shoes to the children of low-income pupils (brick kilns). With a mean score of 3.65, most people agree with the statement. The school gives out free educational and instructional materials for students to use in their activities (NSB). The statement received a mean score of 3.58 out of 5. The NSB is responsible for maintaining the school building, which includes the classrooms and washrooms, by the amenities necessary for the pupils. The average rating for the assertion was 4.07 out of 5. NSB also maintains playgrounds, grassy plots, and plants. The mean score (M= 3.80) was in favour of the statement. They repaired/Bought furniture, chairs, and tables for

students from NSB. The mean score ($M= 3.95$) supports the statement. The school building is painted with NSB funds.

The mean score ($M= 3.66$) also favours the statement. They purchased machinery and equipment from NSB for school. The mean score ($M= 4.01$) was in favour of the statement. Computer and science labs are regularly maintained in the school. The mean score ($M= 4.25$) supports the statement. Library, including books and newspapers, are also maintained in the school. The mean score of the statement was ($M= 4.21$). The facility of filtered water is also available in school for students. The mean score of the statement was ($M= 4.22$). As a result of the NSB money, the school is equipped with working electric fans, water coolers, and lighting. The average number of points obtained from the statement was ($M = 3.92$). NSB plays a vital role in maintaining and increasing the number of students enrolled in their respective schools. The majority of respondents, with a mean score of 3.89 out of 5, agreed with the assertion that NSB is important in increasing and retaining student enrolment in schools.

Table 2: Teachers’ responses about the role of the School Management Committee regarding Non-Salary Budget in Public Elementary Schools of District Bahawalpur.

Sr. No.	Statements	\bar{x}	σ
1.	Allocated NSB is enough to cover the expenses of the schools.	4.07	.910
2.	NSB funds are utilized fairly with the help of SMC in schools.	3.84	1.144
3.	NSB is spent for the welfare of students according to Budget registers/cash books with the help of SMC.	3.92	1.124
4.	Cash books and bills are checked/verified by school council members.	4.10	.910
5.	Headteachers give priority to the opinions of the members of SMC in school.	4.06	1.089

Table 2 indicates the teachers’ responses about the role of School Management Committees (SMCs) regarding Non-Salary Budgets in Elementary Schools. Allocated NSB is enough to fulfil the expenses of schools. The mean score ($M= 4.07$) was in favour of the statement. NSB funds are utilized fairly with the help of SMC in schools. The mean score ($M= 3.84$) supports the statement. NSB is spent for the welfare of students according to Budget registers/cash books with the help of SMC—mean score ($M= 3.92$) also in favour of the statement. Cash books and bills are checked/verified by school council members. The mean score ($M= 4.10$) was in favour of the statement. Headteachers give priority to the opinions of the members of SMC in school. The mean score ($M= 4.06$) supports the statement.

Table 3: Teachers' Responses about Transparency for the Utilization of NSB at the Elementary Level.

Sr. No.	Statements	\bar{x}	σ
1.	MEA visits and checks properly the transparency of doing work, records, and NSB funds in school	4.16	.899
2.	The audit team processed data and checked fairness in the process of school expenditure	4.20	.931
3.	The members of the school council examine the list of purchasing items from the school	4.24	.756
4.	The relevant AEO checked the stock register and looked at the purchased items physically	4.25	1.030
5.	All expected expenditures are recorded in the budget register of the school	4.23	.795
6.	It is assumed that the utilization of expenses should be according to the allocated budget of the school	4.29	.776

Table 3 indicates the teachers' responses about transparency for using NSB at the elementary level. MEA visits and checks properly the transparency of doing work, records, and NSB funds in school. The mean score (M= 4.16) was in favour of the statement. The audit team processed data and checked fairness in school expenditures. The Mean score (M= 4.20) shows the agreement about the statement. The school council members examine the list of purchasing items of the school. The mean score (M= 4.24) was in favour of the statement. The relevant AEO checked the stock register and physically looked at the purchasing items. The mean score (M= 4.25) shows the agreement about the statement. All expected expenditures are recorded in the budget register of the school. The mean score (M= 4.23) also favours the statement. It is assumed that expenses should be allocated according to the school's budget. The mean score (M= 4.29) also shows agreement with the statement.

Table 4: Gender-wise Comparison of the Role of Non-Salary Budget (NSB) to Enhance Productivity of Students at Elementary Level

Gender	Mean score	Std. Deviation	t-value	Sig.
Male	2.81	1.020	-3.008	0.003*
Female	3.01	0.954		

$\alpha = 0.05$

The results of a comparison between male and female respondents about the role that NSB plays in boosting the overall productivity of primary school pupils are presented in Table 4. The evidence presented makes it abundantly evident that the degree of significance, shown by the p-value, is more than 0.003*. It indicates a large amount of disagreement among the respondents regarding NSB's function in improving the overall productivity of elementary school pupils. The mean scores of male respondents (M = 2.81) and female respondents (M = 3.01) show that NSB was utilized more positively in female schools than in male schools to enhance the productivity of students at the elementary level.

FINDINGS AND DISCUSSION

The study aimed to determine whether or not NSB plays a role in increasing the pupils' overall productivity at the elementary level. The following conclusions were taken from the study outcomes and then analyzed in light of the research aims. Students from low-income families can get free uniforms from NSB that are appropriate for the season. The school gives students who demonstrate financial necessity free NSB bags. Brochures are printed to raise students' knowledge of infectious illnesses in the school setting. Students from low-income families are given free shoes by their schools. The school gives out free educational and instructional materials for students to use in their activities (NSB).

The NSB is responsible for maintaining the school building, which includes the classrooms and washrooms, by the amenities necessary for the pupils. NSB also maintains playgrounds, grassy plots, and plants. They repaired/Bought furniture, chairs, and tables for students from NSB. The school building is painted with NSB funds and purchased machinery and equipment from NSB. Computer and science labs are regularly maintained in the school. Library, including books and newspapers, are also maintained in the school. The facility of filtered water is also available in school for students. As a result of the NSB money, the school is equipped with working electric fans, water coolers, and lighting. The NSB plays a vital role in boosting overall productivity and ensuring continued enrolment of students in educational institutions. To use the money gained from various income sources for the reasons specified and outlined by schools, efficient financial handling and accounting procedures are required. However, the government should be aware of the available resources and how they are used in schools.

Furthermore, after the fiscal year, schools should declare any excess income received in addition to the amount specified in the budget, just as they would the final real budget. In addition, labour and in-kind contributions would be calculated and reported in monetary terms. Accountants, cashiers, and heads should work together to build effective and efficient finance handling and utilization mechanisms. (Saeed, 2007). National Assessment Report (2005) identified several plausible causes for non-use of money in Pakistan's six districts (Abbottabad, Faisalabad, Islamabad, Jhelum, Multan, and Nowshera), including difficult access to non-salary budgets and a lack of clarity about how funds are used. Procurement challenges, slow tendering owing to red tape, and a lack of competent contractors are among the other issues. Furthermore, primary and middle schools lack the personnel necessary to maintain accounting.

The study's second objective was to examine the role of School Management Committees (SMCs) regarding Non-Salary Budgets in Elementary Schools. The study's findings show that allocated NSB is enough to fulfil the expenses of schools. NSB funds are utilized fairly with the help of SMC in schools. NSB is spent for the welfare of students according to Budget registers/cash books with the help of SMC. Cash books and bills are checked/verified by school council members. Headteachers give priority to the opinions of the members of SMC in school. Literature favours the current study's findings; school councils have full authority to manage their resources under the current budget policy of the country's decentralized economic policy. Full control over one's resources entails overseeing the entire process, from financial planning to resource utilization. As a result,

the district education office would ensure that the budgetary maximum amount produces the office's and schools' budgetary plans and then submit them to the school council and authorities. As a result, the school management council would evaluate and discuss the plan for making the necessary changes (Shami, 2006). Budget control involves using budget reports to achieve organizational goals and operations (Fullan, 1999). Heads of departments prepared reports for school management analyzing the differences between planned and actual activity levels. Effective budget control schools could promptly achieve budget goals by providing relevant information (Khalid & Khanum, 2006).

The third objective of the study indicates the teachers' responses about transparency for the utilization of NSB at the elementary level. MEA visits and checks properly the transparency of doing work, records, and NSB funds in school. The audit team processed data and checked fairness in school expenditures. The school council members examine the list of purchasing items of the school. The relevant AEO checked the stock register and physically looked at the purchasing items. All expected expenditures are recorded in the budget register of the school. It is a given that the usage of funds has to be by the budget allotted to the institution. According to the research conducted by Rana (2014), the good administration of financial resources is a vital duty for senior instructors. Institutions cannot fulfil their roles and obligations efficiently if they do not have access to sufficient financial resources. According to a study done by Shami (2006), a lack of stakeholder involvement in the growth of school revenue, a lack of qualified and experienced staff, a lack of training, a lack of budget allocation criteria, a lack of adequately structured guidelines and procedures, a lack of budget, low oversight systems, a low affiliation or involvement of school staff in the budget planning and decision-making process, improper use of financial resources, and inspection of school finances can all have a significant impact.

The fourth aim of the research project was the gender-based comparison of male and female respondents' perspectives on the function of NSB in boosting the overall productivity of elementary school children. The evidence presented makes it abundantly evident that the degree of significance, shown by the p-value, is more than 0.003*. It indicates a large amount of disagreement among the respondents regarding NSB's function in improving the overall productivity of elementary school pupils. The mean scores of male respondents ($M = 2.81$) and female respondents ($M = 3.01$) show that NSB was utilized more positively in female schools than in male schools to enhance the productivity of students at the elementary level.

CONCLUSIONS

Following are some of the findings drawn from this research: Schools should offer needy students free NSB bags and uniforms based on the weather; schools should also provide impoverished students with free NSB uniforms based on the weather. The school should provide free shoes and free educational/instructional stationery for student activities to low-income students. The school should print pamphlets to raise students' knowledge of infectious illnesses that are common in schools (NSB). NSB is responsible for maintaining the school's building, which includes the classrooms and washrooms, in accordance with

the amenities necessary for the pupils. NSB is also responsible for the upkeep of plant life, grassy areas, and playgrounds. They repaired/Bought furniture, chairs, and tables for students from NSB. The school building is painted with the NSB funds and purchased machinery and equipment from NSB. Computer and science labs are regularly maintained in the school. Library, including books and newspapers, are also maintained in the school.

The facility of filtered water is also available in school for students. As a result of the NSB money, the school is equipped with working electric fans, water coolers, and lighting. The NSB plays a vital role in boosting overall productivity and ensuring continued enrolment of students in educational institutions. Allocated NSB is enough to fulfil the expenses of schools. NSB funds are utilized fairly with the help of SMC in schools. NSB is spent for the welfare of students according to Budget registers/cash books with the help of SMC. Cash books and bills are checked/verified by school council members. Headteachers give priority to the opinions of the members of SMC in school. MEA visits and checks properly the transparency of doing work, records, and NSB funds in school. The audit team processed data and checked fairness in school expenditures. The school council members The relevant AEO checked the stock register and physically looked at the purchasing items. All expected expenditures are recorded in the budget register of the school. It is assumed that expenses should be allocated according to the school's budget. There was a significant difference in respondents' mean scores about the role of NSB in enhancing the productivity of students at the elementary level. The mean scores of female respondents were higher than males, which shows that NSB was utilized more positively in female schools than in male schools to enhance the productivity of students at the elementary level.

Recommendations

The following suggestions have been made to expand the function of NSB to improve children's academic performance in schools: The administration is obligated to exercise stringent oversight over the school council members, and inefficient council members should be replaced. The school council committee ought to be given the authority to control and monitor the schools' expenditure of money in an open and accountable manner. The administrators of the non-salary budget should streamline and streamline the budgeting process to make it more successful. In addition, several important institutional reforms are necessary, such as Improving the staff's capabilities by building up their budgetary expertise. Conduct a need-based analysis by involving all relevant stakeholders and public members in prioritizing critical areas and allocating funding accordingly. It is recommended that the budget be reviewed by sectoral standing committees comprised of sectoral specialists according to the sector's requirements. The relevant authorities of NSB should release the funds of NSB in the mentioned time duration. So that many requirements School fulfil on time and in a better way. Due to inflation, a quarter of the NSB fund is not enough compared to the School's expenditures. So, the government should increase the volume of NSB funding. And this amount of funds should also be free from all types of taxes. So that all the amounts of the fund could be utilised effectively.

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