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## Aligning the Awry Crutches: Exploring the Role of School Council in Non-Salary Budget (NSB) Utilization for School Improvement

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### Abstract

The study aimed at exploring the active participation and concerns of school council members in non-salary budget (NSB) utilization through the procurement process as proposed by Punjab Education Sector Reform Program (PESRP) II, Pakistan. It also throws light on the current status of school council in non-salary budget utilization for school improvement with respect to procurement and financial guidelines. The study was mixed method in nature and convergent parallel research design was used for data collection. The sample was selected on convenience basis. Two types of research instruments i.e. a semi-structured interview schedule, and a five-point rating scale questionnaire were used. Data were collected from 300 school council members of different categories i.e. heads/chairperson, parent members, general members, and teacher members. The data were analyzed by applying both descriptive and inferential statistics. From the study, we came to realize that the council members don't understand procurement and financial guidelines properly and it is very difficult for the school council to make a school-based action plan as the allocated Non-Salary Budget (NSB) is less than what the school needs. School council makes an action plan on time according to all received NSB and implemented it timely. School council uses the non-salary budget to improve the infrastructure of schools and facilities. Further, our study facilitated us to understand that late disbursement of NSB also causes hurdle for the school council to accomplish school-based action plan timely and political interference from school council members also causes hindrances in the suitable utilization of funds. Moreover, incompetency of the school council members causes difficulty in applying procurement and financial guidelines. This research is helpful to develop insight to understand the school council capacity to manage allocated funds and competency to monitor the whole procurement process, and to find out the difficulties faced by school council members which emphasizes the government to take initiative to minimize the problems for the improvement of procurement rules and guidelines for school education department.

**Keywords:** School council, non-salary budget, procurement, school improvement

### Introduction

According to Office of Government Commerce (2008), efficiently managed procurement is important to make available the necessary services and goods that provide worth for money for taxpayers. According to Education Sector Procurements in Punjab (ESPP) which is giving; a horizontal accountability perspective for the financial management in schools, the role of School councils in the development of the school is very important, School councils consist of parents and community members who have a voice to improve school performance. The Government of Punjab provides an annual grant to primary, middle, and higher schools for their operational expenses, minor civil works, and other needs of the school. Financial management contains being aware of, preparing school finances, dealing with how money is distributed, and using money well, keeping records, and working with stakeholders in the school. According to Mutua, the institute's primary goals for 2013 include financial management, and it plans to create programs that will help it to achieve these goals in a quantifiable manner. As a result, the controlled organization is responsible for determining how best to use available resources to achieve desired goals.

Heads of schools in secondary schools take into account the "fogh-e-taleem fund" (FTF), non-salary budget (NSB) and expected sources of income when managing finances. According to Oswala (2007), one of the main goals of financial management is for school heads to use money and income in the most efficient manner.

NSB was introduced by the Government of Punjab in 2014. At the start, NSB was given to 9 districts and then phased into all over the Punjab public schools (36 districts) by 2016. NSB has replaced the School Management Committee (SMC) funds as the main development grant to public schools, earlier school heads have to approve expenditure by Auditor General's office, but due to innovation of direct transfer of NSB funds to a school has removed the need to approved expenditure by Auditor General's office.

According to public financing of education in Punjab provincial and district level analysis; a non-salary budget was initiated by the government of Punjab under PESRP II (Punjab Education Sector Reform Programme II) to permit SCs (school councils) to improve infrastructure in schools and to make other operational expenses. A budget of Rs. 14 billion has been allocated for the non-salary budget scheme in all public schools of Punjab (36 districts) from 2015-to 16. As the government has increased resource envelop for SCs (school councils) so there is a need to ensure that all members of school councils (SCs) are trained and well aware of their responsibilities to improve school performance but the evidence in this regard tells

that SC members not only untrained but also not aware of their responsibilities in many cases. Punjab Procurement Rules which were amended in 2014 and are implemented till the present, provide the guidelines to the head teachers and school council members for purchasing the goods to improve the performance of schools. The main objectives of the regulations are to ensure the wise and efficient use of public resources, a fair and non-discriminatory public procurement system and to reduce or eliminate corruption in the procurement process. However, the implementation of these well-intentioned regulations has been plagued by many problems that compromise the viability of its intended purpose. Promoting transparency and accountability in the activities of Public Procurement Authority is a challenge. So, Study aimed to explore the active participation and concern of school council members in NSB utilization through the procurement process as proposed by PESRP II. Through this research, it came to know that the school council has enough capacity to manage allocated funds and competency to monitor the whole procurement process. It helped to find out the flaws and difficulties which are faced by school council members which will lead the government to take initiative to eradicate problems for the improvement of procurement rules and guidelines for school education department.

### Literature Review

The community can participate effectively in many school-related issues. These elements may include the home environment, community support for education, support for efforts to reduce dropout rates, and community involvement in school funding. To connect government initiatives with community aspirations, the community can act as an effective bridge (Cummings and Dall, 2013). Although education is designed to help communities and societies achieve their goals, the role of the community is critical. The community can be supported by the goals and objectives of education. Schools can receive community care. To raise money, the community can support schools (Ringer, 2017; Bowlby, 2017). Discipline in schools can be improved by incorporating school management committees (Yousuf et al., 2010). Building strong relationships with the school community helps improve the educational experience for all students. It helps to make parents and other citizens aware of their responsibility for the quality of education (Sudhu, 2017). The primary function of the DDEO office in Punjab government schools is the non-salary budget (NSB), which is occasionally used to pay school electricity bills (Nadeem 2021). The District Accounts Office disburses the non-salary budget to the Deputy District Education Officers (DDEOs) through a separate bank account. It is used to provide basic facilities for learning and teaching in schools (World Bank Survey Report, 2015). Through the literature study, it is needed to explore school council members' participation which helps to postulate the first research questions.

RQ1: How do school council members show active participation and interest in NSB utilization for school development?

According to Mulyasa (2002), one resource that directly promotes the effectiveness and efficiency of educational management is finance. Funding has significant potential in implementing school financial management and is integral to the study of educational management. Finance, often known as financing, is one of the tools that help the management of an educational institution to run effectively and efficiently. The school principal's ability to manage schools and obtain government funding greatly influences the school's expenditure budget plan. According to Tutoko (2006), the school expenditure budget was planned with the following goals in mind: 1) provide clear direction to the program; 2) plan school activities for the future; 3) ensure the creation of integrity, coordination, and funding synergy in school activities; 4) Ensure linkage and consistency between planning, budgeting, implementation, and monitoring, and 5) maintaining the credibility and participation of the school's residents and community in terms of financial support. According to Kristivan et al. (2017), managing school financial systems to maximize educational objectives is the financing of education. According to Bastian (2015), there are basically six factors that determine how educational expenditure is managed, 1) price increases; 2) changes in the relative pay of teachers; and 3) increasing the proportion of students attending primary schools. Rising dropout rates, high academic expectations, and high academic standards are three other factors.

Financial management, according to Shilpa Rakesh (2013), deals with financial issues as it is primarily concerned with cash-related activities, financial acquisition, and asset management in mind. According to Keown, Martin, Petty, and Scott (2003), financial management is the activity of making choices about money, allocating group financial resources, managing, using, and implementing educational programs with appropriate accountability. Therefore, financial management involves the selection, allocation, and use of financial resources in a manner that enables the achievement of predetermined goals or objectives (Leviauskait, 2010). This helped to postulate second research question.

RQ 2: How do school council members make an action plan to manage allocated funds for school improvement?

According to Saleem and Farooqi (2021), the provision of basic facilities and the development of infrastructure are two important objectives of the school budget. These two factors determine how the non-salary budget is used. Both of these variables are very important for school plant development and stakeholders as they both deal with financial contributors from budgetary sources (Akhtar, Khan, etc.). Due to their ability to work as an amorphous ally, both criteria are seen as being the most important. These two-way actions can be thought of as a) operationalizing the funds, and b) monitorial allocating the school funds. The NSB was operationalized to use learning resources primarily related to students and teaching resources for teachers. In a given year, it helps the schools to meet their budgetary needs for purchasing operational and instructional consumables. Provision of basic facilities like drinking water and electricity, co-curricular activities, utility expenses, medical supplies, photocopying and printing, cleaning, laboratory equipment, refreshments, maintenance of grounds and grass plots, planting, etc. There are purchases that fall within the scope of the said budget. The type, size, and location of a public school can affect all of these requirements differently. The availability of these materials allows leaders to create a setting that encourages learning among stakeholders (Nadeem 2021). Most of the money allocated in the budget is believed to go towards the purchase of equipment needed to ensure student safety, create a home-like environment for students, and provide high-quality classroom instruction (Naviwala 2016). However, the development of teaching and learning materials, which are intended to be used for more than a few years, is funded by non-salary funding. In the context

of Pakistan, this amount is mostly allocated for the acquisition of science lab apparatus and the distribution of free course materials to students (Al-Khafji, Baker, et al. 2019). For schools to improve teaching and learning conditions, the use of non-salary budget (NSB) is essential (Kaguri, Ibuathu, et al. 2014). Yizengaw, et al. (2021) showed that there is a statistically significant mean score difference between government and private secondary schools in financial resource management.

Literature review helped to postulate third research question.

RQ 3: How non-salary budget is utilized to improve the infrastructure of schools?

The provincial government has provided enough money for the non-salary budget for the education sector. This allocation helped encourage financial gains and innovation in existing standards for future generations (Asim 2019). However, such financial support seems less necessary in the long run than the growing demands of the Punjab school system. Proper utilization of budgeted outlets in appropriate and allotted slots is the only way out of this difficulty that can be recommended (Salim and Farooqi 2021). As there are no checks and balances and sufficient audit reporting to ensure clarity in budget allocation, it is a common practice in Pakistan that assigned slots in school sector financial issues are not given adequate space (Fatima, Shahzadi, et al. 2017). If resources are properly allocated, the growth potential of the sector will be unlimited (McDonald 2012). Achieving set goals is difficult due to red tape, bureaucracy and personal benefits of heads (Ahmad 2014). This helped to postulate fourth research question.

RQ 4: Which difficulties do school council members face during NSB utilization?

## Method and Procedures

**Research Method** - Convergent-Parallel design was found appropriate for the present study. Rationale to use of this design is justified by the fact that one type of acquired data balances the deficiencies of the other data and vice versa. Qualitative and quantitative data collected simultaneously; both were analysed; congregated results to know whether both results matched or different to each other. Finally, results are compiled and insightful conclusions.

**Procedure of the Study** - Field study was done for this research. During this study, a 5-point Likert-scale along with semi-structured interview protocol prepared to explore sustainability of marginalized students with mild disabilities in general classroom settings in the case of public schools of the district, Sargodha.

**Population** - The population of the study is the teachers and head teachers of all male and female secondary public schools of the District Sargodha.

**Sample Size and Sampling Technique** - The respondents of study were chosen through convenience sampling. Sample size is 300 respondents of teachers and head teachers of public school are selected. A survey was conducted to find out the marginalized students with mild disabilities in general classroom settings of the public school of District, Sargodha.

**Research Tools** - There were two research tools used for collecting data one was questionnaire with five Likert-scales and other was semi-structured interview schedule.

**Validation and Pilot Testing**- For validation of scales questionnaire and interview protocol which were bilingual, experts' opinions (s) were sought from five experts. To determine whether the statements of the scales in Urdu and English convey the same meaning, all experts reviewed the translations of scales. The tools were pilot tested both by questionnaires and interviews. For the pilot study, a survey was conducted on 30 teachers and 20 head teachers of the public school of District Sargodha. To ensure reliability of scale, a pilot study carried out by researcher. After data collection, the reliability was checked through the SPSS-23 software package. Cranach's Alpha shows the reliability .916 statistics. These were acceptable statistics in social sciences.

**Data collection and Analysis** - The researcher wrote a letter of consent outlining his background and the subject of the study, express gratitude the recipient and assured them that the information they provided would be used for research purposes only. Final data for research study were collected from govt. teachers and head teacher in August and September 2022. After recording the data, necessary tables were prepared and appropriate statistical techniques were applied to reach a certain finding. Both quantitative data analysis, as well as qualitative data analysis, was performed.

## Results

**Table 1 Participants' demographic composition**

Sr.	Categories/Levels	f(n)	Percentage in sample
<i>Gender</i>	Male	148	49.3%
	Female	152	50.7%
<i>Designation</i>	Chairman	79	26.3%
	Parent member	71	23.7%
	General member	84	28.0%
	Teacher member	66	22.0%

Qualification			
Illiterate	4	1.3%	
Primary	68	22.7%	
Elementary	68	22.7%	
High	54	18%	
Intermediate	21	7%	
Graduate	85	28.3%	

Table 4.1 shows the distribution of respondents in the sample with respect to gender. There were 49.3% (148) male and 50.7% (152) female in the sample of total 300 respondents and there were 26.3% (79) chairman, 23.7 % ( 71) parent members, 28.0% (84) general members and 22.0% (66) teacher members in the sample of total 300 respondents. Table also showed that there were 10.3% (31) illiterate, 20.7% (62) primary, 22.3% (67) elementary, 11.7% (35) high, 9.7% (29) intermediate and 25.3% (76) graduates in the sample of total 300 respondents.

**RQ 1.** Are the school council members’ shows the active participation and interest for NSB utilization for school development?

The school council members were asked to specify their level of agreement or disagreement with nine statements related to role of school council. School council members appeared to agree with most of the statements with mean score of 3.305 with a .431 standard deviation. It could be concluded that all items have significance in role of school council in NSB utilization regarding procurement and financial guidelines, further it could be concluded that school council members don’t understand and follow procurement guidelines, they are willing to attend school council meeting, high collaboration and participation of members for decision making. While qualitative analysis showed that 75% respondents said that they attend School Council meetings and look after school premises after school timings, collaborate to find the solution of problems, and give solutions to the problems.

Sr.	Statement	Mean	SD
1	All school council members are willing to attend school council meeting.	3.67	.854
2	All school council (SC) members collaborate with each other frequently.	3.65	.860
3	SC members understand procurement and financial guidelines.	2.91	1.264
4	School council members follow procurement and financial guidelines.	2.55	1.160
5	SC members of all categories equally participate to identify the needs of school.	2.85	1.314
6	Every School Council member has equal chances to share their opinions.	3.40	1.376
7	Every SC member plays his role in decision making.	2.86	1.325
8	There is lack of communication between authorities (AEO, DY.DEOs, DEOs, and CEO) and SC members.	3.52	.972
9	All funds are used honestly and precisely to purchase goods.	4.31	.818

**RQ2.** Are the school council members having sufficient abilities to make action plan to procure and manage allocated funds for school improvement?

The school council members who participated in the survey also appeared to agree with the statements related to development plan as all of the statements obtained as average mean score of 3.875 with a .561 standard deviation. It could be concluded that NSB is being utilized for the school’s developmental plan and school council members are capable to made school’s developmental plan which are made according to the priorities of needs and achieve timely, same result was found through qualitative analysis. 50% of participants said that training should be arranged for the school council and there should be a focus on the formulation of the action plan; while 50% of participants said that school council members know to formulate an action plan.

Sr.	Statement	Mean	SD
1.	School budget is allocated according to priorities of school needs.	3.84	1.029
2.	School Based Action plans are achievable.	3.89	.874
3.	Actions plans often exceed from allocated school budget.	3.74	1.012
4.	Action plans are timely made and implemented.	4.01	.679

**RQ3.** Is non-salary budget utilized for improving infrastructure of school?

The school council members were asked to specify their level of agreement or disagreement with four statements related to infra-structure of school. All of the statements obtained as average mean score of 4.000 with a .632 standard deviation. It could be concluded that NSB is used to improve the infrastructure of the school. After qualitative analysis it was concluded that all of the participants said that allocated NSB is not enough to fulfill school needs as school expenses are much higher than allocated NSB to schools. Half of the participants said that they raise funds for the school to improve its infrastructure.

Sr.	Statement	Mean	SD
1.	NSB funds are allocated for provision of basic facilities like drinking water, electricity, co-curricular activities, utility bills, printing, cleaning etc.	4.10	.795
2.	The teaching and learning materials (charts, boards, multimedia, AV aids etc.) are being arranged through NSB funds.	3.83	.858
3.	NSB is allocated for repairing of furniture and building.	4.02	.803

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4. NSB is being used to improve functional facilities like classrooms, play grounds, washrooms, toilets, fans and lights.	4.05	.780
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**RQ4.** What are the difficulties for school council members in applying the procurement and financial guidelines?

The school council members were asked to specify their level of agreement or disagreement with eight statements related to difficulties in NSB utilization. School council members appeared to agree with most of the statements with mean score of 3.015 with a .405 standard deviation. It could be concluded that school council members face difficulties in NSB utilization like political interference, lack of capability to maintain NSB record, late disbursement of NSB and less amount of NSB. 90% of the participants said that less NSB amount is also hurdle for school council to fulfill all its needs while 10% of the participants said that less NSB amount is not a hurdle. 18 participants said that delayed disbursement of NSB amount causes hurdle for school council for NSB utilization while 2 participants said that delayed disbursement of NSB don't cause hurdle. 90% of participants said that utility bills of school are paid from NSB and NSB amount is not enough to accomplish all school needs as the major portion of it is utilized to pay utility bills; while 10% of participants said that payment of utility bills from NSB don't cause hurdle. 95% of participants said that payment to private teachers cause hurdle for school council members in NSB utilization while 5% of participants said that payment to private teachers doesn't cause hurdle. 70% of participants said that they don't know their role and responsibilities due to which school council face hurdle while 30% of participants said that they know their role and responsibilities.

**Discussion and Conclusion**

School council members are playing an effective role as they attend SC meetings whenever called and give their inputs to improve school performance as verified by Mumtaz and Awan (2019) who concluded that school council members were actively participated in meetings. Most of the participants are of the side that allocated NSB is not enough to fulfill school needs as school expenses are much higher than allocated NSB to schools. It is also confirmed by Mumtaz and Awan (2019) that school council members are dissatisfied over fund allocation in schools.

NSB utilization is made better if school makes achievable action plan, prioritize their needs and moreover if community takes personal interest for school betterment; further NSB utilization is made better when community gives donation to school or fulfill some school's needs

If the community gives funds to a school, then many school needs can be fulfilled by it and the NSB amount can be utilized effectively as verified by school council funds management guide finance department (2019); reported that a school council must develop its fundraising plan in consultation with the school community. The studies conducted by Porter (2007) and Richard (2008) also confirm the results that community involvement has a unique contribution to the development of every school. Not all school council members take part in decision making and fundraising for school betterment. They look after school premises and efficiently give solutions to school's related problems in school council meetings as Mumtaz and Awan (2019) explained that school council members accepted that they failed to do an excellent job for school promotion. Similarly, Behlol, Akbar and Shahid (2017) illustrated that the current capacity building workshop has a significant impact but much is needed to be done to make SC a really supportive tool for primary schools. The study pointed out by prioritizing it is much more needed to do it as per the needs of the school. NSB is needed to be consumed in more effective way. School council members should frequently visit the school and prioritize its need which are to be fulfilled by NSB amount. Not all but some school council members raise funds for the betterment of the school and some members become part of decision-making while other members don't show any objection to the taken decision.

The above study proved that in the case of utilizing a non-salary budget; school council members don't understand procurement and financial guidelines properly due to which they are not performing actively in NSB utilization; moreover, non-salary budget is being utilized by consultation of few school council members and other members don't show any objection. The evidences show that there exists a lack of communication between school council members and authorities like AEO, Dy.DEOs, DEOs, and CEO for NSB utilization due to which the school council is also not performing an active role in non-salary budget utilization.

The study proved that the non-salary budget is utilized honestly for school betterment by the school administration and received NSB amount is utilized according to the priorities of the school's needs. Studies showed that on the side of the school's needs allocated NSB amount is very low while the school's needs are much high. Studies showed that the school council makes an action plan on time according to all received NSB and implemented it timely.

The study proved that NSB funds are allocated for the provision of basic facilities like drinking water, electricity, co-curricular activities, utility bills, printing, cleaning, etc. and the school council uses the non-salary budget to improve the infrastructure of schools, repairing of furniture and building. the study showed that NSB is being used to improve functional facilities like classrooms, playgrounds, washrooms, toilets, fans, and lights and to fulfill teaching and learning materials (charts, boards, multimedia, AV aids, etc.). The study showed some difficulties faced by school council members in utilization of NSB amount; like all school council members are not literate enough to understand procurement and financial guidelines due to which they could not be able to utilize NSB and to maintain its record properly.

The study proved that school is not receiving NSB according to their needs, schools' needs are much high than the allocated NSB, due to which school council faces difficulties in fulfilling all school's need from limited NSB amount; more over late disbursement of NSB also cause hurdle for school council to accomplish school-based action plan timely. Sometimes political interference from school council members also causes hindrances in the suitable utilization of funds. Our study showed that all public schools don't have complete teaching staff so they have to arrange it privately and a large amount of NSB is utilized to give payment to private teachers and to pay the school's utility bills due to which other schools' needs are ignored and cannot be fulfilled from NSB amount which causes difficulty for school council to utilize NSB properly. The

study showed that all school council members don't participate regularly in school council meetings for the preparation of the development plan, execution, and ensuring completion which also causes hurdles for the school council to utilize NSB. The study also showed that if disbursement of NSB is made in time and according to needs of school then its utilization can be made better. The study also showed that a large amount of NSB is used to pay different categories of tax like general sales tax, income tax and labor tax due to which other school's needs are ignored so NSB should be tax free. Study showed that school council should be active and if raise fund from financially strong community members for school betterment than NSB amount can be utilized properly. Study also proved that a large amount of NSB is utilized to pay privately hired teachers and to pay utility bills if government gives special grants to school for this then NSB utilization can be made effective. We recommend that arranging training regarding financial management, awareness, and capacity building of council members may facilitate in making the council effective in non-salary budget utilization.

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