

THE EXAMINING SCHOOLS' FINANCIAL RESOURCE PROBLEMS IN TERMS OF INCOME AND EXPENSES

Ali Çoban

alicobanppl@gmail.com

<https://orcid.org/0000-0001-9411-4188>

TRNC Ministry of National Education, Department of Secondary Education Teacher

Aytaç Küçük

aytackucuk1980@hotmail.com

TRNC Ministry of National Education, Department of Primary Education TEACHER

<https://orcid.org/0000-0002-8639-9096>

Peyda Çoban

Peyda1981@gmail.com

TRNC Ministry of National Education

<https://orcid.org/0000-0002-9850-0569>

ABSTRACT

There are problems in terms of financial resources required for schools to provide the expected education service. The income sources and opportunities of public schools are different from each other. The region where the school is located and the socio-economic status of the parents are the most important factors affecting the income of the school. School principals try various ways according to the current conditions in order to increase the income of their schools. In addition, the increasing population and increasing student numbers in the country every year puts schools in financial difficulties. For this reason, the government and schools are looking for new ways to reduce some costs and increase incomes at the same time.

Keywords: Finance, School Revenues, School Expenses, Cost reduction.

Introduction

The school administration is responsible for overcoming all the problems faced by the school. The most important of these problems is the problem of creating financial resources. As Bursalıoğlu (1999) stated; The main task of the school administration is to keep the school alive in a way that achieves the stated goals, and it is possible by making the best use of the existing human and material resources at the school. Each school administration tries to find ways to overcome these problems by carrying out certain activities according to their own possibilities and possibilities. The performance, creativity and socio-economic environment of the school are important in providing this financial resource (Özer, Demirtaş & Ateş, 2015).

Public schools, where more than 40 thousand students are educated in TRNC, are not given a budget by the government. Although the rate allocated for education in the general budget is 12.62 percent, the rate allocated for increasing the quality of education and developing schools within this budget is around 2 percent. The item with the largest share in the budget is seen as 'personnel expenses'.

Schools need a school budget in order to be able to program educational activities, participate trip-observations and sports activities, provide materials that each child will benefit equally from, use technological opportunities, provide materials for art activities, meet basic expenses such as free internet, cleaning and teacher assistants for pre-school classes.

No budget has been allocated to schools for years by the government and the Ministry of Education. As a result, school administrators and parent-teacher associations were obliged to collect "donations" in order to meet the economic expenses of the schools. School administrators and teachers, who demanded materials or fees to overcome these deficiencies, faced families (Erdoğan & Demirkasımoğlu, 2010).

Most discussed issues that come to the agenda every year when student register begins; whether parents will pay registration fees to schools or whether school administrators will receive registration fees from parents. Every authorized public, from the Minister of National Education to the administrators in the provinces; It is announced that if any manager requests money from the parent, inform the necessary (such as investigation or dismissal) will be made. While these warnings made by the authorities give strength to the public, school administrators are in a dilemma (Kurul- Tural, 2002).

The philosophy of collecting money from students' families in terms of rationality in Turkish society is not fully understood. Because in society, the state is perceived as its main duty to provide education services to its citizens, as it is responsible for everything. In fact, when school administrators and teachers are asked to provide the student's parents with tools such as books and notebooks, the parents' reactions are "the government should do the rest". Generally, the importance of two basic factors for human life and development such as health and education has not been fully, accurately and appropriately recognized and determined (Karataş ve Çakan, 2018). The future earnings of the society or the individual are directly proportional to the investment made in education. The gains of investment in education cause not only the economic development of the society, but also the reduction of social problems such as poverty, theft, human abuse and murder (Burrup, Brimley ve Garfield, 1993). Devlet okullarının nasıl finansman edileceği konusu sadece ülkemizde değil gelişmiş ülkelerde de tartışma konusudur. In particular, the relationship between the economic status of schools and the socio-economic status of the region they serve brings up the issue of equality in education. In fact, the voucher system is being tried to increase the competition between schools (Doğan, 2014; Elchanan and Geske, 1990). Each student receives the check in return for the cost to the state and receives service at the school upon request in this approach. If the price of the school is high, the rest must be paid by the parents.

Financial Resources in School

Finance literally means money. Financing is also needed for the development of the education system. Education is an irreplaceable and indispensable process that enables the development of the individual in general and the society in general, supports economic development, develops material and spiritual values and transfers them to future generations (Karaaslan, 2005; Gedikoğlu, 2005). At this point, careful management of the process is of great importance.

When evaluating education financing in the world, three different types of financing methods are generally encountered. The first of the approaches towards providing resources for education is the "direct financing method", the public financing, in other words taxation, in which education expenditures are provided from the public budget. The state pays for educational resources with taxes just as with public goods. The second understanding is the "indirect (private) financing method", the financing of monetary resources in education from the families of the students. It is the payment of educational goods with fees instead of taxes. Thirdly, the "mixed financing method" is the "partial financing" approach, which is based on the direct or indirect provision of resources from every segment that benefits from education. Educational resources are financed by the public and private sectors. While the state supplies educational goods, it also gives privileges to the private sector in this regard, and in a sense, education is privatized (Kurul Tural, 2002).

It is seen that education planning and financial management have a centralized structure and decentralization policies are implemented in practice (Karakul, 2014). The development of financial policies of education programs in line with development plans is mostly the state financing of compulsory education. In addition, it continues within the framework of a similar understanding that includes the participation of those who benefit from education at other education levels, saving as much as possible in education expenditures, increasing the resources to be allocated for education with general extra-budgetary funds, and increasing the share of private enterprise in the provision of education services (Küçüker, 2010).

Income and Expenses of Schools

The approach most used by public schools in solving financial resource problems; It is the registration fee received from the parents of the students. At registration, donations are taken against receipt. These registration fees are determined by the school administration and the Parents Association. Same as, the registration fee will be charged to each parent who enrolls their child in the school.

In addition to the economic problems of these schools, the administrators and teachers take the responsibility even in meeting some of the needs of the students. Families do not even pay attention to come to the parents' meeting, especially fathers are even more indifferent (Gündüz, 2018). Parents are insensitive in meeting their children's stationery needs. Some families criticize why the source of income is not covered by the school. The same situation was put forward by the Board-Tural (2002). Significant inequalities of opportunity were observed between schools, with primary schools' private funding sources differing greatly according to the socio-economic level of the school district. Indeed, schools in rural areas can earn more limited income than central schools. This situation restricts the mobility of rural schools.

Another source of income for schools is the "Annual School Magazine". Selling the magazine published towards the end of the year to students for a certain fee provides an income to the school. In addition, a more important income of this magazine is the advertisements it contains. Advertisements collected from tradesmen, merchants

and banks in the region where the school is located. Schools which are located in center of city, have more advantage. The tradesmen, traders and shopping centers in the center are much more. Advertising revenues of central schools could be much better.

In addition, businesses such as tradesmen, merchants and banks of the region where the school is located may contribute financially to the school from time to time. When the location of the school is a rich region and a lively residential area, this situation will be positively affected to the schools. However, these companies may also have expectations from the school administration in return for their help. The expectations of the school environment that contributes to the school financing explained in two sub-themes. These are expectations from the school administration and students. Expectations from the school administration; Having an intrusive attitude to school; grade expectation; increasing the academic success.

Book and Library Week is another source of income for schools, which is held once a year. In this week, a certain percentage is received from the publishing house that is agreed to sell books at the school, and income is generated for the school. Rental income from canteens also provides a regular financial resources to the school.

In addition, a part of the income from school uniforms and physical education clothes goes to the school. In fact, sometimes schools make an agreement with certain stores and try to donate a certain amount to the school in the sales of school uniforms or to meet the needs of the school.

The income of kindergarten classes in schools is another source of income for the school. In our country, four years of age do not enter compulsory education.

In addition, schools sometimes receive services from the municipalities they are affiliated with. Something needed is met by purchasing it by the municipality. So much so that the income sources and financial situation of the municipalities to which the schools are affiliated affect the contributions made to the school in a parallel way. In other words, if the income of the municipality to which it is affiliated is high, the opportunities for financial aid to the school also increase. The tickets that are printed and sold towards the end of each academic year also leave a serious profit to the schools.

Students can be given courses by the school teachers within the framework of the criteria determined by the ministry according to the demand. Teachers receive a part of the income obtained from these courses and the school receives a part. Income can also be obtained from kermis that can be held once or twice during the academic year. Another income opportunity for schools is the performances held at the end of the semester.

The needs of the school are tried to be met by contacting different associations and foundations (such as Charities, Supporting Contemporary Life Associations) around the school. The money obtained at the kermis and nights organized by the parents union on behalf of the school is another source of income for the school. School principals stated that they had difficulty in maintaining the income and expenditure balance in the distribution of financial resources of their schools and their expenses did not meet their incomes.

The money spent for general cleaning of the school, the soaps, disinfectants and toilet papers put in the toilets are a serious expense to the school. Although the Ministry sends these materials, it is not enough to meet the needs of the school. Another expense of schools is the photocopies.. In addition, the repair and maintenance of photocopiers, and even the purchase of new photocopiers, is a important expenses for schools.

The school buildings of the school must be in good condition. That's why the maintenance, repair and painting of the damaged and broken parts of the school building, both on the exterior surfaces and in the classroom environments, is the biggest among the school expenses.

In addition, school athletes' food needs, and transportation expenses for games and competitions are among school expenses. Another expense of schools is the internet expense. Maintenance, repair of air conditioners and even the purchase of new air conditioners are among the school expenses. The rate of meeting the needs of the appropriations sent by the Ministry is very low. The above mentioned are among the regular expenses of the schools. Apart from these, many unaccounted expenses have to be covered during the academic year.

The Distribution of Financial Resources

“Expenditure per Student”, which is accepted as one of the other important criteria in the financing of education, has a special importance for schools as it directly affects the quality of education. The research revealed that the average amount spent per student among OECD countries is around \$10,493. Turkey ranks 33rd with an

expenditure of \$3,327 per student. There are studies to reduce the expenditures per student by keeping the quality of education constant (Kavak, & Ekinci, 1994; Semerci, 2002).

There is a constant increase in education costs and other social needs. Due to the limited resources available from the state budget for education, strategic plans should be made to reduce education costs. These strategies should offer less costly solutions to education services. In other words, in reducing the costs in education, it is meant to be able to provide education services to students without compromising the quality of education, without deviating from its goals, with the same resources, or to reduce unit costs (Yapıcı, 2006).

The recommendations discussed below may not apply equally to all countries. However, these are the solutions that have been applied in different countries and should be evaluated within the conditions of each country. Of these, discussions about shortening school times, starting school at a later age, increasing classroom capacities, dual-triple education, full use of facilities, capital costs, and teacher costs are summarized. Among the things that can be done to reduce the cost; shortening school periods, increasing the class capacities, duration of the schools, reducing grade repetition and school dropouts, optimal school sizes and school districts (Çoban, 2009).

Conclusion and Recommendations

A school-centered budget approach should be put into practice by allocating a budget to schools and ensuring the participation of all stakeholders (administrators, teachers, parents, experts, students, local administrations) in the budget-making process. A new law should be enacted and schools should be allocated a budget, and the state should allocate budgetary appropriations from the general budget to schools.

Most effective and systematic approaches to the solution of this problem, financial resources can be provided to schools by giving some of the taxes collected to the educational institutions of that region with a certain regulation by the municipalities.

There are different ways to significantly reduce the unit cost per student without affecting the student's achievement level. In other words, by keeping the quality constant, education opportunities can be provided to more people with the same expenditures. Of course, these practices cannot be expected to be equally valid in every country. What is important is the development and implementation of models suitable for the country's own conditions. The main point to be emphasized here is the necessity of developing new strategies and benefiting from international experiences in order to get out of the financial bottlenecks faced in the education sector.

Recommendations made according to the findings obtained in the research are given for future studies school principals and School Parent Association.

- It can be recommended that these relations will always be advantageous in providing financial resources.
- It can be recommended that both the teachers working at the school and the Parent Association will work more efficiently.
- School administrators are recommended to be an example to others by constantly improving themselves.
- The legal financial resources of the schools are managed by the School Parent Association. It is always recommended to cooperate with the school principals.
- Relations with the Ministry of National Education are of great importance in providing resources. It is always recommended to have good relationship between the Ministry of National Education and schools.
- It may be suggested to take the opinions of teachers on financial expenditures to be made.
- It is very important that the members of the School Parent Association act together. It is recommended that members work in harmony.

References

- Burrup, E. P. & Brimley, V. Jr. & Garfield, R. R. (1993). *Financing Education in a Climate of Change* (Fifth Edition). Boston: Allyn and Bacon, Inc.
- Bursalıoğlu, Z. (1999). *Okul Yönetiminde Yeni Yapı ve Davranış*. (11. Ed.) Ankara: Pegem Publishing.
- Çoban, A. (2009). *Köyde görev yapan sınıf öğretmenlerinin eğitim öğretim sürecinde karşılaştıkları sorunlar*. Unpublished Master Thesis. Cumhuriyet University, Institute of Social Sciences, Sivas.
- Doğan, İ. (2014). *Sosyoloji kavramlar ve sorunlar*. Ankara: PEGEM Akademi Publishing.
- Erdoğan, Ç., Demirkasımoğlu, N. (2010). Ailelerin eğitim sürecine katılımına ilişkin öğretmen ve yönetici görüşleri. *Educational Administration: Theory and Practice*, 16(3): 399-431.

- Gedikoğlu, T. (2005) Avrupa Birliği Sürecinde Türk Eğitim Sistemi: Sorunlar ve Çözüm Önerileri. *Mersin Üniversitesi Eğitim Fakültesi Dergisi*, 1(1), Haziran 2005.
- Gündüz, M. (2018). Öğretmenlik mesleğinin genel sorumluluk ve yeterlikleri. G. Ocak (Edt.) içinde, *Öğretim İlke ve Yöntemleri*. Ankara: PEGEM Academi Publishing.
- Karataş, K., Çakan, S. (2018). Öğretmenlerin Bakış Açısıyla Eğitim-Öğretim Sorunları: Bismil İlçesi Örneği. *İlköğretim Online*, 17(2): 834-847
- Kavak, Y. & Ekinci, C. E. & Gökçe, F (1997). *İlköğretimde Kaynak Arayışları*. Ankara: Pegem
- Kurul-Turan, N. (2002). *Eğitim Finansmanı*. Ankara: Anı Publishing.
- Milli Eğitim Bakanlığı (MEB), (2015) Milli Eğitim Bakanlığı 2010–2014 Stratejik Planı. Ankara: Strateji Geliştirme Başkanlığı.
- Milli Eğitim Bakanlığı (MEB), (2018). *Millî Eğitim İstatistikleri (Örgün Eğitim) 2017/18*, Ankara: MEB Yayınları,
- Özer, N., Demirtaş, H. ve Ateş, F. (2015). Okulların mali durumlarına ve bütçe yönetiminde yaşanan sorunlara ilişkin müdür görüşleri. *e-Uluslararası Eğitim Araştırmaları Dergisi*. 6 (1), 17-39.
- Semerci, N., Çelik, V. (2002). İlköğretimde problemler ve çözüm yolları. *Kuram ve Uygulamada Eğitim Yönetimi*, 8(30): 205–218.
- Yapıcı, M. (2006). Eğitim politikaları ve etkileri. *Üniversite ve Toplum*. 6(2)