

Principals Struggling with School Financing in Turkey: Money Matters

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ABSTRACT

The aim of this research is to discover the views of school principals on school financing and to generate alternative suggestions for a better financial management system. For this purpose, 16 high school principals were interviewed through a purposeful sampling method from different socio-economic environments in a large city center of Turkey. A semi-structured interview form was used in this qualitative study, and the data were analyzed by using content analysis. The results indicated that the administrators are negatively affected whilst providing financial resources and therefore cannot devote enough time to their primary duties. The socio-economic environment of schools plays an essential role in providing finance. A crucial action that needs to be taken is to give principals the authority to generate income from non-governmental sources to finance their school's operation and renovation expenses. This would not require them to contribute any portion of this income to the central government's revenue.

Keywords: high school principals, school financing, financial management system, Turkish context

In an economic context, education is a production good. Both human and financial resources are used in the production of educational services. Education is not only a production good, but also a personal and social investment whose financial resources are provided by different segments such as students and families, employers, and the state or international organizations (Kurul-Tural, 2012). However, financial resources are a priority to make this production and investment. We know that the resources available to an educational institution impact significantly on the quality of its services (Miriti & Moses, 2014). Moreover, there are many studies in the literature about the effects of educational resources on students' school success (Elliott, 1998), equality (Odden, 2003), finance policies (Buerger, 2020), productivity (Odden & Clune, 1995), school choice (Ritzen et al., 1997), social justice (BenDavid-Hadar, 2016), school location (Hanushek & Yılmaz, 2013), students' achievement (Baker, 2017; Elliott, 1998), or school performance (Hanushek, 2010). Almost all these studies discussed the deficiencies in the school financing policies of the governments and the problems arising from those insufficiencies.

The financing of schools plays a significant role in shaping policies and practices in public education, but many people, including some practitioners, have limited knowledge about how schools are funded (Reyes & Rodriguez, 2004). Financing of education is concerned with the delivery and use of financial resources for the provision of educational services and student achievement (Gökçe & Uslu, 2018). The financing of education is largely covered by taxes in Turkey. However, serious problems arose due to insufficient public resources (Gökçe & Uslu, 2018; Özdere, 2020; Özkan et al., 2022). Therefore, schools must create private financing resources to survive. This situation has compelled school principals to find different fund seeking in state schools due to the socio-economic environment differences where schools are located (Kurul-Tural, 2012; Ünal, 1996). In this sense, school principals who are the leaders of all educational activities in schools are faced with problems such as creating and using non-public financial resources and ensuring their effectiveness. The aim of this research is to find out the views of school principals working at high schools on school financing and to generate alternative suggestions for a better financial management system.

LITERATURE REVIEW

As a concept, finance is the management of money flow in a way that will provide all kinds of payment tools and facilities necessary for an organization to be carried out adequately and enable the organization to fulfill its obligations on time (Arda, 2002). Education finance refers to governmental and organizational processes by which revenues are generated (through taxation, tuition, fees, and philanthropy), distributed, and expended for the operational and capital support of formal schooling (Guthrie & Schuermann, 2017). It refers to the process of obtaining financial resources corresponding to the necessary resources for the presentation of education types and levels and distributing them to individuals and groups from different socio-economic backgrounds at different education types and levels (Öztürk, 2002). In another definition, financing of education is stated as the process of obtaining the necessary financial resources for the provision of educational services (Güngör & Göksu, 2013). It is a process of distribution of the resources for different regions, provinces, education types and levels, individuals, and groups. This type of financing consists of public funds, student fees, examination and registration fees, special education expenditures for books and other materials, and non-public funds. Financing the right to education is a matter of school finance policy, as public schools are financed mainly by the governments, and one of the leading school finance policy principles is striving for fairness (BenDavid-Hadar, 2016).

Public Schools Finance in Turkey

The fact that education is the main source of human capital that promotes growth in national economies has raised the problem of who will be doing the financing. In this regard, education consumes an important resource, between 6% to 10% of the gross national product (GNP) in almost all countries (Kavak & Burgaz, 1994; OECD, 2021). The central government is the only main initial source of funds and the only final purchaser of educational services in Turkey. The amounts of allocated budgets and their gross domestic product (GDP) ratio to the Ministry of National Education (MoNE) is steadily growing, and their share in the central government budget is increasing. When the initial appropriations were considered in the 2020 central government budget, it was seen that the public services had the biggest share with 29.9%, according to the functional classification. General public services were followed by social security and social assistance services with 24.1% and education services with 14.8%, respectively (Akgül, 2020). However, many factors such as the size of the population benefiting from education, the high number of personnel working in the education sector, interregional inequalities, and the ratio of gross national income cause problems in allocating and distributing sufficient resources. Nevertheless, the main problem is how and for what purpose financial resources are distributed and by which authorities they are ruled. Whilst local authorities are responsible for the allocation of resources to schools, in Turkey there is no regulation about how funds should be allocated to schools; yet, the local authority decides how much should be allocated to the state schools for which it is responsible (Eurydice, 2021).

According to the data presented by the Organisation for Economic Co-operation and Development's (OECD) *Education at a Glance 2021*, total expenditure on educational institutions per full-time equivalent student in Turkey is increasingly low compared to the other member countries (OECD, 2021). In terms of education financing, Turkey is the country that allocates nearly the least amount of resources in all education levels and in total among OECD countries. While core services in other countries are very high, 11% of expenditures on education in Turkey are private expenditures. This may lead to inequalities in individuals' use of educational opportunities. Moreover, while the compensation of the staff in educational institutions comprised the largest share of current expenditure from primary to tertiary education with 73%, other current expenditures are only 27% in Turkey (OECD, 2021). Therefore, it is obvious that the school administrations would have financial problems.

The ability of schools to function successfully and to carry out education in a healthy and efficient manner is directly related to the management of financial resources. Effective management of school resources is an important issue in terms of solving the lack of resources and other problems that schools are in (Kurt, 2014). In general, the lack of educational resources based on state financing is perceived as "insufficient funds," and this situation forces schools and administrators to take care of themselves (Özkan et al., 2022; Ünal, 1996). Programme for International Student Assessment (PISA) and The Trends in International Mathematics and Science Study (TIMSS) studies also affirm how limited the resources are. For instance, according to the PISA 2015 survey, the number of students below -1 in the PISA index of economic, social, and cultural status (ESCS) is under 20% for OECD countries, while this number is 64 % for Turkey (PISA, 2015 as cited in Bölükbaş & Gür, 2020).

School administration is the only authority in charge of managing these sources in Turkey; for this reason, the concept of financial management is critical in schools because it facilitates planning and utilizing of school funds economically and

for the intended purposes (Wagithunu et al., 2014). The school principal is often the only leader of the school’s interior elements who will oversee the achievement of the school goals, keep its structure alive, and protect the atmosphere (Bursalioğlu, 2008). For this purpose, the school principal is responsible for running the school under the current conditions healthily and using the financial resources effectively. Struggling with financial obligations creates controversial situations in terms of educational effectiveness and equal opportunity (Kurul-Tural, 2012; Özkan et al., 2022). Today, the administrative activity areas of school principals have expanded considerably. It has become not only a narrow scope in which a few educational activities are carried out, but also become a very complex process in which many contemporary approaches and theories are applied from human resources to organizational culture.

The literature about the expenditures allocate to education in World Bank, OECD, and other reports show that determining which group is entitled to a larger share of the public resources is a political decision but in the Turkey context, how financial resources are met and managed locally is still worth to explore. For these reasons, this study tries to figure out what problems school principals are facing, their methods to cope with these issues, and their recommendations for a better finance management system for schools.

METHOD

This study, which aimed to discover the views of school principals on school financing, was designed with a case study, one of the qualitative research designs. In a case study design, an event, phenomenon, or a situation that occurred in a specific time and place is examined in a comprehensive way. The case in question is handled within its own limited system in the context of a certain time and place (Denzin & Lincoln, 2011). The case study design is important in terms of providing first-hand information about the case (Yin, 2011). One of the most important advantages of this design is that the researcher's interest in the case is directed towards the process rather than the outputs and towards discovery rather than verification. Qualitative research allows researchers to obtain in-depth information about a subject (Denzin & Lincoln, 2011; Marshall & Rossman 2014). In this way, a more effective analysis can be made to understand the case. One of the most important features of case studies is its ability to directly influence policy, program, practice, and future research (Merriam & Tisdell, 2015). The case study design is often preferred when a researcher wants to examine what happened about a case or how and why the case occurred (Yin, 2011).

Table 1.

Participant Variables

Code	Gender	Seniority	Education Level	SEL
P1	Man	16 and over	Bachelor	Lower
P2	Man	6-10 years	Bachelor	Middle
P3	Woman	11-15 years	Bachelor	Middle
P4	Man	16 and over	Master + PhD	Lower
P5	Woman	1-5 years	Master + PhD	Upper
P6	Man	11-15 years	Bachelor	Upper
P7	Woman	6-10 years	Master + PhD	Upper
P8	Man	16 and over	Bachelor	Middle
P9	Man	1-5 years	Master + PhD	Lower
P10	Man	16 and over	Master + PhD	Upper
P11	Man	16 and over	Bachelor	Middle
P12	Woman	11-15 years	Master + PhD	Upper
P13	Man	16 and over	Bachelor	Middle
P14	Man	11-15 years	Bachelor	Lower
P15	Man	16 and over	Bachelor	Middle
P16	Man	1-5 years	Bachelor	Lower

Note. SEL = Socioeconomical level of the environment of the schools

Participants

The participants of this research consisted of 16 high school principals who were working in different socio-economic environments within the boundaries of a large city center of Turkey and were determined by purposeful sampling method. Purposeful sampling is widely used in qualitative research for the identification and selection of information-rich cases related to the phenomenon of interest (Palinkas et al., 2015). While determining the participants, a preliminary study was conducted by the researcher and in terms of financial resources, similar high schools were included in the study with equal rights. Due to the difference in appropriation items and financial resources, vocational high schools were not included in the study. Furthermore, to achieve maximum sample diversity, the interviews were collected from three pre-determined regions with different socio-economic levels. While determining these regions, data were obtained from the relevant unit of the provincial directorate of national education. Demographic variables of the participants are presented in Table 1.

Data Collection and Analysis

A semi-structured interview form was used to collect data, which was conducted to determine the views of high school principals on school financing. During the preparation of the interview form, the relevant literature was reviewed and to ensure internal validity, expert opinions and participant confirmations were obtained. Since testing data collection tools is directly related to the validity and reliability of the research (Yıldırım & Şimşek, 2005), the form was rearranged to align with the opinions of the high school principals as well as the experts. In addition to demographic information, five different questions were asked to the participants during the data collection phase. The data were collected by the researcher himself. Content analysis, one of the qualitative data analysis techniques, was used to analyze the data obtained from the participants. Interview records were first deciphered and then analyzed. Accordingly, the data were processed in line with the roots of the questions used in the study, common expressions were taken into consideration in the definition of the findings, and the answers to each question were evaluated within themselves in the analysis. Statements were made by assigning pseudonyms for each participant (P), and pseudonyms were used during the narrative findings. Predetermined themes were reviewed and defined by sub-themes and codes. To convey the participants' views, findings were bolstered with direct quotations.

The questions were addressed to the participants in the interview form are as follows:

1. Considering all administrative activities of your school, how important is the financial resource problem?
2. What kind of activities do you do to provide non-public funds to the school besides public finance resources?
3. Do you think that the socio-economic level of the environment where your school is located is effective in funding the school?
4. What are the expenditure items made from the school budget?
5. What are your suggestions on financing in the Turkish Education System and how an ideal financing system should be?

Validity and Reliability

To provide validity in the study, voice recordings were used to prevent data loss. By comparing the data sources, it was examined whether the data obtained from written and audio sources were consistent. All data were collected over a period of approximately two weeks. Participants were informed and observed at all stages. Findings obtained through content analysis were presented in figures to increase legibility and comprehensibility and were supported with quotations from participants' expressions. Finally, in the study, the strategy of diversification of resources was used to discover rich meanings and patterns, and maximum diversity was taken into consideration by choosing principals working in different socio-economic environments.

Limitations

This research is limited with the answers given by 16 high school principals, who were determined by the researcher, working in socio-economically diverse regions in a large city center of Turkey. Due to this context, the results generated from the study may be limited to the schools in Turkey or nations with similar governance structures.

RESULTS

Findings obtained from the study were grouped into five main themes according to research questions: (1) the importance of financial problems, (2) providing non-public funds to the school besides public finance resources, (3) effectiveness of

the socio-economic level of the school environment in funding, (4) types of expenditure items of schools, and (5) suggestions on a better finance management system.

Theme 1: Importance of Financial Resource Problems

In order to carry out educational activities effectively, almost all the school principals found financial problems essential, and they emphasized that physical needs must be met first. As codes and participants’ views indicate, the most mentioned underlying causes of financial resource problems are lack of a governmental budget, wasting of time and energy, and physical needs. The views of some selected principals regarding this theme can be found below.

Table 2.

Sub-themes and Codes Regarding Importance of Financial Resource Problems

Theme	Sub-themes	Codes
The Importance of Financial Resource Problems and Underlying Causes	Lack of budget	Insufficient financial resources, low budget, physical needs.
	Waste of Time, Energy	Searching for funds, less time for administrative affairs, delaying main duties.
	Physical Needs	Cleaning, repairing and healthy environment.

Participants reported that their financial resources were so limited that they had to postpone their main duties during the year. One principal counted lack of finance among the first three problems of school. Another principal reported being nervous when trying to run a big school with 1,600 students. One of the principals (P9) stated that financial resources have an important place to provide the physical facilities of the school “cleaning- heating-enlightenment-course equipment, etc.” Considering the views of the participants, the problem of obtaining financial resources has a very important place when all administrative activities are concerned, and school administrators (80%) considered that it a waste of time and energy. It created stress on them and harmed their relationships with their immediate surroundings.

Theme 2: Providing Non-Public Fund to the School Besides Public Finance Resources

Although there are certain amounts of public funds available for high schools, efforts of school administrators to provide mentioned non-public funds are inevitable to meet their needs for purchasing goods and services, cleaning, renovation, and similar needs during the year. The participants justified their causes about why they resorted to different means to find extra funds, as shown in Table 3.

Table 3.

Providing Non-Public Fund to the School Besides Public Finance Resources

Non-Public Funds	n	%
Parent-School Association	10	33
Philanthropists	7	23
Various non-governmental organizations	5	16
Social, cultural, and sportive activities off the school hours	4	13
Projects or charity events	4	13
Total	30	100

Almost all participants were in need to find extra funds for their schools and arranged different organizations during year. One principal stated being tired and stressed since he was forced to find extra resources out of school. Another principal (P4) complained about the policies of the MoNE like “the authorities were blocking all the ways” for providing funds. One

mentioned that they organized charity events every year to collect some donations. P11 indicated that they had “volunteer parents and non-governmental organizations” as a support. Considering the views of the participants, providing non-public funds varies according to the socio- economic environment of each school principal and the profile of their parents, but it emerges as a necessity and need.

Theme 3: Effectiveness of the Socio-Economic Level of the School Environment in Funding

The third theme focuses on socio-economic level of the school environment in funding in terms of school-based practices. Based on the participants’ views, the socio-economic environment of the school is a major factor in funding the school. The majority of participants ($n = 10$) stated that school evolves with the environment around it. Some of the participants’ views can be found below, and the sub-themes and codes are shown in Table 4.

Table 4.

Sub-themes and Codes Regarding Effectiveness of the Socio-Economic Level of the School Environment in Funding

Theme	Sub-themes	Codes
Effectiveness of the Socio- Economic Level of the School Environment in Funding	Effective	Donations, sponsors, parents, charities.
	Ineffective	Negligent parents.

Participants were selected from three different socioeconomic environments in order to determine how their responses differed. Almost all participants stated that socioeconomic level of the school environment was very effective to find extra funds. P7 mentioned that parents with good economic status as “having more potential to donate to the school” and P1 noted that if the parents were “caring their children”; they were prone to help schools. Only one participant disagreed that the school environment was not effective since the final decision was depending on parents. One of the principals stated the most noticeable response for this question—that he got more support from economically disadvantaged families.

Theme 4: Types of Expenditure Items of Schools

The sub-themes regarding *expenditure items* and *the extent to which participants' budgets made up of public and non-public funds are written as expenditures* are similar, but the expenditure rates of each differ. In addition, since teacher salaries in Turkey are paid by the central government, personnel expenses are not included in school expenses. In this sense, the average rates of the expenditure items of the schools are displayed in Table 5.

Table 5.

Expenditure Items of Schools

Expenditure Items	<i>n</i>	%
Cleaning	9	18
Purchasing goods and services	8	16
Stationery	7	14
Renovation and repair	7	14
Warming-enlightenment	6	12
Other (Social activities, informatics, communication)	5	10
Total	50	100

During the interviews, the principals were asked to list their greatest expenditure items of the school. In Table 5 you can see how often these items were repeated. The schools with staff shortages complained about the provision of attendants and cleaning. In addition, despite the annual budget allocated by the MoNE, many high schools had problems in providing

stationery expenses. These mostly consisted of copiers, toner, paper, board marker, etc. According to the expenditure items, most of the schools use all their available resources only to meet their priorities; therefore, it is hard to find resources for social, cultural, sporting, or artistic activities.

Theme 5: Suggestions on a Better Finance Management System

According to the participants’ views, providing and managing financial resources takes a lot of time and forces the principals to develop alternative funding methods. Especially in recent years, some school principals have been investigated for having donations and charities for their schools, and this situation creates quite a disturbance; therefore, they do not want to perform any financial activities in the school. In this sense, all the participants ($N = 16$) argued that financial resources should be managed by an independent institution under the supervision of government (MoNE). When it comes to the local and/or regional differences, support could be obtained from local governments and municipalities. Some participants' views regarding this situation are described below.

Table 6.

Sub-themes and Codes Regarding Suggestions on A Better Finance Management System

Theme	Sub-themes	Codes
Suggestions on a Better Finance Management System	Independent Providers	Traffic tickets, various taxes, parent supports
	Central Budget Management	Financial Support per Student, Laws and Regulations

Undoubtedly, financial soundness is closely aligned with overall educational facilities. The participants were aware of the importance of this issue and had various ideas to overcome these difficulties. P5 advocated that “governmental supports” for each school would completely solve the problem. P7 believed that “legalized donations” would reduce the regional differences when it comes to outsourced funds. P10 believed that “with some legal regulations” like “taxes or transferring small amounts of money from those who received traffic tickets,” extra funding could be provided. P2 offered an idea that the government could provide a “reasonable tuition per student,” and he calculated this figure as 28.50 Turkish lira (about 1.48 USD). Another notable idea came from P11. He noted that if he could be allowed to arrange “a classroom with enriched environment,” he could get a fee from parents who wish to pay and solve all financial problems.

DISCUSSION AND CONCLUSION

This study aims to find out the views of school principals who work in a large city center of Turkey on the topic of school financing. One of the most important findings of the study is the insufficient resources of schools. In accordance with the participant views, it is believed that public finance resources are insufficient. It is also observed that school principals try to meet the insufficient public financial resources from non-public funds. Another finding reveals that the socio-economic level of the environment is not the main determining factor concerning with the finance resources. The major budget categories are cleaning, purchasing of goods and services, stationery, renovation and repair, heating/lighting, and others categories like social activities, informatics, and communications.

Almost all participants drew attention to the insufficiency of the available resources, and they demand that school financing efforts should be taken over by separate administrators. In this sense, the opinions believe financing of high schools should be provided by legal changes to the state budget in order to create an ideal financial system. It may be solved with an effective and legal donation system with volunteer parents who are regulated by local governments. According to current regulations, school administrators cannot accept donations, so efforts of school administrators to provide financial resources in the form of donations means they have broken the law and can even causes them to lose their authority and reputation among society.

School principals believe that school funding should be varied and the funding sources should be expanded because of the high costs and the limited budget allocated by the ministry (Alazmi & Al-Kubaisi, 2020). This result is aligned with this study since the support of local institutions and the community is necessary to finance schools. Insufficient resources force each administrator to find different sources to provide non-public funds. As a result, although the effort to create financial

resources within the administrative activities of the school has a very important place, this situation negatively affects the administrators and results in the fact that they do not spend enough time for primary duties. In similar studies, it was concluded that the problem of finding financial resources negatively affected students, teachers, and administrators (Altunay, 2017; Korkmaz, 2005; Zoraloğlu et al., 2004). Among non-public funds, the most income-generating items are parent-school association, philanthropists, non-governmental organizations, social, cultural sports activities, projects, and charity events outside of school hours. According to Yamaç (2020), it has been emphasized that the extra-budgetary income sources of schools are provided by nearly 30 different items. Another research study indicated that the majority of the school administrators have to seek funds because of a lack of resources (Açıl & Yıldırım, 2018; Özer et al., 2015). According to the participants' views, the socio-economic level of the environment where the school is located is effective in providing financial resources, but that is not the main determining factor. Yet, some studies in literature support this argument that the socio-economic environment where schools are located is effective in providing resources (Korkmaz, 2005; Özkan et al., 2022). The results of Özal & Karakütük's (2020) study indicate that when a high school is situated in an area with a high socio-economic status, the state budget allocated to that school does not play a significant role compared to the additional funds received from other sources.

In accordance with the Program Cooperation Agreement signed in February 2011 between UNICEF Turkey and the Education Reform Initiative (ERG), research and policy development studies have begun in three areas with development potential at primary education level with the support of General Directorate of Basic Education, the MoNE. One of these areas is entitled "financial management of primary education institutions" (ERG, 2011). According to this research, the current system that provides the financing of primary schools causes inequality between schools. The main reason for this is that the central budget can only cover teachers' salaries, the remaining budget cannot be planned sufficiently, and the problems experienced in the resource flow mechanism. In addition, it is emphasized that the central government leaves the items other than teachers' salaries to the local administrations and parents, and the socio-economic level of families directly affects the opportunities of the school in terms of quantity and creates a social inequality (Köse & Şaşmaz, 2014).

The items that the participants spend most of their budgets on are cleaning, purchasing goods and services, stationery, renovation and repair, heating/lighting, and other (social activities, informatics, communication). Similarly, in his research, Yamaç (2010) emphasized that all these expenses except fuel and electricity expenses are covered by non-public resources and all available financial resources of both administrators and teachers do not fully meet the educational needs (Toker Gökçe & Uslu, 2018). According to the Eurydice report published in 2014, two-thirds of the European Union countries meet their school needs by local governments, according to certain criteria set by the central government, except for teacher and staff expenses (Eurydice, 2014).

One of the indispensable elements in the financing of education is the participation of the environment and society. The most effective method in realizing this participation is a decentralization approach. In many studies (Hoşgörür & Arslan, 2014; Ölmez & Tonbul, 2011; Özdoğan, 2017; Yolcu, 2011) referring to this issue, the idea is that decentralization and transfer of authority are effective in terms of school financial resources, especially in rural areas. Decentralization in education is accomplished through empowering local community representatives, empowering schools, ensuring community participation, and directing resources to schools in determining and solving problems related to education on site and increasing the quality of education (Şişman & Turan, 2003). Decentralization in education helps to develop a school system that encourages the participation of teachers, families, students, community leaders, non-governmental organizations, and different segments of the society in educational administration (Anderson, 1999; Lewis & Naidoo, 2004; Lindblad et al., 2002; Wissler & Ortiz, 1986). Research shows that decentralization practices in education are a more correct political approach in providing financing. Altunay (2019) investigated the opinions of school administrators on the use of political skills in terms of the management of school finance. She stated that "networking ability" and "interpersonal influence" were more prominent for the management of the expectations of the school environment in a Turkish case that contributed to the financing of the school.

School finance is tied intimately to both educational and social commitments of a society as well as the resources for meeting those commitments. There is no overall model that provides the most appropriate approach to financing schools for all situations (Levin, 1987), but considering the findings of this study, it is possible to produce some recommendations. For a better financial system:

- The budget allocated to high schools could be first increased.
- The MoNE could enable principals to raise funds independently to support their school's activities and development without being required to give any portion of the funds to the government.
- The MoNE could allocate funds per student using certain criteria (location, school size, economic status of a family etc.).

- The MoNE could encourage and include local governments, non-governmental organizations, and volunteers in funding and financial management of schools by adopting a decentralization approach rather than the centralization, considering the regional differences.
- Tuition fees may be allocated for education from the taxes collected from citizens for various reasons.

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