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Problems Encountered by School Managers in Supplying School Allowances and Expense Areas

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Abstract

The main purpose of this study is to collect information and develop suggestions about the problems faced by school administrators in supplying resources to the school and the spending areas of their allowances. The study group of the study consisted of a total of 20 school administrators, 5 of which are kindergartens, 5 primary schools, 5 secondary schools and 5 high schools, working in the public schools in the central Haliliye, Eyyübiye and Karaköprü districts of Şanlıurfa province, selected by the stratified sampling method. The study was conducted with the qualitative research method, and the data were collected by preparing a "Semi-Structured Interview Form." The data of the research were analysed by content analysis method. In the research conducted; it has been concluded that the amount of allowance allocated to the school by school administrators does not meet the school expenses, that the lack of sufficient financial support reduces the quality of education, the supply of resources to the school is expected from the school administrators in addition to their primary duties, the income obtained from the School Family Associations differs according to the regions, and this is incompatible with the equality of opportunity. Suggestions have been made such as increasing the share allocated to education from the general budget, granting allowances to schools according to the number of students, and removing the aids collected from parents.

Keywords: School Finance, Administrator, Expenditure, Budget, Sources of Finance

1. Introduction

The aims of education in the Eleventh Development Plan are expressed as raising hardworking and happy individuals who have developed thinking skills with a qualified and comprehensive education, being self-confident, entrepreneurial and contemporary, knowing national values, being open to interaction, having artistic endeavours, and using information tools (Presidency of Strategy and Budget Directorate, 2019a). Educational financing is of great importance in achieving the stated goals and increasing the quality of education. The concept of educational financing is defined as the process of providing financial resources for the provision of education, as well as the process of distributing these resources to individuals and groups at different socioeconomic levels

in the region, province and different socioeconomic levels. (Devrim & Tosuner, 1987, pp. 86-87). There is a linear relationship between the education expenditures of the countries and their success rates. In PISA 2018 data, it has been stated that 49% of the difference between the reading skill scores of the countries is related to education expenditures. According to the PISA 2018, Turkey remains below the OECD average in education spending (The Ministry of National Education, 2019). These results show the effect of the budget allocated for education on success and underline the importance of the amount allocated for education. Educational funding problem is not only experienced in Turkey; although their dimensions and characteristics differ, every developed or developing country seeks to find a solution to the problem within its conditions. In Turkey, in order to solve the problem, the amount of budget allocated for education, educational finance, and creating additional sources are on the agenda. In the 2019 Annual Report (2019b), it is stated that a new financing model that creates a planned management and finance relationship in schools will be adopted in order to increase efficiency in education. In the Tenth Development Plan (2013), statements were made that the authorities of school administrators in the budgeting processes of education would be expanded, alternative financing methods would be developed, and private institutions would support their attempts to finance education. In the decisions of the National Education Council (2014), it was stated that legal regulations should be made in order to allocate a share from the general budget to schools, to form institution budgets and to allocate 120 TL per student to schools. All these developments reveal that the issue of education financing is included in the targets, but there are problems in implementation, and it is necessary for education planners to take practical measures. It is important to reveal the education finance problems with the views of the managers and to get information from the practitioners about the solution of these problems, to present ideas to the training planners and to implement them. The study is also important in terms of being a unique study conducted in Şanlıurfa on financing of education. The main purpose of the study is to gather information about the problems faced by school administrators in supplying resources to the school and the spending areas of provisions. For this purpose, answers to the following questions were sought.

1. Do participants' views on the problems faced by school principals in providing resources to the school and the spending areas of allowances differ according to the variables of gender, institution of graduation, graduation status, professional experience, age, mode of appointment to management, whether they have received any management education, and the number of students in the school?

2. Within the scope of the research;

- a. What is the school income?
- b. What are the expenses of the school? What is the most needed item of expenditures? Please indicate at least five areas in order of importance (Example: stationery, social activity, cleaning materials, service procurement, infrastructure, renovation costs).
- c. Do you find the financial support provided by the Ministry of National Education sufficient?
- d. When your needs cannot be met by the National Education, which people or institutions will you get support from?
- e. Can Provincial / District National Education Directorates respond to your requests in a timely manner? Do you think there is a transparent practice in meeting these demands?
- f. As a school administrator, do you find the distribution of allowance amounts according to school types equal?
- g. Do you think the School Family Association is sufficient in providing resources to the school?
- h. It is stated in Article 42 of the T.R. Constitution that "Education is equal and free of charge." How would you explain the money collected as donations from parents in School Family Association accounts in line with this principle?
- i. As a school administrator, do the budget plans you include in the School Strategic Plans reflect the reality?
- j. Based on equal opportunity in education, do you think schools in cities and rural areas have equal income distribution?
- k. What are your views and suggestions for improving the school's finances?
- l. answers to questions were sought.

1.1 School Financing in Turkey and the World

It is assumed that the historical process of education finance in Turkey started with the 1869 Maarifi-i Umumiye Regulations in the Ottoman Empire. Subjects such as making primary education compulsory, dividing schools into degrees, administrative education in settlements with more than a thousand houses, opening high schools in places with more than five hundred houses, opening primary schools in every village and neighbourhood, including issues related to teacher training were asked financial support for education expenses from public. (Altın, 2008). When it came to 1913, Tedrisat-ı İptidaiye Kanun-ı Muvakkati (an Education Law of Education) was accepted. This law included new regulations in primary education, and due to its applicability, it remained in force for 48 years until the Primary Education and Training Law. It is accepted in the law that primary education is compulsory and free of charge, and primary education is completely under the responsibility of the state (Budak & Budak, 2014). As for today, in Article 42 of the Constitution; the statement that basic education is compulsory for all citizens and free of charge in primary and secondary education is considered important for the fact that education will be financed by the state and it will provide equal opportunity to individuals. While basic education level in Turkey is covered by the state as specified in the constitution, mixed method is preferred in financing secondary education (Yamaç, 2010). When we look for the other countries, for example in Spain, the Ministry of Education makes the planning of education financing. Local authorities (municipalities) do not have the right to directly interfere with the school administration. Education finance consists of tax revenues, central allowances and other types of income offered to groups (OECD, 2017). In Sweden, the education finance is provided by municipalities by transferring resources from high-income municipalities to municipalities with poor resources and the development of schools in this region is ensured (OECD, 2016b). When we look for Austria, federal schools get their resources from the federal government. Education is funded through grants transferred to provinces by provincial schools, states and municipalities (OECD, 2016a). Considering the outputs of the localization efforts, it cannot be said that the quality of education and the success rate have increased. With decentralization, teachers are no longer public servants and it has been observed that equal pay and equal working conditions among teachers have disappeared (Keskin, 2003, p. 13-18).

When the studies in the literature on education financing are examined; Kavak, Ekinçi, and Gökçe (1997) stated in the constitution that the primary and secondary school levels in our education system are included in the primary education class in their study named "Search for Resources in Primary Education" and that the education financing of this school level will be covered by the state. , food, transportation) with the central budget and some of them (stationery, renovation, cleaning materials, etc.) are also being covered by donations. In the study, it was revealed that schools in city centres have 27 types of income items due to their social and economic structures, but village schools have 20 types of income items. Yıldırım (2020), in his study titled "Donations to Schools," revealed that the insufficiency of in-kind and cash resources in education caused the quality of education to decrease; Low school achievements have shown the lack of educational financing as the reason why success in social and cultural activities is not at the desired level. Yamaç (2010), in his study named "Finance Sources of Primary Schools," stated that the problem of education financing is getting deeper in Turkey and that the share allocated to schools from the resources specified by the state in the law is gradually decreasing. Dayton (1995) stated in his research that social and democratic development of schools would be faster if policy makers had implemented effective policies that compensated the damages of inequality and inadequacy of financing. Reinikka and Svensson (2004) discussed the amount of budget allocated for education in Uganda and their distribution according to schools in their study. According to the study, local education funding has obvious negative consequences; while the student groups living in the poor regions have access to less opportunities, it is stated in the research that rich regional schools have access to more opportunities thanks to politicians and local officials. Eppley (2009) discussed his study in the context of the problems experienced by teachers working in rural areas; he stated that the No Child Becomes Uneducated Act (NCLB) is lacking in rural research, and there is a mismatch between the supposed needs of rural schools and their real needs. When the studies in the literature are evaluated, it is seen that the education financing problem is not clarified not only in Turkey but all over the world. It is stated that the share of the state for education in Turkey is low and this situation leads to privatization; as a result, it does not seem possible to achieve equal standards in education. Studies have shown that when sufficient and equal financial support is provided to education, the social benefit will increase at that rate and it will accelerate the development of the country.

2. Method

2.1 Research Model

Research data were collected by qualitative research model. Qualitative research is a research method that tries to understand situations and events from the perspective of the participants and is based on the possibility of different personal views about the same situation (Büyüköztürk et al., 2019). The study was carried out with a phenomenological design focusing on phenomena that we do not have in-depth knowledge about an existing situation. Phenomenology design (phenomenology) is a research method that uses people's experiences to obtain detailed information about a phenomenon (Kocabıyık, 2016). In this study, the problems faced by school principals in supplying resources to the school and their spending areas were determined by using a semi-structured interview form, and these problems and solution suggestions were tried to be reflected by interpreting the opinions of the administrators.

2.2 Population and Working Group

School administrators in Şanlıurfa constitute the population of the research. Since it was thought that it would not be possible to reach the population due to labour, time and the coronavirus epidemic, it was deemed appropriate to take a sample that would represent the population. The study was planned to cover three central districts of Şanlıurfa, Eyyübiye, Haliliye and Karaköprü. The study is included in the stratified sampling class from the random sampling method. Stratified sampling is a sampling method that aims to identify subgroups in the population and ensure that these groups are represented in the sample with their ratios within the size of the population (Büyüköztürk et al., 2019).

Table 1: Distribution of Schools by Districts and Regions

		Districts							
		Eyyübiye		Karaköprü		Haliliye		Total	
		N	%	N	%	N	%	N	%
Location of the School	Village	4	57.1	2	40	2	25	8	40
	City	3	42.9	3	60	6	75	12	60
Total		7	35	5	25	8	40	20	100

8 (40%) of the managers in the sample were selected from rural areas and 12 (60%) from urban settlements. Considering the districts, it is seen that 7 (35%) of the managers work in Eyyübiye, 5 (25%) in Karaköprü and 8 (40%) in Haliliye.

2.3 Data Collection Tools

The data were collected by applying the semi-structured interview form created by the researchers to the school administrators in the 2020-2021 academic year. While the interview form was being developed, a pool of items related to the interview items was created by conducting legislation research and literature review, the weak items were eliminated, and the items in the form were created by taking comprehensive questions that serve the purpose of the interview. The interview items were checked for language and spelling by a Turkish teacher. An opinion was obtained from a school principal about the items in the form, and the form was made ready for implementation by deciding the appropriateness of the form. With the expert opinions received, the form was revised and attention was paid to the validity and reliability of the interview form. The form is divided into two parts. In the first part, the administrator's age, gender, institution he graduated from, graduation status, seniority, appointment method, whether he received management training, and the number of students in his schools were asked; the second part,

on the other hand, consists of the questions asked about the problems faced by the schools in the provision of allowances to the school and the spending areas of the allowances. Semi-structured interview form is included in Annex-1.

2.4 Data Collection

The data of the research were collected in the second semester of the 2020-2021 academic year. Approval of the ethics committee was obtained for conducting the study, and information about the purpose of the research and the way of data collection through stratified sampling was given to 20 school administrators in 3 districts selected. Data were collected by face-to-face interviews with 7 of the school administrators; with the remaining 13 school administrators, the data were received by mail due to the closure of schools and the acceleration of the spread of the coronavirus epidemic. 13 interview forms were collected by mail. 7 audio recordings and 13 forms collected by mail were transferred to Word files and formed the data group of the research.

2.5 Data Analysis

The answers given by the school administrators to the semi-structured interview form constituted the data group of this study. The analysis of the data was made by content analysis method, frequency and percentage tables were used. Büyüköztürk et al. (2019) defined content analysis as a regular and repeatable method in which the words in a text are divided into smaller parts and summarized by means of coding based on rules. The questions in the semi-structured interview form were carefully read by the researcher, the responses of the managers to each sub-purpose were evaluated separately and similarities and differences were expressed. Considering the participants of the semi-structured form we applied in terms of school type variable; school principals of 5 kindergartens (25%), 5 primary schools (25%), 5 secondary schools (25%) and 5 high schools (25%) were reached. While conducting the analysis, in order to keep the names of the participants confidential, code names were given for kindergarten principals as A1, A2, A3, A4, A5; for primary school principals as I1, I2, I3, I4, I5; for middle school principals as O1, O2, O3, O4, O5, and for high school principals as L1, L2, L3, L4, L5.

3. Findings

In this section, the findings obtained by the analysis of the data obtained based on the sub-objectives of the research are included.

3.1 Findings and Interpretation Regarding the First Sub-Purpose

In this section, the sub-aim of the research is “The problems faced by school administrators in supplying resources to the school and the participant's views on the spending areas of the appropriations; with the findings for this question “Does it differ according to gender, institution of graduation, graduation status, professional experience, age, mode of appointment to management, whether they have received any management education, and the number of students in the school?” have been tried to be explained by showing them in Table 2. Considering the participants of the applied semi-structured form in terms of school type variable; It is seen that it consists of 5 kindergartens (25%), 5 primary school (25%), 5 secondary school (25%) and 5 high schools (25%) principals.

Table 2: Demographic Characteristics of Participants

		Types of Schools							
		Kindergarten		Primary		Secondary		High School	
		N	%	N	%	N	%	N	%
Gender	Boy	5	100	2	40	4	80	5	100
	Girl	0	0	3	60	1	20	0	0
Age	20-30	0	0	0	0	1	20	0	0
	31-40	3	60	3	60	2	40	0	0
	41-50	2	40	2	40	2	40	4	80
	51-60	0	0	0	0	0	0	0	0
	61 and over	0	0	0	0	0	0	1	20
Occupational Experience	1-5 ages	0	0	0	0	1	20	0	0
	6-10 ages	1	20	1	20	1	20	0	0
	11-15 ages	2	40	0	0	1	20	0	0
	16-20 ages	1	20	4	80	1	20	2	40
	21 and over	1	20	0	0	1	20	3	60
Number of Students	1-50	0	0	1	20	0	0	0	0
	51-200	3	60	0	0	1	20	0	0
	201-500	2	40	2	40	2	40	0	0
	500-1000	0	0	2	40	0	0	3	60
	1001 and over	0	0	0	0	2	40	2	40
Graduation	Two-year Degree	0	0	0	0	0	0	0	0
	Undergraduate	4	80	4	80	4	80	4	80
	Postgraduate	1	20	1	20	1	20	1	20
Faculty of Graduation	Faculty of Education	4	80	5	100	4	80	2	40
	Faculty of Arts & Sciences	0	0	0	0	1	20	3	60
	Training Institute	0	0	0	0	0	0	0	0
	Faculty of Theology	0	0	0	0	0	0	0	0
	Other	1	20	0	0	0	0	0	0
Management Training	Got	3	60	3	60	1	20	2	40
	Didn't get	2	40	2	40	4	80	3	60
Type of Assignment	With Exam	4	80	1	20	3	60	4	80
	Without Exam	1	20	4	80	2	40	1	20

According to the results of the gender variable, it is seen that the number of female managers working in National Education constitutes 20% (N = 4) of the total number of participants (N = 20). Considering the age data, it is seen that the managers are mostly in the 41-50 age group and the least rate is in the 20-30 and over 61 age groups. Looking at their professional experiences, it is seen that while the years of experience in kindergartens show a distribution, it is seen that 80% of them have 16-20 years of experience in primary schools, middle school principals are equally distributed among the experience groups, and high schools are generally concentrated in groups of 16-20 and 21 years with a lot of professional experience. Considering the number of students in general, it is observed that the number of students in kindergartens is lower than in other school levels, while the number of students in high schools is higher than other levels. When the graduation status of the administrators

participating in the study is examined, it is seen that 4 (80%) of them are undergraduate and 1 person (20%) is graduate for each level (kindergarten, primary school, middle school, high school). Considering the institutions that the participants graduated from, 4 (80%) of the kindergarten administrators graduated from the Faculty of Education and 1 (20%) from other educational institutions; all of the primary school administrators (100%) are graduates of the Faculty of Education; 4 (80%) of the middle school administrators are graduates of the Faculty of Education, 1 (20%) of the Faculty of Arts and Sciences; and it is among the findings that 2 (40%) of the high school principals graduated from the Faculty of Education and 3 (60%) of them graduated from the Faculty of Arts and Sciences. Considering whether the participants received management training after starting their managerial duty, 3 (60%) of the kindergarten administrators received, 2 (40%) did not; 3 (60%) of primary school administrators received, 2 (40%) did not; 1 (20%) of middle school principals received, 4 (80%) did not; and finally, it is seen that 2 (40%) of the high school principals received, 3 (60%) did not. Considering the way the participants are appointed to managerial positions, 4 (80%) of the administrators in the kindergartens are given an exam and 1 (20%) without an exam; 1 (20%) of the administrators in primary school are given with an exam, 4 (80%) of them without an exam; 3 (60%) of middle school administrators started to work with an exam, 2 (40%) without an exam, and finally, 4 (80%) of high school administrators are given with an exam and 1 (20%) without an exam.

3.2 Findings and Interpretation Regarding the Second Sub-Purpose

Within the scope of the research, answers to the questions in the second part of the semi-structured interview form were sought and the findings were interpreted.

3.2.1 Whaisre your school income?

The answers given by school administrators to the semi-structured interview form regarding this sub-purpose were given in Table 3 and the findings were tried to be interpreted.

Table 3: Table of School Income

	Education Levels									
	Kindergarten		Primary		Secondary		High School		Total	
	N	%	N	%	N	%	N	%	N	%
No Income	0	0	4	100	0	0	0	0	4	100
Canteen Revenues	0	0	1	16.7	2	33.3	3	50	6	100
Student Dues	5	83	0	0	1	16.7	0	0	6	100
School Family Association	0	0	1	50	1	50	0	0	2	100
Incomes										
Ministry of National Education Allowance	0	0	0	0	1	20	4	80	5	100
Aid from Teachers	0	0	0	0	1	100	0	0	1	100
Revenues										
Gym Revenues	0	0	0	0	0	0	1	100	1	100
Conference Room	0	0	0	0	0	0	1	100	1	100
Revenues										
Food Distribution Fee	0	0	0	0	1	100	0	0	1	100
Football Field Revenues	0	0	0	0	0	0	1	100	1	100

All of the kindergarten principals (N = 5) stated that their school income consists of their income from student fees. The majority of primary school principals (N = 4) stated that "we do not have school income." Considering the opinions of middle school institution principals, it was observed that they declared their income items such as canteen revenues (N = 2), student dues (N = 1), School Family Association incomes (N = 1), MEB allowances (N = 1), teachers' aids (N = 1), and food distribution (N = 1). High school institution managers, on the other hand,

have stated that there are income items such as canteen revenues (N = 3), MEB allowances (N = 4), sports hall revenues (N = 1), conference hall revenues (N = 1) and football field revenues (N = 1).

3.2.2 What are your school expenses? What is the most needed item in expenditures? Please indicate at least five areas in order of importance (Example: stationery, social activity, cleaning materials, service procurement, infrastructure, renovation costs).

The answers given by school administrators to the semi-structured interview form regarding the problem are given in Table 4 and interpreted.

Table 4: Table of School Expenses

		Education Levels									
		Kindergarten		Primary		Secondary		High School		Total	
		N	%	N	%	N	%	N	%	N	%
First Rank	Stationary	1	20	0	0	1	20	3	60	5	100
	Social Activity	0	0	1	100	0	0	0	0	1	100
	Cleaning	1	20	2	40	1	20	1	20	5	100
	Service	2	66.7	0	0	0	0	1	33.3	3	100
	Procurement										
	Infrastructure	0	0	0	0	0	0	0	0	0	0
	Fixing	1	16.7	2	33.3	3	50	0	0	6	100
Second Rank	Stationary	1	16.7	3	50	1	16.7	1	16.7	6	100
	Social Activity	0	0	0	0	0	0	0	0	0	0
	Cleaning	3	37.5	0	0	1	12.5	4	50	8	100
	Service	0	0	0	0	1	100	0	0	1	100
	Procurement										
	Infrastructure	0	0	2	100	0	0	0	0	2	100
	Fixing	1	33.3	0	0	2	66.7	0	0	3	100
Third Rank	Stationary	0	0	1	25	3	75	0	0	4	100
	Social Activity	0	0	1	50	0	0	1	50	2	100
	Cleaning	1	100	0	0	0	0	0	0	1	100
	Service	3	42.9	1	14.3	2	28.6	1	14.3	7	100
	Procurement										
	Infrastructure	0	0	0	0	0	0	1	100	1	100
	Fixing	1	20	2	40	0	0	2	40	5	100
Fourth Rank	Stationary	0	0	0	0	0	0	0	0	0	0
	Social Activity	0	0	1	50	0	0	1	50	2	100
	Cleaning	0	0	3	50	3	50	0	0	6	100
	Service	0	0	0	0	2	66.7	1	33.3	3	100
	Procurement										
	Infrastructure	3	60	0	0	0	0	2	40	5	100
	Fixing	2	50	1	25	0	0	1	25	4	100
Fifth Rank	Stationary	3	60	1	20	0	0	1	20	5	100
	Social Activity	1	33.3	1	33.3	1	33.3	0	0	3	100
	Cleaning	0	0	0	0	0	0	0	0	0	0
	Service	0	0	1	50	0	0	1	50	2	100
	Procurement										
	Infrastructure	1	11.1	2	22.2	4	44.4	2	22.2	9	100
	Fixing	0	0	0	0	0	0	1	100	1	100

When we look at Table 4, it is seen that school principals have fixing expenditures (N = 6) among the expenditure items in the first place, the expenditure items declared in the second place are cleaning expenditures (N = 8) and the expenditure items in the third place are the service procurement (N = 7) expenditures. It is seen that among the expenditure items, cleaning (N = 6) expenditures are in the fourth place, and infrastructure expenditures (N = 9) take the fifth place.

3.2.3 Do you find the financial support provided by the Ministry of National Education sufficient?

Considering the findings of the problem, it stands out that all school administrators consider the resource support provided by the National Education Ministry is not sufficient. I3; "There is no financial support. When it comes to fixing, it is done sometimes and sometimes not." He stated that the Ministry of National Education only responded to the requests for fixing, but that it was not done regularly.

3.2.4 When your needs cannot be met by the National Education Ministry, from which people or institutions will you get support?

Considering the views of the school principals who participated in the study, some principals stated that they did not provide support from any institution or person, while some principals stated that they provided support from municipalities, parents, non-governmental organizations, friends and School Family Associations by using their personal relations.

3.2.5 Can Provincial / District National Education Directorates respond to your requests in a timely manner? Do you think there is a transparent practice in meeting these demands?

It is noteworthy that school principals have expressed very different opinions on whether Provincial / District National Education Directorates respond to the demands of schools at the right time and whether there is transparency in resource support. Regarding whether the requests are answered on time, it was observed that A1, A2, I5, L1 answered "Timely response is given." while the other 16 school principals stated, "There is no response in time." Although A1, A2, A5, I5, O3, O4, L2 stated that the District Directorates of National Education was transparent in meeting the demands of the school principals; A3, A4, I1, I2, I3, I4, O2, O5, L1, L3, L5 stated that there is no transparency in the application.

3.2.6 As a school administrator, do you find the distribution of allowance amounts equal according to school types?

Considering the opinions of school administrators about the distribution of the amount of allowances by school types, A1 and L5 stated that the resources were equally distributed among the school types, while the other 18 administrators stated that they were not equal. A2 stated his opinion as "I don't find it equal. While more funds are allocated to high schools, the expenses made in kindergartens are more".

3.2.7 Do you think the School Family Association is sufficient to provide resources for the school?

All of the school administrators (N = 20) stated that School Family Associations are not sufficient to provide resources to the school.

3.2.8 It is stated in Article 42 of the T.R. Constitution that "Education is equal and free of charge." How would you explain the money collected as donations from parents in School Family Association accounts in line with this principle?

Of the kindergarten schools, A2 and A3 stated that donations were not collected before school. L2 and L3 stated that they do not collect donations in their schools. I1 stated that money was collected because it was compulsory; I3 supported I1 and said "It is not equal, but it is done because it has to. Nobody wants to raise money". A5 stated that as donations are voluntary, this does not contradict with Article 42 of the constitution; and it has been observed that A1, A4, I2, I5 and L5 also expressed ideas that support this.

3.2.9 As a school administrator, do the budget plans you include in the School Strategic Plans reflect the reality?

When the views of the school administrators were evaluated on whether the budget plans included in the School Strategic Plans, which were prepared every five years by the schools, reflected the reality, it was seen that the majority of the administrators expressed their opinions that they are not reflecting the reality. Unlike the manager views that show that the plans do not come up to the reality, O5 stated; "I have been at this school for 8 years. I

can say that our balance of income and expenditure is fixed and our budget planning reflects the reality. We try to support village schools when circumstances allow". There were also some managers who stated that their budget planning did not change due to the fixed income-expense areas.

3.2.10 Based on equal opportunity in education, do you think schools in cities and rural areas have an equal income distribution?

Considering the findings related to this sub-purpose, it is seen that all of the administrators participating in the study stated that schools in urban and rural areas do not have equal conditions. I1 said "Schools in rural areas are very unlucky. They suffer from a lot of trouble, especially because of the lack of canteen income and parent support. " and he drew attention to the fact that the canteen revenues of the schools in the centre make a significant difference.

3.2.11 What are your views and suggestions for improving the school's finances?

Considering the ideas of administrators to improve the financing of schools, it is observed that the general recommendation is that a budget should be allocated to each school. Of the school administrators; A2 suggested "By opening workshops within the schools, by growing products in school gardens with suitable environment, and by opening clubs; additional income can be created. This is up to the principal's effort and assertiveness. If the school environment is suitable, a pool can be opened, sports fields can be created and this creates additional income for the school. In addition to being a place of education, the school is also in business status and its income can be increased". L5 suggested "Every year a budget should be allocated to schools according to the level of weariness of the school and the income level of the School Family Association. Since there are income injustices, School Family Associations may be closed completely and inspection boards, which are abolished by sending funds to schools, may be put into effect".

4. Discussion and Conclusion

When the results of the findings regarding the question "What are your school income?" were evaluated, it was seen that kindergartens stated only student fees as a source of income. Primary and secondary school principals declared their income as canteen incomes, School Family Association incomes, food distribution fee, aid from teachers, and District National Education Directorates as transfer incomes. Unlike other types of schools, directors of high schools stated that they have different income sources such as football field, conference hall, indoor sports hall, canteens and central budgets. The reflection of the opportunities of high schools on income provision stands out; It is noteworthy that facilities such as a football field, conference hall and indoor sports hall create additional resources for the school. It is also noteworthy that the allowances received from secondary education institutions are defined directly to the school account from the central budget, and primary education budgets are used to compensate the deficiencies of schools through the Provincial or District National Education Directorates. It can be said that the research findings of Toker et al. (2018), Kayıkçı and Akan (2014) on school income match up with the findings of this study.

Considering the results of the findings regarding the question "*What are your school expenses? What is the most needed item in expenditures? Please indicate at least five areas in order of importance (For example: stationery, social activity, cleaning materials, service procurement, infrastructure, fixing costs).* ", it is seen that stationery, cleaning and service procurement in kindergartens, fixing, cleaning and stationery in primary schools, cleaning, fixing and stationery in secondary schools, stationery, cleaning and fixing in high schools are at the top. Toker et al., (2018) also revealed similar expense items in their studies. When we look at the statements of the administrators at all school levels, it is noteworthy that cleaning and stationery expenses are the primary expenditure areas, and the expenditures allocated to social activities are at the bottom.

Considering the results of the question "*Do you find the financial support provided by the Directorate of National Education sufficient?*", school principals stated that the financial support provided to schools by the National Education was generally seen as insufficient at all levels. The research findings are in line with the literature (Kavak et al., 1997; Karaaslan, 2005; Yamaç, 2010 and Toker et al., 2018); it is seen in the studies that the resource allocated for education from the state budget is not sufficient.

When the results of the findings regarding the question *"Which person or institutions will you get support from when your needs cannot be met by the National Education?"* were evaluated, the administrators stated that they first received support from municipalities, then social media, private persons or institutions. Administrators requesting support from different institutions or individuals can be considered as a situation that overshadows the reputation of administrators as well as being outside of the school principal's field of duty. Reinikka and Svensson (2004) also emphasized in their study that financing of schools by local authorities has obvious negative consequences and they found that they do not find it right for education to be financed by local authorities.

Considering the results of the findings regarding the question *"Can Provincial / District National Education Directorates respond to your requests in a timely manner? Do you think there is a transparent practice in meeting these demands?"*, it was observed that the minority of the school principals stated that the requests were answered in a timely manner, while the others stated that they were not answered in a timely manner. Considering the District National Education Directorates to which the principals are affiliated, it is a striking finding that the majority of the school principals (N = 3), who are stated to be transparent, work within the Karaköprü District National Education Directorate; the majority of the principals (N = 6), who stated that they were not transparent, worked within the Haliliye District Directorate of National Education.

When the results of the question *"As a school administrator, do you find the distribution of allowance amounts according to school types equal?"* were evaluated, some school principals stated that the amount of the allowance was equal, but the ways of sending were not equal, the spending of the kindergartens was more while the allowance was allocated more to high schools, the equal amount of allowance was not equal, and that more allowance was allocated to Imam Hatip Secondary Schools and high schools. In his study, Altunay (2017) revealed that schools with resources allocated from the general budget, in accordance with the research findings, are in a relatively advantageous position.

When the results of the results of the question *"Do you think the School Family Association is sufficient to provide resources for the school?"* were evaluated, school principals stated that School Family Associations can contribute to schools in districts with good socioeconomic status, but do not provide benefits in districts with poor socioeconomic status, that the money collected in School Family Associations is only enough to meet small needs, and they do not want to damage their reputation towards parents. Çalık et al. (2019) stated that the income of school family associations in regions with different socioeconomic conditions is also different; and they found that this situation was an obstacle to providing equal and sufficient resources to the school as these findings were similar to the findings of their study.

When the results of the question *"It is stated in Article 42 of the T.C. Constitution that "Education is equal and free of charge." How would you explain the money collected as donations from parents in School Family Association accounts in line with this principle?"* were evaluated, it was seen that some principals stated that they did not collect donations in their schools and that donations eliminated equality. Kavak et al. (1997) argued that education should be financed by the state; Saklan and Erginer (2016) stated that education should be considered as a public service; Toker et al. (2018) revealed findings that are similar to the findings of the study, stating that education is apparently free of charge, but actually trying to be kept alive with private financing resources. Korkmaz (2005), on the other hand, stated an idea that suggests that the problem of financing education can be solved with the support of families.

Considering the results of the question *"As a school administrator, do the budget plans you include in the School Strategic Plans reflect the reality?"* in general, it is seen that due to the lack of fixed income, the income-expense balance cannot be achieved and the budget does not reflect the reality. It is also noteworthy that administrators who express that they reflect the truth work in central schools. It can be said that schools in rural areas with no income and schools connected to basic education generally have difficulties in establishing the real budget.

When the results of the question *"Based on equal opportunity in education, do you think schools in cities and rural areas have an equal income distribution?"* were evaluated, it can be concluded that the lack of incomes such as canteens, kindergartens and School Family Association in rural areas causes inequality in terms of opportunities

between schools in the city and rural schools. When the studies in the literature are examined; Kavak et al. (1997) stated in their study that the schools in the city centre have 27 kinds of income, but the village schools have 20 kinds of income and the conditions of the schools in the village and city centre are not equal. Eppley (2009) found in his study that rural schools have different opportunities with schools in the city centre. It can be said that the research findings are similar to the results of the studies in the literature.

When the results of the question "What are your views and suggestions for improving the school's finances?" were evaluated, it was suggested that the allocation planning of the schools should be made by the administrators rather than the Provincial / District National Education Directorates, the budget amounts to be sent directly to the schools for each school and the budget could be transferred to the following years. In addition, practical suggestions such as evaluating schools as enterprises that contribute to production as well as being training centres have been presented. When we look at the suggestions for improving school financing in the literature, Dayton (1995) stated in his study that effective policies that minimize the damages of inequality and insufficiency should be implemented and that education finance reform advocates should seek to convince the public and policy makers; Devrim and Tosuner (1987, p. 103) suggested that the tax regime should be regulated in a way that encourages business owners to support educational financing and that the opportunities for each school to establish revolving funds should be improved.

5. Recommendations

When the results of the study are evaluated, it is thought that the implementation of some policies by the practitioners will contribute to the solution of the education finance problem. While allowances come directly to high schools, basic education levels are provided through Provincial / District National Education Directorates. Arrangements can be made by education planners to direct allowances to each type of school. It was observed that some of the school administrators stated that they were uncomfortable with the functioning of School Family Associations. In order to eliminate this situation, a more objective and School Family Association legislation that will ease the practices of school administrators should be made. Plans that minimize the differences between schools in urban and rural areas and enable equal opportunities to students should be implemented. The budget allocated to the Ministry of National Education should be increased and plans should be implemented to eliminate the unjust treatment of primary schools. By making it compulsory by the government to apply special discounts to schools, such as stationery, cleaning supplies, equipment needs; schools can be supported in the procurement process. The areas that will bring additional income to the school such as the practice garden, sports field, and wedding area should be made functional and schools should be encouraged. Adequate resource support should be provided to schools by the National Education, and more budget should be allocated for social activities that administrators had to postpone due to lack of resources. Since this study is a qualitative study, researchers may be advised to include quantitative or mixed studies in their studies on the subject. The research was limited to three central districts of Şanlıurfa province (Karaköprü, Haliliye, Eyyübiye). The same research can be extended to include other districts of Şanlıurfa.

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APPENDICES

APPENDIX-1: SEMI-STRUCTURED INTERVIEW FORM ABOUT “PROBLEMS ENCOUNTERED BY SCHOOL ADMINISTRATORS IN PROVISION OF ALLOWANCES TO SCHOOL AND SPENDING AREAS OF ALLOWANCES”

My dear colleague,

The aim of this study is to evaluate the views of school administrators working in Şanlıurfa on the problems they encounter in the provision of allowances to the school and the spending areas of the allowances. Your answers to the questions in the interview form will be kept confidential by us and will be used purely for scientific purposes.

This interview form consists of two parts. The first part consists of questions prepared to obtain personal information; The second part consists of questions prepared in order to determine your views and opinions about the problems faced by school administrators working in Şanlıurfa in the provision of allowances to the school and the spending areas of the allowances.

Thank you in advance for your interest and help.

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FIRST PART

Gender	Woman ()	Man ()			
Alma Mater	Faculty of Education ()	Faculty of Arts and Sciences ()	Traning Institute ()	Faculty of Theology ()	Other.....
Graduation	Two-year Degree()	Undergraduate ()	Postgraduate()		
Professional Experience (seniority)	1-5 Years ()	6-10 Years ()	11-15 Years ()	16-20 Years()	Over 21 Years()
Age	20-30 ()	31-40 ()	41-50 ()	51-60 ()	61 ve üzeri ()
How you are appointed to the management	With exam()	Without exam ()			
Whether you have received any management training	Yes ()	No ()			
Number of Students in your school	1-50 ()	51-200 ()	201-500 ()	500-1000 ()	1001 and over ()

SECOND PART**SEMI-STRUCTURED INTERVIEW QUESTIONS**

1. What are your school income?
2. What are your school expenses? What is the most needed item in expenditures? Please indicate at least five areas in order of importance (Example: stationery, social activity, cleaning materials, service procurement, infrastructure, renovation costs).
3. Do you find the financial support provided by the Ministry of National Education sufficient?
4. When your needs cannot be met by the National Education Ministry, from which people or institutions will you get support?
5. Can Provincial / District National Education Directorates respond to your requests in a timely manner? Do you think there is a transparent practice in meeting these demands?
6. As a school administrator, do you find the distribution of allowance amounts equal according to school types?
7. Do you think the School Family Association is sufficient to provide resources for the school?
8. It is stated in Article 42 of the T.R. Constitution that "Education is equal and free of charge." How would you explain the money collected as donations from parents in School Family Association accounts in line with this principle?
9. As a school administrator, do the budget plans you include in the School Strategic Plans reflect the reality?
10. Based on equal opportunity in education, do you think schools in cities and rural areas have an equal income distribution?
11. What are your views and suggestions for improving the school's finances?