

**SCHOOL-PARENTS ASSOCIATION MODEL IN TURKEY: IMPROVING THE  
FINANCE OF PRIMARY SCHOOLS**

**IBRAHIM SELMAN BAKTIR**

**NEWCASTLE UNIVERSITY**

***Abstract***

The Basic Law of National Education of Turkey numbered 1739, states that the cooperation between schools and families is facilitated to make a contribution for the achievement of the objectives of educational institutions (MoNE, 1973). School-parent Associations (SPAs) have been established for this purpose around the country. The responsibility of the management of external financial incomes of schools is given to the SPAs directly without considering whether they are competent or qualified enough to manage such budgets. Because of their critical roles and responsibilities in the management of schools, the model of SPAs and their competencies are discussed in this study. It is presented especially for the consideration of policy makers and school leaders for providing an aspect to improve the system. The examination of SPAs' budgets is required for a more effective and efficient management of school finance in this regard. Therefore, the effectiveness and competence of SPAs, fundamental financial problems of schools, and alternative resource attempts of schools are investigated for Turkish primary schools in this study.

The study was conducted by analysing the secondary data resources, which are policy texts, government documents, and statistical information provided by official and/or academic authorities. As the result of the study, it can be briefly stated that SPAs play an important role for improving the quality of education in Turkey if they work properly and efficiently but they mostly focus on improving the physical circumstances of schools rather than helping students who need essential support. Even though, it was clearly stated in their regulation that 'providing financial and moral support for students who need' is one of the fundamental duties and reasons for their existence (MoNE, 2012, Chapter2). Therefore, SPAs should review their roles and duties for a better service, and the data from the system should be analysed and interpreted to develop new and more adequate policies in terms of providing more efficient, effective, economic, and equitable opportunities for the Turkish education system.

**Keywords:** School Parent Association, Education Finance, Turkey

***Introduction***

The demand for education and the expectations from the education have increased with the socio-economic growth of societies. However, it can be argued that resources allocated for education have not increased as much as the demand and expectations. The following two cases are seen as very important in regards to educational resource allocation; the first one is the

allocation of sufficient resources for educational services and the second one is the efficient, effective, economic, equal usage, and management of these resources. These two cases have been discussed and studied by educational researchers in Turkey (Kavak & Ekinçi, 1994; Korkmaz, 2005; Koç, 2007; Karakutuk, 2011). It has been argued that whether there are serious problems to manage and usage of resources allocated for schools or adequate enough resources have not been allocated for schools so they should be increased (Korkmaz, 2005; Kavak, Ekinçi & Gökçe 1997). It can be clearly said from both points of view that no sides are satisfied or happy with the financial situations of primary state schools in Turkey (eg. Karaarslan, 2005; Ayrançöl & Tekdere, 2014; Akin, 2009).

The increasing financial burden of education is shifting fiscal responsibilities from states to families and institutions or it is causing the establishment of new taxes and encouragements of opening more private educational service suppliers (Johnstone, 1998; Akca, 2012). Therefore, the systems of educational finance show different applications based on the country-specific circumstances.

According to some school leaders and academics, the management of state schools is seen as quite difficult or even impossible in Turkey (eg. Simsek, 2004). As a result of having a highly centralised education system, the central management (Ministry of National Education (MoNE)) has the main authority on state primary schools, especially on the financial management of schools. However, the community and central authorities see the school leaders as accountable and responsible for the success or failure of schools. On one hand, mostly, the MoNE controls the primary state schools' budget. Therefore, schools do not have centrally allocated budgets and they do not have fixed income based on certain norms or criteria. On the other hand, schools may have alternative income resources that are supposed to be managed under the control of SPAs. One of the reasons that the SPA model has been developed and more responsibilities have been given them in the finance of primary schools is for coping with

the difficulties of financing schools. Based on socio-economic circumstances of the regions where schools are located, financial contributions of families through the SPAs in educational services might have reached considerable amounts. SPAs manage these additional budgets of schools such as donations, miscellaneous incomes provided through national and international funds, or rental incomes from properties of schools.

Moreover, the efficient, effective, economic, and equal usage of financial resources is seen as one of the factors that affect schools' achievements, students' outcomes and the quality and condition of educational services taken directly or indirectly. Therefore, it is seen as important and necessary to investigate in terms of two points; first for revealing and understanding the roles of SPAs to meet the financial needs of schools, and second for developing the SPA model to deliver better financial conditions for schools.

Accordingly, the study aims to focus on three main issues. Firstly, the financial pressures and problems of Turkish primary schools and how these led to the SPA initiative as an additional means of funding and encouraging public engagement in schools are the main focus of this study. Secondly, the paper analyses and interprets 'the Regulation of SPA' (MoNE, 2012). Finally, recommendations are proposed based on the outcomes in order to help to develop the model of SPA and financial systems of primary state schools in Turkey.

### ***Educational Challenges in Turkish Primary Education***

Article 42 of the Constitution of the Republic of Turkey states following decrees:

- *No one shall be deprived of the right to education.*
- *The scope of the right to education shall be defined and regulated by law.*
- *Primary education is compulsory for all citizens of both sexes and is free of charge in the state schools.*

As stated in the constitution, in Turkey, primary education is presented as free and compulsory by the government in state schools. It can be said that this article is in the implementation but

the issue here is that the quality of education provided by the state to the citizens. Serious problems at this point can be seen if the adequate budgets are not provided to schools that are required to deliver a good education for all children of the country. Income sources and opportunities of state schools quite vary from one to another based on their regions' and/or parents' economic conditions (Tural, 2002; Unal, 1996 stated in Yamaç, 2010). The most important factor affecting the financial conditions of SPAs is the socio-economic status of the schools and relatedly the economic status of parents because their incomes are based on these sources. The main reason for schools to investigate additional income channel is that even though the state is required to supply free education to all children, the education system has faced financial difficulties and constraints, and the authorities (especially leaders in schools) therefore are in search of local communities' and/or families' financial support to overcome these difficulties (Kavak, Ekinçi & Gokçe, 1997). High-quality expectations of the communities such as good results from standardized exams or better facility, educational materials and equipment anticipation in the schools and budget restrictions with all of them leave the schools in difficult financial positions. Thus, the school leaders and SPAs are feeling obligated to create alternative ways to increase their budgets by using their every single possibility and opportunity (Korkmaz, 2005). Furthermore, due to their roles in schools, it would not be surprised to claim that SPAs were set to find a solution for the financial problems of state schools. Thus their importance in the system cannot be denied so that SPAs and their structures are phrased and investigated in the following two sections.

### ***The SPAs in Turkey***

The school leaders, teachers, and parents are seen as natural members of the association. The SPA's administrative structure is composed of the general assembly, the board of directors, and the board of inspectors (MoNE, 2012). The General Assembly consists of the members of the association and chooses the members of the board of directors and the board of inspectorates.

Also, the General Assembly discusses the reports submitted by committees and informs their opinions and critics about the educational activities of the school (MoNE, 2012).

The Board of Directors consists of five permanent and five alternate members elected among parents by the members of the general assembly. The board's term of office is one year, and the board acts and uses its authority on behalf of the SPA. The Board of Directors is accountable for their actions to the General Assembly, and it executes decisions in accordance with a plan in cooperation with the school management and parents. The Board prepares the estimated budget of the association and announces it on the school notice board and website. Records of income and expenses are announced on the school website and notice board at least one time for each period of the academic year according to the relevant legislation (MoNE, 2012).

The Board of Inspectors composed of three permanent and three alternate members; one of them is a parent elected by the general assembly, and two of them are teachers elected by the committee of teachers. The Board of Inspectors inspects the board of directors' activities at least twice in a year and reports them to the board, and also prepares and files the final report for the consideration of general assembly. Furthermore, the Board of Inspectors calls an extraordinary meeting of the general assembly if it detects activities against the duties and authorities of the board (MoNE, 2012).

SPAs are established in schools affiliated to the MoNE pursuant to the Regulation of SPA. This regulation was published the first time in 1973 and revised several times so far, and the MoNE has published the latest version of the regulation in 2012. According to this regulation, the aim of SPAs is described as follow; “The SPAs are established in schools without a legal entity for the realisation of integration and for providing the communication and cooperation between families and schools, for supporting activities to promote education and training, and for meeting needs of schools and students who are deprived of financial possibilities” (MoNE, 2012, Chapter 2).”

Following provisions are included in the section of 'the duties and powers of the SPAs' in the regulation (MoNE, 2012, Chapter 4):

- Accepting cash or kind donations and keeping records of them, and using conditional donations in accordance with the purposes, and organising social activities, cultural events, and campaigns.
- Providing financial and moral support for students in cooperation with the school management who are deprived of financial possibilities.
- Making a contribution to training activities planned with the school management teams in order to increase student achievement such as supporting courses, examinations, seminars, music, theatre, sports, art, travel activities.
- Purchasing and managing goods and services to meet the needs of the schools.
- Managing revenue and generating school facilities such as school canteens etc.

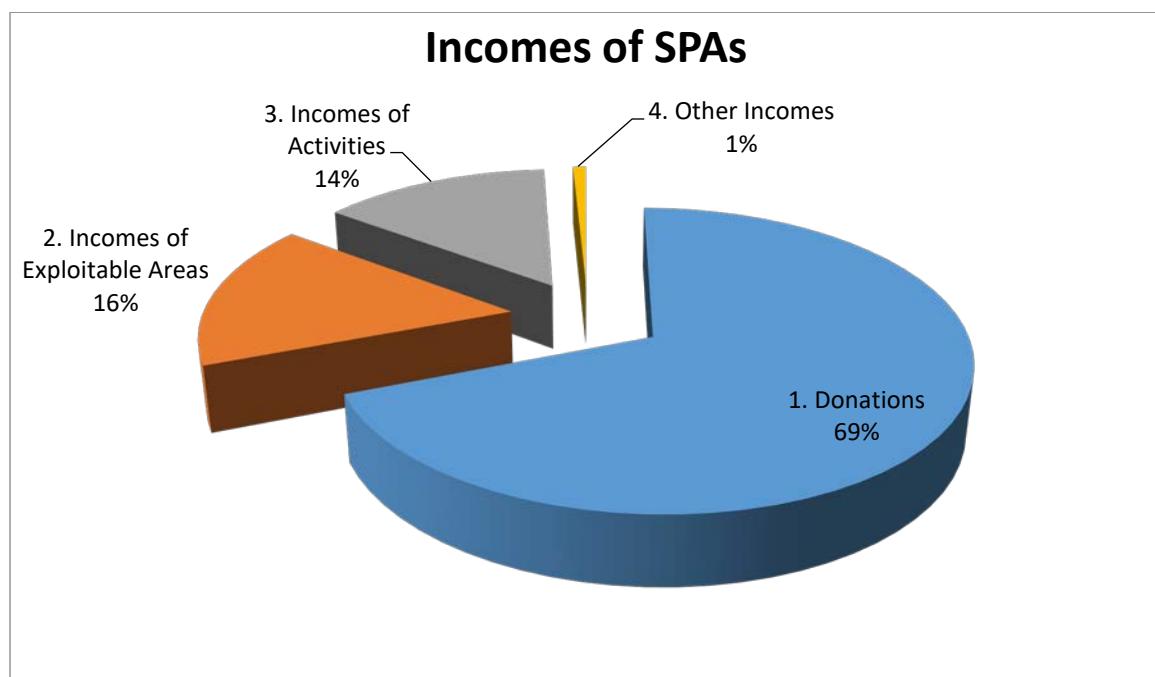
Based on these provisions listed above, a new approach attached to the SPAs by the MoNE took place. The effects of neoliberalism can be seen on this approach of MoNE in terms of increasing the local freedom (schools' authority) and decreasing the burden on the government with regards to the finance of education. This neo-liberal approach provides the basis for parents' contribution to educational costs and management by putting forward some rhetoric such as 'transparency', 'broader participation' and 'open assessment and accountability'. Furthermore, it is expected with these changes that the schools will get more support from parents and vicinity of schools and the schools will be transformed into places where democratic practices are applied. Some agendas such as making the annual budget or developing projects to benefit from international funds have been started to include in the SPAs' programs in order to increase extra funds for schools (Yolcu, 2007).

Altunbas (2005) determines alternative financial revenues of schools, and she listed the top five alternative financial resources based on the school leaders' answers as follow: canteen tender incomes (75%), cash donations (62.5%), diplomas and rationing incomes (58.33%),

contributions provided by public institutions (47.91%), and the money received from parents for unavoidable costs (45.83%).

Ozdemir (2011) has also determined the additional financial income resources for primary schools managed by SPAs. Figure 1 shows these income resources in percentages based on the Ozdemir's investigation. According to this investigation, SPAs receive approximately three-quarter (69.1%) of their incomes from donations, 16.1% of incomes are gain from usage or rental of school facilities such as canteen, halls etc., 14% from socio-cultural activities such as campaigns, parties, theatres etc.

**Figure 1:** Income Distribution of the SPAs (Ozdemir, 2011, p. 55)



The donations are mostly collected from parents via the teachers' attempts. Zoraloglu, Sahin & Firat (2004) have claimed that school leaders, teachers, and students have been affected negatively because of money collecting activities in schools. As a result, they argue that neither teachers nor parents are happy with this situation at schools because teachers feel it affects their

relations with the parents negatively, and also the parents have doubts whether the money, collected from them, has been used properly or not.

Figure 2 illustrates distributions of SPAs' expenditures by percentages based on the Ozdemir's (2011) research. It is seen in Figure 2 that almost half of SPSs' budgets are used for auxiliary personal payments such as janitor, cleaner etc. because most schools do not have enough staff for these jobs. Further, nearly 17% of the budget is used for providing information technologies and almost 15% of the budget is used for the maintenance and repair expenses of schools. The ratio of other expenses is 24.7%. Among them, general spending costs and purchasing goods and services costs have nearly the same ratio; 6.7% and 6% respectively. The lowest-spending areas are ranked as stationery and printing costs (5.0%), event expenses (4.3%), transfer expenses (2.0%) and the aid expense (0.7%).

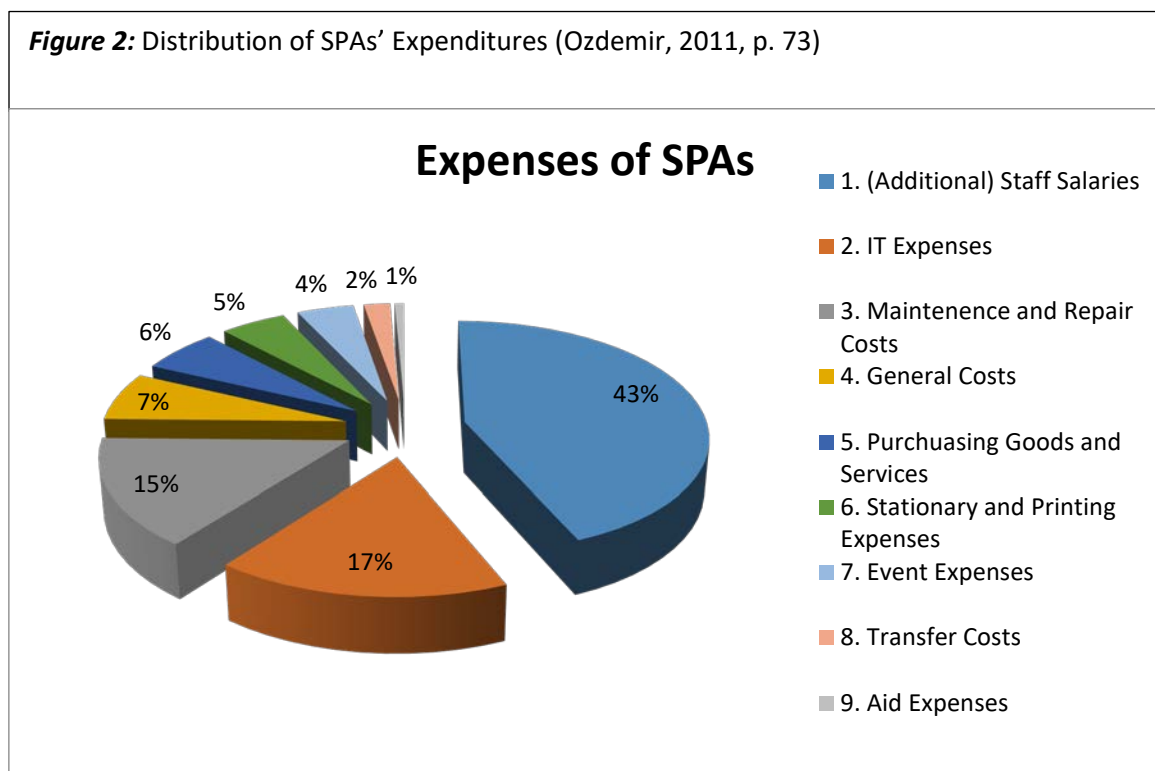


Figure 3 shows the relationship between the socio-economic status of households in the vicinity of schools and the exam results of students, a centralised exam which is taken by all eighth-grade students for their entrance to high schools. When the findings from Figure 3 are examined it can be seen that there is a positive correlation between students' achievements and the socio-



economic status of schools' environments. It is seen that schools which are located in the high socio-economic status areas have the highest average scores in all three test results: Turkish, Mathematics, and Science. It can be argued that there is an inequality in terms of financial opportunities of schools even among state schools in Turkey, and this situation affects student outcomes and their futures. While SPAs in high socio-economic status have sufficient budgets and they can spend more money for per student's education, which is illustrated in Figure 4, other schools face and struggle with serious financial problems and some of them even cannot provide the basic educational needs and environment for their students.

**Figure 3:** The Relationship between Schools' Socio-Economic Status (SES) and the Student Achievements (Ozdemir, 2011, p. 104)

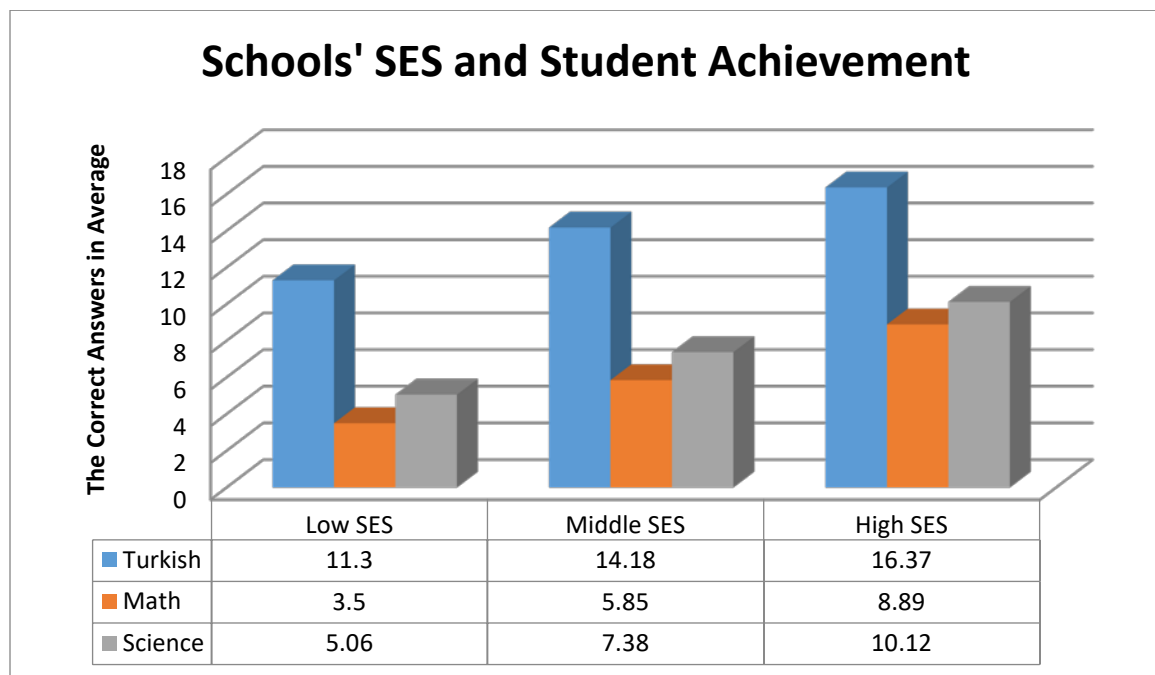
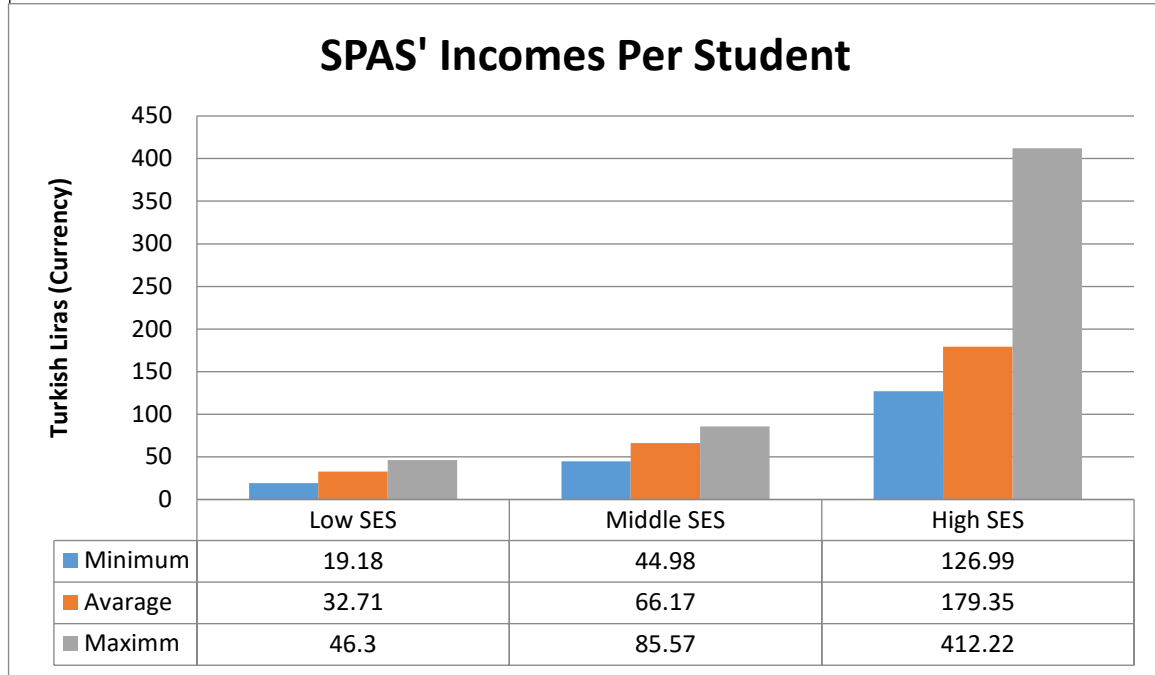


Figure 4 summarises financial conditions of schools based on the socio-economic status of the regions where the schools are located. Figure shows that while schools in high SES regions revenue averagely around 180 Turkish Liras (TL) for per students, schools in the middle and low SES regions revenue around 66TL and 32TL respectively. Furthermore, the lowest amount of revenue per student was indicated as 19.18TL in low SES areas; on the contrary, this revenue

can reach to 412.22TL for some schools located in high SES areas as the highest level. When the findings are taken into account, it can be observed that the differences and inequality between schools are emerging to serious levels.

**Figure 4:** Distribution of SPAs' Per Student Incomes by Socio-Economic Status of School Areas (Ozdemir, 2011, p. 70)

SES: Socio-Economic Status

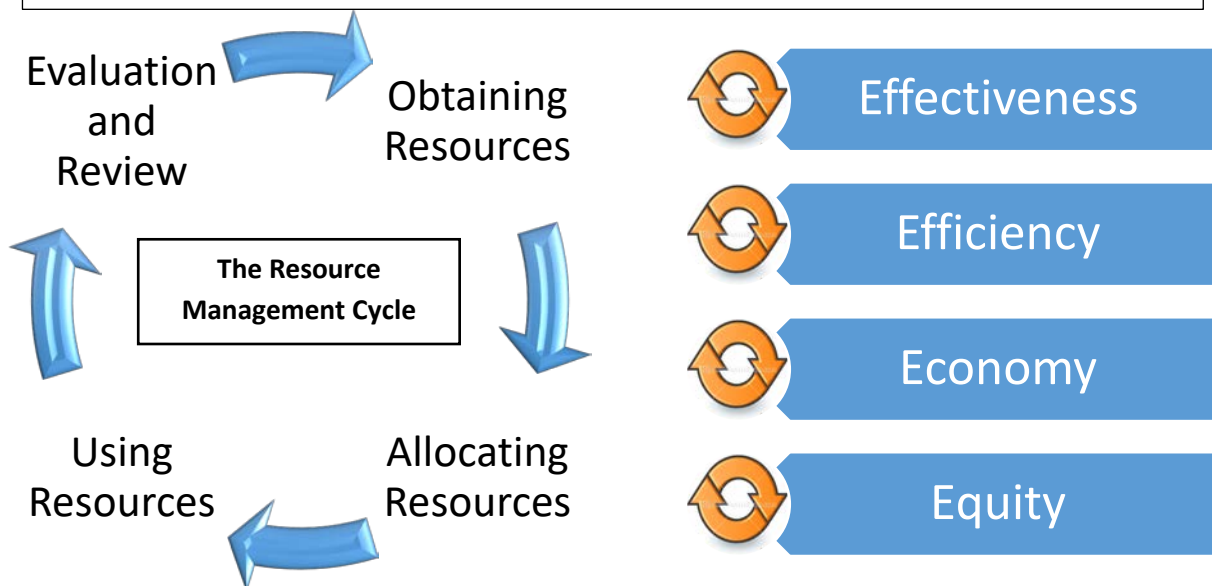


### ***Discussion and Conclusion***

Altuntas (2005) specifies that there are not unlimited resources allocated to education in any country, especially in developing countries like Turkey. There are more than 15,5 million primary and secondary school students as of 2015 in Turkey (TUIK, 2015). Due to the high student numbers, financial problems come to the foreground in primary schools. Because of the limited resources allocated to the education, planned development policies such as five-year development plans are tried to be implemented to ensure the most efficient, effective, economic, and equal use of these limited resources. And this situation forces school leaders and SPAs to create and bring in alternative financial incomes in their schools.

It can be argued that the underlying motive of government on the SPA settlement is to provide more financial contributions from families via expressing some global and commonly accepted discourses such as transparency, integration and freedom. Undoubtedly, using and managing existing financial resources more efficiently, effectively, economically, and equally would improve the performance of schools but that is not solely enough for creating an equal system for every single child in the country. Therefore, it is clear that the system should be discussed and developed for providing new resources and new facilities needed by schools.

**Figure 5:** The resource management cycle and 4Es based on the Coleman, Bush & Glover (1994) and Levavic (2000).



The resource management formation in educational organisations indicated with four processes (see Figure 5) by Coleman, Bush & Glover (1994) and Levavic (2000) as follow:

- Obtaining resources
- Allocating resources
- Using resources
- Evaluation and review

The SPA model and applications of SPAs should be evaluated with regard to these four phases. Especially 'allocation', which is related to the planning and budget setting, and 'evaluation',

which is related to provide feedback for future decision-making through evaluation of the past use of resources, are seen as the key processes. As indicated earlier, obtaining and attracting resources into school, are seen as the fundamental duties of current SPAs in Turkey. The board of SPAs should guide the use of their resources in line with schools' strategic plans. Evaluating the model of SPAs, in terms of school financing, should involve the phases and criteria on how an effective, efficient, economic, and equitable system supposed to be as shown in Figure 5. All four processes of resources management cycle should be evaluated specifically to SPAs of Turkish schools because each context has specific and different circumstances.

Tural (2002, p. 106) describes the term 'efficiency' in terms of educational context as 'increasing acquisitions and outcomes of education without a quantitative increase in the resources'. In this context, efficiency requires finding out ways or methods to provide quality in education for more students. The efficiency of educational investment has become more commonly discussed topic around the world.

In this context, the SPAs are taken into the service as a model that can provide practical solutions to the financial problems of schools through using the schools' and the school environments' opportunities. But, on the other hand, some people who argue that SPAs represent the start of privatisation of the state educational services also developed some negative attitudes against the SPA systems. Alternatively, it can be obviously argued that SPAs can develop the system, that can solve financial and other problems of schools through using and increasing the schools' own financial resources effectively, efficiently, and economically. The success of the SPA is based upon proficiencies of the members involved in SPAs, facilities of the school, the support of the parents, and the amount of income they receive. At this point, it is crucially important to evaluate how much each SPA can accomplish the tasks assigned. It cannot be said that SPAs budgets are recorded properly, therefore, some operations might be carried out underhandedly. In 2011, a system named as 'The Information Management System

of Finance of Education and Educational Expenditure in Turkey' (TEFBIS) was brought into force to prevent any irregularity and possible risks like corruptions in terms of additional financial incomes of schools. The system was developed in order to provide a controllable web-based information management for the finance of schools, especially for additional and alternative financial resources. The system aims to determine income-expense inventories of schools according to the type of resources and aims to determine educational expenditures for students and it is seen as important to demonstrate the size and consequence of private financing in state schools in Turkey (Balci & Ozturk, 2014).

Not allocating enough funding for schools and not increasing them in line with the increased demands and expenditures can cause the formation of an unbalanced environment and financial problems in schools. Furthermore, while some schools use and benefit from limited public resources only, others benefit from financial contributions of charitable people, parents, institutions, and organisations as well as public funds thanks to the great socio-economic difference between regions in Turkey. These situations deepen the inequality problem of state schools and students.

Overall, the SPA system can be considered as a good development for Turkish education system because SPAs play an important role in improving the quality of education and mostly they focus on improving the physical circumstances of schools if they have enough budgets. However, in the related regulation, it clearly stated that one of the tasks of SPAs is 'providing financial and moral support for students who need'. Therefore, SPAs should review their roles and duties for a better service in this regard. And the data from the system should be analysed to develop new and more proper policies in terms of the SPA model and for providing more efficient, effective, economic, and equitable opportunity in education.

***Recommendations for the future development of the SPA model***

The schools' own budgets should be established and supported by the central management with considering the each school's conditions for additional expenditures (Kayikci & Akan, 2014; Nural, Kaya & Kaya, 2013). All incomes and expenditures of SPAs should be recorded on the TEFBIS system properly for more trustworthy organisations, and the MoNE should inspect the schools regularly for ensuring a reliable system.

The schools located in low socio-economic regions are seen dependent on financial contributions from parents, and this situation damages the reputation of the schools and the MoNE and affects relationships negatively (Ozer, Demirtas & Ates, 2015). At this point, for changing this negative image, the necessary regulations and policies should be developed for providing adequate enough financial resources for all schools. Besides that, private institutions, charitable citizens, and local authorities can be encouraged to make contributions to the schools' budgets, and especially the donations should be directed to disadvantaged schools. A large part of SPAs' incomes is used for hiring extra personals because of lack of supporter staff such as janitor, cleaner etc (Korkmaz, 2005). It would bring great relief in the SPAs budgets if their salaries are covered by the state especially for disadvantaged schools and more income resources can be provided (Yamac, 2010). More importantly, existing shortage of financial resources of education requires the efficient usage and management of them (Ozer, Demirtas & Ates, 2015). In this context, schools must increase the management capacity of educational finance, and SPAs' budgets should be managed by people who are qualified enough in financial management.

As stated earlier it is expected from SPAs to contribute schools more than infrastructural financial extents. Parents and community members can be encouraged to take part in such associations more active and to make more contributions to the schools through organising informative seminars about SPAs' activities. The structure and regulation of SPAs can be

improved in these regards to increase their positive effects on students and the quality of education in schools (Nural, Kaya & Kaya, 2013).

## References

- Adem, M. (1993). *Ulusal Eğitim Politikamız ve Finansmanı (The National Education Policy and Finance)*. Ankara: Ankara Üniversitesi Eğitim Bilimleri Fakültesi Yayınları.
- Akca, H. (2012). Yükseköğretimin finansmanı ve Türkiye için yükseköğretim finansman modeli önerisi (The Finance of Higher education and a model recommended for Turkey). *Yönetim ve Ekonomi: Celal Bayar Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 19(1), pp.91-104.
- Akin, U . (2009). Türkiye’de Eğitim Bütçesi (The Education Budget in Turkey). *Milli Eğitim Dergisi*, 39 (184), 8-25.
- Altuntas, S.Y. (2005). *İlköğretim Okullarının Finansman İhtiyaçlarını Karşılama Düzeyleri (Van İli Örneği) (Levels of Meeting the Financial Needs of Primary Schools (Van Province Case))*, Yüzüncü Yıl University Social Sciences Institute, Van .
- Ayrangöl, Z. and Tekdere, M. (2014). Türkiye ve OECD ülkelerinde yapılan eğitim harcamalarının karşılaştırmalı analizi (Comparative Analysis Of The Education Spending In Turkey And OECD Countries). *LAÜ Sosyal Bilimler Dergisi*, 5(2), pp. 1-30.
- Balci, A. and Ozturk, I. (2014). Türkiye’de Eğitim Finansmanı ve Eğitim Harcamaları Bilgi Yönetim Sistemine (TEFBIS) İlişkin Okul Yöneticilerinin Görüşleri ve Yasadıkları Sorunlar (Views And The Problems Of School Administrators On Information Management System Of Education Financing And Education Expenses In Turkey (Tefbis)). *Milli Eğitim Dergisi*. 204, pp.63–86.
- Coleman, M., Bush, T. and Glover, D. (1994). *Managing Finance and External Relations*, Harlow, Longman.
- Johnstone, D.B., Arora, A. and Experton, W. (1998). *The financing and management of higher education: A status report on worldwide reforms*. Washington, DC: World Bank.
- Karaarslan, E. (2005). Kamu kesimi eğitim harcamalarının analizi. *Maliye Dergisi*, 149, pp.36-73.
- Karakutuk, K. (2011). *Eğitimin Ekonomik Temelleri (The Economic Fundamentals of Education)*. 8th ed. Sonmez, V. ed. Ankara: Ani Publishing.
- Kavak, Y. and Ekinci, C.E. (1994). Eğitimin Finansman Sorunu ve Maliyetlerin Azaltılmasına İlişkin Alternatif Stratejiler (The Problem of Education Fianance, and Alternative Strategies to reduce the costs). *Hacettepe Üniversitesi Eğitim Fakültesi Dergisi*. 10, pp.65–72.
- Kavak, Y., Ekinci, C.E. and Gokce, F. (1997). *İlköğretimde Kaynak Arayışları (Seeking Resources in Primary Education)*. Ankara: Safak Matbaacılık.
- Kayıkçı, G. and Akan, D. (2014). İlköğretim Kurumlarının Mali Kaynak Sorunları ve Okul Müdürlerinin Çözüm Uygulamaları (Technologic Leadership Self-Efficacy Of School Administrators). *The Journal of Academic Social Science*. 2(1), pp.237-255.

- Kilincalp, N. (2007). *School family associations (s.f.c) administrators' opinions related with their activities and problems (example of Altindag, Çankaya and Yenimahalle provinces in Ankara)*. Ankara University.
- Koç, H. (2007). Eğitim Finansı (The Finance of Education). *Endüstriyel Sanatlar Eğitim Fakültesi Dergisi*. 20, pp.39–50.
- Korkmaz, I. (2005). İlköğretim Okulları'nın Karşılaştıkları Finansman Sorunları (Financial Difficulties that Primary Schools Have Faced). *Selçuk Üniversitesi Sosyal Bilimler Fakültesi Dergisi*. 14, pp.429–434.
- Levavic, R. (2000). Linking resources to learning outcomes. In: Coleman, M. and Anderson, L. eds. *Managing Finance and Resources in Education*. London: Paul Chapman Publishing.
- MoNE. (2015). *Özel okullaşma oranında yüzde 41 artış (The Increase in the Private School Enrollment)*. [Accessed 11 March 2016]. Available from: <http://www.meb.gov.tr/ozel-okullasma-oraninda-yuzde-41-artis/haber/9778/tr>.
- MoNE. (2012). *The Regulation of School-Parent Association*.
- MoNE. (2005). *2006 Mali Yılı Bütçesine İlişkin Rapor (The Report of 2006's Fiscal Year Budget)*. Ankara: Devlet Kitapları Müdürlüğü Basımevi.
- MoNE. (1996). *15th National Education Council Report*. [Accessed 18 March 2016]. Available from: [http://ttkb.meb.gov.tr/meb\\_iys\\_dosyalar/2014\\_10/02113559\\_15\\_sura.pdf](http://ttkb.meb.gov.tr/meb_iys_dosyalar/2014_10/02113559_15_sura.pdf).
- MoNE. (1973). *The Basic Law of National Education of Turkey*, No. 1739/14574. [Accessed 21 August 2018]. Available from: <http://mevzuat.meb.gov.tr/html/88.html>.
- Nural, E., Kaya, C.D. and Kaya, Y. (2013). Okul aile birliklerinin işleyişi, sorunlarına ilişkin yöneticilerin, okul aile birliği üyelerinin görüşleri (Actions Of Pta, Opinions Of The Principals And The Members Of The Pta's About The Problem(S)). *Eğitim ve Öğretim Araştırmaları Dergisi*, 2(4), pp.58-69.
- Ozdemir, N. (2011). *A Tool for Primary Education Financing: Analysis of Parent Teacher Association's Budget (Example of Ankara)*. Hacettepe University.
- Simsek, H. (2004). Eğitim Yöneticilerinin Yetistirilmesi: Karşılaştırmalı Örnekler ve Türkiye için Öneriler (The Training of Educational Leaders: Comparative Examples and Recommendations for Turkey). *Çağdas Eğitim Dergisi*: 2004. Sayı: 307, Yıl: 29, Mart, s.13-21.
- TUIK. (2015). Turkish Statistical Institute. [Accessed 17 February 2016]. Available from: <http://www.turkstat.gov.tr/Start.do;jsessionid=yJGpXyDR9GCCF3G2BvnyYCLXpD2GX8PGfCYlK1ZZXbqw2y2W25!1040243812>.
- Tural, K.N. (2002). *Eğitim Finansmanı (The Finance of Education)*. Ankara: Ani Publication.
- Unal L. I. (1996). *Eğitim ve Yetiştirme Ekonomisi (The Economy of Education and Training)*, Epar Yayınları, Ankara.
- Yamaç, U. (2010). *Financial resources of primary schools*. Pamukkale University.
- Yolcu, H. (2007). *Evaluating the Finance of Primary Education in Turkey*. Ankara University.
- Zoraloglu, Y.R., Sahin, I. and Firat, N.S. (2004). İlköğretim okullarının finansal kaynak bulmada karşılaştıkları güçlükler ve bu güçlüklerin okula etkileri (Difficulties of Primary Schools in Finding Financial Resources and Their Impact on the Schools). *Eğitim, Bilim, Toplum*, 2(8), pp.4-17.



**About the author:**

Ibrahim Selman is a PhD student at the School of Education, Communication and Language Sciences, Newcastle University. His research is focused on educational policy and policy analysis and well-established school reforms around the world.

Email: [i.s.baktir2@newcastle.ac.uk](mailto:i.s.baktir2@newcastle.ac.uk)