



## LOCAL GOVERNMENTS' CONTRIBUTIONS TO EDUCATION IN TURKEY

Fuat UZUN\*

### ABSTRACT

In the last quarter of the 21st century, the development and change that continues with an increasing momentum in economics, technology, and sociological fields with the effect of globalization that has taken the world under its influence. Countries, organizations, institutions and organizations' managements are faced with situations and decisions that have not been encountered before. With this development and change, the new and complicated needs of the population, increase the work of administrators who want to centrally control social systems. For this reason, central governments had to transfer all or some of their duties, responsibilities, and the expenditure of some of the central budget resources to local governments. Thereby; It has become possible to respond to the needs of the society in a shorter time and more economically, to meet the demands quickly, and to increase the quality of public services. Localization policies have been increasingly implemented in education in developed and developing countries, and reports and roadmaps have been proposed by international organizations in this regard. These applications are; management of educational institutions, financial support, programs, policies regarding students, and transfer of authority, responsibility and resources to local governments in decisions regarding their employees. In Turkey, local governments (municipalities and special provincial administrations) carry out maintenance and repair, construction, building and land allocation of educational facilities within their areas of responsibility, in accordance with their budgets. The purpose of this research is to reveal the contribution of local governments to the financing of education as a result of the legal regulations made and to offer proposals. In this research, by examining the education expenditures, policies and implementation results of the local governments of the developed OECD countries, suggestions are made regarding the improvement of the system in Turkey.

**Keywords:** Education in Turkey, education financing, education budget, local government, provincial administration support to education

### TÜRKİYE'DE YEREL YÖNETİMLERİN EĞİTİME KATKILARI

#### ÖZ

21. yüzyılın son çeyreğinde, dünyayı etkisi altına alan küreselleşmenin etkisiyle ekonomik, teknolojik ve sosyolojik alanlarda artan bir ivmeyle devam eden gelişim ve değişim; ülkeler, kuruluşlar, kurum ve kuruluşların yönetim kademelerini daha önce karşılaşılmamış durumlar ve kararlarla karşı karşıya bırakmaktadır. Bu gelişme ve değişimle birlikte artan nüfusun yeni ihtiyaçları; bu, sosyal sistemleri merkezi olarak kontrol etmek isteyen yöneticilerin işini zorlaştırmaktadır. Bu nedenle, merkezi yönetimler görev ve sorumluluklarının tamamı veya bir kısmı ile merkezi bütçe kaynaklarının bir kısmının harcamalarını yerel yönetimlere devretmek zorunda kalmışlardır. Böylece; toplumun gereksinimlerine daha kısa sürede ve daha ekonomik olarak yanıt verebilmek, talepleri süratle karşılayabilmek, kamu hizmetlerinde kaliteyi artırabilmek olanağı ortaya çıkmıştır. Bu değişim, yerel yönetimlere daha iyi organize olma ve uzmanlaşma olanağını da sağlamıştır. Gelişmiş ve gelişmekte olan ülkelerde eğitimde yerelleştirme politikaları giderek daha fazla uygulanmaya başlamış ve bu konuda uluslararası kuruluşlar tarafından raporlar ve yol haritaları önerilmiştir. Bu uygulamalar; eğitim kurumlarının yönetimi, mali destek, programlar, öğrencilere yönelik politikalar ve çalışanlarla ilgili kararlarda

---

\*Çevre, Şehircilik ve İklim Değişikliği Bakanlığı, Mesleki Hizmetler Genel Müdürlüğü, Genel Müdür Yardımcısı, fuat2244@hotmail.com, Orcid ID: 0000-0002-3069-4758

yetki, sorumluluk ve kaynakların yerel yönetimlere devredilmesi şeklindedir. Türkiye'de yerel yönetimler (belediyeler ve il özel idareleri) sorumluluk alanları dahilindeki eğitim tesislerinin bakım ve onarımını, yapımını, inşasını ve arazi tahsisini bütçelerine uygun olarak yapmaktadır. Bu araştırmanın amacı, yapılan yasal düzenlemeler sonucunda yerel yönetimlerin eğitimin finansmanına katkısını ortaya koymak ve önerilerde bulunmaktır. Bu çalışmada; gelişmiş OECD ülkelerinin yerel yönetimlerinin eğitim harcamaları, politikaları ve uygulama sonuçları incelenerek, Türkiye'deki sistemin iyileştirilmesine yönelik önerilerde bulunulmuştur.

**Anahtar Kelimeler:** Türkiye'de eğitim, eğitimin finansmanı, eğitim bütçesi, yerel yönetimler, il özel idarelerin eğitime katkısı

## 1. Introduction

The new social needs brought by the population growth in the countries complicate the task of governments wishing to continue to manage systems centrally. Therefore; central governments try to transfer all or some of their duties and responsibilities and a part of their budget resources to local governments. So, countries seek to respond to the needs of societies more rapidly and more economically, to meet the demands of society, and to increase the quality of public services. This new management approach also enabled local governments to be better organized and to specialize in some areas (Arslan 2013: 55).

Specialization in certain areas forces local governments to adapt faster to changes in social life and economic activities, it has also become an important tool to assist central governments to meet social needs. In developed and developing countries, the work of local governments by taking responsibility in certain areas has become an inseparable policy of democratic governments (Atauz 2013: 31). They have the opportunity to respond to social needs in a short time frame and in more economical conditions, to respond to social demands faster and to prepare for professional life, to raise individuals with high-level thinking skills, and to increase the quality of public services. (Baş 2004: 10). These structural changes have enabled local governments to be better organized and specialized in service areas, and have significantly relieved central governments to meet social needs.

Localization with a general definition is the transfer of all or some of the powers and responsibilities within the central government regarding public services to local governments, autonomous institutions/organizations or the private sector (Park 2013: 195).

The purpose of this research; to reveal the contribution of local governments to education services and to make suggestions on how and by which institutions at least 20% of the budget revenues of these institutions should be met for education after the closure of 30 special provincial administrations with their legal personality.

## 2. Examination

Today's understanding of economy suggests that public goods and services for the basic needs of societies should be met from the center. It is a generally accepted practice that semi-public goods and services, in developed and developing countries, can be carried out by the private sector and/or local governments under the supervision and control of central governments (Yardımcıoğlu 2012: 24-34).

While privatization of even full public services is on the agenda in many developed countries today, where the population growth rate is high and the young population is in the majority as it is in Turkey, to stay away from the influence of this trend, and it would be appropriate to consider the transfer of some public services carried out by the central government to local governments (Birvural 2013: 90).

Benson emphasizes that education is not a "full public" good and service because it is a service offered by the public and private sectors almost in all countries. It states that it should be considered as a "semi-public" service because it is offered together with the government and private sector (Benson 1987: 423-426).

The accepted general view in the education environment is that education is a semi-public good and service. The "externalities" of semi-public goods and services cause the public to have a role in the production and delivery of this service. McMahon defines education as a private good because of its external social benefits and the special benefits it provides to the public individual (McMahon, 2004: 237).

In terms of other social systems, education is a field that provides important services for the society in general due to externalities, as well as being the basic system that prepares for them a manpower (Benos 2010: 39).

Education expenditures are defined as investments made for human capital. For this reason; in addition to the fact that education expenditures greatly increase the income level of the individual and this issue also reflects positively on the macroeconomic balances (Ada, Baysal and Sahenk, 2014: 17-30).

The World Bank defines education as a sector and divides it into 7 groups and allocates its financial resources under these headings. These groups are; "adult literacy education, general education, pre-school education, primary education, secondary education, non-formal education and vocational education" (World Bank, 2006). These titles show that the World Bank supports and attaches importance to both formal and non-formal education projects.

With the World Bank decentralization policy in education is evaluated that efficiency, transparency, level of accountability, and awareness of responsibility would increase. Localized education is thought that it will respond better to local preferences, increase efficiency and quality, and contribute to the strengthening of participation (World Bank 2008). With this perspective, it is also aimed to relieve the public central budget by shifting the costs of education to local governments, non-governmental organizations and families, and to increase the efficiency in the use of resources.

The World Bank (2006) has introduced 4 different models for decentralization in education: "condensation reduction", "delegation of authority", "local decentralization" and "privatization".

Benos, in his research on behalf of the World Bank, analyzed resources directly transferred for education and investments in human capital. He pointed that it would be appropriate to take the average income tax as the most appropriate solution for allocating resources for education. Benos suggested that it has brought forward governments should divide the resources obtained by income tax and planned for

education equally, and transfer some of them directly to education and the other part to the economic system for the development of human capital. As the basis of this proposal, he showed that education is also a tool that affects income distribution (Benos, 2010: 39).

As decentralization gains weight in public finance, it has been observed that fiscal decentralization has a positive effect on expenditures due to social pressure on spending at the local level, especially in places where there is a multi-choice public service offered to consumer voters. In this context, there is a positive relationship between the level of total education expenditures and fiscal decentralization (Bilgiç and Gül, 2010: 612-626).

A report on Turkey's decentralization strategy in education was prepared by Gershberg on behalf of the World Bank. In this report, it has been suggested that some of the central authority and financing in education to be transferred to local education units and school administrations. Among the suggestions in this study, by Gershberg on behalf of the World Bank, to give more authority to local government units on the budget, to give more initiative to local governments in the distribution of the education budget (Gershberg 2005: 2-12).

Ulusoy and Akdemir discussed the subject of local governments and financial autonomy by comparing Turkey and OECD countries. According to the research, although important tasks are given to local governments, financial resources are not provided according to the weight of the tasks. Local governments cannot effectively perform the expected services due to financial difficulties. However, realizing the desired services of local governments is only possible by providing them with sufficient financing and financial autonomy (Ulusoy and Akdemir 2009: 260).

Before evaluating the role of local governments in the financing of education, it would be appropriate to reveal the local government units in Turkey. As local governments in Turkey, municipalities at all levels, special provincial administrations (TBMM, 2005) and villages come to forward. According to the law, as of 30.03.2014, the number of provinces within the scope of metropolitan cities has increased to 30, the number of special provincial administrations has decreased to 51, the number of provincial municipalities has decreased to 51, and the number of metropolitan district municipalities has increased to 519 (TBMM, 2013).

As local governments in Turkey, municipalities and special provincial administrations carry out school building maintenance and repairment, facility construction, building and land allocation to schools within their areas of responsibility, in proportion to their budgets (TBMM, 2005).

On the other hand, special provincial administrations are entitled to at least 20% of their annual revenues, not less than the amount allocated to primary education in the 1960 fiscal year, excluding the revenues to be provided to the special administration budgets in accordance with the provisions of this law in Article 76 of the Primary Education and Education Law No. 222. appropriations to be placed and Annex-4 of the same law. In line with the provisions of Article 76 of this law, "The revenues obtained according to subparagraph (b) of the first paragraph of Article 76 of this law are also

used for the procurement of land, the construction, maintenance and repairment of buildings and other needs of secondary education institutions by the special provincial administrations”, 20% of their annual budgets are spent on education have to spend on their investments.

Special Provincial Administrations are also obliged to spend 20% of their annual budgets on education investments in accordance with the legal regulations. As of 30.03.2014 with the Law No. 6360, by increasing the number of metropolitan municipalities to thirty, the legal personality of the special provincial administrations in metropolitan cities, which is responsible for spending 20% of their annual budgets on education investments, was terminated (TBMM, 2013).

With the Law No. 6360, the number of metropolitan municipalities is 30 and the special provincial administrations, which are obliged to spend 20% of their annual budgets on education investments, cease to exist in metropolitan cities, it is necessary to reveal the pre- and post-law status of education expenditures in these provinces and the measures to be taken. When the budgets of local governments are examined in the first periods of the Republic, it is seen that the special provincial administrations had a predominant place among the local administrations, while they had a share of up to 60% in the local government budget until 1947, this share decreased to 20% in 2003 (Altıntaş 2006:136).

With the law, no institution was determined in the same law regarding the infrastructure services provided by the special provincial administrations, especially in the fields of education and health, which were abolished by ending the legal personality of the special provincial administrations in 30 provinces, which were metropolitan municipalities and provincial organizations, institutions and organizations, governorships, metropolitan and district municipalities (TBMM, 2013).

In some OECD countries, selected for comparison in the research, local governments take a significant responsibility in the use of funding allocated to education; 75.3% of the source in the UK, 91.4% in Germany, 57.6% in Denmark, 90.5% in Finland, 68.6% in Spain, 99.2% in South Korea and it has been determined that 79.3% is used in Japan. It is seen that some building and land taxes are collected by local governments for the financing of education. They are authorized for activities such as organizing lottery at the local level for education, and income is obtained by opening educational institutions in local environment (Bognetti & Obermann 2013: 485-503).

In order to reveal the effect of the abolition of special provincial administrations by the law and the regulations in local administrations on education investments, it is appropriate to examine the developments in schooling in Turkey, the data on the budget of the Ministry of National Education (MEB) and the contributions of special provincial administrations to education investments, before this legal regulation was made and before its entry into force. will be.

**Table 1: Schooling Rates in Turkey (2012-2020)**

---

**Schooling Rates in Turkey According to MEB Data %**

<b>Education Year</b>	<b>Primary School</b>	<b>Middle School</b>	<b>High School</b>	<b>Higher Education</b>
2012-2013	98.86	93.09	70.06	38.50
2013-2014	99.57	94.52	76.65	39.89
2014-2015	96.30	94.35	79.37	39.49
2015-2016	94.87	94.39	79.79	40.87
2016-2017	91.16	95.68	82.54	41.71
2017-2018	91.54	94.47	83.58	45.64
2018-2019	91.92	93.28	84.20	44.10
2019-2020	93.62	95.90	85.01	43.37

Source: MEB Formal Education Statistics

Table-1 above shows the schooling rates in formal education at all levels in the 2012-2020 period. Although there was a decrease in the rate at primary school level, an increase of approximately 3% in this period at secondary school level, and increase of 15% in secondary education. To increase in higher education level is around 5%. A continuous increase was observed in 3 of the 4 levels of formal education discussed in the chart. Especially, the rate of increase in secondary and higher education is quite high. It is inevitable that this increase, and especially the increase in secondary education level, will create the need for additional financial resources for the need for additional classrooms, schools etc.

When the ratio of MEB Budget to Gross Domestic Product (GDP) and MEB investment budget to consolidated budget investments is analyzed in that period, a significant decrease is observed in the ratio of MEB total budget to GDP. As a matter of fact, the rate was 12.88% in 2006 was realized as 8.09% in 2012. On the other hand, the ratio of MEB investments to consolidated budget investments increased, albeit partially. The rate was 3.8% during the economic crisis in 2009, was realized as 3.62% in 2012.

In the period of 2006-2013, before the Law No. 6360, when the situation and financing source of public education expenditures in Turkey are examined, the expenditures made from the central budget increased by 1.7 times in real terms in the 8-year period, while the education expenditures made by the local governments led by the special provincial administrations increased by more than 3 times in real terms, appears to have increased too much. The great increase in this financing source provided by the special provincial administrations in the pre-Law No. 6360 draws attention and the subject of compensation after the law constitutes the main purpose of the research.

The ratio of education budget of special provincial administrations to MEB budget decreased from 6.4% at the beginning of the term to 1.6% towards the end of the term in the 2005-2012 period before the law, when the ratio of education budget of special provincial administrations from the MEB investments is considered, although a

decrease is observed in the period, the rate is quite high. It is seen that it has increased to 95.6% in 2006, and it is 24.4% towards the end of the period. These rates show that the contribution of special provincial administrations in the field of education investments is quite high (MEB, 2013). Although there were decreases from time to time compared to the beginning in 2006-2013 period in Turkey before the law, there is a general increase in the expenditures per student at the end of the term.

Although, there was a decrease and stagnation in the 3-year period due to the economic crisis of 2009, an increase is noteworthy afterwards. Another important point that draws attention here is that the expenditures per student in vocational and technical secondary education are higher than in other levels.

**Table 2:** Comparison of MEB Investment Budget with MEB Budget (2012-2020) (Million TL)

Year	MEB Budget	MEB Investment Expenditures	Ratio of MEB Education Investments to MEB Budget (%)
2012	39.169	2.600	6.64
2013	47.496	3.955	8.33
2014	55.704	5.192	9.32
2015	62.000	5.494	8.86
2016	76.354	6.284	8.23
2017	85.048	7.237	8.51
2018	92.528	7.737	8.36
2019	113.813	5.558	4.88
2020	125.396	5.836	4.65

**Source:** MEB (2021), Formal Education Statistics.

Table-2 shows the situation of the 2012-2020 period MEB investment budget within the MEB budget. From 2012, when the Law No. 6360 was enacted and the special provincial administrations in metropolitan cities were closed, an increase of approximately 2% was observed in the investment budget until 2018, but a sharp decrease has been observed since 2019, and the MEB investment budget ratio is close to 50% compared to previous years has decreased. This is considered an alarming decrease in the face of increasing enrollment rates. Since special provincial administrations, which are obliged to spend at least 20% of their annual budget on education investments, are also out of the system, meeting this loss is seen as an issue that education managers and planners should worry about.

**Table 3:** Comparison of Special Provincial Administration Education Budget and Investment Budget with MEB Budget (2012-2020) (Million TL)

Year	MEB Budget (a)	MEB Investment Expenditures (b)	Special Provincial Administration Education Investments (c)	Ratio of Special Provincial Administration Education Budget to MEB Budget (%) (c/a)	Ratio of Special Provincial Administration Education Investments to MEB Investments (%) (c/b)
2012	39.169	2.600	634	1.6	24.4
2013	47.496	3.955	776	1.6	20
2014	55.704	5.192	328	0.6	6.3
2015	62.000	5.494	315	0.5	5.7
2016	76.354	6.284	288	0.4	4.5
2017	85.048	7.237	308	0.3	4.2
2018	92.528	7.737	554	0.6	7.1
2019	113.813	5.558	1.010	0.9	18

**Source:** MEB (2021). Formal Education Statistics.

Table-3 shows the comparison of the 2012-2020 period provincial special administration budget and the investment budget with the MEB budget. When the ratio of the provincial special administration budget to the MEB budget is examined, it is seen that the ratio, which was 1.6% in 2012, has decreased since 2014, and the decrease, which was 63% in 2014 compared to 2012, was realized as 81% in 2017. Again, the ratio of provincial special administration investments to MEB investments, which was at the level of 24% in 2012, has shown a great decrease since 2014, decreased by approximately 75% compared to 2012 and this decrease continued. As a matter of fact, when it comes to 2017, this decrease appears as an 85% decrease compared to 2012. A partial recovery is observed in 2019.

**Table 4:** *Public Education Expenditure Per Student (2017 prices)*  
(TL)

Year	Pre-School	Primary education	General Secondary Education	Vocational and Technical Secondary Education
------	------------	-------------------	-----------------------------	--



	MEB	Local govern ment	MEB	Local govern ment	MEB	Local govern ment	MEB	Local govern ment
2010	649	158	2.914	218	3.743	239	4.191	62
2011	875	149	3.125	303	4.510	301	4.820	87
2012	1.089	212	3.190	331	4.689	483	4.775	132
2013	1.063	211	3.302	462	5.160	846	5.425	240
2014	1.048	54	3.610	182	5.586	314	5.738	113
2015	1.097	33	4.006	147	6.199	306	6.410	133
2016	1.165	22	4.091	118	6.433	244	7.925	148
2017	1.012	55	3.945	219	6.353	730	8.026	647

**Source:** ERG Education Monitoring Report (2020)

An important indicator of the resources spent on education is the expenditure per student. In Table 4, the education expenditure per student from 2010 to 2017 before the Law No. 6360 is shown based on the prices of 2017. It is seen that the pre-school education expenditure, which was 158 TL per student by local governments in 2010, decreased by 66% to 54 TL in 2014, and 22 TL in 2016 with a decrease of 86% compared to 2010.

On the other hand, it is seen that the expenditures made from the MEB budget per preschool student in the same period generally followed a stable course. The same situation is observed in primary education, and there is no increase in the expenditures made from the MEB budget per student in the pre- and post-law period. The point that draws attention in the table is that the expenditures per student in vocational and technical secondary education generally increase in the mentioned period. This is seen as a positive development in terms of policies aimed at meeting the need for technical personnel. However, since there is no detailed data on the fields of vocational and technical secondary education expenditures, it is necessary to clarify whether these expenditures are for technical fields that create added value or to service oriented fields that do not create added value or have very low added value.

**Table-5:** *Share of Public Expenditures for Education Investments in Turkey and EU Countries (Year 2017)*  
(Billion Dolar)

Countries	Central Budget (a)	Education Budget (b)	Ratio (%) (a/b)	Local Government Budget (c)	Local Government Education Budget (d)	Ratio % (c/d)
Austria	181	23	13	64	11	17
Belgium	229	33	14	116	31	27
Germany	1.433	184	13	682	143	21
Spain	477	79	17	240	46	19
Czech Republic	75	15	20	20	6	28
Denmark	150	16	11	99	9	9
Netherland	312	49	16	98	30	31
Finland	120	14	12	48	9	18
France	1.292	155	12	255	38	15
Greece	85	11	13	6	0.5	9
Hungary	57	11	19	8	2	19
Ireland	77	13	17	6	0.6	10
Italy	840	97	12	239	14	6
Poland	192	49	26	62	17	28
Portugal	89	18	20	11	1.4	13
Sweden	235	28	12	120	25	21
England	955	184	19	228	57	25
Turkey	177	24	13	18	1	5

**Source:** OECD Stats, <https://stats.oecd.org/>

Table-5 shows the share allocated to education from the public expenditures of Turkey and EU member countries, based on 2017. Although the share of Turkey allocates to education is proportionally the same or close to many EU member countries, for example, when compared to Turkey and Germany, which has a close population, the ratio is 13% in both countries. It is seen that it is approximately 8 times of the 24 billion dollars allocated. Again, while the share allocated to education from the local government budget in Germany is 21%, 143 billion dollars, it is seen that this share is at the level of 5% and 1 billion dollars in Turkey. This 5% share allocated by Turkey is at the lowest level when compared to EU countries.

In the analysis, it is seen that Turkey's financing is not sufficient on a proportional and real basis when compared to OECD and candidate member of EU

countries share allocated to education and training investments from both the MEB budget and the local government budget. Within the scope of Law No. 6360, the termination of the legal personality of the special provincial administrations in the provinces that are metropolitan municipalities, which constitute a significant part of the country's population, and the elimination of the education investment budget of the special provincial administrations, which is approximately 1/3 (one third) of the MEB investment budget, will help to remedy this deficiency. It is seen that a regulation regarding this issue has not been implemented yet.

To put an end to the existence of special provincial administrations in metropolitan provinces where the schooling rate has increased and where basic education institutions are densely located, the extremely insufficient level of provincial special administration budgets in other provinces, how to meet the existing infrastructure deficiencies in education, to seek an answer from the point of view of education administrators and planners. It will remain a necessary question.

### **Conclusion**

The centralized structure of public administration in Turkey affects the education system as well as other social systems. Due to the difficulties caused by the increasing workload of the central governments, due to the effect of globalization, and delays in the services provided locally due to the increasing population, studies are carried out on the local government reform, which has been on the agenda for a long time, reports are published and the practices of developed countries are examined. In this regard, the most important problem for Turkey is that local governments do not have a strong structure and not sufficient in financing.

With the Law No. 6360 published in 2012, 30 provinces where the majority of the country's population live were taken to metropolitan status and the existence of special provincial administrations in these provinces, which had to spend a significant part of their budgets on education investment projects, was terminated and education investments were not met in the examination in any other way. It is considered that there may be problems with the maintenance and maintenance of training facilities.

One of the positive results of increasing the authority and responsibilities of local government units by taking part in the process of contributing to this important social system in the execution of the education service is that, it can create a competitive environment based on the service race between provinces and districts, as in the private sector. It should be evaluated that, it can be beneficial for a sufficiently equipped school, to provide more efficient and quality education, and to have more well-kept educational institutions.

Considering the fact that the taxes collected from the citizens are for education within the scope of public services, as in other social systems, practices such as transferring some of them to local governments, adding a share from the collected taxes to be transferred to local governments, those who see that these taxes are used in education services in accordance with their purpose. In this regard, financing opportunities allocated accordingly, which can have a positive impact on the local people who also take responsibility, and this issue can contribute positively to

increasing the quality of education, local governments to be more careful in their plans and programs, to use the financing provided for education more effectively and efficiently, to ensure that local people will be able to ensure that it is in the position of a controller.

Local governments, that are appropriately mandated, empowered and financed, can increase its service quality by increasing its project preparation and implementation capacities and creating expert units that can produce projects. The weakness arising from the special provincial administrations, which were closed by giving duties, authorities and responsibilities to local institutions, especially metropolitan municipalities and district municipalities, instead of special provincial administrations whose legal personality was terminated, can be eliminated.

Within the scope of these measures, this education level, which receives a significant share from the central budget, can be even more effective and relieve the central education budget, especially by evaluating the economic conditions of each region and by transferring the vocational and technical education to the local units in a way that will meet the vocational and technical education needs suitable for that region. In this context, examining the implementation of the "School-Centered Budgeting System" model developed by the World Bank can also provide important contributions. Within the scope of the duties and responsibilities of the "Investment Monitoring and Coordination Departments" established within the governorships, the issue of education can be brought to the fore and legal arrangements can be made accordingly.

While addressing the duties and responsibilities of local units regarding education, especially financing and legal arrangements should be made for the contribution of families, professional organizations, organized industrial zones, higher education institutions and other local organizations that are stakeholders of the education system, who are aware that a safe future for their children is through education.

Leaving all infrastructure services related to basic education from formal education levels to local governments can be an important solution in terms of financing. Again, in this context, the use of certain criteria (number of students, number of classrooms, etc.) for the financing of education to be transferred from the central budget to the local administrations, may provide the opportunity to contribute more to the local people, institutions, and organizations in education, and to monitor the expenditure places of taxes more carefully.

Establishment of fund-raising funds, including scholarships and loans, for the financing of education investments by local governments, centrally organized games of chance etc. to transfer a percentage, determined by law, from building and land taxes collected by local governments to these funds can also contribute to financing.

## REFERENCES

- Ada, Sefer, Baysal, Nurhan, Senem Seda Şahenk. 2014. "Comparaison entre les Applications du Ministère Provincial de la Turquie et les Académies de France (Milli Eğitim Maarif Eminlikleri Uygulamaları ve Fransa)". *Turkish Studies- International Periodical For The Languages, Literature and History of Turkish or Turkic* 9 (11): 17-30.
- Altıntaş, Osman. 2006. "İl Özel İdaresi Harcamalarının Mevcut ve Potansiyel Olarak Fonksiyonel Analizi". DPT Planlama Uzmanlık Tezi, Ankara.
- Arslan, Yılmaz. 2013. "Yerel Yönetimler ve Eğitim Hizmetleri İlişkisi". Yüksek Lisans Tezi, İstanbul Aydın Üniversitesi Sosyal Bilimler Enstitüsü, İstanbul.
- Atauz, Akın. 2011. *Eğitim – Nüfus ve Kalkınma İlişkileri*. Kentsel ve Bölgesel Araştırmalar Ağı Yayını.
- Benos, Nikos. 2010. "Education policy, growth and welfare". *Education Economics* 18(1): 39.
- Benson, Charles. 1987. *Educational Financing*. Editor: G. Psacharopoulos. Oxford: Economics of Education Research and Studies, Pergamon Press.
- Bilgiç, Veysel, Serdar Kenan Gül. 2010. *Türkiye'de Yerelleşme Politikaları*. Kahramanmaraş: VII. Kamu Yönetimi Forumu: Küreselleşme Karşısında Kamu Yönetimi Bildiriler Kitabı.
- Birvural, Ali. 2013. "Kent Yönetiminde Eğitim Hizmetlerinin Finansmanında Alternatif Bir Model Önerisi". Yüksek Lisans Tezi, Marmara Üniversitesi Sosyal Bilimler Enstitüsü, İstanbul.
- Bognetti, Giuseppe, Gabriel Obermann. 2012. "Local Public Services in European Countries: Main Results of a Research Project by Ciriéc International". *Annals of Public and Cooperative Economics* 83: 485-503.
- Gershberg, Alec, Lan. 2005. *Towards an Education Decentralization Strategy for Turkey: Guideposts From International Experience*. Washington: World Bank Group. <http://documents.worldbank.org/curated/en/567031468309566726/Towards-an-education-decentralization-strategy-for-Turkey-guideposts-from-international-experience>
- Karadağ, Nazife, Betül Balkar. 2015. "Toplumsal Kalkınmanın Bir Aracı Olarak Eğitim". *Trakya Üniversitesi Sosyal Bilimler Dergisi* 17(1): 225-239.
- Korlu, Özgenur. 2020. *Education Monitoring Report*, Eğitim Reformu Girişimi Eğitim İzleme Raporu, İstanbul.
- McMahon, Walter. 2004. *The Social and External Benefits of Education*. Massachusetts: Edward Elgar Publishing Limited.

Milli Eğitim Bakanlığı. “Örgün Eğitim İstatistikleri”.  
[https://sgb.meb.gov.tr/meb\\_iys\\_dosyalar/2021\\_09/10141326\\_meb\\_istatistikleri\\_organ\\_egitim\\_2020\\_2021.pdf](https://sgb.meb.gov.tr/meb_iys_dosyalar/2021_09/10141326_meb_istatistikleri_organ_egitim_2020_2021.pdf) (Erişim Tarihi: 15.09.2021).

Organisation for Economic Co-operation and Development. Education At A Glance 2011. <https://www.oecd.org/education/skills-beyond-school/48631582.pdf> (Erişim Tarihi: 14.10.2021).

Organisation for Economic Co-operation and Development Stats. <https://stats.oecd.org/#> (Erişim Tarihi: 11.10.2021).

Park, Ji-Hyung. 2013. “Local government reform: Is it effective on debt burdens?”. *Public Finance and Management* 13(3): 195-214.

Türkiye Büyük Millet Meclisi. 5302 Sayılı İl Özel İdaresi Kanunu.

Türkiye Büyük Millet Meclisi. 6360 Sayılı On Dört İlde Büyükşehir Belediyesi ve Yirmi Yedi İlçe Kurulması İle Bazı Kanun ve Kanun Hükmünde Kararnamelerde Değişiklik Yapılmasına Dair Kanun.

Ulusoy, Ahmet, Tekin Akdemir. 2009. “Yerel Yönetimler ve Mali Özerklik: Türkiye ve OECD Ülkelerinin Karşılaştırmalı Analizi”. *Balıkesir Üniversitesi Sosyal Bilimler Enstitüsü Dergisi* 12(21): 259-287.

World Bank. “Education and Decentralization”.  
<http://www1.worldbank.org/publicsector/decentralization/service.htm> (Erişim Tarihi: 10.08.2021).

World Bank (2008). “Decentralization in Client Countries”.  
<https://documents1.worldbank.org/curated/en/933351468316129463/pdf/454080PUB0Box311PUBLIC10Aug07102008.pdf> (Erişim Tarihi: 10.08.2021).

Yardımcıoğlu, Fatih. 2012. “Eğitim Harcamaları, Ekonomik Büyüme ve Gelir Dağılımı İlişkisi”. Doktora Tezi, Sakarya Üniversitesi Sosyal Bilimler Enstitüsü, Sakarya.