

VIEWS OF SCHOOL PRINCIPALS, TEACHERS AND PARENTS ON VARIATION OF INCOME RESOURCES IN PRIMARY EDUCATION

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ABSTRACT : The purpose of the study is to determine how to vary the income resources of primary education, who will be responsible for the use of these resources and in what areas these resources will be used. The sample includes 230 school principals, 460 teachers and 460 parents. Data were collected through a questionnaire developed by the author herself. Data were analysed using χ^2 test. At the end of analysis, the following findings are found out: 1. A primary education fund must be formed by imposing additional 1% to corporation income tax and vehicle purchase tax and by allocating 1 point of VAT and this fund would be under the authority of provincial administrative units of the Ministry of National Education, 2. A school fund must be formed using the financial resources created through the school buses, selling the books and leasing the school garden and this fund must be under the authority of a mixed commission, 3. These funds must be used to purchase stationery, cleaning equipment and health care equipment and to perform minor maintenance such as painting, whitewash, major maintenance activities and construction of school buildings.

KEY WORDS : *School principal, Teacher, Parents, Finance, Expenditure, Authority.*

ÖZET : Araştırmanın amacı ilk öğretimin gelir kaynaklarının nasıl çeşitlendirilebileceği, yeni kaynakların kullanım yetkisinin kimde olması gerektiği ve nerelere harcama yapılabileceğini saptamaktır. Araştırmanın örneklemini 230 ilköğretim okulu müdürü, 460 öğretmen, 460 velidir. Araştırmada bilgiler araştırmacı tarafından geliştirilen anket ile elde edilmiştir. Verilerin analizi için χ^2 testi kullanılmıştır. Araştırmanın temel bulguları şunlardır: 1. Kurumlar vergisi ve taşıt alım vergisine ilave olarak % 1'lik bir ödeme yapılması, KDV vergisinin 1 puanının ilköğretime ayrılması ile elde edilecek gelirden ilköğretim fonu oluşturulması, bu fondan İl Milli Eğitim Müdürlüğü'nün sorumlu olması. 2. Okul taşıtlarından, kitapların okulda satışından, okul bahçesinin kiraya verilmesinden, toplanan paralar ile okul fonu oluşturulması ve bu fondan karma bir komisyonun sorumlu bulunması. 3. Fonlardaki paranın kırtasiye, temizlik, ve sağlık malzemesi alımlarına; okulun boya, badana gibi küçük onarım, büyük onarım ve okul yapımında harcanması .

ANAHTAR KELİMELELER : *Okul müdürü, Öğretmen, Veli, Finansman, Harcama, Yetki.*

1. STATEMENT OF THE PROBLEM

Since education system has an important role within economic and social change process, there is a close relationship between educational systems of societies and their development levels. Authors express the importance of education in different ways because of education's benefits for individual and society: The most significant source of a society to survive and develop is the people who are educated in accordance with the society's objectives (1). Education which is a public service does not only affect the individual who directly benefits from it but also the whole society (2). Education provides the individual with a strong economy by offering him certain skills, also contributes to the collective economic wealth by improving him (3). However, a crisis was experienced in terms of financial resources since educational demands increased and providing education to larger populations was required after World War 2. On the other hand, advanced technology requires primary education to be used longer. Furthermore, primary education is different from other education levels because it provides individual with the basic knowledge and skills, it affects his personality and it may be the only education form which he has experience. Therefore "the reason of changes in education is basic education" as Adem stated [4]. The most significant source of primary education in Turkey is the state and it is the desired case. However, the financial support of the to primary education services is limited with its opportunities. As it is widely known, the state's opportunities are not sufficient are not sufficient.

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Although quantity problems related to teachers and students in basic education seem to be solved, there are many other problems to be solved influencing the quality. Some major problems experienced in basic education are as follows: There are no sufficient textmaterials and printed sources in the schools. "It is required in Japanese compulsory education to include 3, 413 types of equipment from overhead to language laboratory (5), however, conventional education materials are used in the Turkish education system. School buildings and facilities are not sufficient and investments cannot be completed within the predicted financial allocations. School libraries intending to support educational instructional activities, and to improve students' cultural levels are not efficient. Research indicates that in primary school, classroom libraries instead of school libraries are regarded as more important and that 50 percent of primary school having library do not allocate money from their funds to libraries (6). Although health care services are important in basic education, some problems related to such services may be also experienced. There are important problems in pre-service and in-service teacher training, too. However, the future of all areas, even medicine and engineering, depends upon the training of qualified primary school teachers (7). When the salary of teachers is considered, it is seen that their salaries are not inadequate in spite of increases. "The opportunity to earn higher income for many people is one of the most significant tools to encourage them to work and to cooperate"(8).

Solution of most problems mentioned above financial resources. As a result, the problems lead to new models and methods and require to vary the sources of primary education. Many authors accept this view. Although state intervenes education in each country, it does not mean that state must always support education financially (9); problems related to generate sources in education should be solved immediately (10); it must be recognized that expecting state to deal with all educational aspects could lead to some certain negative outcomes(11).

Deficiency in resources is also experienced in other countries and intensive research on this topic has been conducting. Some of them are as follows; Yurdusev (12), Baloğlu (13), Yavuz(14), Oktay and Ramazan (15), Bircan (16), Kavak (17), Walker (18), Thom (19), Thompson (20), Wood (21), Sağnes (22), Throbald (23), Beales (24).

This, a problem related to how income sources in education could be varied emerges.

1.1. Purpose

The study intends to answer the following questions:

1. What are the views of primary school principals, teachers, parents on forming a primary education fund by allocating certain portions of state taxes and by adding new taxes? Is there any meaningful difference between their views?

2. What are the views of primary school principals, teachers and parents on generation of a new tax with educational aim and on allocating certain portion of it to primary education? Is there any significant difference between their views?

3. What are the views of primary school principals, teachers and parents on authorization on collecting and spending of the primary education fund? Is there any significant difference between their views?

4. What are the views of primary school principals, teachers and parents on the formation of a school by collecting money at school level? Is there any significant difference between their views?

5. What are the views of primary school principals, teachers parents on authorization on collecting and spending of school funds? Is there any significant between their views?

6. What are the views of primary school principals, teachers and parents on allocating of new financial resources to certain areas? Is there any significant difference between their views?

2. METHOD

2.1. Range and Sample

The study's population includes school principals, teachers working in public schools (primary school) attached to MNE in central subprovinces of Ankara province in the school year, 1995-1996 and the parents whose children attend to those schools. Total 1150 individuals including 230 school principals, 460 teachers and 460 parents are designated for survey sampling randomly.

2.2. Collecting and Analysing of Data

Data were gathered through a 37 item questionnaire developed by the researcher herself. Before developing such questionnaire, the related literature was scanned and the people being authority in this field were contacted. After this preliminary trial was realized. The questionnaire was composed of two sections. In the first section teachers and principals were asked for their age, sex, and professional experience, parents were asked for age and educational situation. In the second, questions determining the income sources, authority of utilization of such sources and field of uses were asked.

Data were analysed using descriptive statistical methods and techniques which are frequency [f], percentage [%], chi square [χ^2]. The level of 0.05 was used as an indicator of difference in the subjects' views. To compare the subjects' views and to indicate the items expressed at higher levels, column plots were drawn.

3. Findings and Discussion

Some findings supported at acceptable levels are shown below. Complete findings were submitted in the original study.

3.1. About the formation of primary education fund by allocating some amount of certain taxes, by adding some amounts to certain taxes and by generating a new educational tax.

Question 1: Table-1 shows "the views of the groups on allocating of 1 percent extra payment

to corporation income tax payers and on allocating of this to basic education."

As Table-1 displays, 80,89 percent of principals, 56,87 percent of teachers and 67,41 percent of parents agreed with this assumption at the levels of medium, very, completely. Supporting of this more by principals may be their more involvement with the school's financial resources or may be thinking of their interests. Support of parents may be regarded as their interest in the quality of education. In general, it was supported by 75,63 percent. As its support level was accepted as adequate, this finding is important for officials to take into consideration.

Question 2: Table-1 also showed the views of groups on the question "adding a 1 percent to vehicle purchase tax and its allocating to primary education" it was supported by 81,33 percent of principals, by 71,74 percent of teachers and by 63 percent of parents at the levels of medium, very, completely. More support by principals and teachers rather than by parents may regarded as their much more familiarity with financial resources of schools and their attempts to find out a solution to such problems. Or principals and teachers may not exhibit a negative reaction to what would be a positive case for them. It was generally supported by 70,84 percent. This finding is important indicating sufficient support. It may be a result of problems related to traffic experienced by those live big cities.

Question 3: Table-1 displays the views on "allocating of one point of VAT to primary education". It was supported by 84 percent of principals, by 82,42 percent of teachers and 73,19 percent of parents. It was supported less by parents and it was not supported by 12,03 percent of parents. It may be a result of parents' regarding it as an additional load on them. It was expected outcome. As a whole 79,24 percent regard it as positive. It would be useful for basic education if it becomes effective.

Table 1. Resources of the Primary Education Funds

	Principals					Teacher					Parents					All Groups				
	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full
Question 1:[f]	14	29	75	56	51	30	52	115	125	100	47	83	118	85	66	91	164	308	266	218
[%]	6.22	12.89	33.33	24.89	22.67	7.11	12.32	27.25	29.62	23.70	11.78	20.80	29.57	21.30	16.54	8.70	15.68	29.45	25.43	20.75
	TOTAL		225			TOTAL		422			TOTAL		399			TOTAL		1046		$x^2 = 0.000$
			21.51					40.34					38.15					100.000		$p < 0.05$
Question 2:[f]	16	26	63	65	55	47	72	114	119	69	76	68	120	71	65	139	166	297	255	189
[%]	7.11	11.56	28	28.89	24.44	11.16	17.10	27.08	28.27	16.39	19	17	30	17.75	16.25	13.29	15.87	28.39	24.38	18.07
	TOTAL		225			TOTAL		421			TOTAL		400			TOTAL		1046		$x^2 = 0.000$
			21.51					40.25					38.24					100.000		$p < 0.05$
Question 3:[f]	15	21	49	52	88	38	36	32	122	133	48	59	92	96	104	101	111	233	270	325
[%]	6.67	9.33	21.78	23.11	39.11	9.03	8.55	21.85	28.98	31.59	12.03	14.79	23.06	24.06	26.07	9.67	14.10	22.30	25.84	31.10
	TOTAL		225			TOTAL		421			TOTAL		399			TOTAL		1045		$x^2 = 0.003$
			21.53					40.29					38.18					100.000		$p < 0.05$

3.2. About the authorization on collecting of primary education fund

Question 4: Table-2 shows the views of groups on authorization of Provincial Education Directorates concerning primary education fund. It was supported by 78,58 percent of principals, by 81,76 percent of teachers and by 92,75 per cent of parents. The support of teachers and parents were more than that of principals. It could be seen as an attempt of teachers and parents to involve reliable people in the process. It may be also a result of uncertain attitude of principals. It was supported by 85,28 by all groups. It could be claimed that the subjects want provincial education directorate to have authority on primary education funds. Çolak [25] also states that authority in only central units of the Ministry of National Education seems to be a primitive approach.

3.3. About the formation of school funds using resources collected at the school level

Question 5: Table-3 displays the replies of groups on “allocating 2 per cent of school bus companies' incomes to the school”. It was supported by 64,89 per cent of principals, 60,90 per cent of teachers, and by 51 per cent of parents completely. The reason of low support by parents may be their not understanding the item or their expectation that the companies will add this amount to the current prices. It was supported by 90,26 per cent of all groups.

Question 6: Table-3 shows the groups' views on “using school garden as car park, etc. During the holidays”. It was supported fully by 56,44 per cent of principals, 42,18 per cent of teachers, 41,50 percent of parents. It was supported less by teachers and parents than principals. The reason of it may be their worry about damage of school. On the other hand, it was supported by 76,7 Per cent of all groups. The finding is important in terms of indicating the appropriateness of using the school's own opportunities.

Question 7: Table-3 shows the groups' views on “selling books in schools and allocating some amount from their sales to schools”. It was supported by 84,45 per cent of principals, by 81 percent of teachers and by 80,5 per cent of parents. Its less support by teachers and parents seemed to be a result of their suspect on illegal practices. However, it was supported by 81,56 per cent of all groups.

3.4. About the authorization on collecting and spending of school funds.

Question 8: The groups' views on school funds' management by a commission including school principal, parent- teacher association, representatives of the sub provincial education directorate”, are shown in Table-4. It was supported fully by 55,22 per cent of principals, by 60,66 percent of teachers, by 56,25 per cent of parents. Within all groups, it was supported fully by 58,45 per cent.

Table 2: Assigning Authority to Provincial Education Directorates in Primary Education Funds

Groups	None	Few	Medium	Much	Full	Total	$\chi^2 = 0.000$ $p < 0,05$
Principals: [f]	% 31	17	43	46	87	224	
%	13,84	7,59	19,20	20,54	38,84	21,41	
Teacher: [f]	38	39	74	112	154	422	
%	9	9,24	17,54	26,54	37,68	40,34	
Parents : [f]	14	15	53	109	209	400	
[5]	3,50	3,75	13,25	27,25	52,25	38,24	
Total : [f]	83	71	170	267	455	1.046	
[5]	7,93	6,79	16,25	25,53	43,50	100,00	

Table 3. Resources to Constitute School Funds

Question 5: [f] [%]	Principals					Teacher					Parents					All Groups				
	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full
10	10	10	25	34	146	11	14	46	94	257	24	33	74	65	204	45	57	143	193	607
4.44	4.44	4.44	15.11	64.89		2.31	3.32	10.90	22.27	60.90	6	8.25	18.50	16.25	51	4.30	5.44	13.85	18.43	57.98
TOTAL	TOTAL	225	21.49			TOTAL	TOTAL	422	40.31		TOTAL	TOTAL	400			TOTAL	TOTAL	1047	$\chi^2 = 0.000$	
Question 6: [f] [%]	34	12	23	29	127	71	30	53	90	178	69	28	66	71	166	174	70	142	190	471
15.11	5.33	10.22	12.89	56.44		16.82	7.11	12.56	21.33	42.38	17.25	7.00	16.50	17.75	41.50	16.62	6.69	13.56	18.15	44.99
TOTAL	TOTAL	225	21.49			TOTAL	TOTAL	422	40.31		TOTAL	TOTAL	400			TOTAL	TOTAL	1047	$\chi^2 = 0.000$	
Question 7: [f] [%]	27	8	44	40	106	60	20	53	53	195	39	39	86	79	157	126	67	183	212	458
12	3.56	19.56	17.78	47.11		14.25	4.75	12.59	22.09	46.32	9.75	9.75	21.50	19.75	32.25	12.05	6.41	17.50	20.27	43.79
TOTAL	TOTAL	225	21.51			TOTAL	TOTAL	421	40.25		TOTAL	TOTAL	400			TOTAL	TOTAL	1046	$\chi^2 = 0.000$	

3.5.About the allocating of new resources.

Question 9: Table-5 displays the views' of three groups on allocating of new resources to purchase of stationary. This assumption was supported by 74,56 per cent of principals, by 76,31 per cent of teachers and 71,75 per cent of parents. Teachers agreed with it at the highest level whereas parents at the lowest level. It may be of teachers' familiarity with related problems. It was supported by 74,19 per cent of all groups .

Question10: Table 5 displays the views of groups on its use to purchase cleaning and healthy care equipment. It was supported by 78,58 per cent of principals, by 81,76 per cent of teachers and by 92,75 per cent of parents. Parents' high level of support may be regarded as an indicator of their interest in their children's health care. This assumption was widely supported by all groups which was 85,28 percent.

Question 11: Table-5 shows the groups' views on its use in maintenance and construction of school buildings. This assumption was supported by 69,78 per cent of principals, by 71,09 per cent of teachers and by 77,5 per cent of parents. High level of parental support may be their perceptions about deficiencies in school buildings. Furthermore, Aksoy in his research states that investment projects take longer time than national and international ones (26). Low levels of principals' and teachers' support might

be that they regard such activities as one of the state's responsibilities. However it was supported by 73,26 per cent of all groups.

Question 12 : The groups' views on its use in minor maintenance of the school such as painting, whitewash are presented in Table-5. It was supported by 86,5 per cent of principals, by 83,41 per cent of teachers and by 86,5 per cent of parents. It is interesting that this assumption was supported by all groups at the same levels.

4. CONCLUSION AND SUGGESTIONS

Although the greatest share in the distribution of budget allowances in accordance with education levels is for primary education, as the greatest numeric development is in this level, the allowances are insufficient. As the allowance allocated to education from the annual budget is not sufficient, it is necessary to support education expenditures by supplementary resources and to spread this implementation resources and spread this implementation to all levels of education, beginning from primary education. In this study which arouse from the idea of diversification of resources in primary education, 75,63 % of the individuals participated stated that there should be an additional payment in the amount of 1 % to income tax; 70,84 % of them stated that there should be an additional payment in the amount of

Table 4: Assigning Authority to Mixed Commissions in School Funds

Groups	None	Few	Medium	Much	Full	Total	$\chi^2 = 0.000$ $p < 0,05$
Principals: [f] %	49 21.78	9 4.00	16 7.11	20 8.89	131 58.22	225 21.49	
Teacher: [f] %	87 20.62	10 2.37	31 7.35	33 9.00	256 60.66	422 40.31	
Parents : [f] [5]	79 19.75	14 3.50	38 9.50	44 11.00	225 56.25	400 38.20	
Total : [f] [5]	315 20.53	33 3.15	85 8.12	102 9.74	612 58.45	1.047 100.00	

Table 5. The Areas to Which New Resources Can Be Applied

	Principals					Teacher					Principals					All Groups				
	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full	None	Slight	Medium	Much	Full
Question 9:[f] [%]	32 14.28	25 11.16	50 22.32	35 15.63	82 36.61	49 11.61	51 12.09	93 22.04	99 23.46	130 30.81	55 13.75	58 14.50	71 17.75	96 24.00	120 30.00	136 13.00	134 12.81	214 20.46	230 21.99	332 31.74
	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 400 38.15	TOTAL 400 38.15	TOTAL 400 38.15	TOTAL 400 38.15	TOTAL 400 38.15	TOTAL 400 38.15	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000
Question 10:[f] [%]	31 13.84	17 7.59	43 19.20	46 20.54	87 38.84	38 9.00	39 9.24	74 17.54	112 26.54	159 37.68	14 3.50	15 3.75	53 13.25	109 27.25	209 52.25	83 7.93	71 6.79	170 16.25	267 25.53	455 43.50
	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 422 40.34	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000
Question 11:[f] [%]	50 13.84	18 7.59	41 19.20	33 20.54	83 38.84	69 9.00	53 9.24	66 17.54	95 26.54	139 37.68	53 3.50	37 3.75	33 13.25	105 27.25	122 52.25	172 7.93	108 6.79	190 16.25	233 25.53	344 43.50
	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 224 21.41	TOTAL 422 10.34	TOTAL 422 10.34	TOTAL 422 10.34	TOTAL 422 10.34	TOTAL 422 10.34	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 400 38.24	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000	TOTAL 1046 100.000
Question 12:[f] [%]	15 6.67	20 8.89	38 16.89	47 20.89	105 46.67	31 7.35	39 9.24	59 13.98	115 27.25	178 42.18	23 5.75	31 7.75	65 16.25	133 33.25	148 37.00	69 6.59	90 8.60	162 15.47	295 28.18	431 41.17
	TOTAL 229 21.49	TOTAL 229 21.49	TOTAL 229 21.49	TOTAL 229 21.49	TOTAL 422 40.31	TOTAL 422 40.31	TOTAL 422 40.31	TOTAL 422 40.31	TOTAL 422 40.31	TOTAL 400 38.29	TOTAL 400 38.29	TOTAL 400 38.29	TOTAL 400 38.29	TOTAL 400 38.29	TOTAL 400 38.29	TOTAL 1047 100.000	TOTAL 1047 100.000	TOTAL 1047 100.000	TOTAL 1047 100.000	TOTAL 1047 100.000

1 % to vehicle purchase tax and 79,24 % of them stated that 1 point of VAT tax should be separated for primary education and with these additional payments, a primary education fund can be constituted and 85.28 % of them accepted that Provincial Education Directorates should be responsible for this primary education fund in medium, very, completely proportions.

90.26 % of the participants, accepted that school bus companies which carry the primary education students should give 2 % of their income to school, 76.7 % of them accepted stated that school yard should be used as car parking, tea garden etc. during holidays. 81,56 % of them accepted that school books should be sold at school and should be taken some amount from their sales and with these revenues school fund can be consisted and 76.31 % accepted that a joint commission should be responsible for the school fund in medium, very, completely proportions.

As mentioned before, school administrators' support to generate new sources is much more than that of either teachers or of parents ($p < .05$). It stems to be a reason of the fact that school principals do not want to express a negative statement to which could be useful for their interests. The subjects' views on the use of new financial resources are as follows; their use for office needs such as stationery was supported by 74,19 per cent, their use in purchasing cleaning and health care equipment by 85,28 per cent, use for maintenance and construction of school buildings by 73,26 per cent and their use for minor maintenance activities such as painting by 84,82 per cent. Principals' support regarding the identification of areas to which new resources would be used was higher than that of teachers and of parents. Also their views were different from those of parents and teachers ($p < .05$). Parents different views may be an indicator of their interests in expenditures in education and instruction. Such assumptions as addition of 1 point to real estates tax, generation of a new for educational aims, renting school buildings during holidays, gathering money from parents were not

supported so much. Also using funds to teachers' salaries, to telephone expenditures etc. Was not accepted. The following suggestions were made to increase financial resources and to use them efficiently:

1. Primary education fund must be formed through use of following incomes: Addition 1 point to corporation income tax and to vehicle purchase tax, allocating 1 point of VAT to primary education and also allocation. Some certain amounts from selling of cigarettes, drinkings with alcohol or with no alcohol to primary education.

2. Provincial Education Directorate must be responsible for income generation for the funds and also for their use. 80 per cent of money gathered must be under the control of provincial education directorate and 20 per cent must be transferred to the Ministry of National Education

3. Schools funds must be formed through the use of following incomes: Allocating 2 per cent of incomes of school bus companies to schools, renting school gardens during holiday as car park etc. to be used by students in the school; The books to be studied must be in the school and getting some share from its incomes.

4. The fund must be governed by a commission including school principal, parent-teacher association, representatives of subprovincial education directorate. 80 per cent of funds must be used for the school and 20 per cent must be transferred to the provincial education directorate to assist other schools not having such funds.

5. The primary education fund must be used in constructing school buildings, purchasing some equipment such as students' desk, teachers' desk. The school fund must be employed to purchase stationery, cleaning and healthy care equipment and perform minor maintenance activities. However, authority related to salaries must belong to the central units.

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