

## PAPER DETAILS

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PAGES: 43-56

ORIGINAL PDF URL: <https://dergipark.org.tr/tr/download/article-file/2624857>



## Contributions of Local Governments to Education in Turkey and Necessary Precautions to Be Taken

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Submitted: August 31, 2022; Accepted: December 20, 2022; Published Online: December 31, 2022

### Abstract

With the effect of globalization, which started to rapidly engulf the world in the last quarter of the last century development and change in technological, sociological and economic fields and continuing with an increasing momentum; countries, organizations, institutions and organizations and their governing bodies are faced with situations that have never been encountered before. New social needs revealed by the increasing population with development and change; This complicates the work of administrators who want to centrally control all social systems in countries. Therefore; central governments had to transfer all or some of their duties and responsibilities to local governments. In developed and developing countries, decentralization policies have also been increasingly implemented in the field of education. These applications are; school management, financial support, programs, policies for students, and transferring authority and responsibilities to staff. In Turkey, local governments (municipalities and special provincial administrations) carry out the maintenance and repair of school buildings, facility construction, building and land allocation to schools within their areas of responsibility, in proportion to their budgets. In the research; By examining the education expenditures, policies and implementation results of the local governments of developed countries, suggestions were made regarding the improvement of the system in Turkey. The purpose of this research; As a result of the legal arrangements made, the contribution of local governments to the financing of education is compared with OECD countries and to develop proposals.

**Keywords:** Education Financing, Local Administrations, Private Provincial Administrations, Law Number 6360

### Introduction

The new social needs brought by the population growth of the countries; This complicates the task of governments wishing to continue to manage systems largely centrally. Because; central governments try to transfer all or some of their duties and responsibilities to local governments. Like this, it seeks to respond to the needs of societies more rapidly and more economically, to meet the demands of the society rapidly, and to increase the quality of the services offered by the public. This new management approach also enabled local governments to be better organized and to specialize in some areas (Arslan, 2013). Specialization in certain areas, in addition to enabling local governments to adapt faster to changes in social life and economic activities, has also become an important tool to assist central governments in meeting social needs. In developed and developing countries, the work of local governments by taking

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responsibility in certain areas has become an inseparable policy of democratic governments (Atauz, 2013).

Like this, they have the opportunity to respond to social needs in a shorter time frame and in more economical conditions, to respond quickly to social demands, and to increase the quality of public services. These structural changes have enabled local governments to be better organized and specialize in service areas, and have significantly relieved central governments in meeting 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).

Today's understanding of economy suggests that public goods and services for the basic needs of societies should be met from the center. Semi-public goods and services in developed and developing countries is a generally accepted practice that it can be carried out by the private sector and/or local governments under the supervision and control of central governments (Yardimcioglu, 2012). While privatization of even full public services is on the agenda in many developed countries today, it is difficult for Turkey, where the population growth rate is high and the young population is in the majority, 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).

Benson emphasizes that education is not a “full public” good and service because it is a service offered by the public and private sectors in all countries state that it should be considered as a “semi-public” service because it is offered together by (Benson, 1987).

The accepted general view in the education environment is that education is a semi-public good and service. The "external benefits" of semi-public goods and services cause the public to take 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).

In terms of other social systems, besides being the basic system that prepares the manpower input for them, it is also an area that provides important services for the society in general due to externalities (Benos, 2010). Education expenditures are defined as investments made for human capital. This is because, in addition to the fact that education expenditures greatly increase the income level of the individual, this issue also reflects positively on the macroeconomic balances (Ada & Baysal, 2009).

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 topics show that the World Bank supports and attaches importance to projects on both formal and non-formal education.

With the World Bank decentralization policy in education evaluated that efficiency, transparency, level of accountability and awareness of responsibility would increase. localized education. It is thought that it will respond better to local preferences, increase efficiency and quality, and contribute to the strengthening of participation (Hanson, 2006). 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 has introduced 4 different models for decentralization in education: “de-concentration”, “delegation of authority”, “local decentralization” and “privatization” (World Bank, 2006).

Benos, in his research on behalf of the World Bank. analyzed resources directly transferred for education and investments in human capital. Here, he considered that it would be appropriate to take the average income tax as the most appropriate solution for allocating resources for education. Benos suggested, it has brought forward that 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).

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 (Bilgic & Gul, 2013).

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

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 in accordance with the weight of the tasks. Local governments cannot effectively perform the expected services due to financial difficulties. However, the realization of the desired services of local governments is only possible by providing them with sufficient financing (Ulusoy & Akdemir, 2009).

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 and villages come to mind (TBMM, 2005). As of 30.03.2014, with the Law No. 6360 on the "Establishment of Metropolitan Municipalities and Twenty-Seven Districts in Fourteen Provinces, and Amending Some Laws and Decree Laws", 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 repair, facility construction, and allocation of buildings and land to schools within their areas of responsibility, in proportion to their budgets (TBMM, 2005). Provincial special administrations, on the other hand, 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 supply of land of secondary education institutions, the construction, maintenance and repair of their buildings and meeting their other needs", 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

weighted place among the local governments, and while they had a share of up to 60% in the local government budget until 1947, this share decreased to 20% in 2003 (Altintas, 2007).

The purpose of this research, the contribution of local governments to education services in comparison with OECD countries, and that at least 20% of the budget revenues of 30 special provincial administrations, whose legal entities were terminated in 2014 with the Law No. It is to put forward suggestions about which institutions and how they should be met.

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 abolishing the legal personality of the special provincial administrations in 30 provinces that were metropolitan municipalities with the Law No. 6360. It is done by the relevant ministries 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 to the environment (Bognetti & Obermann, 2013).

In order to reveal the effect of the abolition of special provincial administrations with the Law No. 6360 and the regulations in local administrations on education investments, the developments in schooling in Turkey, data on the budget of the Ministry of National Education and the contributions of special provincial administrations to education investments, before this legal regulation was made and before its entry into force. It would be appropriate to review.

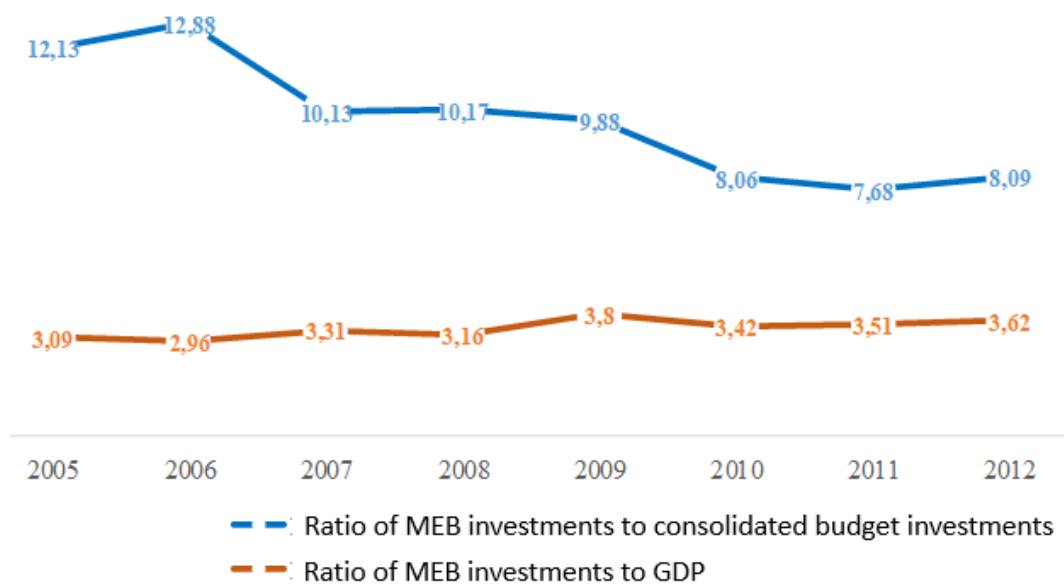
<b>Table 1: Schooling Rates in Turkey (2012 - 2020) (%)</b>				
<b>Year</b>	<b>Primary School</b>	<b>Middle School</b>	<b>High School</b>	<b>Higher Education</b>
2012-2013	98.86	93.09	70.06	38.50
2013-2014	99.57	94.52	76.65	39.89
2014-2015	96.30	94.35	79.37	39.49
2015-2016	94.87	94.39	79.79	40.87
2016-2017	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 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, there was an increase of approximately 3% in this period at secondary school level and a high increase of 15% in secondary education. The 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, will lead to the need for additional financial resources for the need for additional classrooms, schools, etc. education investments and equipment at the provincial and district level, together with the need for teachers.

**Figure 1:** Ratio of MEB Budget to GDP and MEB Investment Budget to Consolidated Budget Investments (2005-2012) (%)



Source: MEB Education Statistics.

The ratio of MEB Budget to GDP and MEB investment budget to consolidated budget investments, pre-Law No. 6360 (2005-2012) is in Figure-1. When the figure is examined, a significant decrease is observed in the ratio of the total budget of the MEB to the Gross Domestic Product. As a matter of fact, the rate that 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, which was 3.8% during the economic crisis in 2009, was 3.62% in 2012.

**Table 2:** Development of Public Education Expenditures in Turkey (2006-2013) (000 TL)

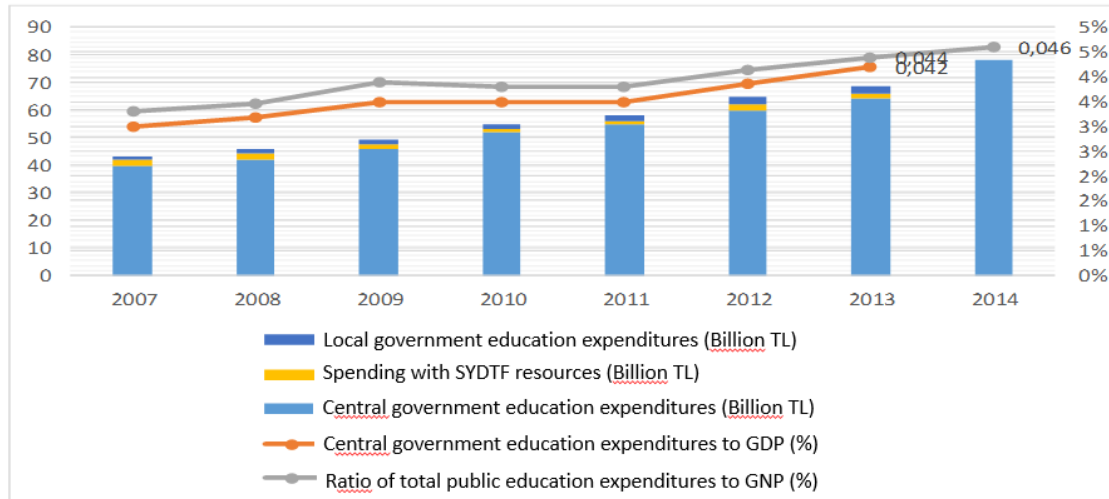
Year	Education Expenditures with Central Government Resources	Education Expenditures with SYDTF Resources	Education Expenditures with Local Government Resources	Public Sector Education Expenditures	Ratio of Central Government Education Expenditures to GDP (%)	Ratio of Public Sector Education Expenditures to GDP (%)
2006	36.366,3	1.145,5	894,8	38.406,6	2,9	3,0
2007	39.631,3	1.074,0	1.136,0	41.841,3	3,0	3,2
2008	41.936,7	1.112,8	1.202,0	44.251,5	3,2	3,3
2009	46.725,1	1.294,7	1.635,9	49.655,6	3,7	3,9
2010	51.284,5	1.100,3	1.520,3	53.905,1	3,7	3,9
2011	55.121,4	1.181,2	1.706,5	58.008,7	3,7	3,9
2012	60.097,4	1.272,3	2.365,9	63.735,6	3,9	4,2
2013	64.200,1	1.213,3	2.600,1	68.013,6	4,1	4,3

Source: ERG (2013). Education Monitoring Report.

Table 2, on the other hand, shows the state of public education expenditures in Turkey and the source of financing for the period of 2006-2013, that is before the Law No. 6360. This chart presents the

expenditures made by local governments as well as the central government budget. In the table, it is seen that while the expenditures made from the central budget increased approximately 1.7 times in real terms in the 8-year period, the education expenditures made by the local governments led by the special provincial administrations increased more than 3 times in real terms. 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.

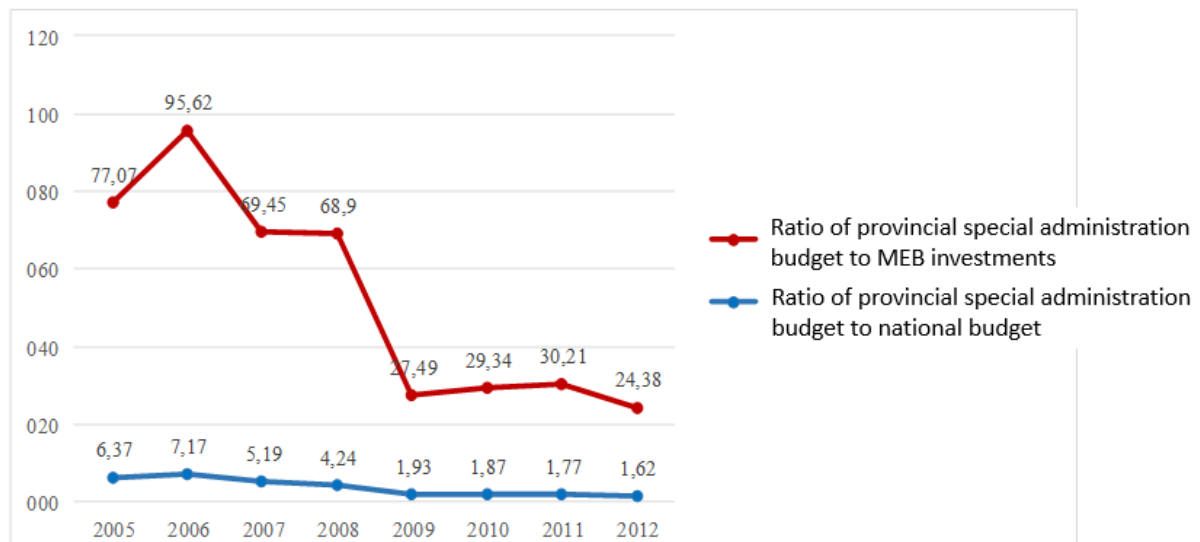
**Figure 2:** Development of Public Education Expenditures in Turkey (2007-2014)



Source: ERG (2013). Education Monitoring Report.

In Figure 2, the development of public education expenditures in Turkey is graphically included in the Education Reform Initiative report (ERG, 2013). As can be seen in the chart, a continuous increase is observed in education expenditures in real terms.

**Figure 3:** Comparison of Special Provincial Administration Education Budget and Investment Budget with MEB Budget (2005-2012) (%)

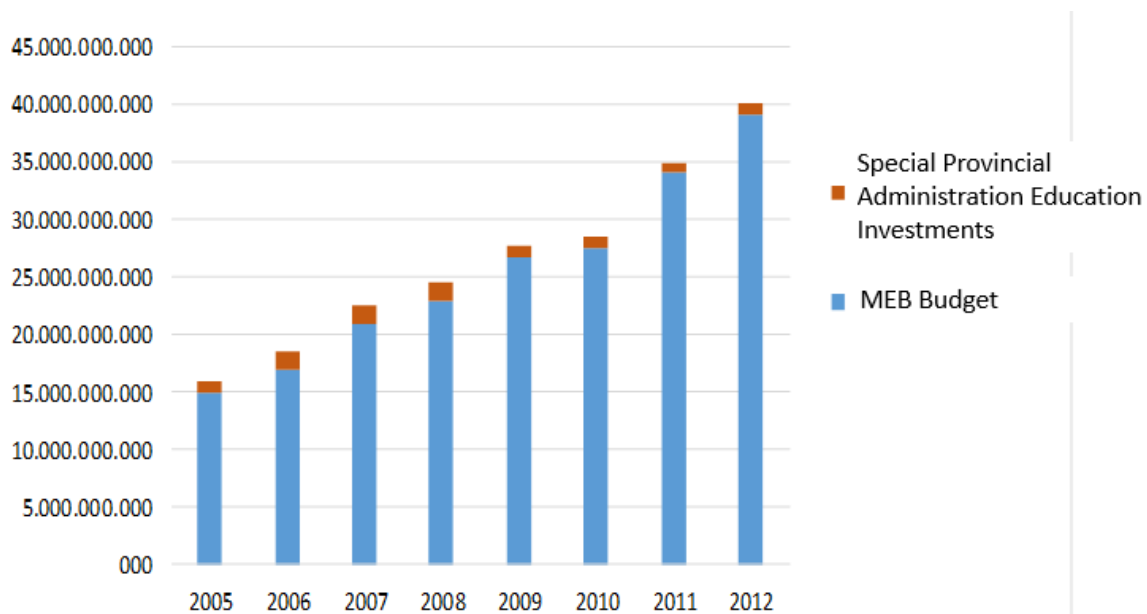


Source: MEB Formal Education Statistics.



Again, the comparison of the education budget and investment budgets of the special provincial administrations with the MEB budget in the 2005-2012 period before the Law No. 6360 is shown in Figure 3. In this period, although 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, when the ratio of education budget of special provincial administrations to the Ministry of National Education investments is considered, although there is a decrease in the period, the rate is quite high. It is seen that it rises to the level of 95.6%, 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).

**Figure 4:** Comparison of Special Provincial Administrations Education Investments and MEB Budget (2005-2012) (TL)

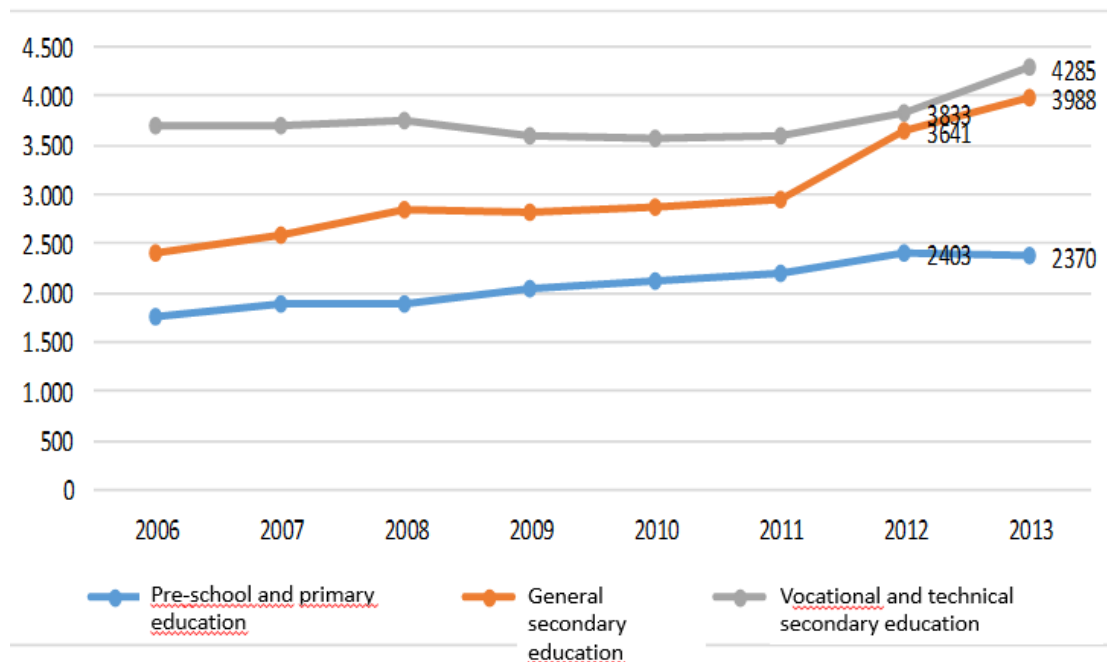


Source: MEB (2013). MEB Formal Education Statistics.

Figure 4 shows the numerical dimension of the Ministry of National Education budget and education investments of special provincial administrations. It is observed that the budget is in a constant increase in real terms.



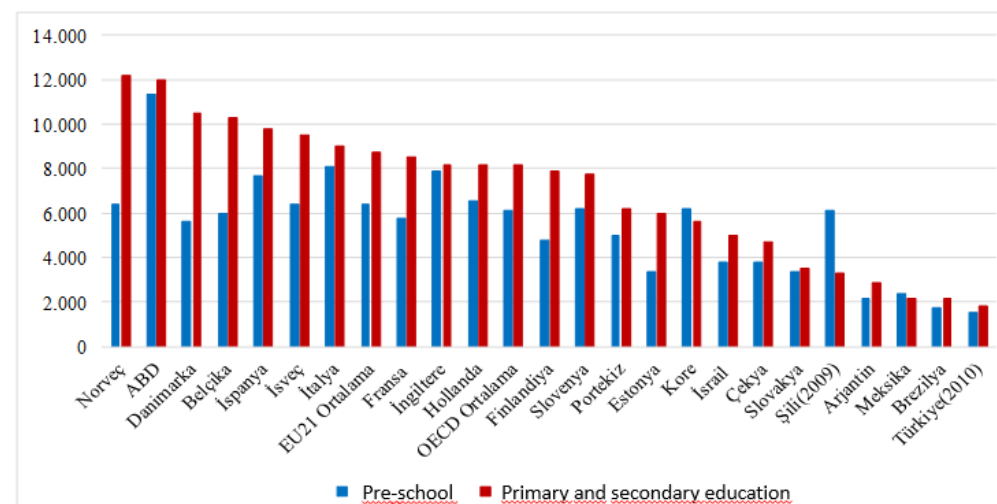
**Figure 5:** Public Education Expenditures per Student in Turkey (2006-2013)



Source: ERG (2013). Education Monitoring Report.

Figure 5 shows the expenditures per student in pre-school and basic education for the period of 2006-2013 in Turkey before the law numbered 6360. Although there are decreases from time to time during the semester compared to the beginning, there is a general increase in the expenditures per student at the end of the semester. Although there was a decrease and stagnation in the 3-year period due to the economic crisis of 2009, an increase is remarkable afterwards. Another important point that draws attention in this graph is that the expenditures per student in vocational and technical secondary education are higher than in other levels.

**Figure 6:** Educational Expenditures per Student in Preschool, Primary and Secondary Education in Turkey and OECD Countries (2010) (TL)



Source: OECD (2011).

Figure 6 shows the comparison of education expenditures per student in pre-primary and basic education in Turkey and OECD countries, on TL basis, according to the report published by OECD before the Law No. 6360. When compared to other countries, it is seen that Turkey has the lowest education expenditure per student at all levels.

**Table 3:** Comparison of the MEB Investment Budget with the MEB Budget (2012-2020)

(Milion 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 3 shows the situation of the MEB investment budget for the period 2012-2020 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 out of the system, meeting this loss is seen as an issue that education managers and planners should worry about.

**Table 4:** Comparison of Special Provincial Administration Education Budget and Investment Budget with MEB Budget (2012-2020)

(Million TL)					
Year	MEB Budget (a)	MEB Investment Expenses (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 4 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 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 5:** Public Education Expenditure Per Student ( in 2017 prices, TL)

Year	Pre-school		Primary education		General Secondary Education		Vocational and Technical Secondary Education	
	MEB	Local Government	MEB	Local Government	MEB	Local Government	MEB	Local Government
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

An important indicator of the resources spent on education is the expenditure per student. In Table 5, the education expenditure per student from 2010 to 2017, before the Law No. 6360, is shown on the basis of 2017 prices. 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 (ERG, 2020).

On the other hand, it is observed that the expenditures made from the Ministry of National Education budget per preschool student generally followed a stable course in the same period. 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 are generally increasing 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 6:** Share of Public Expenditures for Education Investments in Turkey and EU Countries (2017)  
(Billion Dollar)

Countries	Public Center Budget	Share Allocated to Education	Ratio	Local Government Budget	Share Allocated to Education	Ratio %
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
İreland	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
Sweeden	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/#>, Access: 02.09.2022

Table 6 shows the share allocated to education from public expenditures of Turkey and EU member countries, based on 2017. Although the share allocated by Turkey to education is proportionally the same or close to that of many EU member countries, for example, when compared to Germany, which has a population close to Turkey, 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 EU countries in the shares allocated to education and training investments from both the MEB budget and the local government budget. Within the scope of Law No. 6360, the abolition of the legal personality of the special provincial administrations in the provinces, 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, the search for an answer in terms of education administrators and planners It will remain a necessary question.

### Conclusions

Because of the difficulties brought by the increasing workload of the central governments, from the effect of globalization, and the 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 the developed countries are examined. The most important

problem for Turkey in this regard is that local governments do not have a strong structure and are insufficient 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. 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 the 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 the 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 service in accordance with their purpose and in this regard, the 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 the improvement of the quality of education, to be more careful in the plans and programs of the local administrations, to use the financing provided for education more effectively and efficiently, to ensure that the local people will be able to ensure that it is in the position of a controller in this regard.

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. In particular, instead of special provincial administrations whose legal personality was terminated, deficiencies arising from special provincial administrations that were closed by giving educational duties, powers and responsibilities to local institutions, especially metropolitan municipalities and district municipalities, 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 by transferring all vocational and technical education to local units in a way that will meet the vocational and technical education needs suitable for that region, especially by evaluating the economic conditions specific to each 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 under 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 and especially financing, 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. In order to achieve this goal, the establishment of "Education Management Offices" at the local level and the representation of all stakeholders here should be evaluated.

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 and institutions and organizations in education, and to monitor the expenditures 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. Transferring a percentage determined by law from building and land taxes collected by local governments to these funds can also contribute to financing.

### Acknowledgements

None. No funding to declare.

### Conflict of Interest

Author has no conflict of interest to report.

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