

FINANCIAL AND ECONOMIC DEVELOPMENT OF UNIVERSITIES

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ABSTRACT

As in all countries intervene in public education in our country is subject to the observance of social benefits. As a result of the advent of democracy in the high education level of the community, the public costs and crime rates have fallen, is seen to increase the level of income. providing individual and community development, both from the economic point of view can not ignore the importance of education in terms of cultural development. This is why spending on education in the national economy plays an important role. Higher public support is provided through the budget. This study Turkey's financial autonomy of universities, higher education funding and training of other countries by taking funding sources, emphasizing the educational budget targets will be taken in future years. Globally financing of education in Turkey were found to be adequate.

Keywords: Higher Education Financing, Financial Resources, Budget.

I.Introduction

Education enables the development of individuals and society, economic development is indispensable that the international level of competition can be a process by supporting the country level. education is an indispensable key to achieving the level of contemporary civilizations, to ensure the welfare of society is an inevitable element to achieve social justice. Therefore, the financing of education, affecting all aspects of training and interest in a case. Finance education, training and obtained funding for these resources is required to use the most effective and efficient manner. The financing of education is one of the priority issues of education, it is also factors affecting the realization of the expected target. the improvement of educational services, must be the most effective and widespread. All these structures must first be given to the importance of education financing. underdeveloped financial resources around the world and comes in basic educational problems in developing countries.

II.Higher Education Quality and Finance

increase in the number of students at the beginning of the problems in higher education, while the same percentage of increase in costs and expenses, and said the quality and nature of education. The higher the index the central government transfer resources is encountering problems. Done instead of making some high spending and education services in order to meet the increasing number of students of this spending in countries that import the resources needed to reach that higher education is a nuisance level of borrowing (Teker & Teker, 2012). Education funding method is done in three ways:

1. Public (Direct) Financing: Education is a public (social) goods are considered to be covered from the state budget consists of taxes provided for educational expenditures from all communities.

2. Mixed (partial) Financing: Education, half seen as public goods or mixed goods and are paid by the state from taxes on a portion of the required funding for education, received the services from the student section. Taxes higher education funding, student fees, employer contributions are expected to be obtained from various sources, such as voluntary organizations.

3. Special (Indirect) Financing: Education special (personal) is seen as goods. Thus, individuals and families benefit from education or the organizations supporting the education of the individual (central and local government, employers or volunteer organizations) are expected to pay for this service. (MEB, 2011).

2547sayılı law, according to Article 55 of the State University of budgetary resources (income sources):

Article 55 - of higher education institutions, higher education institutions and sources of income of affiliated units;

- a. Each year the appropriations to be put into the budget,
- b. assistance to be made by institutions,
- c. fees and charges to be taken,
- d. Publication and sales revenues,
- e. Movable and immovable property, incomes,
- f. Revolving operating profits to be derived from the capital,
- g. Donations, bequests, and other income. (YÖK, 1981)

Due to the increasing demand for higher education in later years, higher education has only begun to question the sustainability of public resources. In this context, the following activities have been put forward by the Higher Education Council (YÖK, 2007: 17):

- Of Higher Education expenses, be met by other stakeholders besides the public sector,
- Diversifying of the income resources of higher education institutions.
- The distribution of public resources more efficiently and to develop new methods to use, it has been undertaken in line with the quest.

In this context, education expenses of students' contributions, while research costs industry support (university-industry cooperation) to meet alternately has become a priority on the agenda, teaching and research budgets began to be separated from each other in a certain way (YÖK, 2007: 17).

Financing education in Turkey and in other developing countries, is always seen as a problem. The EU said that our country is not given due importance to education is evaluated in terms of developed countries, the OECD members. Therefore, in order to bring the situation should be our educational system "Vision 2023" project is considered an important development process. Vision 2023 has made an assessment under (Tuzcu, 2006: 160):

" Changing trends in education financing structure also education resources are both changing and diversifying. The indicators of this change and diversification

The increase in the ratio of education expenditure in GSMH' at the beginning of the trend increase in the international flow of educational spending, providing basic education as a public service, comes the privatization of education. "

Table 14: Selected EU Countries and Financial Resources Education in Turkey

COUNTRY	FINANCING SPECIES
Germany	State Managements + Local Governments
Austria	Ministry Of Education And Culture+State Governments+Local Governments
Belgium	Ministry Of Education+ Local Governments+ Civil Society Organizations
Denmark	Ministry Of Education+ Local Governments
Finland	Ministry Of Education+ Local Governments
France	Ministry Of Education+ Ministry Of Higher Education Research
holland	Ministry Of Education, Science And Culture+ Local Governments
England	Local Governments+Private Organizations+Management Of Schools
İreland	Centre Funds+Local Resources
Spain	Ministry Of Education +Autonomous Regions And Local Resources
Sweden	Ministry Of Education+ Local Governments
Italy	Ministry Of Education+ Local Governments+ Civil Society Organizations
Luxembourg,	Ministry Of Education And Vocational Training+ Communes+ Employers
Portugal	Ministry Of Education+ Local Governments+ Employers
Greece	Ministry Of Education+ Civil Society Organizations+ Contribution Shares And Donations
Turkey	Ministry Of Education+Contribution Shares And Donations+YÖK

Source: (www.eurydice.org and www.eurybase.org; Tuzcu, 2006: 161).

Social, political and economic functions expected from education to fulfill, the proportion of resources allocated to education and is dependent on the effective and efficient use of these resources. Indeed, the differences between countries in financing education is outstanding. This is clearly shown in Table 1.

III. Financial Autonomy

In general, the ideal is to have an autonomous structure for universities. Today, global perspective is widely debated, considered to be the subject of debate for many years and has been a concept that can not reach a definitive conclusion on this issue.

Higher education institutions of autonomy as the starting point of the Lima definitions made in the Declaration of the debate about the "autonomy to higher education institutions of the inner workings, finances and management to the decisions concerning and conflicts and other related activities for non-educational research in creating their own policies state and society all other powers means against independence income."

University autonomy includes three basic autonomy: autonomy in management, financial autonomy and academic autonomy. the expected criticism from the university, confined to small interests me, inquisitiveness, long-term perspective to develop qualities such as the realization of angles depends on the autonomy of these organizations. To evaluate whether a university is truly autonomous autonomy should be based on concrete criteria. Therefore, the OECD 8 criteria outlined below describes the autonomy of universities (YÖK, 2007: 21)

1. Having the ownership of immovable property and other hardware,
2. borrow and borrow to raise funds,
3. Creating the resources to spend independently in accordance with their purpose,
4. To determine the academic program and course content,
5. Academic staff will be employed and be able to decide on the dismissal,
6. To determine the remuneration of employees,
7. To determine the quota of students,
8. To determine the student fees,

It identified five of the eight criteria of the financial autonomy of universities, the majority of both academic and administrative autonomy and to belong to one of the university autonomy is seen to be associated with financial autonomy. University autonomy in financial, academic and administrative autonomy to complement each other, can not be considered independent of one another. Financial autonomy is usually described as a state to manage their spending from their own resources. a number of political bodies on the financial resources of the universities under their management should also be authorized without saving intervention (Aktan, 2007: 19).

IV. Financial Resources

Lee (2002: 165), the state allocates shares higher as funds-has been reduced in many countries. As a result, universities have engaged in income due to market dynamics and to increase resources into seeking alternatives through participation in activities related to the market.

Table 2: Institutions of Higher Education of the budget appropriations allocated to the general budget and GSMH' or rates (1995-2005)

YEARS	YÖK BUDGET		
	General	Budget	GSMH' or rate%
1995	3,2		0,90
1996	2,6		0,80
1997	3,1		0,80
1998	2,9		0,86
1999	2,8		0,84
2000	2,2		0,84
2001	2,8		0,89
2002	2,5		0,89
2003	2,3		0,94

2004	2,6	0,93
2005	3,4	1,09

Source: Council of Higher Education (2007) Higher Education Strategy of Turkey, Ankara: Publication No. 2007-1, p: 63

Table 2 below as well as the share of the total budget of the higher education budget by 3.4% in 2005, The share of 1.09% of GSMH, respectively.

Table 15: Turkey's Council of Higher Education Budget and the General Budget Inside the rate of GSMH (2006/2011)

YEARS	GSMH Share of (%)	YÖK Share in the General Budget (%)
2006	0,77	3,34
2007	0,78	3,21
2008	0,76	3,28
2009	0,92	3,32
2010	0,85	3,25
2011	0,94	3,68

Source:<http://sgb.meb.gov.tr/istatistik/>

Table 3 in the representation of GSMH' and general budget of the Higher Education budget in Turkey. When the share of the GSMH' ratio under the Higher Education budget per cent of all years below 1, while in the general budget takes place in the range of 4 percent to 3 percent.

As shown in the above table; budget allocated to higher education in the last 16 years the share of the overall budget appropriations by 2.3% to 3.68%, while the share of GSMH ranged from 1.09% to 0.8%.

Table 16: Percentage of Higher Education Budget in Consolidated Budget

YEARS	YÖK In The Consolidated Budget (%)
1995	3,44
1996	2,58
1997	3,18
1998	2,85
1999	2,44
2000	2,24
2001	2,82
2002	2,54
Average	2,57

Source: Ministry of APK-Numeric Data 2002, s.298, 306, 308.

Table 4 1995 consolidated 3.4% of the budget devoted to YÖK, 2002, this ratio dropped to 2.5%.

The rate of development of a country has the right relationship between general education and training, with an investment fiduciary, investment spending is therefore within the scope of individuals to benefit from the future human capital. Therefore, increasing scientific and technological developments will be given to individuals who are increasing their level of development in the countries with the best education resources allocated to education will increase (Gülcan, 2008: 57).

Public and private budgets sparingly budgets of all institutions in Turkey, Parliamentary Planning and Budget prepared by the Commission through the annual Budget Act. According to the Budget Law of Higher Education in Turkey, state universities and high-tech shares allocated to the Ministry of Education allocated to universities

The denominator is different. For example, the Ministry of Education in 2011 from the budget allocated a share of 10.9%. YÖK, 14.5% of total public expenditure on education to universities and advanced technology, considering that the year 2011 along with the share allocated to the

institute is divided. Higher Education and the universities of GSMH' in 2011, is divided into shares up 0.89% (MBE, 2011).

V.RESULT

In this study, higher education, finance and other countries have been mentioned briefly financing of education, financial matters have reached the conclusion that vary in direct proportion to the development of the country. Made another factor considered in research and higher education expenditure in GSMHShare in the overall budget. Indeed, our country can be said to be in a state of higher education in Turkey back from this angle is discussed with EU and OECD average share in overall budget spending. Higher leaving a sufficient level to arrive at the budget; It is the quality of education services and correspondingly increasing the level of country development. many financial resources in the financial autonomy of universities is seen to be created as a result. financial autonomy of universities should be spent on this funding should be recognized. Using the University of technology R & D activities in the production and commercialization it must be. The amount allocated from the budget of universities and the development of performance should be determined taking into consideration. The realization of Vision 2023 seems certain to increase the education budget is concerned.

RESOURCES

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