



## RESEARCH ARTICLE

## School Based Management in The Perspective of Budget Planning

Esen Sucuoğlu\*<sup>1</sup>, Nesrin M. Bahceleri \*<sup>2</sup><sup>1</sup>Faculty of Education, Near East University, Nicosia, North Cyprus.<sup>2</sup> Department of Tourism and Hotel Management, Faculty of Tourism, Near East University, Nicosia, North Cyprus

ARTICLE INFO	ABSTRACT
Received: Apr 24, 2024	In the school-based management approach, schools are expected to manage themselves and have more authority and responsibility in decision-making processes. This approach is beneficial for the school's budget planning. The purpose of this study is to evaluate school-based management in terms of budget planning. Among the qualitative research methods, transcript analysis was used. By better understanding local needs and priorities, schools can use their resources more effectively. This improves the quality of education and increases student achievement. Participatory budget practices appear to enable school administrators, teachers, parents and students to actively participate in the decision-making process. Transparency and accountability increase trust and make financial transactions more efficient. Additionally, professional development opportunities for school administrators and teachers provide greater knowledge and skills about budget management. It has been determined that budget management should be carried out according to long-term performance and planning criteria. It is recommended that school employees receive training in this direction and that an autonomous structure be established in these schools. These recommendations are aimed at making school-based management budget planning processes more efficient and effective.
Accepted: Jul 13, 2024	
<b>Keywords</b>	
School based management Budget Budget planning	
<b>*Corresponding Authors:</b> esen.sucuoğlu@neu.edu.tr nesrin.menemenci@neu.edu.tr	

### INTRODUCTION

Nowadays, student-centered education approach comes to the fore as required by contemporary education systems. The student-centered education approach especially supports students' autonomy. One of the important components of the education and training process is the issue of educational management. It is seen that educational administration has been influenced by the modern understanding of education in recent years. Contemporary education has necessitated a school-based management system in educational management [1]. Centralized management, which is another education management system, cannot solve the problems experienced in the education process in many ways. With the school-based management system, the way is opened for making more qualified decisions in a shorter time. The fact that improvements made in areas such as educational programs, educational methods and techniques for qualified school output do not yield the expected results has brought to the fore the idea that quality in education is largely related to the management structures of schools [2].

School-based management is a democratic form of school management that is becoming increasingly widespread in the world, in which the school is managed by its own stakeholders, foresees the on-site solution of problems, and supports broad participation [3]. In the literature, school-based management can be considered as the realization of decentralized management approaches seen in education at the school level. School-based management means that school principals and teachers can make decisions that affect the education region or the school; It is a model that envisages increasing the authorities in human resources, program and budget issues [4].

According to Amon & Bustami [5], school-based management; It is a system in which internal dynamics are effective in terms of change, innovation is embraced, authority is shared, and the school and its environment have full authority in budget, personnel selection and program matters. This approach ensures participation within and outside the school in decision-making processes in schools; Giving schools an autonomous structure in terms of budget, educational programs, personnel and teaching; It focuses on the issues of teachers playing a more active role in school, enriching teaching, redefining the roles of school community members, and ensuring the participation of administrators, teachers, students, parents and environmental groups in determining the purpose, vision, mission and core values of schools [6].

Every institution must have a budget that ensures its functioning. It is an inevitable necessity for the family, which is the smallest unit of society, and the small shopkeeper, which is the smallest unit of the economy, to have a budget. Therefore, schools, which have an important place in the institutional structure of the state and form the basis of the human education system, must also have a budget. It is seen that many studies have been conducted on the budget problems experienced in schools [7, 8, 9]. These discussions have led to discussion of school-based budget practices. However, studies examining school-based management in terms of budget are limited [10, 11]. The purpose of this research is to evaluate school-based management in terms of budget planning. When the literature was examined, no research was found that evaluated school-based management in terms of budget planning. It is anticipated that the research conducted in this respect will contribute to the field.

## **SCHOOL BASED MANAGEMENT**

Localization is a useful tool that helps people access services through the units closest to them. This results in greater satisfaction and higher efficiency of the spaces served. School-based management is the reflection of decentralization in education [12].

The foundations of school-based management were laid long ago in the world and have been actively implemented in many schools. The study, which can be seen as the first attempt of this, was proposed to be implemented in Australia in 1967. In the late 1990s, legal regulations were made for the implementation of school-based management in eight schools in Australia [13]. Later, in 1988, it was requested that secondary schools in England have a more autonomous structure. In America and New Zealand, school-based management has become widespread in the form of school boards. El Salvador initiated a change within the framework of school-based management among developing countries. In the 1990s, Hong Kong and Sri Lanka initiated practices similar to the school-based management approach [14].

School-based management, unlike centralized management, is a form of management in which a school can freely make its own decisions in line with its needs and wishes. School-based management provides convenience to administrators and teachers in many ways. Administrators have the opportunity to make comfortable decisions about recruiting personnel to the school, preparing the school's budget, and organizing the school's educational environments. Of course, the committees established at the school have a contribution to the process of making these decisions. With the school-based management system, appropriate educational environments and educational contents can be prepared for students, taking into account the cultural, social, psychological and physical

conditions of the region where the school is located [15]. In this case, it is possible to receive very important feedback from students and parents at the end of the process. These feedbacks may appear as students liking their school, their lessons, their teachers, and their course success increasing. In the school-centered management system, administrators and teachers can focus better on goals [16].

The school-based management approach is based on basic elements such as the education central unit, regional education management, school board, school principal, teachers, families, students and non-governmental organizations. In order for the school-based management approach to be fully implemented, these elements must fully fulfill their duties and responsibilities

### **SCHOOL BASED MANAGEMENT BENEFITS AND CHALLENGES**

School-based management appears as a form of management that allows the preparation of individualized education for students. In addition, the fact that the decision-making mechanism takes place in a faster process has often been the biggest advantage of school-based management. In central administrations; the operation of each school is tried to be carried out with the same instructions, regardless of conditions such as the physical conditions of the school, the economic situation of the schools, the social and cultural environment in which the school is located, and the socio-economic levels of the families [18].

School-based management stands out as a management mechanism that will achieve goals for the student and the school, which centralized management practices cannot provide. School-based management has emerged as a very important practice by assigning many roles to the school, administrator, teacher, student and parent, and by including them in the one-to-one education process and asking for their opinions. It can be said that the desired goals can be achieved more easily if school-based management directs the educational process within the framework of all these situations [19, 20].

In addition to the benefits it provides in school-based management, some difficulties arise. School-based management allows each school to plan its own learning and teaching processes. For this reason, the school administration can prepare a curriculum for its own students. This may cause students studying in different schools at the same age level to obtain different learning outcomes [21, 22].

The management mechanism consisting of many different structures may be suitable for a democratic decision-making system. However, how expert the people in the decision-making process are is a debatable issue. In school-based management methods, the school has to meet some of its needs with its own budget. If sufficient budget is not provided for the school, the school does not have the ability to purchase some educational materials required for educational environments [23, 27]. In these conditions, the most suitable educational environments may not be provided to students. Thus, it may become difficult to achieve the intended education. The fact that the positive aspects of the school-based management approach stand out more than the negative aspects is one of the main reasons why this approach is becoming increasingly widespread around the world.

### **IMPORTANCE OF SCHOOL BASED MANAGEMENT**

It is a conclusion from different studies that the education system has structural and functional problems. Different studies indicate that one of the structural problems is that the educational organization is overly centralized, requiring a bureaucratic, rigid management approach. The school-based management approach is a model suitable for increasingly widespread decentralized management approaches [24, 25].

Cheng [3], states that the school-based management approach has become central as a new dimension in the intellectual development in educational management today. In summary, this understanding means the effective participation of all stakeholders in decision-making processes;

schools becoming autonomous in terms of budget, curriculum, personnel and teaching; teachers taking a more active role; redefining the roles of school stakeholders; It is stated that the participation of administrators, teachers, parents and the society is ensured in determining the school's vision, mission, goals and strategies.

In the school-based management model, the school is the decision-maker on issues such as program, budget and personnel, and there is autonomy. Autonomy, especially regarding the budget, is important [26, 27].

### **FUNCTIONS OF SCHOOL-BASED MANAGEMENT**

The school-based management system is structurally formed by the joint functioning of more than one component. The functions of the school-based management system consist of general services, budget and educational program dimensions [28].

The general services dimension is mostly related to the physical condition of the school. The aim here is to optimize the physical structure of the school for the student. Creating suitable learning environments for the student is naturally a situation that will directly affect the student's course success [29].

The budget, which is one of the dimensions of school-based management, is giving the school the opportunity to determine its budget in line with its own needs. The school-based budget enables future planning, determination of resources in accordance with the goals, and effective budget use [30].

Therefore, the school can choose resources that are appropriate and appropriate to its goals. School-based budgeting means using staff and resources effectively to meet students' specific needs. The school's budget is determined accordingly. These needs include organizing the school's physical environment, providing the necessary course materials and promoting the school. The school forms a budget board in the budgeting dimension, where everyone shares their opinions about where and how resources should be used [31, 32].

### **BUDGET PLANNING IN SCHOOL BASED MANAGEMENT**

My school-based method consists of many structures within itself. This structure includes administrators, teachers, parents, students, environmental groups, environmental leaders and staff. In school-based management, the stakeholders that make up the structure are able to make solidarity and joint decisions independently of anywhere else. In addition, in school-based management, the school can determine its own budget, make its own education program and select its own personnel [3]. There is no commitment to a place or an institution within the scope of school-based management. All practices are made as a result of the joint decisions of the school's administrator, teacher, parents, students, environmental groups, environmental leaders and staff [16].

Localisation of schools is emphasised in terms of school-based management, effective use of resources to meet various needs at school level and effective participation in decision-making [33]. In this respect, school-based management requires the active participation of its members in the decision-making process. In addition, the scope of school-based management includes the social, cultural and social environment in which the school is located; the school's physical characteristics, facilities and budget are also included. These situations are also extremely important for the practices planned to be carried out within the school. What is planned within the school is done entirely in line with the structure and needs of the school and students [27].

School-based budget is considered and discussed as a concept that increases educational efficiency within the concept of school-based management. School-based budget is a budget management

process in structuring school-based management. Budget planning is complementary to the management plan [34].

It is important to plan how the budget will be used in line with the resources the school has. In particular, control must be ensured through the principle of transparency. Budget planning in school-based management is the ability of the school to use the funds allocated based on predetermined expenditure areas or the income it generates in areas it decides [35, 36]. It is also stated that having knowledge and experience in budget planning and management has positive results in school-based budget practices.

## CONCLUSION AND RECOMMENDATIONS

School-based management enables faster decision-making compared to centralized management. In this regard, managers state that decisions can be made in a shorter time without wasting time. In addition, it seems that school-based management, taking into account the regional differences of schools, is important in providing equal educational opportunities.

One of the opportunities presented by school-based management is the reduction of bureaucracy and the ease of carrying out projects and projects. Preparing the school's own budget allows the school to make a plan according to its existing needs. However, in a study, school administrators stated that every school should plan a budget and that budget affairs should be carried out by an expert [37].

The preparation of the budget also ensures that the assets owned and controlled by the school are utilised efficiently and therefore generate economic profit. In fact, budget planning is one of the technical challenges and often needs the support of experts in this field [38].

The concept of school-based management entails that schools are mostly self-governing and as such are given more power and reigns. Performing budget control with the help of this method can give greater advantages in shaping the cost amounts. This means that through school based management, schools can be in a better position to fashion out their own budgets. This consequently eases the utilization of the resources and makes it efficient. As the function of implementation, local schools can modify their budget according to their needs and priorities, thereby enhancing the quality of teachings and raising students' performance. Teachers and school administrators are involved in the development of the budget in a better way, meaning that the decisions made concerning the budget are much fairer. This increases the feeling of stake among the members of the school community and challenges them to start working harder. This paper reveals that SM enhances the quality and efficiency of school education since it offers a better, flexible, and equitable means of managing the budget planning processes.

Hence, it may be recommended that schools should be provided an independent fund that will be initiated and controlled by a board of directors that comprise of the administrators, employees and parents. Policies can be established so that there could be firm and long lasting sources of revenue and competency and informative sessions can be conducted regarding the responsibilities and authorities of the school principle, staffs and other associates involving in the formation and management of budget and resource.

## REFERENCES

- Aksoy, F. (2016), Okul temelli yönetimin Kırşehir'de ilkokullarda uygulanabilirliği, (PhD thesis), Avrasya Üniversitesi, Sosyal Bilimler Enstitüsü.
- Amon, L., & Bustami, M. R. (2021). Implementation of School-Based Management in Curriculum and Learning Processes: a Literatur Review. *Jurnal Pendidikan Dasar Dan Menengah (Dikdasmen)*, 1-11.

- Balkar, B., Öztuzcu-Küçükbere, R. ve Akşab, Ş. (2019). Okul Bazlı Bütçeleme (OBB) Uygulamasının Okul Geliştirme İşlevi Açısından Değerlendirilmesi. *Kuramsal Eğitim Bilim Dergisi*, 12(2), 727-756.
- Bandur, A. (2012). School-based management developments: challenges and impacts. *Journal of educational administration*, 50(6), 845-873.
- Baş, M., (2017). Farklı Ülkelerde Okul Özerkliği Uygulamalarının Değerlendirilmesi: Türkiye'de Uygulanabilirliği, *Mustafa Kemal Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 38, 147-169.
- Beare, H., Caldwell, B. J., & Millikan, R. H. (2018). *Creating an excellent school: Some new management techniques*. Routledge.
- Briggs, K. L., & Wohlstetter, P. (2003). Key elements of a successful school-based management strategy. *School effectiveness and school improvement*, 14(3), 351-372.
- Buthelezi, A. B., & Ajani, O. A. (2023). Transforming school management system using participative management approach in South Africa. *International Journal of Research in Business and Social Science (2147-4478)*, 12(6), 307-317.
- Bülbül, B. T. T., & Özdem, G. (2012). Okul Temelli Yönetim Girişimlerinin Niteliğini Anlamaya Yönelik Bir Çalışma. *Mediterranean Journal of Educational Research*, (12), 25-42.
- Cheng, Y. C. (2001, April). New vision of school-based management: Globalization, localization, and individualization. In *Keynote Speech presented at The First national Conference on School-Based Management Organized by The Ministry of Education of the Israel Government* (pp. 1-20).
- Cheng, Y. C. (2022). *School effectiveness and school-based management: A mechanism for development*. London: Routledge.
- Chin, J. M. C., & Chuang, C. P. (2015). The relationships among school-based budgeting, innovative management, and school effectiveness: A study on specialist schools in Taiwan. *The Asia-Pacific Education Researcher*, 24(4), 679-693.
- Cranston, N. C. (2002). School-based management, leaders and leadership: Change and challenges for principals. *International Studies in Educational Administration*, 30(1).
- Çankaya, İ., Gün, C., & Koleji, U. K. (2016). Okul merkezli yönetime ilişkin özel okul yöneticilerinin görüşleri. *Eğitim ve Öğretim Araştırmaları Dergisi*, 5, 38-43.
- Ferlie, E., & Ongaro, E. (2022). *Strategic management in public services organizations: Concepts, schools and contemporary issues*. London: Routledge.
- Hardiansyah, F. (2022). The Implementation of School-Based Management in Improving Quality of Education in Primary School. *Kelola: Jurnal Manajemen Pendidikan*, 9(2), 148-162.
- Kanval, N., Ihsan, H., Irum, S., & Ambreen, I. (2024). Human Capital Formation, Foreign Direct Investment Inflows, and Economic Growth: A Way Forward to Achieve Sustainable Development. *Journal of Management Practices, Humanities and Social Sciences*, 8(3), 48-61.
- Karakütük, K. (2019). Eğitimin Ekonomik Temelleri, Öğretmenlik Mesleğine Giriş. Bölüm V. Editör: Veysel Sönmez, Genişletilmiş Üçüncü Basım, Ankara: Anı Yayıncılık, 143-181.
- Karakütük, K., Özbal, E. Ö., & Ulutaş, P. (2019). Okul Temelli (Bazlı) Bütçenin Hazırlanmasına İlişkin Okul Yöneticilerinin Görüşleri. *Milli Eğitim Dergisi*, 48(1), 455-481.
- Karataş S., Korkut G., Kulaksız S., (2017), Eğitim Yöneticilerinin Okul Temelli Yönetim Anlayışının Uygulanabilirliğine İlişkin Görüşlerine Nitel Bir Bakış, *Journal of Research in Education and Teaching*, 6,: 311-326.
- Keeney, K. P., & Keeney, M. S. (2020). Advancing administrative ethics through needs-based budgeting practice. In *Ethics for Contemporary Bureaucrats* (pp. 43-57). Routledge.
- Kenno, S., Lau, M., Sainty, B., & Boles, B. (2021). Budgeting, strategic planning and institutional diversity in higher education. *Studies in Higher Education*, 46(9), 1919-1933.
- Maisaroh, S., PH, S., & Hadi, S. (2019). The Budget Planning Determinant Factors at State Primary Schools in Yogyakarta Province. *International journal of instruction*, 12(2), 353-368.

- Mansor, A. N., Leng, O. H., Rasul, M. S., Raof, R. A., & Yusoff, N. (2013). The benefits of school-based assessment. *Asian Social Science*, 9(8), 101.
- Martin, M. (2019). The implementation of school-based management in public elementary schools. *Asian Journal of Assessment in Teaching and Learning*, 9(1), 44-56.
- Moradi, S., Beidokhti, A. A., & Fathi, K. (2016). Comparative comparison of implementing school-based management in developed countries in the historical context: from theory to practice. *International Education Studies*, 9(9), 191-198.
- Moradi, S., Hussin, S. B. & Barzegar, N. (2012). School-Based Management (SBM), Opportunity or Threat (Education systems of Iran). *Procedia -Social and Behavioral Sciences*, 69(Icepsy), 2143-2150.
- Rashid, A., Jehan, Z., & Kanval, N. (2023). External Shocks, Stock Market Volatility, and Macroeconomic Performance: An Empirical Evidence from Pakistan. *Journal of Economic Cooperation & Development*, 44(2), 1-26.
- Robinson, V. M., McNaughton, S., & Timperley, H. (2011). Building capacity in a self-managing schooling system: The New Zealand experience. *Journal of educational Administration*, 49(6), 720-738.
- Rohma, S., Harapan, E., & Wardiah, D. (2020). The Influence of School-Based Management and Teacher's Professionalism toward Teacher's Performance. *Journal of social work and Science Education*, 1(1), 13-23.
- Stiefel, L., Schwartz, A. E., Portas, C., & Kim, D. Y. (2003). School budgeting and school performance: The impact of New York City's performance driven budgeting initiative. *Journal of Education Finance*, 403-424.
- Sumarsono, R. B., Triwiyanto, T., Kusumaningrum, D. E., & Gunawan, I. (2019). Opportunities for the implementation of school-based management in the eastern area of Indonesia. *Int. J. Innov. Creat. Chang*, 5(4), 180-196.
- Superville, D. R. (2014). School budget problems have deep roots in Philadelphia. *Education Week*, 33(30), 18.
- Taşar, H. H. (2018). Türkiye'de Okul Temelli Yönetim Konusunda Yapılan Araştırma Sonuçlarının Toplu Değerlendirilmesi. *21. Yüzyılda Eğitim ve Toplum*, 7(21), 991-1003.
- Tatik, R., (2008). Okul Temelli Yönetime İlişkin Öğretmen Görüşleri Üzerine Nitel Bir Araştırma, (Master Thesis), Marmara Üniversitesi Eğitim Bilimleri Enstitüsü.
- Uz, M. (2009). İlköğretim okulu müdürlerinin okul merkezli yönetimin bütçe boyutuna ilişkin görüşleri. *Yayınlanmamış Yüksek Lisans Tezi, Çanakkale Onsekiz Mart Üniversitesi Sosyal Bilimler Enstitüsü.*
- Vally, G. V. S., & Daud, K. (2015). The implementation of school based management policy: an exploration. *Procedia-Social and Behavioral Sciences*, 172, 693-700.
- Viggayan, E. R. (2017). School-Based Management Practices of Public Secondary School Heads: Basis for Policy Recommendation. *SPUP Graduate School Research Journal*, 15(1).
- Villanueva, J. S., & Ortega-Dela Cruz, R.,A. (2019). The praxis of school-based management on curriculum and learning in the philippines. *International Journal of Social Sciences & Educational Studies*, 6(2), 89-101. doi:<https://doi.org/10.23918/ijsses.v6i2p89>
- Zockoff, N. (2012). Smart school budgeting: Resources for districts. *Rennie Center for Education Research & Policy*, 1-33.