

## Strategies for the Equality and Equity of Budget Allocation in Basic Education Provision

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### Abstract

*This research aims to study the state of equality and equity, to analyze the strengths, weaknesses, opportunities and threats, and to develop strategies for the equality and equity of budget allocation in basic education. This study was conducted using mixed method research with 327 samples being used as a sample size. The instruments employed were a questionnaire and strategic evaluation form of feasibility and appropriateness. The data was analyzed using frequency, percentage, average, standard deviation, PNI modified and content analysis. The research findings show that 1. The overall view of the authentic state and the desirable state of equality and equity of budget allocation for basic education provision from the internal environment is at a fair level and the operational budget has a highest value of PNI (PNI=0.250) 2. From the external environment, the authentic state is also just at a fair level. The personnel budget has atop value of PNI (PNI=0.219). 3. As for the budget allocation within the educational groups of schools, the authentic state is at a fair level. The equal allocation without accounting for the different abilities of students has a top value of PNI (PNI=0.287) 4. The SWOT analysis findings show that the personnel budget has been allocated the greatest amount of budget. If there were a responsibility oriented system applied to the teaching, teachers would focus more on developing the teaching process because their salaries would not depend on the study reports of students. The operational budget showed that even with the different location of schools, they were equally catered for in this budget. It can be illustrated that the capital budget has been affected by the environment coupled with the reputation of schools. The strategies for maintaining the equality and equity of budget allocation in basic education provision can be categorized as follows: 1. the personnel budget take into account the salary of teachers coupled with the education reports of students. 2. The operational budget to be increased with consideration for the preparation index of schools and this will help budget management. 3. The capital budget has to be considered the final actual use by schools. 4. The subsidy budget has to be modified by policies that cover the actual needs of students.*

**Keywords:** Basic education budget, Equality of budget allocation, Equity of budget allocation, Expenditure budget allocation, Strategies of budget allocation

### Literature Reviews

Basic education refers to activities which aim to prepare individuals to live a good life in society. According to the National Education Act of B.E. 2542 (1999) and the Amendment (the Second National Education Act B.E. 2545 (2002), section 58, there shall be a mobilization of resources and investment in terms of budgetary allocation, financial support and properties for use in the provision of education: and section 60, the state shall be responsible for budgetary allocation to education sectors as an essential part of the sustainable development of the state (the Council of State Act, B.E.2542 (1999): 16). Apart from this, the Constitution of the Kingdom of Thailand B.E. 2550 (2007), part 2, article 30, indicates that all people, both men and women, are equal before the law and shall enjoy equal protection under the law.

Article 49 of part 8 of the constitution also mentions that a person shall enjoy an equal right to receive education for the duration of not less than twelve years and this shall be provided by the State, completely and equally, and without charge. This mandatorily covers indigent, disabled and handicapped people, who must enjoy equal education opportunities like others. Therefore, the articles display an awareness of equality and equity in basic education provision as well as of budget allocation to basic education (the Constitution of the Kingdom of Thailand, B.E. 2550 (2007), article 30 and 49).

The strategies of budget allocation for the current fiscal year were devised under the Eleventh National Economic and Social Development Plan B.E. 2555-2559 (2012-2016), which emphasizes the concept of “people-centred development” and considers people to be the most important factor in national development. It seems that a country which has a lot of citizens with a high quality of life is more likely to have an advantage when developing the country. (Office of the National Economic and Social Development Board, B.E.2554 (2011): 19-20). The fundamental way of empowering people is to provide them with a basic education. As mentioned previously, Thai people have an equal right to receive basic education for the duration of not less than twelve years and this shall be provided by the State thoroughly and without charge (the Constitution of the Kingdom of Thailand, B.E. 2540 (1997), article 43). To achieve this goal, budget allocation in basic education provision becomes one of the most important steps. The previous problem concerning budget allocation was that the provided budget was not enough for basic education provision and subsidies were not a long-term solution to the problem. Another important issue that should be considered in order to solve the problem is in what way the budgets are allocated to meet the equality and equity.

This research aims to study authentic states and desirable states, to analyze the strengths, weaknesses, opportunities and threats, and to develop strategies for the equality and equity of budget allocation in basic education. The researcher decided to use a mixed methods approach to conduct the study. The research methodology was divided into five parts as follows. The first part was to study the current and ideal practices related to budget allocation for basic education provision with equality and equity. The second part was to analyze the environments and to evaluate the strengths, weaknesses, opportunities and threats of budget allocation for basic education provision with equality and equity. The third part was to draft strategies for the equality and equity of budget allocation in basic education provision. The fourth part was to analyze the suitability and feasibility of the strategies for the equality and equity of budget allocation in basic education provision. The fifth part was to improve and present the strategies.

## ***Method***

### **Participants**

The populations of the study included 183 Primary Educational Service Area Offices, 42 Secondary Educational Service Area Offices, 28,831 schools under the Primary Educational Service Area Office and 2,362 schools under the Secondary Educational Service Area Office.

### **Data Collection**

The samples of the study included 125 Primary Educational Service Area Offices, 33 Secondary Educational Service Area Offices, 327 schools under the Primary Educational Service Area Office and 327 schools under the Secondary Educational Service Area Offices. The samples were selected using the random number table Yamane at 95% of Confidence Interval.

### **Data Analysis**

The research instruments consisted of questionnaires filled out by 327 samples and in-depth interviews with 10 experts. The data was analyzed, using frequency, percentage, average, standard deviation, PNI modified and content analysis. The study of the strategies for the equality and equity of budget allocation in basic education provision intended to study authentic and desirable states of budget allocation in basic education, based on the concepts of equality and equity. To analyze the process leading to the equality and equity of educational budget allocation and the strategies for the equality and equity of budget allocation in basic education provision, the researcher analyzed and discussed a combination of quantitative and qualitative data. The qualitative data was collected from school principals from elementary schools and from secondary schools as well as from the directors of Primary Educational Service Area Offices and Secondary Educational Service Area Offices. The quantitative data came from 327 samples and the qualitative data came from 10 samples.

The research instruments included questionnaires for quantitative data and in-depth interviews for qualitative data. After collecting the data, the researcher checked its accuracy and analyzed it using SPSS for Windows, a software package used for statistical analysis. The data was analyzed, using frequency, percentage, average ( $\bar{x}$ ), and standard deviation (S.D.). For the qualitative data collection, the researcher used field research techniques by carrying out focus group interviews with education experts and stakeholders. Then, the data was analyzed using Modified Priority Needs Index (PNI modified) and SWOT Analysis for detailed interpretation and discussion.

### **Results**

The research findings show the following: 1. The authentic state of budget allocation for basic education provision from internal environment is at a fair level. The operational budget has a top value of PNI (PNI=0.250); 2. For the external environment, the authentic state is also at a fair level. The personnel budget has a top value of PNI (PNI=0.219); 3. For budget allocation within the educational groups of school, the authentic state is at a fair level. Equal allocation without concern for the different abilities of students has a top value of PNI (PNI=0.287); 4. The findings from the SWOT analysis show that the personnel budget has the largest share of the budget allocation but this does not help improve education quality. If there were a responsibility-orientated system to monitor teaching, teachers would be motivated to focus on developing the teaching process because the salaries of teachers, nowadays, do not depend on the study reports of students. As for the operational budget, it was shown that the budget is allocated equally to each school regardless of different locations. This budget does not lead to a system of corporate social responsibility.

### **Discussion (Results and Discussion)**

Key stakeholders should participate in operational budget allocation. Next, the capital budget is allocated annually and equally for teaching materials, lands and construction but investment costs should be considered when allocating budgets at national level because they are different for each area, depending on the location of schools. The government plays an important role in setting the price for the equality and equity of city and rural schools. The public image of schools also has an impact on the attitude of parents and communities. Moreover, the subsidy budget allocated is less than the personnel budget. The result is that socio-economically disadvantaged students are faced with insufficient budgets because of inequity. Therefore, the environment, such as the location of schools, school sizes and the number of students should be considered. The strategies for the equality and equity of budget allocation in basic education provision can be categorized as follows: 1. For the personnel budget, the salaries of teachers must be considered along with the education reports of their students. 2. The operational budget has to be considered along with the preparation index of schools. 3. The capital budget has to be considered along with the actual financial use by schools and 4. The strategies of budget allocation can be categorized as follows: 4.1) The subsidies should be calculated per head; 4.2) An increase of the subsidies per head should be considered; 4.3) The subsidies should be allocated with equity between the government and private sectors; 4.4) Stakeholders (parents and students) should be considered; 4.5) The subsidy allocation should be based on equity; 4.6) The subsidy should be allocated with equity to those who are disadvantaged; 4.7) The budget allocation for basic education has to be based on the principle of transparency in order to achieve a higher quality of education.

### **Conclusion and Recommendations**

The results of the study were strategies for the equality and equity of budget allocation in basic education provision, categorized as followings:

#### **1. Personnel budget strategies**

Personnel budget and consideration for education personnel's and teachers' salaries include: the adjustment of evaluation criteria under consideration for education personnel's and teachers' salaries.

#### **Recommendations**

- The current salary rates should match the individual's knowledge and skills.
- The range of academic standing salaries should be evaluated regularly to motivate teachers to maintain their knowledge.
- The evaluation indicator should be changed by focusing on the education reports of students.

- An insufficiency indicator of teachers should be considered for personnel budget allocation to share with teachers in teacher shortage areas.

## 2. Operational budget strategies

Operational budget and consideration for operational budgets with equality and equity include: the adjustment of evaluation criteria under consideration for the operational budget with equality and equity. Recommendations:

- The share of the operational budget allocation for rural areas should be larger.
- Proper criteria of the operational budget allocation for rural areas should be added.
- The learning resource index should be considered for operational budget allocation.

## 3. Capital budget strategies

Operational budget and consideration for capital budget with equality and equity include the adjustment of evaluation criteria under consideration for the capital budget with equality and equity

### Recommendations

- A capital budget increase for rural schools should be considered.
- Proper criteria for the capital allocation for rural schools should be added.
- A learning resource index should be considered for capital budget allocation.

## 4. Subsidy budget strategies

4.1 Subsidy budget and per capita subsidy budget allocation include: how to use the formula to calculate per capita subsidies Recommendations -Consider the criteria of minimum academic requirement-Calculate the minimum rate of per capita subsidies (socio-economic status)

4.2 *Subsidy budget and per capita subsidy budget increase include: per capita subsidy budget increase.*

### Recommendations

- The number of students who have scores over the minimum score should be used to consider budget allocation.
- The proportion of the budget allocation (demand orientated) should be increased.
- The long route of accountability should be shortened.
- Academic competition among schools in the same area should be supported for academic excellence.

4.3 *Subsidy budget and per capita subsidy budget allocation for government and private sectors with equity include: subsidy budget allocation for government and private schools with equity.*

### Recommendations

- The regulation to allocate per capita subsidy budget should be acceptable and appropriate for both government and private schools

4.4 Subsidy budget and subsidy budget allocation should be made with regard for stakeholders (parents and students) include: schools, parents, and students should have rights to organize their own schools.

### Recommendations

- Cancel some rules or regulations concerning centralized education control to shorten the chain of command.
- Build a system which enables the schools, parents and students to participate in sharing ideas about school administration.

4.5 Subsidy budget and subsidy budget allocation with equity include: provide more equality of opportunity to children with special needs.

### Recommendations

- Support children with learning disabilities so they receive equal treatment in education.
- Develop instructional strategies and aids for learning disadvantaged children.
- Provide appropriate facilities for learning disadvantaged children.

4.6 Subsidy budget and subsidy budget allocation, which can bring better opportunities to people who are disadvantaged, include: provide better opportunities and equality for poor children or those who are disadvantaged.

### Recommendations

- Support poor children or those who are disadvantaged to get equal treatment in education.
- Increase the per capita subsidies given to parents of poor children or of those who are disadvantaged in order finance fees books, educational expenses, uniforms, food, and extracurricular activities.
- Provide residences for children whose homes are located far from schools.

### **Acknowledgments**

Basic education plays a crucial role in national development and the socio-economic transformation of society. Budget allocation for basic education provision continually faces deep financial crises from both external constraints and internal factors. Thus, the equality and equity of budget allocation can no longer be ignored in the functioning of the basic education system. This analysis of educational budget allocation suggests interesting best practices for educational planners and decision-makers to manage schools in order to achieve the goal of quality students in terms of resource allocation and productivity. The achievement of the strategies for equality and equity of budget allocation in basic education provision can be realized by each budget as follows:

#### **1. Personnel budget strategies**

- Teachers improve the students to the expected learning achievement.
- Teachers maintain their academic standing and knowledge.
- Teachers develop teaching techniques to reach the expected learning achievement.
- There is a distribution of teachers to the rural areas which have a greater need of teachers.

#### **2. Operational budget strategies**

- Rural schools receive a higher proportion of the operational budget
- There are proper criteria for the operational budget allocation for rural schools
- Past and present achievements should be compared to assess the operational budget allocation.

#### **3. Capital budget strategies**

- Rural schools receive a higher proportion of the capital budget.
- There are proper criteria for the capital budget allocation for rural schools.
- Past and present achievements should be compared to consider the capital budget allocation.

#### **4. Subsidy budget strategies**

- The outcomes can be used as a reference for subsidy budget allocation for schools and students per head
- Each student receives the proper minimum rate of subsidy budget.
- The rate of per capita subsidy budget meets a minimum score criteria.
- Schools are provided Wilmore the subsidies for educational purposes
- Shortening the long route of accountability helps save time and is easy to monitor and follow up.
- Academic competition among schools in the same areas makes the parents and students aware of the authentic efficiency of education. This leads to budget allocation to schools with equity.
- The regulation of budget allocation includes consideration based on the number of students, school size and the economic status of each student's parents.
- There should be people who are directly responsible for subsidy budget allocation which can be audited.
- Hold a parent teacher conference at least once a month to share ideas about school administration.
- Learning disabled children should receive equal treatment in education and this will help create job opportunities in their lives.
- There should be instructional strategies and help available for learning disabled children.
- Schools can provide the appropriate facilities, environment and uniforms and other educational expenses for learning disabled children.
- Poor children or those who are disadvantaged should receive equal treatment in education, which is definitely beneficial to their daily lives.
- Poor children or those who are disadvantaged should be granted subsidies to help their parents and to avoid incidences of dropping out of school.
- Children should be able to live with their parents and the education gap between the rich and the poor should be closed.

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