AN ALTERNATIVE APPROACH TO EDUCATIONAL PLANNING AND FINANCING: 100% PHILANTHROPIC SUPPORT FOR EDUCATION

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ABSTRACT

Many countries cannot completely solve problems concerning education, health and environment because of rapid population growth and political and economic problems. Today there are 19 million students in Turkey and they are in need of school buildings, structures and all types of instructional materials. In order to solve fiscal problems, the Ministry of National Education (MoNE) aimed to attract public support in financing the construction of school buildings. For this reason, a campaign called "100% Support for Education" was started in 2003. The aim of this descriptive study is to analyze the contributions of this campaign, and explain it within the framework of philanthropy focusing on five dimensions. In fact, 21.6% of the total number of classrooms, which were built between 2004 and 2008, were constructed within the realm of this campaign. The campaign, which continues today with great success, has contributed much towards solving the financial and organizational problems of Turkish national education

INTRODUCTION

Social responsibility is a significant factor for the social and cultural development of a country which sustains its influence on such application fields as human service, culture and arts, religion, youth development, education and health (Lagemann, 1992; Wymer, 1997). Indeed, social responsibility has gained much importance since the Great Depression in 1929, which caused unemployment and production losses to a large extent in many countries (mainly in the United States of America and industrialized Western Europe) (Üstunel, 1994). Since that time, the effects of philanthropic services have been discussed in research and publications throughout the world. Historians, economists, sociologists as well as those investigating medicine, science, education, and social work have included philanthropic activities in their research (Lagemann, 1992). Further, countries with lower participation in philanthropy such as Australia, England and Canada, than some American and European countries, started to give importance to social responsibility and national philanthropic services and considered them as a government policy (Madden, 2006).

In Turkey, during the last decade, many external factors (such as mobilization during natural disasters and reforms undertaken to facilitate the nation's accession to the European Union), reforms about civil society (such as the Law on Associations) and projects financed by the European Union funds became important in the development of Civil Society Organizations, increasing their recognition (Zincir & Bikmen, 2006).

Philanthropy

Philanthropy, which is beginning to gain an institutional identity, has been defined in various ways in different communities. The basic definition of philanthropy is a planned or structured activity, such as granting money, donating time, providing information, donating goods and services, or providing voice and influence, to improve the well-being of humanity and the community (Welcome to Philanthropy Australia, 2008).

In general terms, philanthropy can be defined as an individual's support for activities in the structure of a civil society organization or a social attempt to achieve a certain aim considered to be beneficial for increasing the living quality of people (outside of their family or close environment) or for contributing to society in general terms (Güder, 2006). Philanthropists include individuals at different ages who have various interest and ability areas (Bussell & Forbes, 2002). In addition, philanthropic activities are not limited to the supports of certain civil society organizations, but also include services provided to charity organizations, sport clubs, business associations, social clubs, political and religious groups, or other support organizations (Wilson & Pimm, 1996). There is a misunderstanding about philanthropy

in that it is often perceived only as activities involving financial assets (Madden, 2006). An example of the spiritual aspect of philanthropy, besides its financial aspect, is the campaign of "Give Five" which started in 1987 in the USA to encourage people to sacrifice five hours a week and 5% of their income to the causes and charities of their choice (Eikenberry, 2005).

A question of interest at this point is: Why people have served the society as volunteers for so many years? The wish for helping others may be the basic aim of philanthropy (Frank, 1996; Nichols & King, 1999). When humanistic emotions are considered, it is a source of pleasure for a person to perform activities beneficial to society, knowing that people need him/her. In this way, people who contribute to society in one way or another are respected. They prove themselves in the society by supporting people who need help. They gain prestige in society with the activities they realize and they rise to a certain status (Harbaugh, 1998; Lindahl & Conley, 2002; Mueller, 1975 as cited in Bussell & Forbes, 2002). People who perform these activities feel psychologically and social satisfied (Burlingame, 1993; Cnaan & Goldberg-Glen, 1991; Piliavin & Charng, 1990). People who support others may also gain popularity and are respected in the society as people sensitive to social problems. In doing so, they gain the trust of people and hence public confidence. Since they also contribute to such services as health and education, which are among the liabilities of the government, they become people known and respected by government entities as well. When we consider the basis for the charitable services performed for centuries, we can see the effects of religious beliefs as well. In religion, people bear more responsibilities compared to other living beings, and are expected to achieve certain tasks. People serving as volunteers share what they have with other people, and so they feel fulfilled in their responsibilities requested by God (Jeavons; 1991; Oates, 1995; Wuthnow & Hodgkinson, 1990).

BACKGROUND OF THE STUDY

Philanthropy and Education

In Turkey, there are some delays in the services provided by a social state, such as education, health, environment, and transportation. Rapid population growth, economic and political problems that countries encounter, and unplanned settlement, among other things, can be the reason for such delays, and these services are not provided at adequate levels in Turkey. Recently, despite the increase in the activities of the state in coordination with private institutions, philanthropic activities are not at the desired level (Özdemir, 2003). In fact, such services are expected only from the government. The public does not consider itself responsible for social services, but it is difficult for a country to meet those expectations on its own, considering the economic, social and demographic conditions in Turkey (Zincir & Bikmen, 2006). It is wrong to give all of this responsibility to the state, and impossible to meet all of the nation's needs Problems with unemployment, housing and nutrition, irregularities in the justice system, and delays in the health system affect the whole country. Also, problems in the education sector cause serious damage to the development of the country, as education is the most important resource required by citizens who are working to succeed in and make contributions to society. The financial problems related to educational services are among the main concerns that the modern state treasury has difficulty in affording. Provision of needed funds for educational activities puts pressure on the state's budgets. For this reason, alternative methods of obtaining funds are being explored, such as acquiring financial support from the beneficiaries of the service, or instituting an additional tax to fund the price of education services (Çizikakça, 2006). When we look at recent examples, we see that philanthropic activities are again given importance. In the world and in Turkey, many civil society organizations perform various projects in the social, health, environment and education fields and try to fulfill the social responsibilities that befall on them.

In Turkey, civil society organizations and philanthropic citizens coordinate with the Ministry of National Education (MoNE) to target the extension of educational services to the masses. We can now observe in Turkey that from preschool to higher education, there are attempts to increase the rate of schooling at all levels of education; girls are encouraged to go to school, especially in rural areas; there are attempts to overcome obstacles in secondary education; professional education is highly emphasized; and disabled students are encouraged to benefit from education through the projects being carried out. Among these projects are: 7 is Too Late, Long Live Our School, Snowdrops, Let Girls Go to School,

Vocational Schools are National Matters, Not-Handicapped Education, and Adding School. An additional project, and the focus of this paper, is "100% Support for Education." This campaign works to fulfill the material and structural needs of schools through the donations of philanthropists.

Philanthropic services related to education are typically performed through providing scholarships for students experiencing financial problems, especially in developed countries (Grossman, 2000). However, in developing countries like Turkey, philanthropic attempts involve eliminating the deficiencies that arise from the lack of educational equipment and materials, school buildings, and classes, since the physical needs of schooling have not yet been met. In this study, 100% Support for Education, which can be considered in the context of philanthropic services in Turkey, will be examined, and several issues to which this examination gave rise with regard to social responsibility projects will be discussed. This campaign has been selected as the focus of this study since it provides a good example of an alternative guide to solving problems encountered in planning for and financing education, especially in developing countries.

RESEARCH DESIGN

This paper is based on a descriptive study. Description gives detailed and accurate information about events and situations, presents how events occur and develop, portrays what people and events are like, and explains key issues (Punch, 2005; Robson, 1993). Description is a first step towards explaining a phenomenon. If one wants to know about the occurrence of an event and the reasons leading to that event, then it is important to portray the event in full terms (Miles & Huberman, 1994). In this study, several methods are used in accordance with the structure of descriptive research and information is collected from various data sources.

Statistical data were examined to show the current situation, after a general literature review was completed. Since the 100% Support for Education campaign is supported by the Ministry, information about the campaign that can be found on the MoNE website (http://www.egitimedestek.meb.gov.tr) was examined, including the current state of the project, the project's aims, and the application for the campaign. In addition, written statements from the Prime Minister, the Minister of National Education, and the coordinators of the project; their views at the assembly sessions; and negotiations with them about the project were considered as important sources of information for collecting data on the campaign. Reports prepared about the latest state of the campaign provided information for general evaluations of the campaign as well. Finally, the points to be taken into account are discussed in light of the relevant literature with regard to the philanthropic services.

In the first section of this study, the occurrence of social responsibility, the concept of philanthropy, the realization of philanthropy in Turkey, philanthropic activities reflected in education, underlying reasons for philanthropic activities, and relations between the state and charitable organizations were briefly explained. After these general explanations, the rest of this study is designed around five key questions:

- 1. Why was such a campaign needed?
- 2. Who are the shareholders of the campaign?
- 3. How is the 100% Support for Education project implemented?
- 4. What are the effects/consequences of the campaign?
- 5. What are the suggestions about fostering philanthropy and management of campaigns?

We now briefly describe how each of these questions guided our analysis, and what kinds of data were presented with regard to each aspect of the campaign. In our description of 100% Support for Education, the first aspect of the campaign that we focus on is why such a campaign was needed. Statistical data such as the current youth population, literacy and schooling rates, number of students per class, and the amount of money allotted for education from the public budget in Turkey are presented. In addition to these data, the need for public contribution to education through campaigns is emphasized in the views of the Prime Minister and the project coordinators.

The second section focuses on identifying the beneficiaries of this campaign. However well-prepared and well-developed a project might be, one must consider who holds major roles in implementing

the project. Additionally, the extensiveness of the target group of the project, its contribution to the development of society, and its role in the economy and development of the country will concretely explain the importance of the project for Turkey. For this reason, the second question "For whom?" was put on the agenda.

The issue of what the project is, and what activities are performed in the content of this project, bears such importance for Turkey that the method for carrying out the campaign was examined as the third aspect of this study. We define the campaign in general terms and consider the issue of a tax discount with quotations from the related laws. Actions taken in the world related to tax discounts and views of governments on this issue are also attended to in this section. Activities that have been realized for the introduction of the campaign, which started in 2003, are presented at the end of the section on the basis of the information obtained from the project's official website. The project was introduced to the public by MoNE with the help of the media. It attracted the attention of the public within a short time, and many wondered how the campaign would be supported. The fact that philanthropic citizens can easily contribute to the campaign, and can deliver their assistance through various ways are explained. The issue of how the public will participate in the project by contributing small amounts of money is also emphasized in this section as well.

For the fourth aspect of the study, the results of the campaign were examined. In light of statistical data obtained from the project reports, information is provided about the number of classes offered, number of schools constructed, and the amount of land granted up to the present. The effects of giving the names of philanthropists to the schools they constructed in the context of the campaign are also explained. Lastly, projections of the future effects of the project on the students are presented.

Finally, on the basis of the literature review, the issue of which points need to be considered in social responsibility projects will be the focus of attention. Furthermore, some recommendations are presented about what should be done to increase the participation and successful implementation of this campaign and similar campaigns. Evaluating the project and preventing exploitations are among important issues to be addressed, however well-intended a project might be. For this reason, a few points related to the evaluation of such projects are mentioned in this study.

DIMENSIONS OF THE STUDY

Why was such a campaign needed?

There can be little doubt regarding the importance of education. Education, which is the basis for modernization and economic development, is one of Turkey's most important issues, as it is in many other developing countries. Turkey has a large youth population. According to the 2007 data, the percentage of 0 - 25 year population was 53% (TUIK, 2008). While providing an advantage in terms of the available workforce for countries, this young population rate also presents qualitative and quantitative problems in terms of providing an adequate education to all youth. The kind of qualitative and quantitative problems we have in mind are related, though not necessarily limited, to the increasing population overall.

In Turkey, approximately 1.3 million children start school every year. Approximately 758,000 teachers, over 1 million school personnel, and 21 million students are registered in MoNE (MoNE, 2009). The number of students in Turkey is twice as high as the number of students in some European countries such as Greece, Belgium, Bulgaria, and the Czech Republic. It is unfortunately impossible to meet all the school, classroom, laboratory, and technological needs of such a large student population with only the facilities provided by the state. These facts create a significant problem; overcrowded classes. For instance, in primary education, the number of students per class in Istanbul is 49, with 37 in Ankara and 33 students per class in Izmir. Among the other provinces, this rate increases to 40 in Adana, 47 in Gaziantep, and 39 in Bursa. In addition to these, in Eastern and Southeastern Regions of Turkey where birth rates are high, crowded classes are a big problem. In the Eastern regions, the number of students per class is even higher: 53 in Sanliurfa and 44 in Diyarbakir (MoNE, 2009).

The research carried out in Turkey provides convincing evidence that overcrowded classes pose serious difficulties and also create qualitative problems for both teachers and students. Low student motivation, difficulties in classroom management, lack of necessary feedback as to students' learning outcomes and low student achievements are related to the number of students in overcrowded classes

(Bakioğlu & Polat; 2002 Güçlü, 2002). These difficulties obviously affect the quality of teaching and learning in schools. To address problems stemming from overcrowded classes, and in order to decrease the number of students in classes at every stage of education (from preschool education to higher education), new school buildings, the rehabilitation of school equipment and structures, and educational materials are required.

Moreover, when it is considered that 80% of the education budget is allotted for personnel expenses, it is mathematically impossible to accommodate the needs of students new to the system with the remaining 20% of the budget (Aydogdu, 2003). The Minister of National Education, Hüseyin Çelik, also mentioned the necessity of the campaign in his speech at the Turkish Grand National Assembly, stating:

The budget of the MoNE is 14 billion dollars. This is a big amount but this is not enough in order to catch up with the education quality of the developed countries. Therefore, not only the facilities of the consolidated budget but also the facilities of the private sector shall be assigned for the command of the National Education, shall be obtained. Meanwhile, the associations, civil society organizations, we title as the third sector, shall be attracted for the education field and encouraged to invest in this sector (2004),

Here, the Minister clearly suggests that to solve both the qualitative and quantitative problems of the Turkish Education System, the government, private sector and civil society organizations (called the third sector), and the public should provide supports. The project "100% Support for Education" has been developed from this point of view.

In brief, the aim of this campaign is to minimize problems encountered in the education sector through new legal regulations, by encouraging contributions to education and making this supported mobilization successful. For the aim of gaining new educational institutions and hence giving students a chance to receive a deserved, high-quality education, the long-term Educational mobilization of the MoNE has been put into effect.

This was certainly a philanthropic campaign, launched by the government, in the sense that it was planned and structured to get support of any kind from charitable people in order to improve the quality of education (Welcome to Philanthropy Australia, 2008).

Who are the shareholders of the campaign?

In the campaign of 100% Support for Education, both the donors and the beneficiaries are students, their parents, and in general - the whole community. It can be said that all of the participants in the project have a key role. The ones supporting the campaign are charitable citizens, and the beneficiaries are the students, and, in fact, the whole society. The mediator between the donor and the beneficiary, and the coordinator of the campaign, is MoNE. A Project Coordination department is formed in order to organize the activities. In every province, a Vice President or Branch Director is assigned to carry out the Project at National Education Directorates. In order to have access to the charitable people who are the target group of the campaign, the press bears an important role. Moreover, artists, sportsmen, businessmen and other famous people respected in society have also worked to support the project and maintain the interest of the public.

In the introduction of the project and the publication of announcements, media authorities have important responsibilities. It is very important that the media respects and supports such social responsibility projects, and considers them as important news, in order for the public to understand and support the projects (Cigerdelen, 2006). With this project, the attention of the public has been attracted to education again. Municipalities also support the projects (Özdemir, 2003).

It is also important to discuss the beneficiaries of the project. A holistic viewing of the project enables one to see that all levels of schooling, preschool to high school, are included - 19 million students and their families. Furthermore, education does not only provide individual benefits, but it also has a role in the development, improvement and well-being of the society. Education can therefore be considered as an investment that benefits all people.

How is the 100 % Support for Education project implemented?

Participation of philanthropic activities has started to decline in recent years. Authors such as Bussell

and Forbes (2002) relate this decline to economic reasons and people's growing ignorance. Therefore, the state needs to encourage an increase in philanthropic services. In Australia, as well as in England and Canada, politicians have advocated for tax discounts that have increased people's awareness about philanthropy (Lagemann, 1992; Madden, 2006). In 2005, thanks in part to the tax discount in Australia, the rate of donations for the education sector increased from 16% to 30% (Madden, 2006).

In the content of the project 100% Support for Education, the previous 5% tax discount was increased to 100% with the legal amendment dated April 24, 2003 (Official Gazette, 2003). With the articles related to this issue added to the Value Added Tax (VAT) Law, (with 4842 and 4962 numbered Laws), all the expenses, donations and assistance made toward the construction of schools, health centers and student dormitories and to the public administration have been discounted from taxes without limitation of a certain rate.

After these legal regulations, on September 11, 2003, the campaign of 100% Support for Education was officially started. In fact, the statement of 100% in the name of the project has double meaning; the first one is 100% support of the public for education, and the other is the emphasis of the increase of the tax discount to 100% from 5%.

In order to put such a large campaign into practice, the support of the press is needed. The press should first understand the importance of the campaign and then find the materials to introduce the project (Cigerdelen, 2006). With the facilities of the press and the Ministry, the following activities have been realized:

- ✓ Construction of the project website,
- ✓ Opening of free bank accounts,
- ✓ Opening of free telephone lines,
- ✓ Introduction activities have been conducted,
- ✓ Introductory brochures and hand-outs of the project were provided to the public and private enterprises in all provinces,
- ✓ All the national newspapers, radio and TV channels were sent introductory CDs and cassettes for broadcasting,
- ✓ In some provinces, project-focused introductory meetings were organized,
- ✓ Publications and interviews have been held with various TV, radio and newspapers,
- ✓ The project has been introduced to 500 companies, 150 unions, 200 associations and various institutions throughout Turkey, and
- ✓ Face- to- face negotiations have been held with various associations and charities to begin joint projects (MoNE, 2007).

In order to carry out the campaign, the needs of schools in all of the provinces have been determined. Online, donors can search to determine the needs of specific schools in particular provinces (see http://www.egitimedestek.meb.gov.tr). A form designates the various needs of the school, such as archive room, atelier, computer, building, laundry room, classroom, education materials, library, laboratory materials, food, photocopy room, heating unit, conference room, stationery materials, canteen, infirmary, kitchen, playground, projection device, landscape work, sports room, central, meeting room, telephone, toilet, dormitory, dining hall, fuel and so on, so that these supports can be provided and approved; later, the donor will be contacted through the address he/she submits.

There is a common belief among the public that for philanthropic and grant-making activities, one needs to be rich (Eikenberry, 2005). But this campaign does not necessarily require people to construct school buildings or make huge donations; one can contribute to this campaign through small donations as well.

Another factor for the success of the project is the fact that the project is being carried out with the slogan "Build a School, Make Your Name Long Live". Schools are named after philanthropists who provide more than 50% of the construction funding for that site. In this way, the name of the philanthropist is known by the public and that person is respected as he/she deserves. Özdemir (2003) stated that an architectural competition arose in the context of the campaign as well.

In order to continue philanthropic services, people need to be satisfied in both social and psychological terms (Bussell & Forbes, 2002; Eikenberry, 2005). Naming schools after philanthropists

can be considered as one such activity serving this aim by increasing the respectability of the person. In this way, philanthropists, as well as famous public figures, have provided funds to build schools that are then named for them.

What are the consequences of the campaign?

The construction of new schools in big provinces is critical because the rate of schooling and the number of students per class need to be at the level of the European Union. Turkey is faced with a dense education demand from preschool to higher education. As Table 1 shows, 21.6% of the total number of classrooms built within the realm of this campaign came in a five year period (2004-2008). This indicates the campaign is being successful. This success becomes even more evident when we consider that 2002 schools and 54 vocational training centers have been constructed, and 1366219.70 square meters of land have been granted in the content of the campaign (MoNE, 2009).

Classrooms built within the last five years

Classrooms built within the context of 100% support for education campaign	7,143	6,653	6,744	3 530	1,358
Total	28,078	28,698	28,243	15,728	16,790
Non-formal education	104	155	114	124	42
Secondary	2476	683	1336	928	716
Primary	17,471	20,256	19,301	10,721	14,169
Kindergarten/ Nursery class	884	951	748	425	505
Year	2004	2005	2006	2007	2008

Source: MoNE, 2009, p. 156.

The 100% Support for Education project also permits donors to spend one's tax dollars in whichever field they wish. Since donors can audit the school construction themselves, they have the opportunity to see where the grants are used. As Aydogdu (2003) states, the project is transparent, dynamic and hardworking. These are important features of the campaign as philanthropists give their support on a voluntary basis, and this necessarily requires the involvement of the "trust" factor (Eikenberry, 2005). Transparency contributes to the establishment of the "trust" factor in the sense that the donors can have access to expenditure documents, allowing them the chance to inspect how their donations are spent and used.

Another benefit of the project for the future is that the children receiving education at these schools will be raised with the concept of philanthropy. It is possible that the children will grow to become charitable people in the years ahead as well, recognizing that their school has been constructed by philanthropists. This result could be considered as a non-financial hidden benefit of the campaign.

SUGGESTIONS ABOUT FOSTERING PHILANTHROPY AND MANAGEMENT OF CAMPAIGNS

Public campaigns based on philanthropic attempts/initiatives can only be beneficial for the society if they are performed in a conscious and planned way within the framework of certain rules (Cigerdelen, 2006). We believe that the 100% Support for Education launched by Turkey constitutes a good example of an effective and successful campaign which came into being through philanthropic attempts. On the basis of our analyses of the project, we will discuss certain project elements required for the success of such philanthropic campaigns. First, the details of the campaign need to be well-planned. Determining the targets and strategies at the beginning is very important for the sustainability of the campaign. This was quite evident in the 100% Support for Education campaign. The campaign's targets were clear (for example, to construct schools, provide necessary equipment, and so on) and the strategies to reach those targets were communicated well thoughout (e.g., giving the names of philanthropists to the school, allowing donors to see and check how their money is spent, increasing tax deductions to 100%, and so on). With appropriate planning, problems about where to use the grants provided by philanthropists could be overcome. Planned projects such as this one based on robust grounds will continue to be effective and sustainable even if the project coordinator changes. As in every field, attempts at institutionalization and continuation are required in these campaigns as well. Even though the 100% Support for Education is accepted as a government policy, it is a project that can be continued even if the government changes. The issue of education is of vital importance, irrespective of governments, and is one of the main concerns of a social state.

In addition to planning, sustainability and institutionalization, long-term campaigns are preferred because they have long-lasting impacts, are effective, and are consistent. A campaign having long-term targets is considered by the participants as more serious and trustworthy. The campaign for 100% Support for Education started in 2003 and is a long-term project that is still ongoing.

To foster the successful continuation of projects, their focus should be in tandem with the public needs and aim to find solutions to certain problems. Rapid population growth, migration, and attempts to increase standards of quality keep qualitative and quantitative problems alive in Turkey. The economic situation in Turkey and the aforementioned issues (e.g. construction of new schools and classrooms, supplying schools with educational materials) are problems that cannot be solved by mere efforts of educators or the state. Each step taken in education positively contributes to the well-being of the society and of the country. Performing activities in a field concerning all of society is important in terms of recognition, sustainability, and acceptability (Cigerdelen, 2006).

Especially in campaigns that aim to yield concrete and tangible results for which financial grants are made, the measurability of the results is important. In the context of this campaign, since in-kind and monetary contributions meet the needs of the education sector, there are more measurable results, and this feature is an important point with regard to the sustainability of philanthropy campaigns. In terms of classroom construction or in the provision of other needs of schools, concrete results can be obtained. Since the results are measurable, the future can be planned in more realistic terms, and evidence of the success of the project can be reported.

In projects related to philanthropy, even though citizens devote grants on a voluntary basis, philanthropists need to be informed systematically about fields where these grants are used in a transparent and calculable manner. This is highly important for the success of large-scale projects. Use of the grants in trustworthy ways increases philanthropic participation as a low-level of trust between campaigners and participants forms an obstacle in attracting support and in developing civil society (Bikmen & Meydanoglu, 2006; Eikenberry, 2005).

Receiving the support of the press is another key element for a successful philanthropic campaign. There is a sense that the press is the driving force in the introduction and announcement of the project to the public, and in encouraging philanthropists to participate in such campaigns. In the case of the 100% Support for Education campaign, as explained previously, the coordinators effectively used the press not only in advertising the campaign, but also in creating an awareness of the importance of education among the public; hence, the press played a critical role in the campaign's success. The press also bears the role of a hidden auditor. If a campaign, carried out in a determined way, cannot succeed to survive the audits of the press, it is highly likely to lose its efficacy (Madden, 2006). Hence, in order to gain the support of the public for the sustainability of campaigns being carried out and for the launch of new ones, it is important to provide transparency and clarity, as well as to adequately inform the public. In this aspect, the project coordinators have great responsibility. They should fit the roles to which they are assigned, and their duties and responsibilities should be well-determined. Most importantly, the concept of philanthropy should be considered as a field of expertise and needs to be acted on accordingly (Madden, 2006).

Civil society activities act as catalysts in the development of a country. Many actions of the government perceived as force or impositions can easily be solved by gaining the support of society. Not only in the field of education, but also in many other vital fields, such as health, culture, and environment, problems can be solved with the help of civil society organizations. It should also be noted that according to 2006 data every family in Turkey spares \$53 for philanthropic activities (Çarkoglu, 2006) such a low amount shows the limited structure of organizational life in Turkey. When compared with 20 years earlier, the speed of development of society and of non-profit organizations in the country were impressive. However, the social, economic and political instabilities, and desires to accumulate individual wealth, have all formed obstacles to civil society activities. The only way to change this picture into a positive one is through education. Educated people are more sensitive towards philanthropy and voluntary concepts and the number of members in civil society organizations increase through education (Bussell & Forbes, 2002; Eikenberry, 2005). It is through non-profit organizations that the state and philanthropists might be brought together.

CONCLUSION

Education is a basic way of making a nation live as an independent, advanced and modern society. The importance of education is invariably true for all nations, yet there are certain problems encountered in educational systems. The financial shortfalls of education serve as barriers in addressing the qualitative and quantitative problems of the field. Developing countries cannot allocate sufficient budgets for education and hence become particularly susceptible to the difficulties stemming from a lack of educational funds.

Turkey is a country encountering quantitative problems in education with a student population of almost 20 million. Being aware of the situation, MoNE started a campaign in 2003 aimed at catching students up to meet educational standards by bringing the state and the nation together with philanthropic citizens. The campaign of 100% Support for Education is a project aiming to solve quantitative problems in the education sector by allowing charitable people to support education with in-kind and monetary donations to the regions in need. All of the grants in the project are subject to a 100% tax deduction with the legal amendment realized. In this way, philanthropists can seize the opportunity to use the taxes they already have to pay to invest in education without granting this donation separately.

From 2003 through 2009, the number of the classrooms constructed in the campaign constituted 21.6 % of the total classrooms constructed in Turkey. This number is concrete proof indicating how efficient and beneficial the campaign has been so far. By receiving the support of the public in the finance

and planning of education, progress has been achieved. One factor contributing to the success of the campaign was public awareness of the importance of education; however, this success is also strongly related to the tax reduction policy of the government. Yet, we feel it necessary to note here that every measurement needs to be taken to prevent people from possible abuse of tax reduction. It might happen that a so-called 'philanthropist' could claim to construct a school building at a much higher cost than publicly-financed schools. Hence, careful inspection during the course of such campaigns is necessary to prevent such mischievous attempts so that campaigns cannot be used as a means of tax evasion. We also suggest that cost-efficiency analysis of the donations in terms of tax deduction should be carried out to find out the true benefits of such campaigns and their implications with more realistic and concrete terms. This is an issue that warrants further research and consideration.

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