

IDENTIFYING WAYS TO INCREASE THE PRIVATE INCOME OF NORTH KHORASAN GENERAL DIRECTORATE OF EDUCATION

IDENTIFICAÇÃO DE FORMAS DE AUMENTAR A RENDA PRIVADA DA DIREÇÃO GERAL DE EDUCAÇÃO DE NORTH KHORASAN

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Abstract: This study aimed to identify ways to increase the private income of North Khorasan education. The study was a combination of exploratory design projects in two qualitative and quantitative stages. Due to the quality of the study, the snowball sampling method was used and a total of 22 experts were interviewed. In the quantitative research section, statistical samples were selected from among managers and deputies of the General Administration and financial sector experts in a comprehensive manner. Data analysis and qualitative analysis in the qualitative stage was done by the Foundation's data analysis method and through open coding, central coding, and selective coding, and in a small part, Friedman's test method was used to evaluate and prioritize strategies. Based on the research findings, it was found that privatization and transfer, commercialization, internal resource management, external participation, manpower, and legal-structural measures were among the strategies to increase specific revenues. Also among the specific revenue-generating strategies for training and education were human resource strategies, internal resource management, privatization, and assignment. As a result, officials are encouraged to take effective steps to increase their revenues by properly planning to strengthen and revitalize previous resources and policy and develop new guidelines for using new resources.

Keywords: Barriers. Foundation Data. Dedicated Income. Income. Strategy.

Resumo: Este estudo teve como objetivo identificar maneiras de aumentar a renda privada da educação North Khorasan. O estudo foi uma combinação de projetos de design exploratório em duas etapas qualitativas e quantitativas. Devido à qualidade do estudo, o método de amostragem bola de neve foi utilizado e um total de 22 especialistas foram entrevistados. Na seção de pesquisa quantitativa, as amostras estatísticas foram selecionadas entre gerentes e deputados da Administração Geral e especialistas do setor financeiro de forma abrangente. A análise dos dados e a análise qualitativa na etapa qualitativa foram feitas pelo método de análise de dados da Fundação e por meio de codificação aberta, codificação central e codificação seletiva e, em uma pequena parte, o método de teste de Friedman foi utilizado para avaliar e priorizar estratégias. Com base nos resultados da pesquisa, constatou-se que privatização e transferência, comercialização, gestão de recursos internos, participação externa, mão de obra e medidas jurídico-estruturais estavam entre as estratégias para aumentar receitas específicas. Também entre as estratégias específicas de geração de receita para treinamento e educação estavam as estratégias de recursos humanos,

gestão de recursos internos, privatização e designação. Como resultado, os funcionários são incentivados a tomar medidas eficazes para aumentar suas receitas, planejando adequadamente para fortalecer e revitalizar os recursos e políticas anteriores e desenvolver novas diretrizes para o uso de novos recursos.

Palavras-chave: Barreiras. Dados básicos. Renda dedicada. Renda. Estratégia.

I. Introduction

In today's world, the education system is a very important part of society and one of the issues in the education economy is how to finance and finance. Organizations today use more strategic planning. According to David, strategic planning leads to more control of the organization, improving financial performance and effective use of resources, creating a credible framework for decision making, obtaining feedback and evaluating the progress of the organization, unity, and integrity of the organization by creating a common vision and developing teamwork (David, 2013 : 32).

The issue of dedicated incomes is one of the most important and valuable components that can be addressed to address some of the needs and problems of education. This issue has been taken more seriously in recent years and now efforts are being made to consider the documents of education transformation and design and reproduction of programs, capacity building, and protection of educational rights and dignity of cultural partners, use of new technologies, and review of empowerment of departments in the context of private revenues. All the necessary arrangements, factors, and infrastructures should be used in this section (quoted from the accounting site and the General Department of Finance of the Ministry of Education, 2015). Lack of accurate forecasts of salary increases and benefits, credit for early retirement, salaries of faculty and educators employed, implementation of programs such as holding final exams and standardization of questions, and taking into account last year's credit deficit, along with funding for materials and Legal obligations assigned to the Ministry of Education in the form of five-year development plans can lead to budget deficits (Ansari, 2018). Utilizing all the capacities of education, including educational centers and conservatories, can make a significant contribution to increasing the productivity of these centers. In these centers, there are potential spiritual and material talents and capacities that can be provided by directing, supervising, activating, and using them properly, all-round promotion of those units to provide a part of their

necessary expenses. There is no doubt that this practice, in addition to generating income, can lead to the creation of entrepreneurial spirit and the development of a growing and independent culture in society, and consequently, bring self-sufficiency at the macro level of the country (quoted by the accounting site and the General Directorate of Finance Ministry of Education, 2015). One of the main problems in economic development programs is to determine how the government can allocate society's resources in such a way that economic growth does not increase income inequality in society (Mehregan et al., 2008). Examining the policies affecting income distribution in models that can include the integrity of the economy increases the accuracy of the results; Because in these models, in addition to direct effects, indirect effects of policies are also seen; While in partial equilibrium models, only the direct effects of policies are examined and indirect relationships between variables are ignored (Kiani Deh Kiani et al., 2017).

If there is sufficient capacity in a part of government aid and the implementation of government policies is in line with educational goals, it can lead to the growth of formal private education by removing stipulated regulations and restrictions, and also facilitate non-formal education (Boom et al., 2018). Organizing and optimally using the resources of dedicated education revenues and using all available potentials and capabilities, to implement the words of the Supreme Leader in the field of resistance economy and the year of economy and culture with national determination and jihadi management, can optimize the quantitative and qualitative resources infrastructure. Dedicated incomes at all levels and their optimal use, to make the desired income-generating cycle more active, to improve the scientific and educational level and quality of the educational space and benefit from the existing potentials in this field, help us to achieve this important (quoted) From the accounting site and the General Department of Finance of the Ministry of Education, 2015).

Riyasat et al. (2011) examined the level of Kurdish spending on education and economic growth and stated that spending on education accounts for a large part of the country's per-capita budget. The effects of educational expenditures may not be visible in the short term but have a positive and significant effect on growth in the long run. Will put the economy in different sectors. Today's organizations and institutions are so complex that they cannot survive without careful planning; And to achieve reliable results in various social fields, it is necessary to extract and apply specific principles and rules for organizing affairs, and by following them, the existing

challenges and problems in this sector will be resolved (Hamidi, 2011). The inefficiency of the credit estimation model by the Ministry of Education and the unforeseen financial burden due to the adoption and implementation of some regulations in the field of mandatory employment after the promulgation of the budget law is an internal factor affecting the increase in expenditures over credits. Also, the size of the gap between expenditures and credits was not related to the objectives, approved programs and performance of the Ministry of Education, and the fluctuation of government revenues. Against the variable of government credit deficit, the Ministry of Education with a period of delay harmed the amount of its budget deficit (Ansari, 1396). Increasing the different levels of education in society increases the productivity of the entire workforce, and education, in addition to personal income, creates public income for the whole society (Wilson and Briscoe, 2004).

Organizing a range of facilities and equipment is an important issue in management. Today, the phenomenon of education is of great cultural, social, physical, psychological, and economic importance and the role of this category in the health of society and also the growth and development of different segments of society is undeniable. Of course, running any program requires special tools and equipment. Education programs are no exception to this general rule. According to this principle, expecting the development of educational programs with the least facilities and other necessary tools is a futile and irrational expectation, because the role of equipment, facilities, and requirements in the quality of education is a key and fundamental role. Providing financial resources for education is a factor that in the economic problems of the country, is most of the attention of officials and education planners. The qualitative growth of education with the expansion of higher education of teachers, the development of short-term courses, and the equipping of educational and laboratory facilities need to increase financial and economic resources (Sheikhzadeh, 2005). The increase in education expenditures over the government appropriations allocated to this institution over several decades reflects the government's policy of using the budget deficit method to finance education. The mentioned gap during the 25 years leading to the year 2015 has covered an average of 24% of the total annual credits of education (Ansari, 2018). The economic development of education has faced many obstacles and challenges; Governments consider the cost of education not as an economic

investment but as a consumption cost, and as a result, the education budget is reduced, and structural and executive problems are created in education (Arabi et al., 2015).

According to the above introduction, it can be said that spending the budget to achieve the goals of the program is very important. Inviting all experts and influential people to the meetings and the Revenue Committee and using their opinions, as well as determining priorities and needs and developing programs to improve the quantity and quality of activities can pave the way for officials to improve the general and specific revenue situation of the General Directorate of Education. Government budgeting is usually forecasted and prepared for a fiscal year in two parts: revenue and expenditure, ie governments extract revenue sources and different revenue potentials of the country in the form of resource tables and return based on the cost of economic, social, cultural, and economic development programs. The administration prepares and approves the annual and annual budget expenditure tables. At present, the feeling of the need for a codified program for review and facilities and credits in any organization, especially educational organizations, is inevitable. Despite the experimental and expert efforts made in education in North Khorasan province to regulate budgeting and organizing credits, there is still no suitable model for organizing credits in the organization that follows scientific criteria and indicators, so a lot of time of category managers in it is spent every year for this. Today, among other experts, there is no discussion about the importance and necessity of education and its justification for the people, but planning and investing in it to satisfy social needs has become an inevitable necessity. Therefore, according to the above-mentioned cases and studies, the following questions are discussed in the present study; what is the status of special education revenues in North Khorasan Province? And what solutions can be proposed to formulate this so that the relevant authorities can implement the necessary programs to maximize the use of facilities and equipment and lead to an increase in dedicated revenues?

This article contains four other sections. After the introduction, the second part covers the basics of theory and the background of research. In the third section, the research methodology approach and statistical methods used in the research are discussed. In the fourth section, the findings are presented and analyzed. Finally, the conclusion of the research is stated in the fifth section.

II. Fundamentals of theory and research background

Education is an institution that has the important mission of educating and training human resources and has the greatest share in the development of societies. Development, according to experts in the economic and social sciences, means the continuous improvement of society and social order towards a better life. The national economy is composed of different sectors, the most important of which is education (Taheri et al., 2019). Public-private financial participation in education can be summarized in the following types:

Management service contracts: Governments use such strategies when they face the challenge of poor management and a lack of accountability from schools. The purpose of such a partnership is to improve the performance of the public school, to strengthen accountability by increasing self-government. These include contract schools (United States), Concession schools (Bogota, Colombia), Private Railway Schools (Pakistan), Quality Education for All (Pakistan), Public Schools Management (Lahore, Pakistan), Schools He mentioned the agreement between Alberta (Canada) and independent schools (Qatar) (Azizi et al., 2012). In contract schools, educators enter into three- to five-year contracts directly with private providers to run public schools or specific parts of public school operations. The management (financial or administrative) of these schools will be transferred to the private sector in return for the management fee paid by the government, and their ownership and financing will remain in the hands of the government. Eskandari et al. (2015) by examining the specific revenues of education: opportunities and threats state that the specific revenue of the province in recent years has experienced significant growth in Rials, but due to the significant increase in inflation, not only the purchasing power of stakeholders has not increased, but there has also been a decrease. The implementation of some rules and regulations has also led to a reduction of waste of proprietary revenues. The results of the research indicate that by enacting comprehensive laws and instructions on the one hand and taking practical measures to increase these incomes, on the other hand, it is possible to increase the specific incomes to cover some of the costs of education and upbringing.

Support and professional service contracts: Non-educational activities including building maintenance, student transportation, and school nutrition. These services are much more

expensive in public schools than in private schools (World Bank, 2006; quoted by Azizi et al., 2012). The proportion of non-teaching staff in public schools is often high, and payroll studies in several countries have shown that support staff salaries in public schools are higher than similar jobs in the private sector. Instead, politicians in many countries have increased support service contracts to increase cost-effectiveness and free up time, resources, staff, and school staff so they can focus on learning processes. Jalili and Taheri (2015) in a study entitled Innovation in attracting financial resources: a reflection on the financial challenges of public school principals stated that providing educational services is the most important goal of principals in attracting financial resources and the socio-economic status of the family and communication skills as the main obstacles these are the activities. Renting school space has also been identified as the most important potential way for schools to attract financial resources. Funding for education is a factor that is most important to officials and planners in the face of the country's economic problems. Education The qualitative growth of education in connection with the expansion of higher education for teachers, the development of short-term courses, and the equipping of educational and laboratory facilities requires an increase in financial and economic resources. A review of the experience gained from the use of various resources and credits, which have so far been used as per capita expenditures, shows that in almost all of them, lack of credit is one of the factors that leads to success. The quality of education. Although it cannot be completely attributed to the decline in the quality of education is not providing resources and financial needs, but its decisive role cannot be forgotten (Sheikhzadeh, 2001).

Operational service contracts: In some countries, education authorities contract with private organizations to manage the private sphere not only of the school but also of the staff. The purpose of operational contracts is to free schools from government service restrictions or to give schools more autonomy and increase school oversight by gaining the interest and knowledge of parents and other members of the community. In many cases, where schools allow for self-government, communities also help build, maintain, or improve facilities (financially or in-kind). Sometimes educational authorities key in a contract in response to a request from a social organization or a non-profit educational organization (World Bank, 2003; cited by Azizi et al., 2012). Hooshmand et al. (2014) in a study entitled "Investment in education and its impact on economic growth in developing countries" stated that low educational costs and thus ignoring

the impact of education and training of skilled manpower, is one of the most important factors in low economic growth in countries. Is in development; Therefore, given the growing young population in developing countries on the one hand and the urgent need of these countries to grow and increase production, on the other hand, serious attention should be paid to improving the level and quality of education by increasing educational costs. Gamaleh and Lahiri (2017) in an article entitled Education, government, and private spending, variable alternative flexibility, and economic growth stated that higher tax rates are better because they reduce the need for private education costs and complement public education costs. Analytical results show that depending on the initial conditions, the economy can also have a direct convergence in the long run by reducing the need for private education costs.

Educational service contracts: The government contracts for students' attendance and enrollment in private schools, and essentially buy the output. Governments can pay for student attendance at existing private schools without having to pay for the construction and equipping of new schools in advance. Quickly increase access to training. In some countries, students are contracted to attend and enroll in special services not found in public schools; therefore, the concept of concluding a contract for educational services requires the use of government funds to support the enrollment of students in existing schools. The purpose of such a mechanism is to enable the presence and access of students and special groups such as students from low-income, deprived families or "hard" students to better schools or colleges (Patrinos et al., 2009). Alternative education in New Zealand, grants based on the number of students enrolled in Punjab, Pakistan, coupon schemes in the United States, nationwide coupon schemes in the Netherlands and Chile, free enrollment systems in the United Kingdom and the United States, and targeted coupons in Colombia are examples of services. . According to Article (14) of the General Accounting Law, specific revenue is allocated for specific consumption and is included in the budget of the whole country as such. In general, devices that use dedicated revenue fall into three categories: The first category is devices that collect government revenue; the second group provides services in addition to government duties, and the third group their financial independence is so important that the legislature has created their revenue. What can be deduced from the study of revenue generation for agencies is that the philosophy of revenue allocation is either compensation for the service performed by the agency more than its governing duties or a

fundamental goal that justifies setting specific rules for public revenue. Of course, the lack of clarity in the concept of government affairs has made it difficult to define and define specific revenue (Hosseini and Fatehizadeh, 2015).

Infrastructure service contracts: The government's incentive to enter into such contracts puts serious pressure on the government budget to finance immediate and immediate investments in education infrastructure, financing contracts and the construction of facilities and facilities with the private sector allow the government to invest in Time through periodic payments. The scope of this type of contract includes private financing schemes - financing, construction and maintenance of major and minor educational assets, leasing of government training facilities by the private sector, and equipping and maintenance of IT laboratories (Lark and Lee, 2011). Khan Azizi and Amin Beidakhti (2016) by examining the mechanisms of financing the education sector (education and higher education) stated that the mechanism of financing the required education from the general government budget in both the current and desired situation has been the most important. Regarding higher education, the findings showed that in the current situation, the mechanism of financing the required education from the general government budget and in the favorable situation, the mechanism of concluding cooperation agreements with industries and production and service institutions has been the most important.

III. Research methodology

Considering that this research seeks to identify strategies to increase the specific income of education based on the opinions of elites and experienced professors and increases the existing knowledge on the subject of research, development and because the research results are used for strategic management in the field of practical type is. This study is a combined method of exploratory mixed designs (successive mixed exploratory research design) which has been done in two qualitative and quantitative stages. This research has two statistical communities of documentary and expertise. In the field of research literature, all upstream documents are part of the statistical community of research documents. Therefore, in the interview section of experts in the field of education revenue sources, including managers and deputies of the General

Directorate of Education, managers, and deputies of education departments of the cities are identified and then in-depth interviews are conducted. At the end of the interview, each interviewee was asked; Introduce other experts in this field to the researcher; Sampling continues until the research team concludes that the new information is a repetition of the previous information and that no new conceptual information is needed that requires new code or expansion of existing code, or in other words, "theoretical saturation." In a small part, a questionnaire was extracted from the interviews and distributed to the statistical community, and the results were analyzed.

In this research, to extract the opinions of experts and strategic managers, content analysis and fundamental conceptualization methods in three stages of open, selective, and axial coding have been used. In the quantitative stage, it was extracted from a questionnaire based on the qualitative stage action strategies; used. The questionnaire was used after confirming its validity and reliability. Validity was checked and confirmed in the qualitative stage according to acceptability, transferability, and verification, and reliability was evaluated using kappa coefficient (amount of agreement and disagreement in the coding of two coders) and 0.735 was obtained, which can be claimed that coding from it has had sufficient reliability

In the quantitative part, the instrument used was a researcher-made questionnaire with 79 questions, which was developed based on the action strategies extracted in the qualitative stage. In the designed questionnaire from question 1 to question 7 related to privatization and transfer and from question 8 to question 12 related to commercialization, from question 13 to question 33 related to internal resource management, from question 34 to question 40 related to external participation, and from question 41 to 50 were related to human resources, from 51 to 61 were related to legal-structural, and from 69 to 79 were related to socio-cultural research. To evaluate the content validity of the questionnaire, 8 experts were asked to examine the questions based on the action strategies extracted in the qualitative stage. According to the experts, the design of some questions was modified and some known factors were removed or placed in the relevant categories due to their similarity to the previous factors. The answer to each question was scored and prepared. To evaluate the reliability of the questionnaire, the data obtained from 12 questionnaires that were collected in the experimental study were obtained using Cronbach's alpha method of 0.88 which showed that the questionnaire has very good

reliability. Three steps of open, axial, and selective coding were used to analyze the data in the qualitative stage. A questionnaire was also extracted from the interview to prioritize strategies for achieving specific education incomes in North Khorasan. Kolmogorov-Smirnov test was used to analyze the data for data normality. To prioritize the strategies of this research at the level of inferential statistics, the Friedman test method was used to review and prioritize the strategies.

IV. Analysis of research data

In the statistical findings of the research, it was found that most of the samples at this stage were male, also 15 people have a master's degree and 7 people have a doctorate and a doctoral student. The highest frequency of respondents in the age group is more than 40 years with 72.72% and the lowest frequency is in the age group of 20-30 years with 4.56%.

The coding of the interview data in this study was done in three steps, which are: open, axial, and selective coding. Data open coding was performed for initial conceptualization, which included identifying the concepts or units of data related to the research. These points consisted of 136 codes, which were repeated 531 times in total. A closer look at these identified codes revealed that many of the codes, although expressed in different terms and interpretations, had the same meaning based on the research questions posed in this study that duplicate codes were omitted. An example of a key point analysis with one of the interviewees is provided in Table (1).

Table 1- Key points and open coding

open coding	Interview text P1 and P2
Lack of attention of officials	The allocation of funds by the Ministry, although limited, has made managers not think about generating revenue in programs and plans, and most projects that face the problem of lack of resources are practically inactive.
Lack of sufficient expertise and experience of managers& Lack of specialized manpower	Managers employed in the revenue and budget sector do not have sufficient expertise and experience, and decisions made in this area are without scientific and inefficient support. Training of specialized human resources and capable managers in this field has been neglected.

Modeling successful experiences in the field of revenue		We have to use the experiences of countries that have been successful in generating revenue. Some countries have very successful experiences that modeling and applying the experiences of these countries can be effective.
Increasing public participation and culture building		One of the consequences of the income-generating process in education is the increase of public participation in educational and non-educational fields, and an appropriate culture must be created.
The revival of conservatories (training with production)		If the field of activity of agricultural vocational schools is provided, there will be a high potential for income generation in education.
Organizing welfare-cultural centers		Welfare centers should be used for both cultural and non-cultural people. Equipping and preparing, especially in summer and spring, can be very effective in attracting income.

In the pivotal coding stage, by discovering these concepts, an attempt was made to gain an understanding of the strategies for increasing the specific income of education and to answer the research questions about how to increase the specific income, the mechanisms to achieve it, and the consequences of increasing the specific income; In general, with the analyzes performed at this stage, it was possible to achieve the following:

- Dedicated sources of income are education;
- Barriers that affect the status of specific education revenues;
- Strategies that can be adopted to achieve the desired situation; and
- Prioritize the strategies that are expected to be used

Examining the game codes that were placed in each of the groups (resources, obstacles, and action strategies), it was found that these codes can be assigned to a higher class of abstraction. Therefore, in these structures, sub-structures were also defined.

Table 2 Results of centralized coding of education-specific revenue sources

Row	The main structure	Sub-structure (Categories)	Concepts
1	Sources	Educational-welfare centers and sports centers	Providing educational-cultural services
2			Farhangian Housing Headquarters and Teacher's House

3		Reception halls of education and upbringing
4	Health centers	Providing health services
5	Technical and vocational conservatories	Selling products of technical and vocational schools
6		Rental of land and places and equipment of art schools
7		Proceeds from contracts with the private sector for the production, marketing, and sale of art products
8		Rental of buildings and agricultural lands in agricultural conservatories
9	Places, lands and machinery	Educational places with the possibility of renting and transferring
10		Renting schools to educational institutions during non-educational hours
11		Sale of worn-out equipment and machinery
12	educational services	Educational services include compensatory classes, certification, registration of free volunteers
13	Public participation and organizations and propaganda	Assistance to supplementary education institutions such as municipalities and governorates
14		Participation of people and non-profit and non-governmental sectors in programs
15		Advertising on the back cover of textbooks
16		Advertisements on the interior walls of schools
17		Receive 5% municipal fees for issuing licenses for education
18		Use of provincial budget grants
19		Allocate one percent of factory revenues to education
20	Sports Associations and Centers	Camps, sports centers, stadiums
21		The income-generating capacity of scientific associations and departments
22		Inside and outside schools

In the centralized coding of dedicated education revenue sources, a total of 22 concepts and 7 categories, including educational-welfare centers and sports centers, health centers, technical and vocational colleges, places, lands and machines, educational services, public participation and organizations and propaganda, associations and Sports centers were identified.

Table 3 Results of Axial Coding Barriers to Education-Specific Revenue Barriers

Row	The main structure	Sub-structure (Categories)	Concepts
1	obstacles	Legal-Administrative	Legal barriers to advertising in schools
2			Parallel work in the field of education with other devices such as hotels and travel centers
3			Municipal fees for commercialization in education
4			Legal barriers to income generation and revenue collection in education
5			There was no legal obligation to generate income in education
6			Problem costing specific revenue code for specified resources and impossibility of transfer
7			Closed rules and bureaucracy
8			The intervention of the Inspectorate and the Court of Audit
9			Lack of specific administrative position in terms of revenue generation
10			Lack of specific programs and instructions in the field of dedicated revenues
11			Parallel work at the provincial deputy levels
12			Lack of integration in the provincial apparatus in the category of executive programs
13		Managerial	Restrictions on the use of specialized manpower
14			Politics in allocating revenue sources and managerial positions
15			The weakness of managers and incompetence of human resources
16			Lack of sufficient expertise and experience of managers
17			Lack of attention of officials to the issue of special revenues of education and dependence on the government budget
18			Lack of specialized manpower
19			Change managers and change plans and priorities
20			Lack of unity of procedure in managers
21			Inadequacy of managers with the assigned executive position
22			Lack of criticism of officials
23			Weakness in reporting and documenting activities
24			Forgetting plans by changing upstream managers
25			Appointment of non-specialist managers with political support
26		Equipment and places	Lack of proper medical and welfare centers in the province
27			The high number of schools in rural and urban areas
28			Lack of up-to-date medical equipment of Farhangian clinic

29		Defects and annual wear and tear of welfare centers
30	Cultural	A Look at Monetizing Education
31	Financial	Limited government budget
32		Limited financial capacity and small province
33		Low specific revenues of places in the province
34		Inadequate level of ministerial financial resources
35		Ministerial and national projects without financial support

In the central coding of barriers to specific revenues of education, a total of 35 concepts and 5 categories, including legal-administrative, managerial, equipment and facilities, cultural and financial barriers, were identified.

Table 4. Results of centralized coding of education-specific revenue strategies

Row	The main structure	Sub-structure (Categories)	Concepts
1	Action strategies	Privatization and Assignment	Private sector entry for commercialization, education, and training facilities
2			Privatization with the approach of saving on service costs
3			Assignment of educational and office spaces to the private sector
4			Change the use of educational spaces
5			Sales of machinery, equipment, and accessories for training, education
6			Sale of unusable lands
7			Changing the use of technical and vocational schools under the auspices of education
8		Commercialization	Commercialization of schools prone to monetization
9			Construction of commercial units in schools along the main streets of the city
10			Commercial use of premises for non-training hours
11			Commercialization through municipalities
12			Build a business unit in each school
13		Internal resource management	Establishment of new cultural welfare centers dedicated to cultural figures and non-cultural figures
14			Managing the income of sports halls
15			Reviving the Farhangian clinic and specializing the centers in terms of equipment and manpower
16			Optimal management of limited ministry financial resources
17			Self-sufficiency of vocational schools and technical and vocational centers in terms of income and expenses

18		Land management of agricultural conservatories
19		Revitalize in-school and out-of-school centers
20		Utilizing the high potential of the general administration space in the field of revenue generation
21		Needs assessment for the products of art schools and change the products accordingly
22		Management for renting sports equipment to the public
23		Management of dedicated pools for education and training
24		Make money from school buffets
25		Management of welfare-service centers
26		Organizing special times for general use of gyms
27		Use the schoolyard for parking
28		Managing the accommodation conditions of welfare centers for cultural figures and non-cultural figures
29		Using the gardens of agricultural conservatories for local products such as saffron
30		Use of Farhangian accommodation centers in all seasons
31		Utilizing the high potential of the province in the field of revenue generation
32		Management of Farhangian shopping stores and commercial centers
33		Development and equipping of technical and professional centers
34	Foreign participation	Funding from the Sports and Youth Organization and Social Security
35		Cooperation with Farhangian Reserve Fund and sale of shares in the province
36		Implementation of payment of 5% of municipal taxes to education
37		Housing Cooperative Company for Farhangians
38		Use of consumables cooperatives and sale of partnership shares
39		Attract more and more effective financial participation of people in education
40		Installation of advertising billboards in coordination with the municipality in the surplus spaces of schools
41	Manpower	Use of specialized and experienced people in the field of revenue generation (external force)
42		Hiring and employing talented and income-generating human resources
43		Establishment of specialized working groups to monitor the process of spending specific revenues
44		Application of information technology and educational technology with a per capita cost reduction approach
45		Provide periodic and regular reports in the dedicated revenue section
46		Establishment of specialized working groups to develop dedicated education revenues

47		Software design to monitor dedicated education revenues
48		Training of internal human resources in the field of development of dedicated revenues
49		Holding appropriate workshops and training courses to increase dedicated incomes
50		Manpower management due to employment constraints
51	Legal-structural	Provincial planning and policy-making in terms of income in education
52		Develop specific instructions from the Ministry to generate revenue for education
53		Forming a committee to organize educational places in education
54		Amend the rules for renting educational facilities for more than one year
55		Develop guidelines for the use of public participation and non-profit organizations
56		Supervising the receipt of claims of concluded contracts
57		Receive funds for the issuance of school diplomas
58		Receive funds for the exchange of documents
59		Receive funds for the evaluation of documents after a certain period from the issuance of documents
60		Establishment of revenue management in education
61		Facilitate the process of attracting and spending proprietary revenues
62		Delegate authority to education and training areas in terms of revenue generation
63		Transfer of insurance contracts to the cooperation of the General Directorate of Education and Revenue
64		Long-term planning of the General Administration in the field of revenue generation
65		Allocation, distribution, and optimal use of existing facilities
66		Allow education and training to change the use of surplus spaces and exploit them
67		Changing the rules of education tax exemptions
68		Issuance of licenses for departments based on relocation of dedicated revenue code
69	cultural and social	Creating a national perspective on education for capital development
70		Managers' support of ideas and creative attitudes in the field of revenue generation
71		Culturalization in increasing the participation of non-governmental organizations
72		Changing the attitude of the device to education, upbringing, and alignment of income generation goals
73		Advertising of welfare-educational centers for the use of other provinces
74		Use of tourism in target villages

75	Motivating the directors of art schools by the directors and officials
76	Modeling successful experiences in revenue generation
77	Use of research in the field of revenue generation
78	Culturalization in increasing popular participation
79	The revival of production culture in vocational schools (training with production)

In the central coding of education-specific revenue strategies, a total of 79 concepts and 7 categories were identified, including privatization and transfer, commercialization, internal resource management, external participation, manpower, socio-cultural and legal-structural.

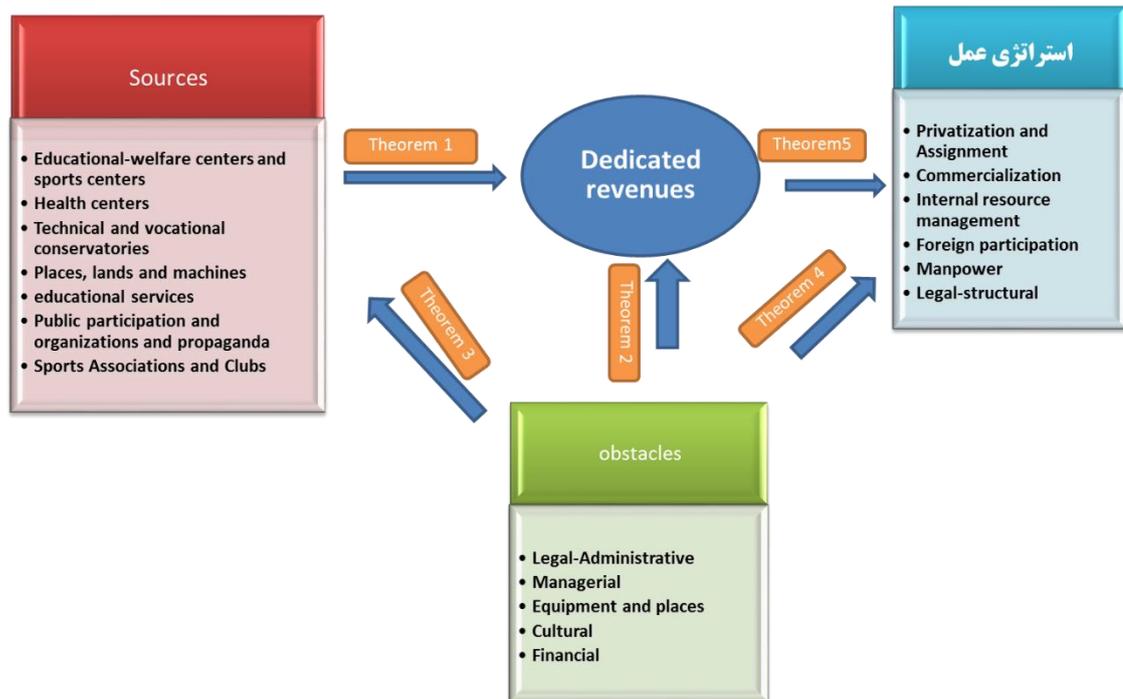


Figure 1. Judicial propositions or research theorems

In open and axial coding, the identification of strategies to increase the specific revenues of the General Directorate of Education was developed; A model that includes resources, barriers, and action strategies. In selective coding, the results of the previous steps were used, the main category was selected and systematically linked to other categories; the validity of the communications was examined and categories that needed further refinement and development were developed. In this model, more abstract concepts than the model presented in the figure

can be seen in which the sources, obstacles, and strategies for achieving the specific revenues of the General Directorate of Education of North Khorasan are identified. As can be seen in Figure 1, dedicated revenues in the General Directorate of Education of North Khorasan face various sources and obstacles. Although these barriers directly affect specific revenues (Theorems 1 and 2), the barriers also seem to be doubly important because of their impact on resources (Theorem 3). In other words, achieving dedicated revenues in the General Directorate of Education of North Khorasan, first of all, needs to remove obstacles so that the role of existing resources that have been identified will be less. Removing barriers requires action in the areas of privatization and divestiture, commercialization, internal resource management, external participation, manpower, and legal-structural. (Theorems 4 and 5).

Table 5. The priority of specific education revenue-generating strategies

Dimensions	Average rating	Rank
Privatization and Assignment	4.22	3
Commercialization	4.05	4
Internal resource management	4.69	2
Foreign participation	2.85	7
Manpower	5.70	1
Legal-structural	2.91	6
cultural and social	3.58	5

As can be seen from Table 5, among the specific revenue-generating strategies of education, manpower strategies, internal resource management, privatization and divestiture, commercialization, cultural-social, legal-structural, and foreign participation are in the first to seventh priorities.

Table 6. Friedman test results to determine the difference between the mean of the strategies

The square root of χ^2	52.534
Degrees of freedom	6
Significance level	0.001

As can be deduced from Table 6, considering the value of χ^2 and $p < 0.05$, it can be concluded that there is a statistically significant difference between the average rank of specific revenue generation strategies of education in North Khorasan.

V. Discussion and conclusion

Out of 18 categories and 136 concepts extracted from the interviews, 7 categories and 22 concepts are in the form of revenue sources. The categories of sources are the incomes of educational-welfare centers and sports centers, health centers, technical and vocational colleges, places, lands and Machinery, educational services, public participation and organizations and advertisements, sports associations, and centers.

Mohammadi et al. (2019) with the pathology of policies and methods of financing in education with a look at the role of parental participation expressed increasing people's trust in education and delegating some tasks to parents and the private sector and increasing the participation of managers has a great effect on increasing participation People and provide part of the financial resources in education. Hosseinabadi et al. (2015) in a study entitled Exclusive Education Revenues: Opportunities and Threats, categorized the sources of special education revenues in Markazi Province into nine groups, which include income from renting land and buildings, health services, technical and vocational colleges, Municipal fees, educational-welfare centers, cultural-educational services, centers and camps, sale of machinery and equipment; The results of the research are in line with the results of the present study.

Examining the theoretical foundations of the research and the results of other researchers, it can be said that providing and attracting financial aid is inevitable due to the importance of economic issues. Funding for education is a factor that is most important to officials and planners in the face of the country's economic problems. Education The qualitative growth of education in connection with the expansion of higher education for teachers, the development of short-term courses, and the equipping of educational and laboratory facilities requires an increase in financial and economic resources. One of the pillars of any country's development is its education sector. This is because it is so important that it is one of the goals of development. In different countries of the world, the activity of educational systems is

continuously and sustainably developed and is of special importance; and accounts for a large portion of financial resources. Governments are forced to invest in this sector to be optimal and achieve proper efficiency. Given the multidimensional nature of education in terms of financial resources, information resources, stakeholders, and groups involved in this field, as well as taking into account the specific resources of the government and the policies of senior managers, the need for complete and accurate information in this area is very important. It has a high level and can be a way forward in planning the officials. Therefore, it is necessary to formulate a coherent system in the form of classification to aggregate information on training costs in different periods. Due to the reduction of government financial resources, increasing unemployment during the recession, financial market complexities, changes in economic factors and actors, and the need to develop the productive capacity of individuals, identifying usable financial resources in the General Directorate of Education of North Khorasan along with other potentials of the province. Measures and financial activities of the educational system.

Out of 18 categories and 136 concepts extracted from the interviews, 5 categories and 35 concepts are in the form of revenue generation barriers, which include legal-administrative, managerial, equipment and facilities, cultural and financial barriers.

Eskandari et al. (2015) by examining the specific revenues of education: opportunities and threats state that the specific revenue of the province in recent years has experienced significant growth in Rials, but due to the significant increase in inflation, not only the purchasing power of stakeholders has not increased, but there has also been a decrease. The implementation of some rules and regulations has also led to a reduction of waste of proprietary revenues. The results of the research indicate that by enacting comprehensive laws and instructions on the one hand and taking practical measures to increase these incomes, on the other hand, it is possible to increase the specific incomes to cover some of the costs of education and upbringing. Arabi et al. (2015) in a study entitled Economic Development of Education, emphasizing the document of fundamental change in education in Iran, stated that after the studies, obstacles to the economic development of education are pointed out, including the problem of governments' view that spending on education is not an economic investment. They know the cost of consumption, and as a result, the budget for education is reduced, and there are structural and administrative problems in education. It seems that the barriers identified in

the research of Eskandari et al. (2015) and Arabi et al. (2015) are the same due to the similarity of the field of work and are consistent with the results of the research.

Examining the theoretical foundations of research and other researchers' results, it can be said that the financial problems of education in the first place, high reliance on financial resources to the government, in the second place, government financial constraints prevent full estimation of all needs and in the third stage, the same insufficient resources. They also do not have a sufficient level of productivity. Lack of financial and material resources concerning the demand for education and its optimization requires the management of financial resources from supply to cost to be efficient. Finding new solutions to address the shortcomings is a detailed discussion that needs to be addressed in its place, but the lack of optimal use of available resources due to managerial inefficiency is a significant issue that needs to be addressed. It can also be said that the sources of funding and budget allocation vary from country to country. Lack of budget and rapid increase in costs are important issues in education. In the face of this need, financial and economic constraints are almost universal and a global problem. The process of increasing costs is greater and faster than the annual increase in education budgets and credits. Upstream documents of the system in the field of education have assigned tasks to education that the implementation of these tasks requires funding in those areas. Implementation of diversity in education financing programs to improve quality and access to higher financial resources requires sustainable participation and diminishing the role of government in this sector and the need for knowledge and planning based on known mechanisms and sources of income receivable in Khorasan Education Department Has the north. Effective planning to overcome these barriers in the province, by facilitating, diversifying access to sources of income, will lead to an exit from organizational crises and quality of education.

Out of 18 categories and 136 concepts extracted from the interviews, 6 categories and 79 concepts are in the form of action strategies. The categories of this section are privatization and transfer, commercialization, internal resource management, external participation, manpower, and legal-structural measures.

Hosseini et al. (2012) by examining new models and strategies of financing cooperatives in the Iranian economy, stated that in the traditional financing strategy, financing methods through banks and other financial institutions, members' shares, unallocated shares of reserves,

and borrowing Specialized lenders are effective in financing cooperatives in Iran. In a supportive financing strategy, methods of financing through the underlying capital program, capacity bonds, mandatory share participation schemes, returnable surplus storage, and issuance of bonus premiums, members' pensions, partnership units, revolving capital, and loan programs Cooperatives are financially effective in Iran. Boom et al. (2018) in an article entitled "Regulating the Market Entry of Low-Cost Private Schools in Sub-Saharan Africa: Towards a Theory of Private Education Regulations, stated that there is insufficient capacity for some government assistance and that policies should be streamlined." Regulations have restricted the growth of formal private education markets, but have facilitated education in informal markets. If there is a demand for education, the provision of public services is not fully transparent and the government's ability to adequately oversee private service providers is limited. Manjezab and Amiri (2015) in a study entitled Knowledge-Based Economy and Development of Human Capital in Education stated that human capital and knowledge-based economy index have a positive and significant relationship with economic growth, but its impact on physical capital and labor force on growth It is less economical. This shows that the capacities of human capital and knowledge-based capacities are not well utilized in these countries. The results of the research are in line with the present research.

By examining the theoretical foundations of research and other researchers' results, it can be said that determining the appropriate strategy and, consequently, honest analysis and anticipation of external factors guarantee the success and maximum productivity of an organization. Determining the right strategy can lead to the maximum success of an organization according to its circumstances. Funding can be in the form of grants or non-financial support in the form of land, labor, training materials, and social marketing. The goal of social financing is to increase access, quality of education delivery, and resource efficiency. If the structures and procedures are such that they involve the real participation of the people in all areas of education, the willingness of individuals to pay for the financial costs of education will automatically increase. Most education costs must be borne by the government under legal principles. Now, considering the many problems that have arisen, including the increasing number of students, as well as the economic problems that have arisen in the country and have severely affected education, it seems that the government alone is not able to provide educational funding, so We

should think about providing our resources in other ways than the government budget, and on the other hand, due to the lack of these resources, it is necessary to use them when spending money. The General Directorate of Education of North Khorasan Province, as part of the country's education system, is no exception to this rule and achieves this by planning to achieve dedicated revenue sources through measures such as internal resource management, foreign participation, privatization and transfer, commercialization and manpower management.

Among the specific revenue-generating strategies, education, manpower strategies, internal resource management, privatization and transfer, commercialization, cultural-social, legal-structural, and foreign participation were in the first to seventh priorities.

Jalili and Taheri (2015) in a study entitled *Innovation in attracting financial resources: a reflection on the financial challenges of public school principals* stated that providing educational services is the most important goal of principals in attracting financial resources and the socio-economic status of the family and communication skills as the main obstacles these are the activities. Renting school space has also been identified as the most important potential way for schools to attract financial resources. Azizi et al. (2012) by examining the strategies of government-private sector participation in education and selecting the most appropriate mechanism, stated that the most appropriate strategies for public-private partnerships showed that training services contracts and then management contracts are the most appropriate and important. Mottaqi et al. (2015) in a study entitled "Challenges of financing in education" stated the adoption of policies such as decentralization, recruitment of local forces, strengthening the accountability of schools for their performance, revision of curricula, curricula, and school management system, elimination of teachers and Reducing per capita spending, reducing per capita costs through the use of information technology and educational technology are recognized as the most important mechanisms for financing. The results of the research are in line with the present research.

Examining the theoretical foundations of research and the results of other researchers, it can be said that education as the most basic institution in society is the main condition for development in all aspects of society. The issue of financing education is one of the most important issues that has received much attention in recent years. This issue has become doubly important on the one hand due to the growing demand for strengthening the quality of

education and on the other hand due to the limited government resources. Providing and attracting financial resources in the educational system is inevitable due to the growing needs and scope of activities of this sector. In addition to the budget, other components such as management in the training of administrative staff to move the education machine should be considered, such as training skilled managers and qualified teachers. Changing the use of lands under education and multi-purpose use of some non-educational lands and places, linking education with complementary organizations in the field of income generation and support of other institutions of this ministry are some of the solutions that can help create financial resources. Also, technical and vocational schools in the province have good facilities and can have products that can be sold. We also have good facilities for promoting and spreading culture in any region. Or many camps that are not used some days of the year and can be used as a summer accommodation program and Nowruz accommodation for cultural figures in schools.

In the context of the present study, the provision of financial resources for education is a factor that in the face of the country's economic problems, is most of all the attention of education officials and planners. The political structure of the country and the manner of selection of officials and other reasons have led to the view of officials to be a kind of fleeting and quick return, which ultimately leads to the victimization of education, is expected by selecting qualified people with professional qualifications in the field of work. In education, to provide the ground for the optimal management of internal resources of education and to provide the quality and part of the country's education system. Considering that achieving special incomes in the General Directorate of Education of North Khorasan, first of all, needs to remove the obstacles in this field, it is suggested to the officials and operators to take measures such as removing legal obstacles, formulating a specific plan and instructions in the field of special incomes. Expert and experienced managers, strengthening reporting and documenting activities, etc. should be diligent to remove as many obstacles as possible. Given that one of the identified strategies is manpower, the efficiency of the education system is affected by the financial skills of managers to receive, allocate, and control financial resources. It is suggested to officials and stakeholders by forming specialized working groups to monitor the spending process of specific revenues and provide Regular and regular reports and holding workshops and training courses will increase the quality productivity of education in the province.

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