Research on the Influencing Factors of the Funding Sources of Special Education Schools

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Abstract: Special education is a key indicator to measure the civilization degree of a country or region. As an indispensable financial resource for the development of special education, education funds are the direct factor that restricts the scale and quality of special education. According to the survey, the lack of funds for running schools has become the biggest problem that plagues the development of special education schools and the work of principals. Based on this, this paper studies the influencing factors of funding sources of special education schools. This paper mainly analyzes the sources of education funds for special schools and summarizes their expenditures. At the same time, this paper studies the development status of special education schools and finds that the main problems are: the number of school teachers is insufficient and their quality is low; Backward teaching equipment and lack of rehabilitation facilities; Single source of funds, unreasonable expenditure; Lack of innovative atmosphere, lack of innovative resources, etc. Accordingly, this paper puts forward some countermeasures and suggestions: increase financial input, expand funding sources, encourage and guide social forces to set up special education schools, reform the distribution mechanism of education funds among regions, improve the efficiency of fund use and strengthen supervision. In order to better promote the further development of special education schools.

Keywords: Special education schools, Education funds, Source of funds.

1. Introduction

As an indispensable financial resource for the development of education, education funds are a direct factor that restricts the scale and quality of education, while the level of economic development is an important factor that determines the amount and structure of education funds [1]. In recent years, the types of disabled children in China have changed, the proportion of blind and deaf disabled children has decreased, while the proportion of disabled children such as autism, mental retardation, cerebral palsy and learning disabilities has increased year by year, and various types of disabilities are complicated. With the promotion of integrated education, the degree of obstacles of students in special education schools has gradually changed from mild to moderate, which brings severe challenges to the development of special education schools [2]. However, due to various conditions, it is generally difficult for special education schools to run funds. The education funds of special schools in China mainly come from the national financial funds, and the expenditure of public institutions in the use of funds is far more than that of infrastructure. The ratio of students to teachers in special schools is relatively high, and the investment benefit is relatively high. But there are problems in fund management [3]. In addition, since the reform and opening up, China has made remarkable achievements in economic development. However, due to the large population and complicated problems in China, the focus of fiscal expenditure has always been on the special education, but the heart is unable to do so. This situation has seriously hindered the development of special education and the improvement of education quality in China.

Education funding is an indispensable financial condition for running a school, and it is also the most direct factor that affects the expansion of education scale and the improvement of education quality, especially in special education [4]. Special education is a key indicator to measure the civilization degree of a country or region. According to the survey, the lack of funds for running a school has become the biggest problem that plagues the development of special education schools and the work of principals [5]. China special school is a funding source mode with national financial funds as the main source and other channels as the supplement. Different from general education, other sources of education funds for special schools are concentrated in social donations, tuition and fees and other education funds, while the one from social organizations and individual citizens running schools is blank [6]. The particularity of the educational object determines that special education needs more funds than general education to meet the educational needs of special children. However, there are not many researches on special education funds in China at present. Based on this, this paper studies the influencing factors of funding sources of special education schools in order to promote the systematic development of special education schools.

2. Development Status and Problems of Special Education Schools

Due to the limitations of various conditions, it is generally difficult for special education schools to run funds. This situation has seriously hindered the development of special education and the improvement of education quality in China [7]. In recent years, with the rapid development of China's economy and the increasing investment in education, the investment in special education has also gone up. However, there are still some problems that restrict the implementation of the education funding policy, resulting in the development of special education lagging behind the thought. At present, the team of special education teachers in China is growing, and the quality and professional level of teachers have made great progress. However, it has to be admitted that the current level of special education teachers and teaching equipment in
China cannot meet the actual educational needs. The concrete manifestations are as follows: (1) The number of teachers in special education schools is insufficient. (2) The quality of teachers in special education schools is low. (3) The teaching equipment of special education schools is backward. (4) The rehabilitation facilities in special education schools are lacking.

In special education schools, the particularity of the educated makes it necessary to pour more money and energy into special education in order to achieve sound development [8]. In order to change this situation, the state should continue to increase investment in special education, ensure the smooth flow of financial funds at all levels, and truly “increase year by year”. Funds are the economic foundation for the development of special education schools, and are crucial to the expansion of education scale and the improvement of education quality. The funds of special education schools mainly include input and expenditure. The single funding source and unreasonable expenditure structure of special education schools lead to the contradiction between supply and demand. Education expenditure is divided into two parts: public expenditure and infrastructure expenditure.

3. Special School Education Funds

3.1. Sources of special education funds

With the continuous improvement of special education legislation, the increasing number and types of special education schools, and the introduction of various related documents and policies, China's special education system has been continuously improved. However, the shortage of funds for running special education schools is a prominent problem known to all in the special education circles [9]. Due to the lack of funds, quite a few special education schools not only do not have the basic conditions for running schools, but some of them are even unsustainable. The funding sources of special education schools mainly include five parts: national financial education funds, social organizations and individual citizens' funds for running schools, social donation funds, business income and other income. The financial allocation of the government is the main source of funds for special education schools. The research shows that the national financial investment in education is the main source of income for special education schools, and it is increasing year by year. At present, the state's financial investment in education is relatively good, but unlike ordinary education, other sources of education funds for special schools are concentrated in social donations, tuition and fees and other education funds, while the one from social organizations and individual citizens running schools is blank. Table 1 shows the sources of special school education funds.

| Sources of educational funds                              | 2000   | 2001   | 2002   | 2003   |
|-----------------------------------------------------------|--------|--------|--------|--------|
| National financial education funds                         | 95718  | 116099 | 133197 | 147469 |
| Budget education funds                                     | 81809  | 99881  | 116766 | 129884 |
| Social organizations and individual citizens' funds for running schools | -      | -      | -      | -      |
| Social donations and fund-raising for running schools      | 2930   | 3079   | 2869   | 2456   |
| Tuition and miscellaneous fees                             | 2834   | 3029   | 3305   | 4174   |
| Other education funds                                      | 8290   | 10245  | 12026  | 13314  |

In order to make up for the shortage of school-running funds, many special education schools try their best to overcome difficulties and find ways to raise school-running funds through various channels. However, in poverty-stricken areas, it is quite difficult for special education schools to collect reasonable fees from students or win financial and social support. At the present stage, the state will continue to increase investment, implement projects that play an important role in supporting, leading and driving the development of special education, implement special education school construction projects and improve special education school conditions. Other sources of special education funds are not optimistic. This is mainly due to the welfare nature of special education, with large investment, slow effect and less obvious benefits than ordinary education, which is contrary to the pursuit of economic benefits by society and individual citizens in running schools. Among the sources of funds, social donations and fund-raising are mostly carried out by the state and local governments through various charitable fund-raising, and social forces are widely mobilized.

3.2. Existing problems

At present, the shortage of education funds in many countries is prominent [10]. Although the total investment in special education in China has been on the rise in recent years, it still lags far behind other types of schools. Specifically, there are the following shortcomings:

(1) The single source of funds is the main problem faced by special education schools at present, and it is difficult to meet the actual needs of the development of special education schools only by the national financial investment in education.

(2) The ratio of official expenses to business expenses is too high, the western part is higher than the central and eastern parts, and the quality of special education in the western part lags behind that in the central and eastern parts. The proportion of official expenses and business expenses in public funds also reflects the sufficiency and efficiency of education funds to some extent. Compared with the western region, the eastern and central regions have more funds for teaching activities, which is conducive to improving the teaching quality.
(3) The personal funds of special education schools in China are relatively insufficient, and the treatment level of teachers is not optimistic. At the same time, the official expenses of special education schools in China are too high, the expenditure structure of public funds is unreasonable, the management cost of educational activities is high, and the use efficiency of educational funds is low.

(4) There are still great local differences in education funds of special schools in China. Due to the shortage of funds, few basic teaching tools such as desks, stools and books are purchased every year in the western provinces, and even no new tools have been added for a year. At present, special schools mainly rely on government funding. However, due to the government's financial constraints, the shortage of funds for special schools in economically underdeveloped areas is even more serious.

4. Use of Special Education Funds in Schools

In recent years, with the vigorous promotion of the new construction, renovation and expansion projects of special education schools by the state, the capital construction expenditure of special education schools has increased. This is mainly because the coverage of special education schools in China is limited, the total amount is still insufficient, the regional gap is large, and the standard of school building construction is low. And most of the existing special education schools are transformed from the original ordinary primary and secondary schools, which is far from the requirements of the construction standards and architectural design specifications of special education schools issued and implemented by the state. Table 2 shows the expenditure details of special school education funds.

| Details of special school education expenditure                  | 2001        | 2002        | 2003        | 2004        |
|------------------------------------------------------------------|-------------|-------------|-------------|-------------|
| Salary of teaching staff                                        | 658488      | 813126      | 971453      | 1067655     |
| Scholarships and grants                                         | 5711        | 6235        | 8442        | 10906       |
| Common part                                                      | 331495      | 367258      | 424289      | 478165      |
| Capital construction expenditure                                 | 73281       | 112319      | 84531       | 83535       |

The use of education funds for special schools in China mainly focuses on two parts: public funds and infrastructure expenditure. Capital expenditure refers to the capital construction that falls within the scope of capital construction investment quota and is included in the capital construction plans of planning departments at all levels. Schools and educational institutions are approved to use educational capital allocation and other self-financing arrangements for capital construction, and the expenditures of special capital construction accounts of banks are reserved. According to Table 2, it can be seen that the total amount of education expenditure of special schools is increasing, and the proportion of public expenditure in education expenditure is large. The increase of personnel expenditure shows that the treatment of teaching staff has been improved compared with the past, and the economic pressure of students has also been reduced to a certain extent by way of scholarships and grants. The increase of public sector and infrastructure expenditure reflects the improvement of public affairs and building facilities in special schools. In China, the public funds of special education schools generally include daily office expenses, equipment purchase and maintenance fees, school building daily repair fees, business fees, etc. It mainly comes from the miscellaneous fees paid by students and the financial allocation within the budget, in which the miscellaneous fees are managed according to two lines of revenue and expenditure. Nowadays, special education schools in China mostly focus on the construction of campus infrastructure and the management of daily teaching tasks, but the introduction and study of advanced educational concepts and management ideas are not in place. There is a big gap between the concepts of special education and rehabilitation interventions and the international level.

5. Suggestions on the Development of Special Education Schools

With the increase of the total investment of special education funds in China, the total expenditure of education funds in special education schools has also shown an upward trend in recent years. In order to further promote the development of special education schools, this paper puts forward the following development suggestions for special education schools:

(1) Enrich the teaching staff and improve the quality of teachers. The construction of teachers is of great significance to the development of special education. First of all, we should enrich the teaching staff and increase the number of teachers. Secondly, we should improve teachers' quality and promote teachers' professional development.

(2) Reasonably adjust the expenditure structure of education funds and improve the efficiency of the use of funds. The expenditure structure of education funds affects the use efficiency of funds. Undoubtedly, while increasing the investment in education funds, the rational allocation of education funds is also the key to the efficiency of education development.

(3) Optimize teaching equipment and improve rehabilitation facilities. Special education schools should be based on the educational needs of students and the implementation of teachers' education and teaching, optimize teaching equipment and improve rehabilitation facilities on the premise of certain funds.

(4) The government should increase investment and expand funding sources through multiple channels. Compared with general education, special education needs to use more educational resources and additional educational services, so it is an inevitable trend of social development to further increase the funding for special schools.
6. Conclusions

At present, the shortage of education funds is prominent in many countries, especially in countries where education funds originally came from government investment. After the reform of economic and financial system and the large-scale expansion of education, the shortage of education funds is often particularly serious. Based on this, this paper studies the influencing factors of funding sources of special education schools. This paper mainly analyzes the sources of education funds for special schools and summarizes their expenditures. At the same time, this paper studies the development status of special education schools and puts forward some countermeasures and suggestions. Under the condition of limited financial resources, education departments should rationally plan the scale of special education to avoid structural waste. At the same time, it is necessary to expand the source of funds, optimize the expenditure, and build a diversified mode of investment in special education schools. According to the actual situation of special schools, we should use limited funds to solve the most urgent problems, adhere to the principle of effective use and economy, and improve the efficiency of fund use. In addition, when adjusting the education expenditure, we must consider the local economic situation, cost and regional differences, so as to really promote the optimization of the expenditure structure of special education schools and improve the efficiency of expenditure. Only in this way can we achieve the goal of improving school-running conditions, improving the quality of education and promoting the development of special education.

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