

Text and Data Analysis of Special Education Fund Investment

A Follow-up Study on "Special Education Promotion Plan (2014-2016)"*

Xiaoli Yang

Special Education College
Leshan Normal University
Leshan, China 614000

Hongye Wang**

Special Education College of Leshan Normal University
Leshan, China 614000

**Corresponding Author

Xueyuan Du

Leshan Normal University
Leshan, China 614000

Abstract—Since the promulgation of the Special Education Promotion Plan (2014-2016) in January 2014, the specific implementation plans have been successively formulated and implemented one after another in all provinces (municipalities and autonomous regions). By reading and studying the texts of the implementation plans of different provinces, it is found that the average public funds and subsidies for each student in the eastern region are higher than those in the central and western regions, and most provinces stipulate the use of special education funds, but the amount of special fund for employment security for the disabled in labor skills education is ambiguous and the inter-provincial differences are large, with unclear transportation subsidies, expansile funding sources and inefficient measures for raising funds in all provinces. After the analysis of panel data and questionnaire data, it is found that the special education funds and special subsidies for central special education have increased substantially in the national public finance budget; the special education funds in the public budget of the province and of the provincial level have also been increasing, with a large amount of increase in the central and western regions, particularly in the western region, but a low level overall; the inter-provincial difference of policy implementation is large, with significantly different living subsidies in different provinces.

Keywords—special education; promotion plan; fund investment

I. INTRODUCTION

Since the Special Education Promotion Plan (2014-2016) (hereinafter referred to as the "Promotion Plan") issued by the General Office of the State Council in January 2014, all provinces (municipalities and autonomous regions) have responded and successively formulated the implementation plan for their special education promotion plan from April 2014 to January 2015[1]. The implementation plan of the

*Fund Project: This article is the phased research result of "A follow-up Study on Special Education Promotion Plan (2014-2016)" (Project No.: DGA150225), which is the National Education Science "Twelfth Five-Year Plan" 2015 key project of the Ministry of Education.

special education promotion plan of each province (city, autonomous region) basically follows the framework of the "Promotion Plan", with each indicator equal to or higher than the standard of the "Promotion Plan". However, the geographical conditions, economic capabilities, and education levels are different in different provinces (municipalities and autonomous regions), so there are certain differences among their implementation plans. This paper is intended to analyze the "fund investment" for implementation plans of 31 provinces (municipalities and autonomous regions) for the special education promotion plan, and in combination with the panel data of national and provincial special education fund investment and the data in the questionnaire of implementation effect of Promotion Plan, conducts a follow-up study on the fund investment in special education.

II. TEXT ANALYSIS

In the "Promotion Plan", the part of special education fund investment mainly includes the average public funds for each student, the level of funding, the employment security for the disabled, and the funding channels. All provinces (municipalities and autonomous regions) develop the implementation plans for fund investment mainly based on these aspects.

A. The Average Public Funds Per Student

The Promotion Plan stipulates that "the standard of public funds per student in budget for the special education school in the compulsory education stage shall reach RMB 6000 within three years, and further improvements can be made in areas where conditions permit". The standard in implementation plan of the provinces (municipalities and autonomous regions) shall be basically equal to or higher than the standard of public fund per student stipulated in the Promotion Plan.

The public funds per student of Hebei, Liaoning, Guangdong and other provinces in the eastern region are

higher than the national standard. Among them, Hebei has the highest public funds per student, about RMB 7,500-11,250 per student per year. Jiangsu allocates the fund based on 8 times of public funds per student of local general school at the same level (about RMB 6,000), and Tianjin and Shandong are required to allocate RMB 6,000 or more gradually, and Fujian and Hainan stipulate that they will allocate RMB 6,000 in three years. Beijing, Shanghai, and Zhejiang do not clearly specify the amount of public funds per student in the implementation plan.

The public funds per student in the central and western regions have also reached the national standard. Shanxi and Qinghai stipulate that “the public funds per student shall reach RMB 4,000 in 2014 and RMB 6,000 in 2015”; Shanxi, Heilongjiang, Guangxi and Xinjiang specify that “they will allocate RMB 4,000 in 2014 and RMB 6,000 in 2016 for each student”; Henan, Sichuan and Ningxia formulate that “they will allocate RMB 4,000 in 2014, RMB 5,000 in 2015 and RMB 6,000 in 2016 for each student”; Jilin, Anhui, Jiangxi, Hubei, Hunan, Chongqing, Gansu, Inner Mongolia and Tibet rule that “they will make the public funds per student reach RMB 6,000 within three years”; however, there is no provision for public funds per student in the implementation plan of Guizhou and Yunnan.

The standard of public funds per student for disabled students in non-compulsory education stage has not been clearly stipulated in the Promotion Plan, but some provinces (municipalities, autonomous regions) have made corresponding provisions in their implementation plans. Six provinces (municipalities and autonomous regions), including Shanghai, Shandong, Fujian, Hunan, Shaanxi, and Ningxia, have made specific provisions on the public funds per student for exceptional preschool children. Eight provinces (autonomous regions), including Jiangsu, Shandong, Fujian, Henan, Hubei, Hunan, Shaanxi, and Tibet, have specified the public funds per student for students with special education in high school. Four provinces, including Shandong, Henan, Hubei, and Hunan, have stipulated the public funds per student for higher special education students. Xinjiang specifically requires that the public funds per student for special vocational education students should be increased by 50% on the basis of the public funds per student in special education schools in that year. Moreover, Guangdong province also specifically stipulates that the public funds per student for students with intelligence disability, autism, cerebral palsy and multiple disabilities should be no less than 10 times those of ordinary students. Shandong province specifically stipulates that the public funds per student for students with autism and cerebral palsy should be appropriately raised.

B. Funding Level

The Promotion Plan requires to “enhance the level of funding for disabled students, and raise the level of subsidies on the basis of “two exemptions and one subsidy” for disabled students in compulsory education stage”. The implementation plans of municipalities and autonomous regions have reached the standard of “two exemptions and one subsidy” in the compulsory education stage.

The funding level in the eastern region is basically higher than the standard of the Promotion Plan. In the compulsory education stage, Fujian and Beijing implement the “three exemptions and two subsidies” policy, and Liaoning, Shandong, Zhejiang, Tianjin, and Jiangsu set out the “three exemptions and one subsidy” policy. Hebei, Fujian and Hainan Provinces also specify the exact amount of living subsidies, of which the amount of subsidies in Fujian Province is higher. In the preschool education stage, seven provinces, including Fujian, Liaoning, Shandong, Zhejiang, Jiangsu, Hebei and Hainan, require to exempt students from a certain fees. All provinces and municipalities will implement free education in the high school education stage. Zhejiang, Jiangsu, Hebei, and Hainan provinces provide for the exemption of some fees for disabled students in their higher education stage. It is worth mentioning that Liaoning Province also stipulates that “special education students are provided with free meals, washing, bedding and school uniforms during school hours”. Zhejiang and Jiangsu also “incorporate the children of impoverished disabled persons who are studying full-time in higher education institutions into the financial aid system, and they can enjoy the policies of national stipends, hardship subsidies and national student loans”.

Although the funding level in central and western regions has reached national standard, the funding strength is lower than eastern regions. In the stage of compulsory education, Tibet implements “three guarantees and one subsidy” policy, and Hunan carries out “three exemptions and one subsidy” policy, Shaanxi conducts “two exemptions and two subsidies” policy and other provinces implement “two exemptions and one subsidy” policy. Six provinces (autonomous regions), including Heilongjiang, Henan, Jiangxi, Hunan, Gansu and Ningxia stipulate some rules on the disabled children in their preschool education stage in the implementation plan. Henan and Hunan “provide the orphans and disabled children with the financial aid”, and Gansu grants “RMB 600 per year to disabled children from poor families receiving pre-school education”, and Heilongjiang puts “the preschool education of disabled children into overall plan of preschool education and three action plan of second phase of preschool education”, and Jiangxi puts forward “they will give priority to guarantee that the disabled children who have family financial difficulties should enjoy the financial aid policy in the stage of preschool education”, and Ningxia puts “the preschool education of disabled children into the development plan of the preschool education in all the area and the preschool disabled children are put into the preschool education management and funding scope”. The secondary vocational education students with disabilities are exempted from tuition fees in Hunan, Sichuan, Chongqing and Gansu provinces. “Disabled students in the first and second grade of secondary vocational schools and disabled students in vocational high schools of special education schools enjoy state stipend” in Hunan and Guizhou. In the high school education stage, both the central and western regions have indicated that they will “actively advance free education for disabled students in high school”. In Ningxia, “since 2014, high school students in special education schools have received free education and all of them can enjoy state stipend”. Henan have subsidized RMB 2,000 per student per year for disabled high school students from

2015, and Gansu have subsidized RMB 1,000 per student per year for disabled high school students from poor families. In higher education stage, seven provinces (autonomous regions) including Henan, Jiangxi, Hubei, Hunan, Guizhou, Gansu, and Tibet have stated in the implementation plan that "state stipend are provided for needy students" (about RMB 1,500-4,000 per year). Gansu province clearly stipulates that needy disabled undergraduates and junior college students will be subsidized RMB 2,000 each year.

C. Special Funds for Special Education

Although the "Promotion Plan" does not explicitly require the provinces (municipalities and autonomous regions) to set up special funds for special education, a total of 18 provinces (municipalities and autonomous regions) including Shanghai, Hebei, Jiangsu, Shandong, Fujian, Guangdong, Hainan in the eastern region, Shaanxi, Henan, Hubei, Hunan in the central region, and Shaanxi, Chongqing, Guizhou, Yunnan, Gansu, Tibet, Inner Mongolia in the western region have clearly required special funds for special education in their implementation plans. The special fund is mainly used to improve the teaching conditions of special education schools, purchase teaching and rehabilitation equipment, build resource centers and resource classrooms, conduct teacher training, "sending teachers to students' home" services, and "medical and educational integration" experiments.

The four provinces (autonomous regions) of Hebei, Shaanxi, Tibet, and Inner Mongolia have also clearly stipulated the specific amount of special education funds. Shaanxi Province clearly stated that the provincial finance

should arrange for no less than 30 million yuan as special education funds each year from 2014 to 2016. Hebei Province stipulated that the provincial finance should allocate 20 million special education funds in three years from 2014 to 2016. Tibet proposed to arrange 150,000 yuan for each special education school every year for three years. Inner Mongolia stipulated that the autonomous region finance shall allocate 10 million special funds and required financial support at all levels. "The city with a population of 2 million or more shall allocate a special fund of not less than 2 million/year, and the city with a population of 1 million to 2 million shall allocate a special fund of not less than 1 million/year, the city with a population of less than 1 million shall allocate a special fund of not less than 600,000/year, and the finance of each county (city, district) shall allocate a special fund of not less than 200,000 yuan/year."

D. Special Funds for Labor Skills Education

The "Promotion Plan" requires "a certain percentage of employment security funds should be scheduled for disabled people and special education schools supported for implementation of labor skills education." Each region has also made corresponding provisions when formulating the implementation plans for the promotion plan. A total of 13 provinces (autonomous regions) in the country have clearly defined the specific proportion of the disability security funds, as shown in "Fig. 1". Fujian Province did not stipulate a specific ratio, but required a total of 10 million yuan of the provincial finance in the three years for the special education schools to carry out vocational education and training for disabled people.

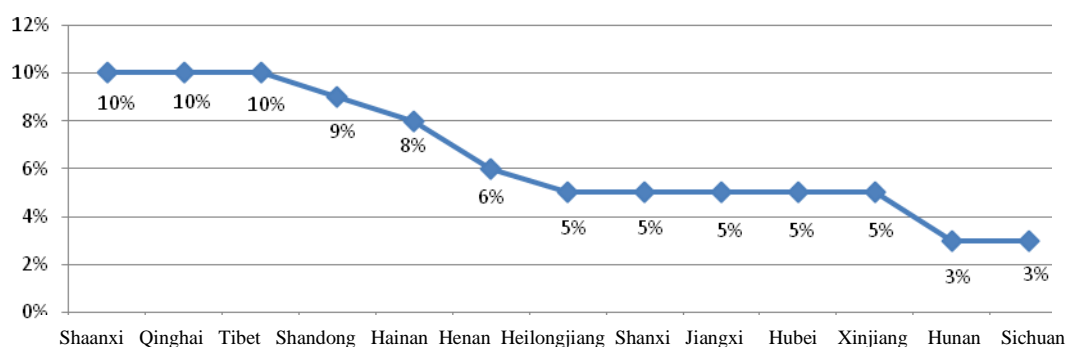


Fig. 1. Proportion of employment security funds for disabled persons as stipulated in the implementation plans.

The uses of employment security funds for persons with disabilities stipulated by a few provinces (municipalities and autonomous regions) are slightly different. The fund of Qinghai is "used for rehabilitation training and auxiliary equipment distribution for disabled children in special education schools", the fund of Chongqing is used to "support special education schools to carry out employment training for disabled students", and the fund of Hebei is used "to help special education schools to improve school conditions". Seven provinces (autonomous regions) including Jiangsu, Zhejiang, Hainan, Heilongjiang, Henan, Xinjiang, and Tibet require that the disability pension also be used to carry out vocational education and training for adult disabled people.

Inner Mongolia and Hunan require that the disability pension also be used to support the disabled to study. Shanghai requires that the disability pension also be used to support vocational schools to carry out labor skill education and vocational technique education for the disabled.

E. Source of Funds

The "Promotion Plan" stipulates that "the central special lottery public welfare fund will continue to support the development of special education. Encourage enterprises, institutions, social organizations and individual citizens to donate money for education." The provinces (cities,

autonomous regions) also quoted these two sentences when formulating implementation plans. A few provinces (autonomous regions) have slightly changed the sentences. The three provinces (autonomous regions) of Shanxi, Xinjiang and Guangxi encourage social forces to carry out special education and support the development of private special education through the government's purchase of services. Jilin Province proposed to actively strive for national project funds, and asked the Provincial Civil Affairs Department, the Provincial Disabled Persons' Federation, the Provincial Charity Federation and other departments to raise funds through ways of soliciting contributions from the general public, etc.

III. DATA ANALYSIS

This part mainly analyzes the panel data of the national and provincial financial input for special education and the data in the questionnaire of implementation effect for Promotion Plan.

A. Panel Data Analysis

Relevant data show that in the past five years, the special education funds in the national public finance budget, the special subsidies for special education from the central government, and the special education funds in the public finance budget of all provinces (municipalities and autonomous regions) have been increasing continuously. After the implementation of the 2014 "Promotion Plan", the funds for all items begin to increase greatly.

1) *Special education funds in the national public finance budget:* From the financial data column of Chinese Finance departments' portal website, the final statement of national final public budget expenditure can be obtained. The relevant data show that in the past five years, special education funds in China's public finance budget have continued to grow; since the implementation of the special education promotion plan in 2014, the growth rate of special education funds in the national public finance budget has increased greatly. In 2011, the special education budget of the national public finance budget was 6.067 billion yuan, increased to 6.889 billion yuan in 2012 and to 7.115 billion yuan in 2013, with the annual month-to-month growth rate of 13.55% and 3.28% in three

years. The special education funds in the budgets of 2014 and 2015 reached 7.998 billion yuan and 9.712 billion yuan respectively, with the annual month-to-month growth rate of 12.41% and 21.43% in the three years. It can be seen that the month-to-month growth rate in 2013-2015 is higher than that in 2011-2013, and the growth curve is even steeper.

More than 80% of the special education funds in the national public finance budget are used for special school education. In 2011, the special education funds for the national public finance budget totaled 6.067 billion yuan, of which 5.566 billion yuan for special schools, 91.78% for special education funds, and 2.22% for work-study schools and other special education. In 2012 and 2013, the education funds for special education schools were 5.602 billion yuan and 5.824 billion yuan, up 0.61% and 3.96% from the previous month. In 2014 and 2015, the funds for special schools increased significantly, reaching 6.771 billion yuan and 8.567 billion yuan respectively, up 16.26% and 26.52% from the previous month. It can be seen that the growth rate of the chain in 2013-2015 is significantly higher than the growth rate of the chain in 2011-2013.

2) *The Special subsidies for special education from the central government:* After the implementation of the "Promotion Plan" in 2014, the special subsidies for special education from the central government increased sharply, with a year-on-year increase of 645.5%. "Since the establishment of special education funds in 1989, the central government has been increasing the special funds, which it has increased to 55 million yuan in 2013. To implement the "Special Education Promotion Plan (2014-2016)", promote the development of special education, the ministry of finance and the Ministry of Education issued a special education subsidy of 410 million yuan in 2014, which is 7.5 times that of 55 million yuan in 2013." [2] In the past five years, the special subsidies for special education from the central government continued to grow, with a cumulative investment of 950 million yuan for the five years, respectively 25 million yuan in 2011 [3], 50 million yuan in 2012 [4], 55 million yuan in 2013 [2], 41 million yuan in 2014 [5], 41 million yuan in 2015 [6], as shown in Fig. 2. In 2016, the central financial budget had the investment of 410 million yuan [7].

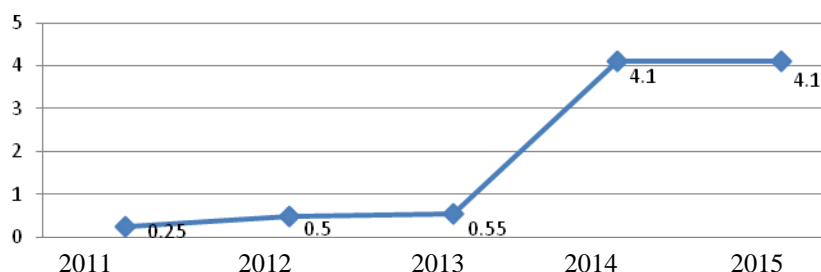


Fig. 2. The Special subsidies for special education from the central government in the past five years (unit: 100 million yuan).

In addition, in 2014, the central government also allocated 610 million yuan in the "Rural Compulsory

Education Fund Guarantee Mechanism" to increase the public funding benchmark quota for special education

schools in the compulsory education stage, reaching an annual average of 4,000 yuan per capita, about 5 times that for ordinary middle schools. [6] In 2015, through the “subsidies for urban and rural compulsory education”, the central government also arranged the public budget subsidies 670 million yuan for the rural special education schools at compulsory education stage including the schools of students learning in regular class. [6]

3) *Special education funds in the local public finance budget*: In the two years of 2014-2015, the Sichuan’s special education funds in the provincial (autonomous region’s) public finance budget is the highest, which are 371.65 million yuan and 418.48 million yuan respectively, followed by Heilongjiang Province, which is 293.24 million yuan and 339.37 million yuan respectively, then Hebei province, with 275.65 million yuan and 346.99 million yuan respectively, Yunnan Province, with 228 million yuan and 286.85 million yuan respectively, Hunan Province, with 236.43 million yuan and 25.539 million yuan respectively. In 2015, a year-to-year growth of special education funds in public finance budget appeared in all the provinces (autonomous regions) such as Sichuan, Heilongjiang, Hebei, Yunnan, Hunan, Guizhou, Guangxi, Gansu, Hainan, Ningxia, Qinghai, among which the growth rate is significant in Ningxia, Hainan, Guizhou, Hebei, Yunnan, and Qinghai, and a growth of 63.53% in Ningxia, 35.94% in Hainan, 31% in Guizhou, 25.88% in Hebei, 25.81% in Yunnan, and 21.93% in Qinghai.

In recent years, the special education funds in the public budgets of some provinces (municipalities and autonomous regions) have fluctuated greatly. The overall level of the eastern region is higher than that of the central and western regions, and the overall level of the central region is higher than that of the western region. In 2014, most provinces (municipalities and autonomous regions) had a large increase in special education funds in the public budget of this level. A large growth rate is made in 6 provinces (municipalities and autonomous regions) such as Anhui, Qinghai, Hunan, Heilongjiang, Sichuan, and Tianjin, among which Anhui has a year-to-year growth of 1257.6%, Qinghai 383.7%, Hunan 97.7%, Heilongjiang 71.6%, Sichuan 67%, and Tianjin 61.6%. In 2015, some provinces and cities in the eastern region maintained their growth momentum, and some provinces and cities in the central and western regions had a decline, among which Beijing, Tianjin, and Shanghai continued to grow, with the largest increase in Beijing, and compared with 2014, an increase of 231.3%.

B. Analysis of Questionnaire Data

In order to further understand the implementation of special education promotion plan in some areas and some special education schools, the research team compiled the “Questionnaire (School Volume) for Special Education Promotion Plan”, and made a sample survey for the principals of 93 special education schools in 22 provinces (municipalities and autonomous regions) in China from

May to August 2016, among which 93 valid questionnaires are collected.

1) *The average public funds per student*: The survey results show that by 2016, the average public funds per student have reached the standard of 6,000 yuan per student per year in 78.5% of the special education schools, and some schools have exceeded this standard; the average public fund of a special education school in Yuzhong District of Chongqing has reached 8,000 yuan, the average public funds of a special education school in Hebei reached 7,500 yuan; 14.3% of the schools have a average public fund of 5,000 yuan per student, but very few schools have a public fund less than 5,000 yuan per student. Compared with before, 85.9% of the special education schools have a increase of public funds, 10.6% of the special schools have no change, and 3.5% of the special schools have a decrease of public funds after the implementation of the “Promotion Plan”.

2) *Funding level*: According to the survey data, all special education schools are exempt the tuition and fees and textbook fees for disabled students at the compulsory education, 87.9% of the schools exempt the accommodation fees, 86.8% of the schools provide living allowances for students, and only 4.4% of the schools provide a transportation allowance. The amount of living subsidies is different greatly among them, the minimum amount is 280 yuan/student/year, and the maximum is 6,000 yuan/student/year, and the average value is 942.2 yuan and the median value is 800 yuan. Compared with before, 45.6% of the schools increase the living allowances, 51.9% of the schools have no change, and 2.5% of the schools decrease it after the implementation of the Promotion Plan. 98.9% of the special schools provide students with school bus, and only 4 schools provide transportation subsidies for students. A special school in Henan provides transportation subsidies of 675 yuan per year to each student, three special schools in Sichuan provide transportation subsidies for students, with 200 yuan, 200 yuan and 300 yuan per student per year respectively.

IV. CONCLUSION

After the “Promotion Plan” being put into effect, the implementation plans of the special education promotion project formulated by the provinces (municipalities and autonomous regions) basically followed the framework of “Promotion Plan”, and all the indicators for their funding reached the requirements of the “Promotion Plan”. The special education funding of the whole country and provinces (municipalities and autonomous regions) has stepped into a growth trend, showing a well-performed implementation effect of the “Promotion Plan”.

- In the implementation plan of the upgrading plan, the per capita public expenditure in the eastern region is slightly higher than that in the central and western regions. The per capita public expenditures in Hebei, Liaoning, and Guangdong provinces in the eastern

region are higher than the national standards, and the central and western regions have reached the national prescribed standard. In the implementation process, the average public expenditure of most provinces (municipalities and autonomous regions) has increased, and the eastern region has achieved higher implementation degree than the central and western regions with better implementation effect. The eastern region basically fulfilled the standard of 6,000 Yuan per year for every student, but some schools in the central and western regions did not honor it. Although the "Promotion Plan" failed to clearly stipulate the criteria of public expenditure for students with disabilities in non-compulsory education, Shandong, Fujian, Henan, Hubei, Hunan and other provinces have made clear provisions in their implementation plans. Guangdong and Shandong also made corresponding regulations for the per capita public funds of children with different disabilities, which shows the advancement and humanization of special education policies in some provinces (municipalities and autonomous regions) and their emphasis on special education as well as the care for students with disabilities.

- In the implementation plan, the eastern region basically required 15 years of free education from pre-school to high school, but most areas in the central and western regions did not impose strict requirements. The eastern region clearly stated that "implementation" of free education in high school shall be carried out, while in the central and western regions, except Ningxia, the provinces (cities, autonomous regions) only said "actively promote" free education in high school.
- In the implementation plan, the level of funding in the eastern region is basically higher than the standard of the "Promotion Plan", and the central and western regions have reached the standard. The level of funding in the eastern region is generally high, and in most of provinces and cities, the funding policies have greatly benefited to the non-compulsory education stage. The subsidy level in the central and western regions tends to be lower than that in the eastern region. The subsidy policies in Henan, Jiangxi, Hunan, and Gansu have benefited to higher education; Heilongjiang and Ningxia have benefited to high school from pre-school; Hubei, Guizhou, and Tibet have benefited to higher education from compulsory education. However, the implementation level of different provincial and municipal funding policies is different, especially the amount of living allowances with relatively great gaps.
- In the policy text, the wording of student traffic subsidy is vague, and the degree of implementation is not enough. The "Promotion Plan" requires "all localities can provide transportation subsidy to disabled students according to the actual situation, which can be integrated into the school bus service

plan to solve as a whole." In the implementation plan, only Shaanxi and Tibet explicitly put forward the specific amount of traffic subsidy (Shaanxi 200 Yuan per year, Tibet 150 Yuan), other provinces (cities, autonomous regions) basically quote this sentence. In the process of implementation, 98.9% of special schools provide bus service for students, and only 4.4% of special education schools provide transportation subsidies for students.

- In the past five years, the expenditure for special education in the national public budget and the Central special education subsidy have been increasing continuously, and the growth rate has boosted more since the implementation of the Promotion Plan in 2014. In particular, the special funds for special education of the central government increased significantly, up by 645.5% over the same period last year. After the implementation of the plan, the expenditure for special education in the public budgets of the whole province (municipality, autonomous region) and the corresponding level of provinces (municipality, autonomous region) also showed a trend of growth, and the central as well as western regions, especially the western regions, increased greatly. However, the overall level of financial input in the western region is on the low side, the overall level in the central region is higher than that in the western region, and the eastern region is higher than that in the central and western regions.
- The amount of employment security payment for disabled workers specially used for labor skill education is ambiguous and a great difference is shown among provinces. In the implementation scheme, only 13 provinces (autonomous regions) have clearly defined the specific proportion of the security fund for the disabled, ranging from 3% to 10%. Some provinces (municipalities and autonomous regions) have vague wording, and the amount can not be determined. At present, China's disabled vocational education funding security mechanism is still not perfect and has not yet established a special disabled vocational education funding security system as well as funding standards adapt to the local economic level; the problem of weak faculty is more serious. Secondary vocational education schools for the disabled generally encounter the problem of running schools on a smaller scale and the total number of disabled students who can receive vocational education is less; the gap between secondary vocational education for the disabled in the central and western regions and the eastern region is still very obvious. The eastern region not only has more schools, but also embraces more probability for the disabled to attend vocational schools. Therefore, it is necessary to increase the employment security fund for the disabled and narrow the gap of vocational education for them

between the eastern and western as well as central China.

- The sources of special education funds are few, and the way of raising funds is relatively simple. Moreover, there is no specific method to encourage enterprises, institutions, social organizations and individual citizens to donate to education. "Promotion Plan" refers that "enterprises, institutions, social organizations and individual citizens are encouraged to donate money to schools". Then, the provinces (municipalities, autonomous regions) in the formulation of their implementation programs, basically just quote this phrase originally without specific and corresponding measures. At present, China's special education mainly relies on the central government and all levels of finance, and special education funds mainly come from national financial input. Special education belongs to the category of public services, so it's naturally that national financial education funds should be the main source of income for special education schools. However, all localities and schools also need to make full use of social resources to increase the funds for running schools of social organizations and individuals, social donations, business income and other income.

Disabled——Based on the analysis of data from 2008 to 2013[J]. China Special Education, 2015 (7): 10-17.

- [10] Zhao Xiaohong, Wang Lili, Wang Yan. Analysis of the Funds Investment and Expenditure of Special Education Schools and Its Policy Suggestions [J]. China Special Education, 2014(10): 3-9.

REFERENCES

- [1] Huang Ruqian. Research on Local Implementation of "Special Education Promotion Plan (2014-2016)" Policy[J]. China Special Education, 2015 (8): 3-8.
- [2] The Ministry of Education of the People's Republic of China. Special Measures to Promote the Development of Special Education - the Head of the Finance Department of the Ministry of Education Answered Questions of Journalists on Special Education Investment [EB/OL].(2014-07-30)[2017-02-07].http://www.moe.edu.cn/jyb_xwfb/s271/201407/t20140730_172531.html.
- [3] China Industry Research Network. The central special subsidy for special education has reached 410 million yuan in 2014, [EB/OL]. (2014-07-30)[2017-02-07].
<http://www.chinairn.com/news/20151201/090312774.shtml>.
- [4] People's Network. A subsidy system for disabled students has been established from kindergarten to colleges - 70% of disabled children in China can "going to school" [EB/OL].(2013-07-14)[2017-02-07].
<http://politics.people.com.cn/n/2013/0714/C1001-22190018.htm>.
- [5] The Ministry of Finance of the People's Republic of China. The central government allocated subsidies 410 million yuan for special education in 2014 [EB/OL]. (2014-08-12)[2017-02-07].
http://jkw.mof.gov.cn/zhengwuxinxi/tourudongtai/201408/t20140811_1124964.html.
- [6] The Ministry of Finance of the People's Republic of China. The central government allocated 1.08 billion yuan to support the development of special education in 2015, [EB/OL].(2015-08-27)[2017-02-07].
http://jkw.mof.gov.cn/zhengwuxinxi/tourudongtai/201508/t20150827_1437579.html.
- [7] People's Daily. The central government issued a budget of subsidies 410 million yuan for special education of 2016 in advance [EB/OL].(2015-10-19) [2017-02-07]
<http://edu.people.com.cn/n/2015/1019/c1053-27715523.html>.
- [8] Xu Baosheng. On the Status Quo and Development Countermeasures of Vocational Education for the Disabled[J].Journal of Zhejiang Normal University(Social Science Edition),2012,37(6):95-99.
- [9] Li Yun, Wang Ying, Li Kun. Current Situation, Problems and Countermeasures of Secondary Vocational Education for the