

The effectiveness, problems and suggestions of public financial support for the reform and development of public kindergartens

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Abstract: Financial investment is the material guarantee for the healthy and sustainable development of preschool education. In recent years, China has attached great importance to the reform and development of preschool education, and its financial investment in preschool education continues to increase. Public kindergartens are the main target of financial investment in preschool education, and the number of kindergartens has continued to expand. However, the problem of "difficulty and expensive admission" has never been fundamentally solved. The author believes that the current public financial support for the reform and development of public parks is faced with the following problems: financial investment is mainly special funds, with insufficient long-term stability; financial investment is unbalanced, and development differences between regions are large; the financial sharing mechanism is unreasonable, and district and county governments There are too many household responsibilities; financial investment is unfair, resulting in high investment and aristocratic phenomena. Therefore, the following suggestions are put forward: formulate unified standards and establish an institutional funding investment system for preschool education; increase special investment in disadvantaged areas to ensure balanced development of public kindergartens; determine the sharing ratio and establish a sound sharing mechanism between families and finance at all levels; establish funding investment supervision mechanism to enhance the fairness of funding investment.

Keywords: Public finance, Public kindergartens, Reform, Problem, Suggestion

1. Introduction

For a long time, preschool education has been regarded as a "quasi-public good" by the academic community, and providing financial investment in "non-exclusive" and "non-competitive" preschool education has become a basic consensus in all countries around the world. China's 2010 "Several Opinions of the State Council on the Current Development of Preschool Education" proposed to provide the people with "preschool education public services with 'wide coverage and basic guarantee'". From the perspective of value rationality, in order to protect public interests, the government must bear the responsibility for preschool education. Responsibility for education provision. Regardless of whether preschool education is a quasi-public product or a public service, the amount of financial investment in preschool education remains a core issue [1].

Since the promulgation of the "Ten National Policies" in 2010, my country's preschool education has been based on the basic principle of "adhering to public welfare and universal benefit"[2]. However, the uneven financial investment and distribution of preschool education in my country has aggravated the "difficulty in entering kindergarten" and "expensive admission". And "kindergarten gap" issues have largely inhibited the healthy development of my country's preschool education, and have also hindered the development of my country's preschool education in the direction of public welfare and universal benefit, bringing extremely adverse effects to the implementation of corresponding education policies. In this regard, our country has already put forward the "five things" financial investment requirements, that is, "the budget has subjects, new additions have tilts, expenditures have proportions, allocations have standards, and funding systems have systems." In 2011, the Ministry of Finance and the Ministry of Education jointly issued the "Notice on Increasing Fiscal Investment to Support the Development of Preschool Education", which further clarified that "government-led, social participation, local governments as the mainstay, central rewards and subsidies, adapting measures to local conditions,

highlighting key points, based on the long-term, The four principles of financial support for "innovation mechanism". Since 2011, the central government has invested a total of 116.3 billion yuan to implement three three-year action plans for preschool education, specifically supporting the development of public welfare and inclusive preschool education. The continuous launch and implementation of the three-year action plan for preschool education continues to emphasize increasing investment in preschool education [3], and strives to build a long-term investment mechanism and sharing mechanism for preschool education. This will undoubtedly contribute to promoting the sustainable development of preschool education and motivating the government, Social and personal investment provide a guarantee. [4]

However, as preschool education develops in the direction of "public welfare and inclusiveness", it also faces challenges. Low-priced and high-quality public parks are always a scarce resource in China's preschool education market [5]. At present, the main way of financial investment in preschool education in China is the supply-side (public kindergarten) financial allocation method, and the targets of financial investment in preschool education mainly face public kindergartens [6]. Therefore, this article will analyze the financial investment in public kindergartens, look into the main problems existing in the financial investment in preschool education, and then put forward relevant policy suggestions.

2. The effectiveness of public finance in supporting the reform and development of public parks

Public kindergartens are the opposite of private kindergartens. They refer to kindergartens where all properties are publicly owned and construction funds, office funds, etc. are all allocated by the government. The public kindergarten in this article refers specifically to the kindergarten, that is, the kindergarten run by the education department. All assets belong to the education department. The director is appointed by the Education Bureau. The main source of funding is national financial funds. In recent years, the party and the state have attached great importance to the construction and development of public parks and issued a series of policies to support the continuous reform of public parks. On November 28, 2018, the Ministry of Education issued the "Several Opinions of the Central Committee of the Communist Party of China and the State Council on Deepening the Reform and Standardized Development of Preschool Education", proposing to vigorously develop public kindergartens and gradually increase the proportion of children in public kindergartens, in principle reaching 50% nationwide by 2020[7]. The goal shows that the current central government attaches great importance to the construction of public kindergartens.

Since the 2010 "National Medium and Long-term Education Reform and Development Plan (2010-2020)" proposed "vigorously develop public kindergartens, increase government investment and improve the reasonable cost sharing mechanism, China's public financial investment in preschool education has continued to increase[8]. In terms of investment scale, preschool education Funding increased from 19.884 billion yuan in 2008 to 325.605 billion yuan in 2017. Among them, national financial preschool education funding increased from 13.294 billion yuan in 2008 to 156.357 billion yuan in 2017. This decade has always shown rapid growth. Trend (see Table 1). The financial investment in preschool education mainly flows to public kindergartens, which shows that the government's investment in public kindergartens is increasing year by year.

Against the background that public financial investment in public parks continues to increase, the number of public parks has also further expanded. As of 2018, there were 266,700 kindergartens across the country, an increase of 4.6% over the previous year. Among them, there were 182,900 inclusive kindergartens, an increase of 11.14% over the previous year, and the number of public kindergartens reached 100,900. As of 2017, the number of public parks nationwide reached There were 95,000 kindergartens, and the number of children in kindergarten reached 20.28 million, an increase of 96.5% and 28.6% respectively compared with 2010.

Table 1 Basic situation of financial investment in preschool education from 2008 to 2017 (Unit: 100 million yuan, %)

year	Preschool education funding	growth rate	Proportion of education expenditure	National financial preschool funding	growth rate	Proportion of national fiscal education funding	Proportion of preschool education funds	Proportion to GDP	Public finances for preschool education expenditures	growth rate	Proportion of public finance expenditure on education
2008	198.84	26.54	1.37	132.94	29.29	1.27	66.86	0.04	119.24	29.27	1.17
2009	244.79	23.11	1.48	166.27	25.07	1.36	67.93	0.05	149.06	25.01	1.24
2010	728.01	197.40	3.72	244.35	46.96	1.67	33.56	0.06	213.36	13.13	1.51
2011	1018.58	39.91	4.27	415.70	70.12	2.24	40.81	0.09	358.52	68.04	2.01
2013	1758.05	72.60	5.79	862.37	107.45	3.52	49.05	0.15	748.52	108.78	3.50
2014	2048.76	16.54	6.24	934.05	8.17	3.64	15.49	0.15	813.91	8.74	3.61
2015	2426.74	18.45	6.72	1132.87	21.18	3.88	46.68	0.16	1068.98	31.34	4.13
2016	2803.53	15.53	7.20	1326.07	17.05	4.22	47.30	0.18	1242.20	16.20	4.48
2017	3256.05	16.14	7.70	1563.57	17.91	4.57	48.02	0.19	1440.05	15.93	4.81

Note: The table data comes from "China Education Statistical Yearbook (2000-2016)" and "China

Education Funding Statistical Yearbook (2000-2016)". Preschool education funds include national financial preschool education funds, private kindergarten organizers' investment, social donation funds, business income and other preschool education funds; national financial preschool education funds include public budget preschool education funds, governments at all levels levy for preschool education Educational taxes and fees, corporate appropriations for running schools, school-run industries and social service revenue are used for preschool education funds, and others belong to national fiscal preschool education funds; according to the latest statistical standards in 2012, the national public finance preschool education expenditures The scope was changed from including public budget education allocations and preschool education surcharges to including public budget budget allocations for preschool education, infrastructure allocations and preschool education surcharges. In order to unify the caliber, public finance preschool education expenditures from 2000 to 2011 were all based on 2012 standard calculations. Unless otherwise noted, data for 2012 are not available.

3. Problems existing in public financial support for the reform and development of public parks

Although financial investment in preschool education has continued to grow in recent years, there have been some major problems in this field that have not been resolved for a long time. The author believes that there are four main aspects that need to be paid attention to: First, financial funds for preschool education are mostly based on special investment. , long-term stability is insufficient; second, financial investment is unbalanced, and development differences between regions are large; third, the financial sharing mechanism is unreasonable, and district and county governments and households bear too much; fourth, financial investment is unfair, and high The strange phenomenon of investment and gentrification.

3.1 Fiscal investment is mainly based on special funds and lacks long-term stability

China has yet to establish clear per-student financial allocation standards and related systems for preschool education. Preschool education funding does not have separate budget items and is still invested in the form of special funds. Therefore, public kindergartens cannot receive long-term and stable financial support. Compared with primary school and junior high school education in the basic education stage, because it is included in the one-way expenditure of the national finance, it has a long-term and stable source of funding, which can ensure its long-term development[9]. Although, since 2010, my country has vigorously promoted the development of preschool education, the central government has arranged special funds to support the development of preschool education and invested a total of more than 110 billion yuan from 2011 to 2017. For example, Article 10 states that "the central government shall set up special funds to support the development of pre-school education and pre-school bilingual education in rural areas in the central and western regions, ethnic minority areas and border areas". The opinions of the second phase of the three-year action plan for preschool education stated that "the central government will continue to allocate special funds to encourage and guide local governments to actively develop preschool education." However, due to the lack of per-student public funding standards and per-student financial allocation mechanisms for kindergartens at the national level, preschool education Funds are all spent in the form of special funds, and there are no separate budget items in education funds. Therefore, they are not "institutional funds" and it is difficult to ensure the sustainable development of preschool education.

3.2 Unbalanced financial investment and large differences in development between regions

Since the implementation of the third phase of the three-year action plan for preschool education, the level of funding for preschool education has been greatly improved. However, the level of funding for preschool education varies greatly between regions, especially in public schools in the central and western regions and southeastern coastal areas, and in urban and rural areas. Park investment varies greatly. This not only goes against the principle of educational equity, but is also detrimental to social equity. The "fiscal non-neutrality" of the current preschool education investment system is an institutional factor that causes excessive regional differences in preschool education[10]. Fiscal neutrality in education investment requires that "the difference in public education expenditures for each student cannot be related to the wealth of the region where he or she is located", and the current preschool education in my country implements a system of "local responsibility and hierarchical management" in principle, and the financing mechanism with local financial investment as the main body will inevitably lead to "financial non-neutrality" of education investment. ". Since the implementation of the three-year

action plan for preschool education, regions with relatively strong financial resources have also invested a large amount of money in preschool education on the basis of special transfer payments from the central government. In areas with weak local financial resources, almost all of the financial investment in preschool education comes from transfer payments from the central government, without any investment from local finance, thus forming the "Matthew Effect", which makes the regional differences in financial investment in preschool education more prominent, and ultimately results in Huge differences in the development level of preschool education between regions[11].

3.3 The financial sharing mechanism is unreasonable, and district and county governments and families bear too much burden

The current unreasonable sharing of funds for public parks in my country is mainly reflected in two aspects. On the one hand, the proportion of individual and family burdens is too high; on the other hand, the proportion of investment from the central and provincial governments is low, and the investment from governments at county level and below is relatively high. . Unreasonable funding sharing increases the family's expenditure on preschool education, which is not conducive to increasing children's enrollment opportunities and achieving equity in preschool education. Song Yingquan's research found that the government's average cost sharing in the sample public parks was only slightly more than half (51.6%). Although the government's investment in public kindergartens is much higher than that in private kindergartens, families still bear part of the cost of preschool education in public kindergartens. For example, in Foshan City, Guangdong Province, the household share of public kindergartens reaches 70-80%. Unreasonable funding sharing is not conducive to the government's efforts to raise funds for preschool education. From the analysis of educational funding statistical data, it is found that the proportion of business income (including school selection fees, tuition and miscellaneous fees, etc.) among the main funding sources supporting the development of preschool education has increased in recent years; the central and provincial government investment is low, and district and county level and below Government investment is relatively high. In particular, districts, counties, towns and streets in the central and western regions are even less able to invest in preschool education.

3.4 Unfair financial investment, high investment and aristocratic phenomena

At present, the increase in public financial investment in public parks is more inclined to promote the construction of "demonstration parks" in public parks, which does not reflect universal benefits, but generally presents unfairness. On the one hand, a small number of public parks enjoy the majority of central financial allocations, and there is a phenomenon of high investment in the construction of public parks. According to media reports, eight provincial government-run kindergartens in Guangdong received nearly 68.63 million yuan in government financial allocations in 2011, which aroused heated discussion across the country. In Nanning, Guangxi, national financial funds are mainly invested in the education department's kindergartens and have been on an upward trend, with an average annual. The increase is 19.50%. At the same time, public parks of different natures have very different facilities due to their different levels. Song Yingquan By analyzing an analysis of the government's cost sharing of different types of kindergartens found that local government financial investment has an unfair "Matthew Effect"-like tendency of "supporting the strong and supporting the outstanding": kindergartens run by county agencies and kindergartens run by government agencies receive less financial investment than other public kindergartens. Significantly higher[12]. Xu Yuhong pointed out in his doctoral thesis that the construction of model public kindergartens has led to unfair investment[13]. On the other hand, aristocratic kindergartens have caused the fees of public kindergartens to rise. Research points out that more than half of the "aristocratic kindergartens" collect donated tuition fees through different means, and the fees charged range from 2,000 yuan to 15,000 yuan per year, which has become an important source of kindergarten funds[14]. In addition, "privileged kindergartens" are another characteristic of kindergarten aristocracy. In our country, the most "privileged" kindergartens are government kindergartens, and children of government cadres enter such kindergartens as a matter of course. This type of kindergarten has low fees but the children enjoy high-quality education. Kindergartens run by sub-districts and preschools in rural areas are collectively funded by sub-districts or rural villages. Children studying in such kindergartens are basically self-sufficient and go to school at their own expense. If the child's parents do not work in the unit where the public kindergarten belongs, the child will have to pay a large amount of sponsorship fees to attend the public kindergarten[15]. It can be seen that under the current distribution system of financial investment in preschool education, key kindergartens can be allocated more resources, but tilted financial investment has led to a small number of kindergartens with good quality and a large number of kindergartens with poor conditions and low quality. The main reason

for coexistence.

4. Suggestions on further reform and development of public parks supported by public finance

4.1 Develop unified standards and establish an institutional funding mechanism for preschool education

Preschool education is the foundation education for life development and the initial stage of basic education. As a quasi-public good, it also has strong positive externalities, which determines the need for the government to invest effectively in it. Therefore, on the one hand, special legislation on preschool education should be introduced as soon as possible to make it clear that preschool education is an important power of the government, and its required financial funds should be separately listed in the fiscal budget to ensure the government's investment in preschool education in the form of law; On the other hand, we should establish per-student public funding standards at the national level to ensure the long-term stability of public preschool education funding. For example, in 2013, Qingdao City clarified the government's responsibility and investment standards for sharing the cost of preschool education in the form of local regulations, included preschool education within the scope of public financial guarantees, and clearly stipulated the proportion of investment in public kindergartens. In 2019, Beijing made its first attempt to establish an investment guarantee mechanism for inclusive preschool education and unified the per-student government subsidy standards for inclusive kindergartens.

4.2 Increase special investment in disadvantaged areas to ensure balanced development of public parks

To ensure a balanced financial investment between cities and towns, central and western regions and southeastern coastal areas, the central government's financial support policy for preschool education should strengthen the orientation of equity. In the short term, the central government can increase the amount of financial support to less developed provinces, counties and districts through special subsidies. Strengthen the support for preschool education and encourage local financial investment in preschool education. For example, Hebei Province mobilizes the enthusiasm of various towns and villages to run kindergartens through policy incentives and financial rewards]. In the long term, under the fiscal decentralization system, in order to fundamentally reduce the regional differences in per-student funding for preschool education, it is also necessary to gradually establish a standardized transfer payment system that can equalize the fiscal capabilities of various regions. Based on the actual situation of local economic development, the distribution of inclusive preschool resources, changes in the school-age population and the demand for kindergarten admission, the central government will give full play to the guiding and incentive role of the central government, strengthen the fiscal coordination of provincial and prefecture-level governments, and in accordance with local responsibilities and Implement transfer payments for educational resources and price levels, and clarify the direct authority and expenditure responsibilities of county-level governments to build, rebuild, expand, and maintain kindergartens , in order to implement the main responsibility of county-level governments to develop local preschool education and realize the linkage mechanism of fiscal division of labor at all levels of government.

4.3 Determine the sharing ratio and establish and improve the sharing mechanism between households and all levels of finance

On the one hand, taking the universal benefit of public kindergartens as the starting point, we should increase financial investment in public kindergartens, reduce the share of families in cost sharing, reduce the economic burden of raising children on families, and give full play to the government's main responsibility in the development of public kindergartens. On the other hand, the proportion of financial sharing at each level is divided according to local conditions to achieve the division of labor and linkage among the finances of all levels of government. Implement the principle of central guidance, provincial and municipal coordination, and district and county implementation, and clarify central and local expenditure responsibilities and modes of commitment. Under the premise of ensuring that the national basic standards are implemented in place, local standards can be formulated and implemented based on local conditions that are higher than the national basic standards. Implement, increase the share of central, provincial and municipal transfer payments, reduce the financial burden of districts and counties, and help implement the main responsibility of county-level governments to develop local preschool education.

4.4 Establish a fund investment supervision mechanism to strengthen the fairness of fund investment

Financial investment in preschool education is the material basis for ensuring and improving the hardware conditions and teacher quality of preschool education. It is also a key factor that affects and restricts the popularity and development of preschool education. However, at present, the issue of investment system and mechanism has become a bottleneck restricting the development of my country's preschool education. To develop preschool education sustainably and stably, it is necessary to reform the existing investment system and mechanism. To reform the preschool education investment mechanism, it is necessary to establish a fund investment supervision mechanism. First, form a legal system for preschool education fund investment to ensure that education fund investment is carried out in accordance with the law. Secondly, the government should establish a preschool education funding investment management agency, establish and improve the preschool education funding investment agency management system, strictly supervise the preschool education funding investment, and avoid the phenomenon of high investment due to unbalanced preschool education investment. Finally, set up a convenient supervision service station for preschool education, set up supervision hotlines, supervision mailboxes, etc. to form a supervision and restriction mechanism for preschool education and increase the enthusiasm of social citizens for supervision.

5. Conclusion

In short, the development of public parks in my country is currently at a critical moment. The country must first further standardize the institutional funding investment system for preschool education from the level of standard setting; secondly, at the level of "guaranteeing equity", increase special investment in disadvantaged areas to ensure the balanced development of public kindergartens; thirdly, it must further establish and improve Government sharing mechanisms at all levels should clarify the sharing ratio between households and the government; finally, on the basis of "ensuring fairness", further improve the funding investment supervision mechanism. The above suggestions are one of the feasible paths for the development of public preschool education parks in China.

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