

Fiscal Policy Implementation and Implications of Inclusive Private Gardens for Preschool Education in Jiangsu Province

Kexuan Zhu

School of Foreign Studies, Nanjing Forestry University, Nanjing, Jiangsu, China

20300696005@fudan.edu.cn

Abstract:

This paper analyzes the current situation and causes of the fiscal policy of inclusive private kindergartens in Jiangsu Province and believes that although some progress has been made in fiscal investment and policy support, many problems still exist. This has led to an unbalanced distribution of educational resources among regions and aggravated the gap in urban and rural educational development. In addition, although the government has established a variety of fiscal subsidies and incentives, there are problems such as imperfect supervision mechanisms and inefficient fund utilization during implementation. Based on this, this paper recommends increasing the total amount of fiscal investment and strengthening fiscal support for underdeveloped regions such as northern Jiangsu. At the same time, it is recommended to improve the policy implementation mechanism, strengthen supervision and auditing of fund use, and ensure that the use of fiscal funds is open and transparent. In addition, Jiangsu Province should increase wage subsidies for teachers in inclusive private kindergartens to narrow the income gap with public kindergarten teachers to improve the quality of education.

Keywords: Inclusive preschool education; financial investment; private gardens

1. Introduction

1.1 Background of the Study

Universal preschool education refers to high-quality preschool education led or funded by the state and

organized in such a way as to make it affordable to the public. This education model is not only an important part of the national education system but also an important way to realize social equity and promote social justice.

As one of the most economically developed prov-

inces in China, Jiangsu Province has long had abundant resources and quality educational infrastructure in the education sector. However, despite the overall high economic and educational level of Jiangsu Province, there are still significant differences in the level of development between regions, and this imbalance is particularly evident in the field of preschool education. Some of the less economically developed regions still have obvious deficiencies in the coverage, quality, and financial input of inclusive preschool education, resulting in children in these regions facing greater difficulties in receiving preschool education [1].

This situation not only affects the fairness of education in the region but also creates a constraint on the improvement of the quality of education in the entire province.

1.2 Significance of the Study

Through a detailed analysis of the financial investment in preschool education in Jiangsu Province, this study aims to reveal the strengths and weaknesses of the existing policies in the actual implementation and to provide a scientific basis for the further optimization of the policies. This paper refers to relevant studies at home and abroad, mainly including the conceptual definition of inclusive preschool education, the impact of financial input, and problems in policy design and implementation. Existing studies generally agree that financial input is a key factor in improving the quality of preschool education and realizing educational equity [2].

However, in practice, problems such as the imbalance of financial input between regions, insufficient supervision in policy implementation, and inefficient utilization of funds still seriously affect the implementation effect of inclusive preschool education policy [3]. This paper further explores the specific manifestations of these problems and their countermeasures through an empirical analysis of Jiangsu Province. Specifically, through a comparative analysis of financial support for preschool education in different regions of Jiangsu Province, the study can reveal which policy measures are effective and which aspects still have room for improvement in the process of promoting inclusive preschool education.

2. Analysis of the Current Situation of Financial Policies for Inclusive Private Preschool Education: Jiangsu Province as an Example

As a more economically developed province in China, Jiangsu Province has made remarkable progress in the field of preschool education [4]. However, with the increasing

demand for inclusive preschool education, especially in terms of privately run gardens, the effectiveness and adaptability of fiscal policies have become key factors affecting the development of inclusive privately run gardens.

2.1 Problem Analysis

2.1.1 Financial subsidy methods and deficiencies

The financial subsidies for inclusive private gardens in Jiangsu Province are in various forms, mainly including per capita subsidies, degree expansion subsidies, rent subsidies, and quality incentives [5]. Among them, the per capita subsidy is the most basic and widely used form, aiming to directly support the operation of inclusive private gardens through the average subsidy standard for each child in the gardens. However, despite the seemingly comprehensive nature of these forms of subsidies, there are significant regional differences in their actual implementation. For example, the southern Jiangsu region has a stronger economic base and the government has a stronger financial support capacity, so the financial subsidy standard in this region is higher and covers a wide range of areas, and the inclusive private gardens have received sufficient financial support and the quality of education has been guaranteed. However, due to the relative backwardness of the economy and limited financial income in the northern part of Jiangsu Province, the subsidy standard is low and the coverage is small, and some inclusive private gardens even have difficulties in maintaining basic operation, which affects the improvement of education quality.

This imbalance in the distribution of financial resources is not only reflected in the differences in subsidy standards but also the strength of local governments' investment in preschool education. Southern Jiangsu Province, due to sufficient financial revenue, can provide higher quality preschool education resources, including improved facilities and equipment, sufficient teachers, and a quality teaching environment. In the northern part of Jiangsu Province, due to insufficient financial investment, inclusive private gardens face a series of problems such as poor operating conditions, low treatment of teachers, and difficulty in improving education quality. This unbalanced financial support directly affects the sustainable development of inclusive private gardens and further widens the education gap between urban and rural areas and regions.

2.1.2 Problems of financial policy implementation

In the process of promoting the fiscal policy of inclusive private gardens in Jiangsu Province, although certain results have been achieved, the economic differences between regions and the insufficient implementation of the

policy still lead to a significant imbalance in the effect of the implementation of the fiscal policy, which affects the sustainable development of inclusive private gardens in the province. The reasons for this phenomenon are analyzed, mainly focusing on the two aspects of regional economic differences and the inadequacy of the policy implementation mechanism.

There are significant differences in the level of economic development among the regions of Jiangsu Province, especially the regional disparity between southern Jiangsu and northern Jiangsu, which directly affects the implementation effect of the fiscal policy. With a higher economic base, the southern Jiangsu region has abundant local financial revenues and is therefore able to provide more financial support for the development of inclusive private gardens. Sufficient financial resources have led to the rapid development of inclusive private gardens in Southern Jiangsu, with not only a significant increase in the number of gardens but also a marked improvement in the quality of education. For example, the coverage rate of inclusive private gardens in southern Jiangsu has exceeded 80%, basically meeting the needs of residents for preschool education and steadily raising the level of educational services. In some of the more developed cities, such as Nanjing and Suzhou, the facilities of the inclusive private gardens are more modernized, the teachers are better treated, and the quality of education is maintained at a high level. This strong economic foundation and financial support ensure the development and continuous improvement of inclusive preschool education in these areas [6].

However, the situation in northern Jiangsu and some less economically developed regions is quite different. As shown in Table 1, the average per-pupil subsidy standard in southern Jiangsu is 2,000 yuan, with a coverage rate of 95 percent, and the teacher salary subsidy is 6,000 yuan, while the average per-pupil subsidy standard in northern Jiangsu is only 1,500 yuan, with a coverage rate of 75 percent, and the teacher salary subsidy is only 5,000 yuan. North Jiangsu is significantly lower than South Jiangsu in terms of financial support, especially in the per-pupil subsidy standard and teacher salary subsidies there is a large gap. This lack of financial input directly affects the educational quality and coverage of inclusive private gardens in northern Jiangsu, making it difficult to meet the educational needs of residents and further exacerbating the imbalance in the distribution of educational resources between urban and rural areas. The gap in financial investment has led to a lower coverage rate of inclusive private gardens in these areas and poorer educational quality, making it difficult to meet the needs of residents. Some of the inclusive private kindergartens in northern Jiangsu Province are only able to provide the most basic educational services, with low salaries for teachers and outdated facilities and equipment, making it difficult to attract and retain high-quality educational personnel, and leading to the difficulties these kindergartens face in their operations. This not only impedes the sustainable development of inclusive private kindergartens but also further exacerbates the imbalance in the distribution of educational resources between urban and rural areas and between regions.

Table 1. Financial subsidies in various regions of Jiangsu.

| Area | Per Capita Subsidy Standard (yuan/year) | Actual Subsidy Coverage Rate (%) | Teacher Salary Subsidy (yuan/year) |
|------------------|---|----------------------------------|------------------------------------|
| Southern Jiangsu | 2000 | 95 | 6000 |
| Central Jiangsu | 1800 | 85 | 5500 |
| Northern Jiangsu | 1500 | 75 | 5000 |

2.1.3 Issues in the use and supervision of funds in the implementation of fiscal policies

In the process of implementing the fiscal policy of inclusive private kindergartens in Jiangsu Province, although the government has introduced a variety of subsidies and incentives to support the development of inclusive private kindergartens, the transparency of fund use and policy supervision mechanisms are still obviously insufficient. These problems not only affect the implementation effect of fiscal policies but are particularly prominent in economically underdeveloped areas such as northern Jiangsu, directly restricting the healthy development of inclusive

private kindergartens.

Although Jiangsu Province has established a variety of subsidies and incentives, such as per capita subsidies, expansion of school places subsidies, and rental subsidies, the problem of inefficient use of funds still exists in some areas. Studies have shown that in the process of implementing fiscal policies, some local governments lack effective supervision over the use of funds, failing funds to be fully used to improve the quality of education in inclusive private kindergartens. Especially in northern Jiangsu, where the economic foundation is weak and management capabilities are relatively low, the efficiency of the use of

fiscal funds is often low. These funds should have been used to improve teaching facilities, improve teacher salaries, and improve the level of educational services, but due to insufficient supervision, the actual effect of fiscal subsidies has been greatly reduced.

2.1.4 Teacher salary subsidy and the impact on education quality

Teacher salary subsidy is an important part of Jiangsu Province's fiscal policy for inclusive private kindergartens, which aims to improve teachers' treatment and thereby attract and retain excellent teachers [7]. However, although the government has provided a certain amount of salary subsidies for teachers in inclusive private kindergartens, the actual effect has not effectively narrowed the salary gap between private and public kindergarten teachers, resulting in weak teaching staff and difficulty in improving education quality. The following will analyze this problem and its causes from the perspectives of teacher salary subsidies and their impact on education quality, and inadequate teacher salary guarantees.

To improve the treatment of teachers in inclusive private kindergartens, Jiangsu Province provided teachers in inclusive private kindergartens with a salary subsidy of 6,000 yuan per person per year in 2021. The original intention of this policy was to alleviate the problem of teacher loss in private kindergartens by increasing teachers' income, enhancing teachers' work enthusiasm, and thereby promoting the improvement of education quality in inclusive private kindergartens. However, despite the salary subsidies, the average salary level of private kindergarten teachers is still significantly lower than that of public kindergarten teachers. According to the survey, there is a large gap between the average salary of teachers in inclusive private kindergartens and teachers in public kindergartens, and it is still difficult to narrow this gap even with subsidies. This wage difference has led to disadvantages in recruiting and retaining excellent teachers for inclusive private kindergartens, affecting the stability of the teaching staff and the improvement of education quality.

2.2 Cause Analysis

First, insufficient financial support is one of the root causes of these problems. The per capita subsidy standard for inclusive private kindergartens in Jiangsu Province is relatively low, which can only cover basic operating expenses and cannot meet the needs for high-quality education. In actual operation, many private kindergartens face the difficulties of insufficient teacher salaries and limited investment in facility maintenance, making it difficult to provide high-quality education services. Studies have shown that raising subsidy standards and increasing financial support

is the key to solving these problems in the future. Especially in northern Jiangsu, inclusive private kindergartens are under great financial pressure and find it difficult to compete with southern Jiangsu in terms of teacher salaries and educational resource allocation, resulting in difficulty in achieving a balanced distribution of high-quality educational resources. In addition, this also reflects the irrationality of the allocation of fiscal resources in Jiangsu Province. With its strong economic foundation, southern Jiangsu can make sufficient financial investments in the field of preschool education, ensuring the high-level operation of inclusive private kindergartens. However, due to relatively backward economic development, the local fiscal revenue in northern Jiangsu is limited, and it relies on fiscal transfer payments from higher-level governments, which greatly weakens the local government's ability to provide financial support for preschool education. Such economic and financial differences between regions have led to uneven development of inclusive private kindergartens in different regions, especially in terms of teacher treatment and school conditions [8].

Second, the reason for this regional difference, in addition to the objective factors of economic development, is the lack of supervision and enforcement in the implementation of fiscal policies. Although the Jiangsu Provincial Government has introduced several policies to promote the development of inclusive private kindergartens through fiscal subsidies and policy incentives, the implementation effect of the policies in actual operations has not reached the expected level. Research shows that although the government has formulated relevant supervision and evaluation mechanisms, there are many problems in the specific implementation process. Inefficient use of funds is one of the common problems. Some local governments have unreasonable phenomena in the allocation and use of funds, and some funds are not used to improve the operation and education quality of inclusive private kindergartens. The imperfect supervision mechanism is also one of the main reasons for the poor implementation of policies. Although Jiangsu Province has established a certain fiscal fund supervision system, the supervision is insufficient in the specific implementation, failing to fully utilize the fiscal subsidy funds in some regions. After enjoying fiscal subsidies, some private kindergartens have failed to effectively use the funds to improve the quality of education but used them for other non-educational purposes. Some kindergartens even failed to use the subsidy funds for regulations, resulting in a waste of resources. Especially in northern Jiangsu, the management level of local finance is relatively low, the supervision mechanism is imperfect, and there is a lack of effective review and supervision means, which leads to the opacity of the use of fiscal funds, further

weakening the implementation effect of fiscal policies [9]. Due to the different levels of attention paid by local governments in the process of policy implementation, there are also significant differences in the intensity of policy implementation. Some local governments do not pay enough attention to the development of inclusive private kindergartens and fail to provide sufficient support in policy implementation, resulting in resistance to policy implementation. This is particularly evident in northern Jiangsu. Due to the heavy financial pressure and the lack of effective incentive mechanisms, local governments have failed to fully mobilize the motivation of private kindergartens to actively participate in inclusive education, affecting the implementation and effectiveness of the policy.

Finally, the inadequate protection of teacher treatment is one of the key bottlenecks restricting the development of inclusive private kindergartens across the country [10]. Although the government has proposed in its policies to increase teachers' wages and benefits to attract and retain outstanding educational talents, the actual subsidy intensity has failed to fully meet the needs of teachers, resulting in a high teacher turnover rate. The problem of teacher treatment is not only reflected in the lack of salary subsidies but also includes the lack of other welfare benefits. Compared with public kindergartens, teachers in private kindergartens are less protected in terms of work environment, career development opportunities, social insurance, etc., and cannot provide teachers with long-term and stable career prospects. This makes it less attractive for teachers to work in private kindergartens. Many teachers prefer to choose jobs with better salaries and more complete career security. As a result, inclusive private kindergartens face the dilemma of unstable teaching staff and difficulty in improving education quality [11].

3. Countermeasures and Suggestions

3.1 Increase the Total Amount of Fiscal Investment and Ensure the Rational Allocation of Resources

At present, the total amount of fiscal investment in the field of inclusive preschool education in the country is still insufficient, especially in the economically underdeveloped northern Jiangsu, where the fiscal support is far from meeting the actual needs of educational development. To ensure the fair distribution of educational resources, the country should significantly increase the fiscal investment in preschool education. Specifically, it is recommended to increase the per capita subsidy standard to the national average or even higher to ensure that kindergartens in various places can obtain sufficient financial support to

provide high-quality educational services.

For example, the current per capita subsidy standard in the country is 300 yuan per student per year, which is relatively low nationwide and difficult to cover the basic operating costs of kindergartens. To improve this situation, a special regional support fund can be established. Taking Jiangsu Province as an example, it can focus on supporting the development of inclusive private kindergartens in economically underdeveloped areas such as northern Jiangsu. Increasing fiscal support for these areas, can not only narrow the gap in educational resources between regions but also provide more balanced educational opportunities for children in economically underdeveloped areas, thereby promoting the realization of educational equity across the province.

Differentiation of fiscal investment is also crucial. According to the economic conditions and educational needs of each region, the country should formulate a more refined fiscal allocation plan. For example, for the southern Jiangsu region with better economic conditions, the proportion of fiscal subsidies can be appropriately reduced, while the fiscal support for the northern Jiangsu region should be increased to make up for the lack of local fiscal capacity. This differentiated fiscal allocation strategy will help to achieve a reasonable allocation of educational resources across the province and promote balanced development of education among regions.

3.2 Optimize the Policy Implementation Mechanism and Strengthen Fund Supervision

The effective use of fiscal funds is the key to ensuring the quality of education. However, in the current implementation of fiscal policies across the country, there are problems such as low efficiency in the use of funds and imperfect supervision mechanisms, which have affected the actual effect of the policy. To this end, the country should further optimize the implementation mechanism of fiscal policies and strengthen supervision of the use of funds.

Introducing a third-party auditing agency to conduct regular audits on the use of fiscal subsidy funds is an effective measure. With its independence and professionalism, third-party auditing agencies can objectively and impartially evaluate the efficiency of the use of fiscal funds and promptly discover and correct problems in the use of funds. Through regular audits, it can be ensured that fiscal funds are truly used to improve the quality of education in inclusive private kindergartens and avoid misappropriation or waste of funds [12]. Regular audits can ensure that fiscal funds are truly used to improve the quality of education in inclusive private kindergartens and avoid misappropriation or waste of funds. The country should

also establish a transparent system for the use of funds. Specific measures include making the allocation and use of fiscal subsidies public through government websites or other public channels and accepting public supervision. Improving the transparency of fund use, can not only enhance the government's credibility, but also stimulate the enthusiasm of the public to participate, form a diversified supervision system, and ensure the effective use of fiscal funds. The country should strengthen real-time monitoring of fund use and promptly discover and deal with improper behavior in fund use. Establishing a sound fund supervision mechanism, can effectively prevent funds from being misappropriated or wasted, ensure that every penny is used in the key links of improving education quality, and maximize the benefits of fiscal investment [13].

3.3 Increase Teacher Salary Subsidies and Stabilize the Teaching Staff

The stability and quality of the teaching staff are one of the core factors affecting the quality of education [14]. However, the current national salary subsidy standard for teachers in inclusive private kindergartens is relatively low, which makes it difficult for teachers to compare their income level with that of teachers in public kindergartens. This not only affects the work enthusiasm of teachers but also leads to serious teacher loss, which in turn affects the improvement of education quality.

To solve this problem, the country should significantly increase the salary subsidy for teachers in inclusive private kindergartens. It is recommended to increase the standard of teacher salary subsidies to narrow the income gap among public kindergarten teachers. At the same time, differentiated subsidy policies should be implemented based on factors such as teachers' years of work, professional titles, and assessment results. For example, teachers who have taught in inclusive private kindergartens for a long time and have higher professional titles should be given higher salary subsidies to encourage teachers to teach in private kindergartens for a long time and stably. Support for teachers' career development should also be strengthened, and more training opportunities and priority for professional title assessment should be provided. By organizing teacher training regularly, teachers' professional ability and teaching level can be improved, thereby improving the quality of education [15]. At the same time, the country can consider unifying the professional title evaluation standards of teachers in inclusive private kindergartens with those in public kindergartens, and give them priority in professional title evaluation to improve teachers' career development space and career satisfaction [16].

3.4 Strengthen Policy Publicity and Encourage Private Kindergartens to Actively Transform into Inclusive Kindergartens

The effective implementation of the policy not only depends on the government's financial support and regulatory mechanism but also requires private kindergarten investors and practitioners to fully understand and actively respond to the policy. However, many private kindergartens do not have a sufficient understanding of the inclusive private kindergarten policy, resulting in unsatisfactory policy implementation results.

To better promote the development of inclusive private kindergartens, policy publicity should be strengthened to ensure that private kindergarten investors and practitioners fully understand the preferential measures of relevant policies and the development prospects after the transformation. Specifically, the inclusive private kindergarten policy can be promoted to private kindergartens through various channels, such as policy seminars, government websites, and brochures. Explaining the specific content, application process, and preferential measures of the policy in detail, can help private kindergartens better understand and grasp policy opportunities and enhance their willingness to apply for transformation into inclusive kindergartens. It is also possible to set up a policy consultation hotline or online consultation platform to provide policy consultation services to private kindergartens and help them solve problems encountered in the policy application and transformation process. Through this one-on-one policy guidance, the threshold for private kindergartens to apply for transformation can be effectively lowered and the actual implementation effect of the policy can be improved.

4. Conclusion

Although certain results have been achieved in financial investment in inclusive preschool education, especially in supporting the development of private kindergartens through diversified subsidy policies, the overall investment is still insufficient, especially in economically underdeveloped areas such as northern Jiangsu. The problem of uneven resource distribution is particularly prominent. The issue of teacher remuneration security is still an important factor restricting the improvement of education quality. Although teachers' salaries are subsidized across the country, compared with public kindergartens, the subsidy standards are lower, making it difficult to effectively attract and retain outstanding teachers, making it difficult to significantly improve the quality of education in inclusive private kindergartens.

In the implementation process of fiscal policies across the

country, there are problems such as low fund utilization efficiency and imperfect supervision mechanisms. Although various subsidies and incentives have been established, in actual implementation, the transparency and efficiency of the use of funds are insufficient. These problems not only affect the actual effects of fiscal policies but also exacerbate the imbalance of educational resources among regions. To further optimize the fiscal investment policy, the country needs to increase the total fiscal investment, especially in economically underdeveloped areas, strengthen fund supervision, ensure openness and transparency in the use of funds, and at the same time increase salary subsidies for teachers to stabilize the teaching staff. Through these improvement measures, the country can better promote the development of inclusive private kindergartens, improve the overall quality of preschool education in the province, and achieve the goal of educational equity.

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