

The Enlightenment and Reference of Finland's Special Education Financial Model to China

Xuanzi Tan

Facility of Education, University
Putra Malaysia, Selangor, Malaysia

gs69676@student.upm.edu.my

Abstract:

This study aims to investigate the financial system of special education in Finland and explore the implications of Finland's experience for China. The research methods include literature review and statistical data analysis. The main issues include allocating special education funds, management models, and their effects between the two countries. This article compares the financial background and current situation of special education in China and Finland, pointing out challenges such as insufficient funding, uneven resource allocation, and shortage of professional personnel in China. By comparison, Finland adopts an inclusive education fiscal system that emphasizes fairness and efficiency. Through centralized financial support and flexible resource allocation, it has achieved high-quality development of special education. China can learn from Finland's experience in rational planning of financial investment and improvement of policy support, to enhance the quality and equity of its special education and improve China's national policy on special education. Summarizing Finland's experience and providing insights for China, it is recommended that China learn from Finland's successful practices in funding, resource allocation, audit evaluation, and professional training to optimize the use of special education resources and enhance educational equity and quality.

Keywords: China; Finland; special education; inclusive education; fiscal policy

1. Introduction

The financial issue of special education is a universal challenge worldwide. Finland is widely regarded as having a high success rate in the field of special

education, and its financial investment and resource allocation system are relatively mature. The special education system in Finland emphasizes inclusive and inclusive education, with relatively stable financial investment, and is often regarded as one of the

most successful cases of special education internationally. Although China has begun to explore inclusive education, most of the special education in China is still independent of general education. Therefore, this study aims to analyze Finland's special education policies and financial support, to address China's experience in rational planning of financial investment and improvement of policy support, and to enhance the quality and equity of its special education and improve China's national policies on special education [1].

This study explores in depth the current situation, influencing factors, and coping strategies for financial issues in special education in Finland, studying Finland's education finance and proposing corresponding suggestions and measures for China. This article reviews relevant literature to understand the history, current situation, and development trends of the Finnish issue, collects data through the official website, and conducts an in-depth analysis of the data.

2. Current Financial Situation of Special Education in Finland

2.1 Policy Background of Special Education in Finland

Finland's special education system is renowned for its comprehensiveness and inclusivity, reflecting its high emphasis on educational equity and personalized learning. The policy background of special education in Finland can be traced back to several important stages of development in the 20th century. At the beginning of the 20th century, Finland had already begun to pay attention to the education of disabled children. Early special education was mainly provided by churches and non-governmental organizations, with limited government intervention. In the 1960s to 1980s, as society's attention to special education increased, the Finnish government began to intervene and promote the development of relevant policies. In the 1970s, Finland enacted legislation that stipulated that all children should receive appropriate education, regardless of their special needs. During the 1990s, Finland carried out large-scale education reforms and further promoted the integration model of special education. During this period, Finland gradually established an education system centered on personalized learning, emphasizing the inclusion of students with special needs in regular education schools. In 2011, the Finnish government further emphasized inclusive education and personalized teaching. Overall, Finland's special education policy reflects a profound commitment to educational equity and inclusivity,

ensuring that every student has the best learning opportunities in a supportive environment through continuous improvement of laws, regulations, and educational practices [2].

The special education system in Finnish schools has shifted from isolation to inclusivity. Finland opposes sending students with special needs to specialized schools and advocates for the establishment of comprehensive schools that accept all students fairly. Finland officially implemented in 2011, guaranteeing students' rights to early, preventive, and progressive learning support. A "three-level support system" was established within comprehensive schools, including general support, reinforcement support, and special support, to establish early detection and intervention mechanisms, helping each student overcome learning barriers and complete their studies. The 'special support' here refers to students who have certain physiological or psychological disorders. Before deciding to provide special support, the school welfare team first conducts a detailed teaching evaluation and necessary psychological and medical diagnosis of the students and then consults the opinions of the students, their parents, doctors, and others to draft a teaching statement. On this basis, professional health institution evaluators and dedicated special education teachers develop individualized education plans for students to conduct personalized teaching and evaluation [1].

Finland implements a decentralized education management system, with the education system following a "central guidance, local decision-making" model. The central government is responsible for guiding education priorities, allocating educational resources, and allocating regional funds to ensure a balanced distribution of educational resources and quality across different regions. Since 2010, according to relevant laws, the Ministry of Finance has been directly responsible for the statutory transfer payments of basic services from the central government to local governments and has stipulated specific ratios and calculation methods for the central and local governments to ensure regional balance. That is to say, education funding in Finland is calculated based on the number of students, and fiscal funds are paid according to the principle of "money follows students". The allocation of funds in schools is not only based on the number of students but also takes into account the type and severity of special needs. For example, students with severe disabilities or multiple impairments will receive more financial support to ensure they have access to sufficient educational resources and professional assistance [3].

2.2 Financial Investment and Distribution

2.2.1 Fund allocation mode

The education system in Finland is renowned for its ample financial investment and refined resource allocation model, reflecting the country’s commitment to educational equity. The Finnish government ensures the quality and effectiveness of special support through comprehensive funding sources and allocation mechanisms [4].

The financial funds for Finland’s special support mainly come from joint appropriations from the central government and local governments. The central government is responsible for providing the main funding for special education, including teacher salaries, educational facility construction, and core teaching resources. Local governments further allocate funds to specific schools and education projects based on central funding and local actual needs. This dual-level funding source ensures that financial support for special education can reach every student in need.

Finland’s funding allocation model emphasizes fairness and demand orientation. The central government allocates funds to local governments based on the annual budget, and local governments further allocate funds based on the special needs of students, the specific situation of schools, and the distribution of educational resources in the region. The allocation of funds in schools is not only based on the number of students but also takes into account the type and severity of special needs. For example, students with severe disabilities or multiple impairments will receive more financial support to ensure they have access to sufficient educational resources and professional assistance.

According to education statistics from Statistics Finland, in the fall of 2018, 18.8% of students in comprehensive schools received varying degrees of special education support. Among them, 59700 people received comprehensive support, accounting for 10.6% of students in comprehensive schools; 45400 people received special support, accounting for 8.1% of students in comprehensive schools. The Finnish national government ensures the provision of special education funding through legislation and national core curriculum guidance and allocates basic education funding to schools by the Finnish government. In addition to basic funding, the government sometimes provides special-purpose grants to schools.

2.2.2 Allocation of special education resources

Finland attaches great importance to the effective allocation of special education resources. Government funds are used to recruit and train professionals such as special education teachers, speech therapists, and psychological counselors, ensuring that they possess the necessary professional skills to support students with special needs. In addition, financial investment also includes providing auxiliary equipment and technological tools, such as computer-assisted devices and hearing aids, to help students overcome learning barriers. The renovation of school facilities is also an important aspect of fund utilization, ensuring that all students, including those with special needs, can learn in an accessible environment. In addition, continuous teacher training and professional development are also part of financial support to help teachers master the latest teaching methods and technologies.

Table 1. Finland’s fiscal investment in 2021 [5].

	Students receive enhanced support.	The proportion of students receiving enhanced support, %	Students receiving special support	The proportion of students receiving special support, %	Students who receive reinforcement or special support	The proportion of students receiving reinforcement or special support, %
Part-time special education	60053	79.2	25088	47.3	85141	66.1
Supplementary teaching	41502	54.7	21700	40.9	63202	49.0
Special Needs Assistance	26667	35.2	30038	56.6	56705	44.0
Interpretation services	1978	2.6	2745	5.2	4723	3.7
Special equipment	4225	5.6	5642	10.6	9867	7.7

As shown in Table 1, Finland’s fiscal investment in 2021 includes providing auxiliary equipment and technological tools such as tutoring, interpretation services, hearing aids, and specialized equipment to help students overcome learning barriers. Finland is very efficient in the allocation and utilization of special education resources. Schools de-

velop personalized education plans based on the specific needs of each student to ensure that resources are used in a targeted manner. The Finnish education system also emphasizes long-term planning and continuous professional development to ensure the long-term effectiveness of resources [5].

2.2.3 Finnish regional budget segmentation

In 2021, the total number of students receiving special support in Finland accounted for 10.59% of all students, MK19 Lapland accounted for 14.97% of all students, and MK08 Kumon River accounted for 7.04% of all students. Although lower than the national average, the difference was not significant, and the values were relatively average.

The central government of Finland allocates funds to local governments through a nationwide education budget, and local governments then refine the allocation based on the specific needs of each school. The Finnish government implements strict auditing and evaluation systems to ensure that the use of funds complies with policy requirements and fairly supports all students with special needs. This transparent funding allocation mechanism helps to achieve effective utilization of educational resources and reduces unequal distribution of resources.

To ensure equitable education funding in remote areas and central urban areas, and promote balanced development of education. Finland implements a decentralized education management system, with the education system following a “central guidance, local decision-making” model. The central government is responsible for guiding education priorities, allocating educational resources, and allocating regional funds to ensure a balanced distribution of educational resources and quality across different regions. Since 2010, according to the “Law on the Transfer Payment of Basic Services from the Central Government to Local Governments”, the Ministry of Finance is directly responsible for the statutory transfer payment of basic services from the central government to local governments and specifies the specific proportion and calculation method of central and local contributions to ensure regional balance. Specifically, the total amount of statutory transfer payments for preschool and compulsory education is determined by the average cost per student calculated by local governments and the total number of students aged 6-15 registered within their administrative regions. That is to say, education funding in Finland is calculated based on the number of students, and financial funds are paid according to the “money follows students” method [6].

Overall, Finland ensures that financial investment in the field of special education can effectively support the learning and development of every student with special needs through collaboration between central and local governments, a demand-oriented funding allocation model, and comprehensive resource allocation. This systematic financial management not only reflects Finland’s commitment to educational equity but also lays a solid foundation for the high-quality implementation of special education.

3. Current Financial Situation of Special Education in China

3.1 Policy Background of Special Education in China

The background of financial investment in special education in China has undergone a gradual development from initial exploration to systematic support. Initially, financial support for special education in China began in the 1950s, with a focus on infrastructure construction and teacher salaries. In 1986, China promulgated specialized laws on education, which also marked the inclusion of special education into the compulsory education system and the beginning of increased financial investment. In 1994, the introduction of policies further standardized the scope and management of financial support [6].

Entering the 21st century, fiscal investment has gradually been strengthened and optimized. In 2006, the priority development of special education was clarified, requiring governments at all levels to increase financial investment. In 2010, the reform of special education was further promoted, emphasizing the importance of financial support. In recent years, clear financial investment targets have been proposed, emphasizing the optimization of resource allocation and the improvement of education quality.

The current policies and regulations provide legal support for special education, requiring national and local governments to provide financial support. They not only clarify the specific goals of financial investment, and promote fair allocation of resources, but also specify the direction of government financial support, ensuring that the construction and management of special education institutions comply with national standards. These policies and regulations have jointly promoted the growth and optimization of financial investment in special education in China and promoted the sustainable development of the special education industry.

3.2 Financial Investment and Distribution

The financial investment and distribution of special education in China reflect the government’s emphasis on special education, but there are certain differences in funding sources, distribution models, and finances in practical operations. The government funds mainly come from central government appropriations and local financial matching funds. The central government sets up special funds, which are allocated to local governments at all levels through annual budgets, for the construction of special education infrastructure, equipment procurement, and teacher salaries. In addition, local governments pro-

vide corresponding financial support based on their own financial resources and special education needs. In terms of funding allocation mode, funds are usually distributed according to the hierarchy of “central local school”. The central government has set up special funds mainly for supporting special education in poverty-stricken areas and weak links. Local governments will supplement investment based on actual needs and financial capacity to ensure the implementation and development of special education [7]. At the school level, the use of financial funds is often subject to strict budget management and review to ensure that the funds are used for special education-related expenditures.

3.3 Challenges and Issues in Special Education

3.3.1 Insufficient investment funds

Special education schools typically require more specialized facilities and equipment, such as accessible facilities, special education equipment, and assistive technology, all of which require additional financial support. In contrast, the financial investment of ordinary schools mainly focuses on teaching facilities and basic education needs. There is a significant difference in financial investment between special education schools and regular schools. In 2021, the total investment in special education funds in China was 19.87 billion yuan, an increase of 1.081 billion yuan or 5.75% compared to 2020. In the same year, the total investment in national education funds was 5.79 trillion yuan, with special education funds accounting for 0.34% of the total investment in national education funds. In the investment of special education funds, the national fiscal education funds amounted to 19.606 billion yuan, accounting for 98.7% of the total investment in special education funds and 0.42% of the total national fiscal edu-

cation funds [1]. Although the government’s investment in special education has gradually increased in recent years, in many regions, the financial support for special education schools still cannot fully meet their actual needs, especially in areas with relatively insufficient educational resources, where the financial gap is even more pronounced. This difference affects the balanced development of special education and highlights the necessity of further optimizing the funding allocation mechanism.

3.3.2 Unequal allocation of resources

Special education funding in China is mainly invested by local governments, cities, and districts, with central government investment as a supplement [8]. Therefore, the different levels of economic development in different regions have led to a serious imbalance in the investment of special education funds between regions. The economically underdeveloped central and western regions have a significant gap in total funding investment compared to the eastern coastal regions. Even in different cities within the same province, there is a phenomenon of uneven investment in special education funds. Taking the 2005 special education budget as an example, the top ten provinces and the bottom ten provinces had a difference of 1.057113 billion yuan in investment, equivalent to 64.4% of the total special education budget for that year. Although the government’s financial investment in special education has been increasing year by year, the actual funds still cannot meet the comprehensive needs of special education schools in various regions. Many regions, especially economically underdeveloped provinces, still face the problem of insufficient financial support, which directly affects the construction of special education facilities and the improvement of teaching quality.

Table 2. A portion of the 2023 special education subsidy budget table [9].

Region (Unit)	Total (10000 yuan)	Advance issuance (10000 yuan)	This issuance (10000 yuan)
Hebei	2150	1845	305
Inner Mongolia	1530	1440	90
Guangxi	2060	1782	278
Qinghai	1050	1026	24
Xinjiang	1580	1512	68
Gansu	1570	1476	94
Jiangsu	2120	1773	347

As shown in Table 2, a portion of the 2023 special education subsidy budget table shows that many regions, especially economically underdeveloped provinces, still face the problem of insufficient financial support, which direct-

ly affects the construction of special education facilities and the improvement of teaching quality [9].

Due to differences in financial investment and local government capacity, there is a significant imbalance in the

allocation of special education resources across regions. Some economically developed areas can provide relatively complete educational resources and services, while in remote and economically underdeveloped areas, special education resources are severely lacking. This uneven allocation of resources has led to disparities in the development of special education, affecting its fairness and accessibility.

3.3.3 Shortage of professional personnel

The basic situation of special education in different regions of China varies greatly, and the number of schools and staff investment in remote areas is relatively insufficient. Although the government has begun to increase investment in special education, in some places, especially remote and economically underdeveloped areas, funding and policy support are still insufficient, which limits the cultivation and attraction of special education teachers. Special education work often faces significant psychological and emotional pressure, as well as relatively limited salary and career development opportunities. This makes it possible for many potential talents to choose other more attractive career paths.

In addition, the shortage of professional personnel is also a key issue restricting the development of special education in China. Special education requires teachers and staff with professional knowledge and skills, but currently, there is a serious shortage of qualified professionals in the field of special education. Many special education schools find it difficult to recruit teachers with relevant professional backgrounds and practical experience, and the existing teaching staff also faces high mobility. This not only affects the quality of teaching but also restricts the expansion and improvement of special education services.

4. Finland's Inspiration and Reference to China

4.1 Optimization of Capital Investment

The successful experience of special education in Finland has provided valuable inspiration and reference for China, especially in terms of fiscal policy, optimization of funding investment, and improvement of resource allocation. Firstly, capital investment needs to be optimized. Compared to China, Finland ensures high-quality implementation of special education through stable and sufficient financial investment. China can learn from this stable funding support mechanism and develop long-term funding plans to ensure sustained investment in special education, rather than relying solely on short-term financial subsidies. Finland has established special funds for special

education, and the use of these funds is transparent. China can optimize its fiscal allocation structure, establish clear special funds for special education, ensure that funds are not used for other purposes, and strengthen transparency and auditing of fund utilization to ensure that every fund is used wisely.

4.2 Resource Allocation Improvement

Finland allocates funds based on the specific needs of each school and student [7]. China can improve its resource allocation model, and the allocation of funds from the central to local levels should take into account the actual situation of special needs and achieve precise support. For example, there are significant differences in the northwest region, as well as between urban and rural areas. There are huge differences between provinces, cities, towns, and villages, so dynamic adjustments should be made based on the specific economic conditions and special education needs of the region. Finland emphasizes coordination between central and local governments to ensure the effective allocation of resources. China can learn from this and establish a more efficient cooperation mechanism between the central and local governments to ensure effective cooperation and information sharing in the allocation of special education resources at all levels. By adopting Finland's fiscal policy, China can optimize its funding for special education, improve the accuracy and efficiency of resource allocation, and better support the comprehensive development of students with special needs.

4.3 Implementation Strategy Reference

Finland's successful experience in implementing special education policies provides valuable reference for China, especially in routine audits and evaluations, as well as professional training and support [8]. Finland implements a strict financial audit system and conducts regular inspections on the use of special education funds. This type of audit not only ensures the legitimate use of funds but also helps identify and address potential issues. Finland also conducts systematic policy effectiveness evaluations, including monitoring the quality of special education implementation and student outcomes. The evaluation results are used to adjust and optimize policies, making resource allocation more scientific and reasonable.

China needs to establish a similar regular audit system to conduct regular reviews of financial investment in special education, ensuring transparency and effectiveness in the use of funds. This helps prevent wastage and corruption of funds and improves the efficiency of fund utilization. China should strengthen the systematic evaluation of the implementation effect of special education policies, includ-

ing monitoring students' academic performance, mental health, and social adaptability. This can help policymakers understand the actual effects of policies and adjust and optimize relevant measures promptly.

4.4 Training and Support for Professional Personnel

Finland focuses on continuous training for special education professionals, including teachers, speech therapists, psychological counselors, etc [9]. The training covers the latest teaching methods, technical tools, and psychological support strategies to keep professionals at the forefront of knowledge and skills. Finland provides a comprehensive support system for special education professionals, including regular professional development opportunities, peer support, and resource-sharing platforms to enhance their work abilities and job satisfaction.

China can learn from Finland's approach and establish a systematic training mechanism to provide continuous vocational training and development opportunities for special education professionals. The training content should include the latest educational theories, practical methods, and the use of auxiliary technologies to enhance teachers' professional abilities. China should establish a similar support system to provide resource sharing, experience exchange, and psychological support for special education professionals. This can include establishing professional communities, providing technical support platforms, and establishing psychological counseling services to enhance teachers' professional skills and work enthusiasm [10].

5. Conclusion

This article explores the inspiration and reference of Finland's special education finance for China. Firstly, this article reviews the background and development of Finland's special education policy, pointing out that Finland has shifted from a segregated model to inclusive education, and ensured fair distribution of educational resources through a three-tier support system and decentralized financial management. Then, a detailed introduction was given to the financial investment and allocation of special education in Finland, including the funding sources of the central and local governments, the demand-oriented allocation model, and the efficiency of resource allocation. In the article, the financial background and current situation of special education in China were compared, pointing

out issues such as insufficient funding, uneven resource allocation, and shortage of professional personnel. Finally, the lessons learned from Finland's experience with China were summarized, and it was suggested that China learn from Finland's successful practices in terms of funding investment, resource allocation, audit evaluation, and professional training, to optimize the use of special education resources, enhance educational fairness and quality.

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