The Financial Input Structure of Higher Vocational Education in Hunan Province and the Strategies for Improving Allocation

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Abstract. Recently, the issue of financial input for higher education in Hunan has received widespread attention. However, given the current limited financial input for education, there are still deficiencies in optimizing the structure of financial input for education in the Hunan region. This article starts with the overall trend of educational policies and the distribution of educational resources in Hunan Province, and takes educational finance input as the core. It examines four aspects: total educational income, total educational input, personnel expenses, and scientific and technological input in some regions of Hunan. The analysis concluded the consistency between the educational goals and its investment structure, the reasons why there are differences in financial investment in different regions of Hunan, as well as the distribution patterns of some differences and the current investment status of colleges in different regions. Based on this, this article puts forward the following suggestions: Regions with developed vocational education should play a leading role and increase their project investment at the same time. Vocational education in secondary regions should continue to develop while ensuring the personnel expenses input. In backward regions, priority should be given to standardizing the investment structure and seeking financial support while reaching the basic investment requirements.

Keywords: Education Finance; Regional disparity; Higher Vocational Education; Interpretation of Financial Budgets for Colleges of Higher Vocational College.

1. Introduction

Education is a labor-intensive industry. For countries around the world, educational finance has always been closely related to the development of education. In the education sector, the majority of the income is used for the daily operation and maintenance of schools, while the rest includes investment in development strategies, basic construction, and specialized business. In national construction, the development of the education industry can continuously exert a significant positive effect on the growth of the industry and services. Therefore, enhancing the investment and utilization of educational finance is of great significance, both for national development and for the welfare of society.

In higher education, in terms of talent positioning and training models, higher vocational education is on a different track from general education, and the type differences are objectively existent. Higher vocational education is closely linked to industrial and economic development in terms of professional Settings, course content selection, and talent cultivation models, demonstrating a strong vocational nature [1]. It is not difficult to see that vocational education mainly undertakes the function of cultivating technical and skilled talents for the front lines of production, services, and management, as well as providing especially indispensable technical talents for the development of industries and the operation of economies in various countries.

At present, higher education remains the main source of a high-quality labor force in China. With its continuous development of the scale of higher education, there are currently a total of 3,119 higher education colleges across the nation. Among them, there are 1,562 higher vocational schools, accounting for approximately 50.1% [2,3]. Since 2019, the number of higher vocational graduates in China has been 3.6381 million. By 2024, the number of graduates will have reached 5.4043 million. In the past five years, the scale of higher vocational students has expanded by 1.5 times. In contrast, the number of undergraduate students only expanded by 1.29 times from 1999 to 2018. Therefore, in

terms of the country's economic and industrial growth, higher vocational colleges remain the main force in providing practical talents. At the same time, this also indicates that the financial investment in higher vocational education is of great significance for promoting China's industrialization and modernization.

Therefore, there are different mechanisms by which higher vocational education, undergraduate education, and other forms of education contribute to national development. It is necessary to separately explore the mechanism of financial input for higher vocational education in general regions. Based on the existing literature and theoretical methods, this article will use the data of Hunan Province and compare the data of different colleges of higher learning in Hunan. Make a judgment for reference.

2. Literature Review

At present, as higher vocational education is gradually valued by the state, its role in the entire higher education system is becoming increasingly prominent. Many scholars have noticed this point, thus giving rise to numerous studies on the financial input of higher vocational education from various perspectives.

Firstly, Xingzhou Li believes that the development of vocational education requires more financial support, which is an objective need for the development of vocational education. The same is true for the development of higher vocational education. According to research on educational costs in developing countries, the cost of higher vocational education is 2.64 times that of general higher education [4]. This undoubtedly indicates that the development of higher vocational education still requires continuous financial input to promote.

Secondly, in reality, although China still needs to invest a large amount of educational funds, under the policy guidance, it is not the case that the more investment, the better. Instead, it should learn to make rational use of resources [5]. Su et al. believe that in the background of resource limitation, enhancing the sustainability and effectiveness of higher vocational education policies is a key issue. At the same time, considering the differences in the history, scale, quality, category and development status of different colleges during the policy-making process, and then formulating differentiated education policies has a positive role and significance. Therefore, it is said that while China is under the backdrop of widespread educational financial constraints, optimizing the structure of Financial investment is a more practical solution.

Thirdly, there are obvious regional differences in higher vocational education. Among the provinces and cities in the Beijing-Tianjin-Hebei region, there is an extreme imbalance in many indicators of higher vocational education development. Within the Yangtze River Delta region, there are significant disparities in the allocation of per-student instrument and equipment resources, which vary from provinces to cities. Within the Chengdu-Chongqing region, the investment in education funds among the provinces and cities is uneven. This is largely due to the different policy backgrounds, development guidelines and layouts among regions. This indicates that for different regions, there are differences in both the distribution of educational financial investment and policy layout, and it cannot be generalized. Meanwhile, this confirms the feasibility of the research on the investment in higher vocational education in different regions [6].

From this, it can be known that different scholars have their own opinions on the research of financial input in higher vocational education. This also shows that the finance of higher vocational education has attributes such as regionality, policy orientation, resource dependence, and fairness. This further demonstrates the feasibility of examining the financial input structure of higher vocational education in specific regions. This is why the Yangtze River Delta region is an ideal subject for discussion. Based on the data, it is found that the economic development level of the Yangtze River Delta region has consistently ranked first from 2012 to 2021, and its various indicators are relatively averaged, making it a good subject for discussion [6]. Hunan, as the central region of the Yangtze River Delta urban agglomeration, represents the general level of development of this

group. Meanwhile, in the proportion of financial education funds for higher vocational education in each province in 2025, Hunan ranked in the middle of the Yangtze River Delta region, with Financial investment slightly lower than the average level. Therefore, the Hunan region is a common and not extreme case, which has certain reference value [7].

3. Analysis of the Development Trend of Education Policies in Hunan and Their Financial Input

3.1. Development Trends of Education Policies in Hunan Region: Development Cycle and Overall Characteristics

Under the framework of the national vocational education reform policy, Hunan Province has put forward different investment guidelines over time. This study divides it into three periods: First, the stage for infrastructure (2015-2018), with the focus on breaking through the bottleneck of hardware facilities in vocational education, promoting the renovation of school buildings and the upgrading of practical training equipment through relevant policies, including carrying out the construction of exemplary vocational colleges, coordinating and solving the problems of aging educational equipment, and establishing a campus management system, etc. Second, during the period of improving teaching quality (2019-2022), the policy focus shifted to optimizing the teaching staff and reconstructing the teaching system. At this time, the higher vocational education training program was clarified, and colleges were guided to scientifically formulate professional plans that were based on their own educational positioning, industry and regional conditions, avoiding blind setting and repetitive construction of majors. Thirdly, during the consolidation period (2022- present), Hunan Province mainly advanced three plans: increasing investment in vocational education, strengthening the overall planning of financial funds and resources, supporting colleges in improving practical training facilities, and deepening school-enterprise cooperation and industry-education integration. These measures have played a positive role in supporting the development of colleges, improving the investment mechanism, and building a modern vocational education system.

Combining the three major periods, the research holds that the educational financial input policy of Hunan Province is a process from infrastructure construction, to the improvement of teaching mechanisms, and ultimately towards high-quality development. At the same time, the expectation of receiving more investment in education, making more rational use of educational resources and finances, and further optimizing the structure of educational finance are the wishes that the Hunan governments run through all the time.

3.2. Overall Trend of Education Income in Hunan Province

As can be seen from Table 1, the educational financial funds received by the Hunan region have been increasing year by year, fully demonstrating that the national policies are being implemented as planned. However, it is worth noting that the year-on-year growth has declined. This indicates that the growth rate of educational financial revenue in Hunan Province may decline over time. It can be illustrated as the financial input to Chinese provinces gradually approaching a stable value over time. Therefore, for the majority of higher vocational colleges in Hunan Province, it is true that under the condition of limited financial resources, utilizing financial input and optimizing the structure of financial input will also be key in the future.

Table 1. Total educational financial revenue of Hunan Province and its growth rate.

The educational financial funds		2020	2021	2022	2023
Educational finance (100 million yuan)	Hunan	1325.25	1373.6279	1500.3932	1579.39
Educational finance (100 million yuan)	Hunan (year-on-year growth rate)	0	3.650	9.228	5.2650

3.3. Distribution of Educational Resources and Financial Input in Some Areas of Hunan Province

This study selects the data of 2024 to sort out and present the layout structure of higher vocational education in the three economic zones of Hunan Province. To obtain highly reliable scientific research data, this study mainly relies on the data reports released by the government, the official websites of schools, and authoritative bibliographies. Taking the view of vocational education, this paper analyzes the current layout, changing trends, and regional differences of higher vocational education in the three major economic zones based on three norms: the scale of operation, the conditions of operation and the teaching staff. In terms of the structure of Financial investment, the analysis mainly focuses on government procurement, general public budget (also called financial support), and funds managed in special financial accounts (also related to education fees). Selecting these dimensions helps to comprehensively reflect the structure and function of higher vocational education, ensuring that the research can accurately reveal the resource levels and financial allocation structure of each region. As for the selection of subjects, this study takes two representative schools from each of the three major economic zones as a group to study the methods of collecting and comparing their various indicators.

3.3.1 Differences in the distribution of educational resources among regions in Hunan

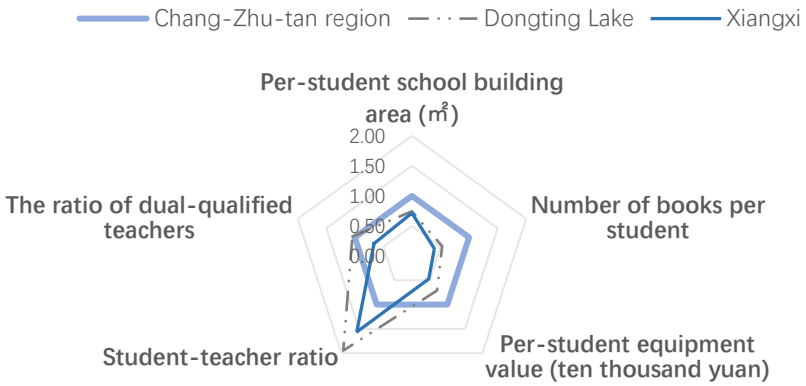

Fig. 1 The distribution of educational resources among the three major regions.

Before analyzing the regional finance, this study first investigated the distribution of educational resources in schools across the three major regions of Hunan Province from three aspects: school scale, school conditions, and teaching staff. With the Chang-Zhu-tan region as the coefficient of 1, other regions were finally compared in the form of a radar chart. As can be seen from Fig. 1, on the whole, the development gap of higher vocational education in Hunan Province is obvious, showing significant regional differences: The Chang-Zhu-tan region, presented by the Changsha Social Work College and Hunan Industry Polytechnic, presents a good development trend of higher vocational education. Its characteristic advantages include a large amount of financial allocation, abundant quantity, high-quality teaching staff, sufficient per-student facilities, and rich book resources. Relatively speaking, the area around the Dongting Lake District has become the representative of most higher vocational colleges in Hunan Province due to its good teaching staff allocation and relatively sufficient financial allocation. However, the number of teaching staff and teaching and research facilities is relatively small. Although the area of Xiangxi has a large number of schools occupying land, it is very backward in its teaching and research equipment, faculty construction and teaching resources. As a whole, the Hunan region shows an uneven distribution of educational resources, which are concentrated in developed areas.

3.3.2 Distribution of the overall educational finance input and income in the area of Hunan Province

In terms of Financial investment, the three major regions show significant differences in the structure of total income. Specifically, the Chang-Zhu-tan region maintains a relatively high level in both financial appropriation and educational fees, accounting for 47.2% and 34.89% respectively. This indicates a structure mainly composed of regular financial income and tuition fees, reflecting the stable financial structure and strong risk resistance of colleges in this region. The total investment in the area around Dongting Lake was 618.8864 million yuan, which was close to the scale of the Chang-Zhu-tan area (662.4533 million yuan). However, its notable feature is that the proportion of business income is relatively high, which correspondingly squeezes the proportion of education fees in the total income, forming a diversified structure where financial appropriation, business income and education fees run in parallel. Overall, the proportion of financial appropriation and education fees in the Xiangxi region is similar, but the proportion of education fees is relatively higher than that in other regions. Furthermore, there is a significant differentiation in their internal structures: for instance, the proportion of financial appropriation income in Shaoyang Polytechnic College is 67.2%, while in Huaihua Polytechnic College, the proportion of educational fees is 63.89%. This reflects that the colleges in this region are swinging between reliance on financial revenue and reliance on tuition fees, lacking a unified and stable income guarantee mechanism. It can be seen from this that the Xiangxi region as a whole is confronted with the realistic predicament of insufficient financial support, weak self-sustaining capacity of educational colleges, and a weak foundation for sustainable development. To sum up, the total scale of educational investment in Chang-Zhu-tan and the area around Dongting Lake is not much different. The main difference lies in the income structure, that is, the area around Dongting Lake has more diversified sources of business income, while the Xiangxi region has prominent problems such as a chaotic income structure and a relatively low total amount.

3.3.3 Differences in basic investment in some areas of Hunan Province

Among the total investment, the basic investment is the necessary funds to ensure the daily operation of the school, mainly used for basic operations, personnel expenses, and government procurement. General public budget expenditure, namely financial appropriation, constitutes the main source of funds for basic investment. The funds managed in the financial special account, such as tuition fees, accommodation fees and other educational income, also provide significant support for it. Apart from the basic investment, the majority of the remaining part is project investment. Project investment refers to the expenditure incurred to complete a specific business activity, mainly used for enhancing the development of teaching and research, the construction of the teaching staff (teacher training), equipment procurement, and infrastructure construction, etc. Therefore, analyzing basic and project investments can reflect the extent to which different regions and colleges invest in basic operations and personnel support, as well as in enhancing their comprehensive levels. This study analyzes different regions and colleges from the perspectives of the general public budget, financial special account management and total basic investment, and draws corresponding conclusions.

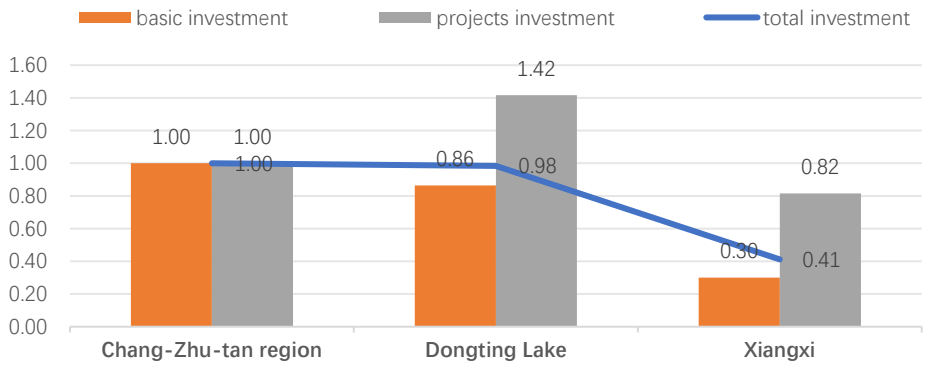

Fig. 2 Total Amount of projects and basic investment in the three major regions.

Firstly, in terms of the overall basic investment in each region, as shown in Fig. 2, the proportion of basic investment in most vocational colleges exceeds 60%, which meets the requirements for basic teaching operation. In terms of the changing trend, it is consistent with the total investment, showing a gradual decrease from the high possession of educational resources areas to the low. According to Fig. 2, in more developed regions, colleges of higher learning are more inclined to increase the proportion of basic investment. In regions where vocational education is relatively backward, not only is the total amount of basic investment relatively low, but its proportion is also generally low. Therefore, the research holds that there are obvious differences in financial revenue in the Hunan region, and at the same time, Financial investment in backward areas is very limited.

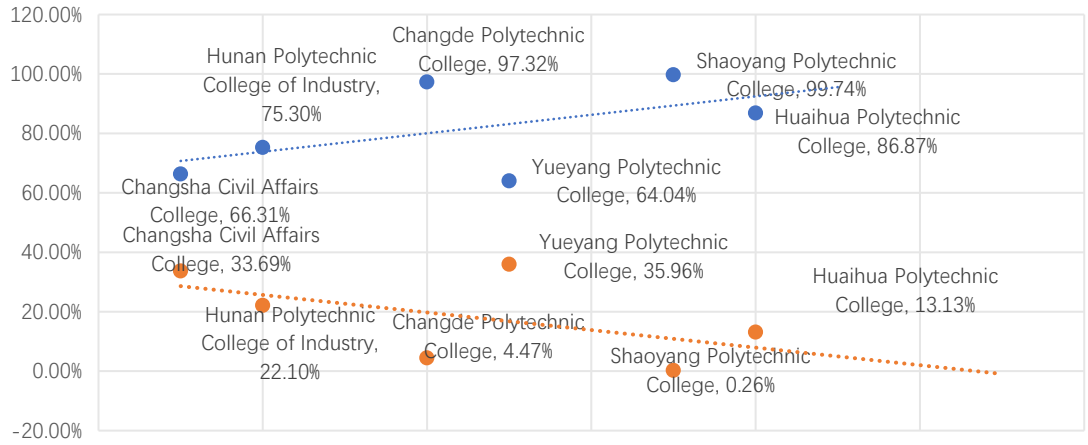

Fig. 3 Proportion of basic and project investment in the General public budget expenditure.

Secondly, in terms of the basic expenditures of the general public budget (financial appropriation), as shown in Fig. 2, the total amount decreases with the increase in the educational resources of the region. Meanwhile, according to the Fig. 3, the lower the educational resources colleges possessed, the higher the proportion of Financial investment allocated to basic expenditures. This study holds that this phenomenon mainly stems from the insufficient total amount of Financial investment: The increase in the proportion of basic expenditure in the Xiangxi region is essentially to make up for the shortage of the total amount of financial appropriation, rather than neglecting basic input. This indicates that the total amount of financial revenue will, to a certain extent, affect the proportion of Financial investment, that is, the structure of Financial investment. This conclusion is also reflected in the project investment under the general public budget.

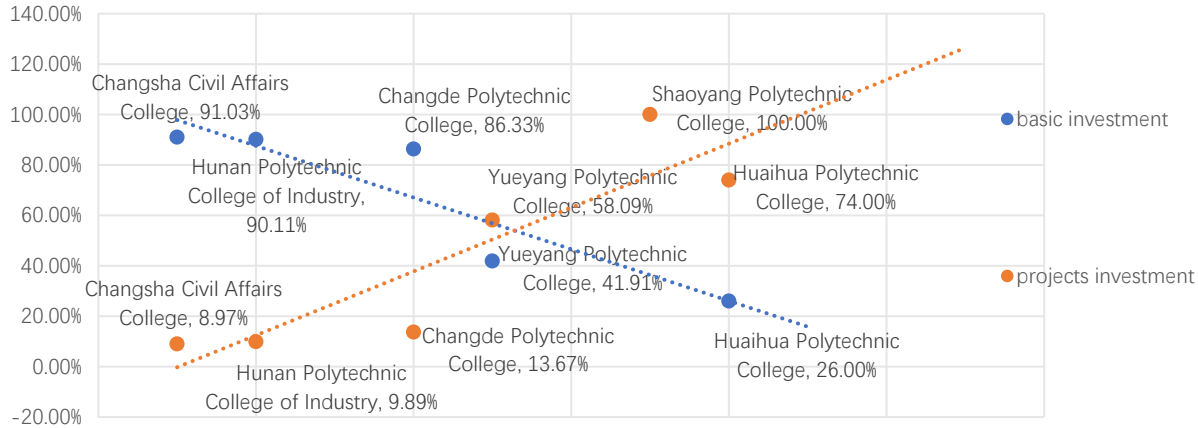

Fig. 4 Proportion of basic and project investment under the financial special account.

Thirdly, in terms of basic expenditures in the financial special account, the total amount of funds has decreased along with the decline in the possession of educational resources levels. Aside from that, considering Fig. 4, the proportion of education fee income used for basic investment has shown a downward trend, which is contrary to what the chart shows in Fig. 3. This indicates that medium

and backward regions are more inclined to use income such as tuition fees for purposes other than basic expenditures. This phenomenon also directly explains why, despite the total investment in the area around Dongting Lake being close to that of Chang-Zhu-tan, the total basic investment is still significantly lower. Meanwhile, in terms of the proportion of project investment, regions with relatively backward vocational education have a higher proportion of investment. It can be seen that more developed colleges tend to reduce project investment to maintain their own stability, while those with weaker development capabilities are more aggressive in the total amount and proportion of project investment. Therefore, this study holds that the distribution strategies formulated by different colleges based on their own development goals will also result in different financial input structures.

Fourth, in terms of government procurement, the three regions show a distribution feature of "high - low - high": the procurement level in the Dongting Lake area is relatively low (0.41), while that in Xiangxi (0.51) and Chang-Zhu-tan (1.00) is relatively high. The total volume of government procurement in the Xiangxi region even exceeds that in the Dongting Lake region, indicating a significant demand for the renewal of teaching equipment and materials. However, due to the total scale of financial input, local colleges of higher learning are under considerable pressure in resource allocation and often adopt emergency solutions. The proportion of government procurement indicates that while the Xiangxi region is confronted with the demand for infrastructure upgrading, it is limited by the insufficient total amount of Financial investment, resulting in an unconventional investment structure. This research holds that while development needs determine the input structure, the Financial investment structure, in turn, also reflects the development needs of colleges of higher learning. Therefore, it can be concluded that the structure of financial input should be in line with the development needs of the colleges. However, whether the financial revenue is sufficient will affect the colleges' judgment of their development goals, which in turn will cause their own financial input structure to be contrary to the goals, thus leading to the chaos of the financial structure.

Finally, in combination with the project expenditures of the financial special account. At the same time, it can be seen from Fig. 4 that with the deviation of regions, the proportion of financial input by colleges of higher learning is increasingly biased towards project input. This indicates that in medium and backward regions where vocational education is developed, the majority of educational fee income will be channeled towards project investment. Based on the discussion above, this study concludes that most developing vocational colleges are, to varying degrees, focusing on the development of teaching and research while neglecting the basic operation of the campus. This kind of behavior, on the one hand, promotes the development of the comprehensive strength of the colleges, but on the other hand, it is also likely to impose a burden on the operation of the internal colleges of the colleges themselves. For the Dongting Lake area with a certain financial capacity, this is a strategy worth adopting. However, for the Xiangxi region, such behavior will not only increase the burden but may even have a counterproductive effect. Therefore, in the end, the core conclusion drawn from this research is that different colleges, due to their varying financial affordability and foundations, need to adopt different financial input methods.

3.3.4 Differences in personnel expenses in some areas of Hunan

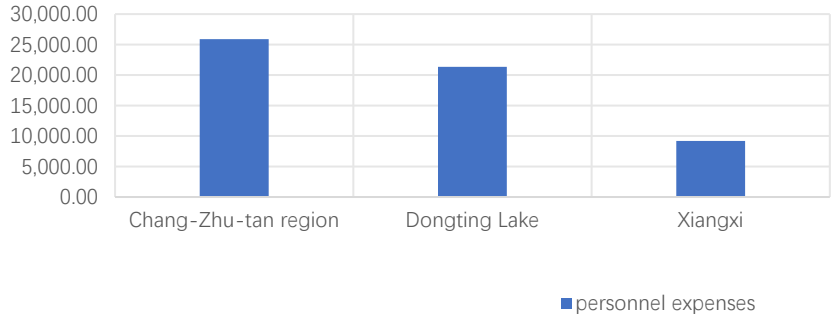

Fig. 5 Total amount of personnel expenses input.

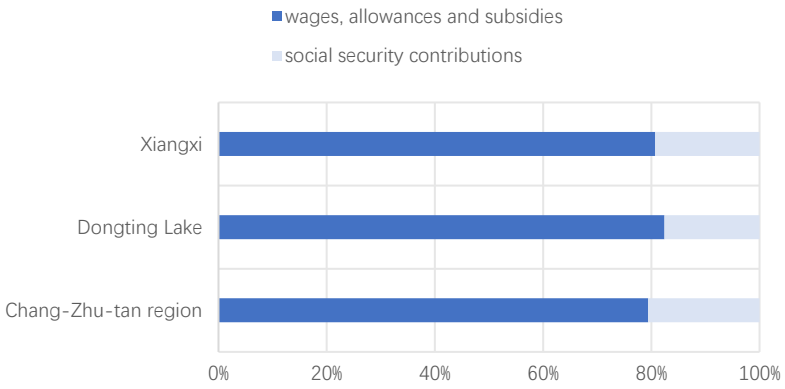

Fig. 6 Proportion of personnel expenses input.

In terms of financial input, personnel expenses are closely related to teachers' salaries and benefits. It is also a strong stimulant to ensure the continuous work of the school's teaching and staff. In terms of personnel expenses, they are mainly divided into personnel expenses funded by general public budget expenditures and those invested in financial special accounts (educational fees). Personnel expenses are further divided into salary and welfare expenditures (mainly) and expenditures on subsidies to individuals and families. Meanwhile, given that some schools have not disclosed the personnel expenses in their financial special accounts, this study will only analyze from the perspective of general public budget expenditures and draw the following conclusions.

In the general public budget expenditure on wages and welfare, it mainly includes two aspects: wages, allowances and subsidies, as well as social security contributions. As shown in Fig. 5, the personnel expenses have also formed a layout where they gradually decrease as the possession of educational resources goes down. In terms of the proportion of investment, all regions as a whole show consistent ratios of wages, allowances and social security contributions. First of all, as can be seen from Fig. 5, in terms of the total investment, only the Xiangxi region has a significant gap. Meanwhile, as shown in the regional resource distribution map in Fig. 1, it can be seen that both Dongting Lake and the Xiangxi region have the problem of an excessively high student-to-teacher ratio. Therefore, this study holds that the input of personnel funds is the primary prerequisite for ensuring the number of teachers. The imbalance in the ratio of teachers to students is largely due to insufficient financial input in personnel expenses.

However, unlike the financial problems of the Xiangxi region itself, the limited personnel expenses in the area around Dongting Lake are caused by its relatively low proportion of basic investment. The reduction in personnel expenses will easily lead to problems such as the outflow of teachers and the weakening of the incentive for the cause. This way of neglecting the investment in personnel funds will become a potential risk for the construction of teachers in the area around Dongting Lake.

Secondly, as for Fig. 6, the Chang-Zhu-tan area has a higher proportion of social security contributions. It should be noted that while maintaining the basic salary, appropriately increasing the total amount and proportion of social security contributions might be able to maintain the number of teaching staff to a certain extent and prevent the rapid loss of teaching resources.

Finally, based on the information in Fig. 1, the area around Dongting Lake has the best dual-teacher ratio (teacher quality), indicating that there is no strong correlation between total personnel expenses and teacher training. Here, this study holds that the positive correlation between the dual-teacher ratio and project investment is greater. This is because the teacher training and master teacher cultivation projects in the project investment have directly enhanced the construction of the teaching staff.

3.3.5 Differences in science and technology investment in some areas of Hunan

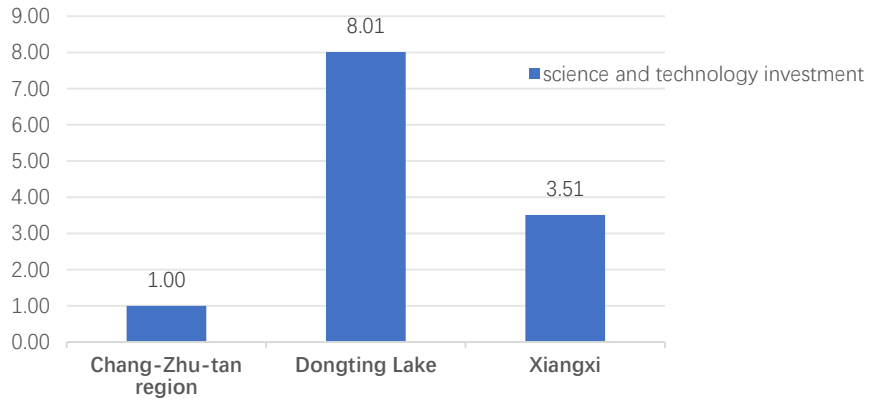

Fig. 7 Total Expenditure on science and technology.

The expenditure on scientific and technological investment mainly comes from project investment and scientific investment. The proportion of scientific investment in the total investment is very small. It mainly includes the replacement of scientific research equipment, industry-university-research cooperation projects, and scientific research management service fees, etc. This falls under the maintenance of daily scientific research and the support for special scientific research projects. At the same time, it accounts for a very low proportion of the total financial input for education. Firstly, as can be seen from Fig. 7, the investment in science and technology in Dongting Lake and Xiangxi is significantly higher than that in the Chang-Zhu-tan region, directly reflecting the strong willingness of developing colleges of higher learning to enhance scientific research.

Secondly, in light of the development of educational policies in Hunan Province, it can be observed that the government hopes that each developing institution will prioritize infrastructure construction, then move on to the development of teaching staff and faculty, and finally proceed with the integration of schools and enterprises in a comprehensive development sequence. This study holds that although research and development expenditures do not significantly influence the structure of Financial investment, colleges with underdeveloped vocational education should still prioritize ensuring personnel expenses and procurement funds.

4. Predictions and Solutions Regarding Financial Input in Education in Hunan Province

After taking into account the respective financial input ratios, preferences of higher vocational colleges, as well as the overall and local differences. This study will combine relevant literature and the actual situation of the colleges to predict the future development of colleges in each region. Meanwhile, it will provide reasonable improvement routes for relatively backward colleges.

Firstly, in the subsequent development of vocational education in Hunan, regions with advanced vocational education will play a leading role and guide the development of other colleges. Based on this, a more in-depth exploration of teaching and research can be carried out. While maintaining the basic investment, the proportion of project investment and technological investment can be increased to enhance the capacity for scientific and technological innovation. Secondly, it is necessary to actively establish scientific research exchange relations with other schools, share the latest teaching plans, scientific research technologies, and encourage cross-institutional scientific research projects. Strive to drive the development of scientific research and teaching in other regions' colleges of higher learning at a lower cost. In addition to the initial stage, it is necessary to appropriately introduce public colleges for integration and fully utilize the mature and advantageous specialties of the school to cooperate with relevant enterprises or establish public colleges under the guidance of policies. Finally, with sufficient project funds, it should develop the teaching staff. While maintaining the number of

teachers, it should actively hold teacher training activities to enhance the individual quality of teachers. At the same time, from the perspective of fairness in educational finance, higher vocational education is a quasi-public good. Besides the local government being held responsible, it is also necessary to release its private product characteristics. Therefore, as a representative institution of vocational education. Optimizing the structure and strengthening supervision to ensure the efficient use of educational resources is particularly important [8].

Secondly, regions with moderate vocational education development will be the main force for the improvement of vocational teaching in Hunan Province in the future. To address the issue of financial input in the Dongting Lake area, the primary objective is to enhance the efficiency of project fund utilization, striving to achieve greater benefit improvement with a small amount of project investment, thereby filling the gap in basic investment. As for higher education institutions themselves, many studies suggest that, apart from direct financial input, they need to continuously expand the channels and forms of resource input to enhance their economies of scale. This is specifically reflected in aspects such as actively expanding the channels for financial investment in vocational education [9]. For colleges that have partnerships with public colleges, they are encouraged to further expand their business income to continue to increase their total income. For colleges and universities without cooperation with public colleges, by means of policies and their own advantageous specialties, they can attract project investment from all sectors of society. On the one hand, this can enable higher vocational colleges to connect with society and enhance their recognition in society. It can also enhance the enthusiasm of colleges of higher learning in running their schools [10]. Finally, it is necessary to provide sufficient salary, welfare and social security for the teachers of this school. This can maintain the current high-quality teaching staff while attracting more teachers to take up positions, thereby solving the problem of an excessively high student-to-teacher ratio.

Thirdly, regions with backward vocational development will become the key support targets for the development of vocational education in Hunan. The government can center on unifying the investment structure of educational colleges, strive to secure sufficient financial allocations for them as much as possible, and regulate their investment mechanisms with relatively flexible restrictions, thereby effectively avoiding extreme investment by educational colleges. At the same time, the investment in science and technology for projects other than local characteristic industries can be temporarily reduced. While giving priority to meeting the basic investment, balance its own revenue and expenditure ratio and maintain the balance between financial appropriation income and financial special account income. In addition, while rationally purchasing equipment, priority should be given to the development of the school's teaching and training system to fully leverage the school's advantages and characteristic specialties. By leveraging its advantages and distinctive specialties, it aims to establish regional characteristic industries and, at the same time, attract relevant enterprises as much as possible for cooperation to enhance its own reputation. Finally, special transfer payments will be implemented to make up for a certain gap in financial input for regions lagging in vocational development.

5. Conclusion

Overall, this study starts from the basic theories and takes regional differences and resource distribution differences as the themes to explain the relationship and contradictions between financial input and the development of different colleges and regions. This includes the contradictions in terms of quantity, direction and risk between financial input and development, which respectively cover the different problems that have emerged in the three major regions of Hunan. This is specifically reflected in the investment in teaching staff, project investment, and basic investment, etc. In this regard, this study has discovered different problems. For instance, the Xiangxi region is mainly restricted by the total amount of Financial investment due to insufficient investment. In addition, the areas around Dongting Lake, which have received sufficient financial input, have neglected personnel expenses and other aspects due to the contradiction between development and the stability of the

foundation. In response to these problems, this study provided different solutions for different regions in Hunan at the end. This includes clearly defining the roles of the three major regions in the future development of vocational education, encouraging outstanding colleges to actively drive the development of backward regions, and suggesting that backward regions give priority to stabilizing their own financial input structure, etc. In the future, this study hopes to conduct a more detailed investigation into the financial disclosure of colleges on this basis, so as to fully prove the feasibility of the improvement strategy while further discovering the differences in financial input in other dimensions. Meanwhile, this study aims to make a more detailed division of regions to fully cover specific areas.

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