

Supply Chain Financing for Supporting the Children with Special Needs: Problem-Solving Strategies

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Abstract- The purpose of this work is to investigate the supply chain funding in supporting children with special needs in accordance with an existing supplier management framework. Improving the living conditions of homeless and neglected children, as well as children with disabilities, is one of the priority directions for the social and economic development of the main countries. However, often due to the insufficient level of funding and state support, the functioning of such specialized institutions such as orphanages or colleges is reduced to unacceptable conditions. In this article, the authors conducted a comprehensive study of 7 specialized institutions located in southern Kyrgyzstan. Social and macroeconomic factors have been taken into account such as the level of public finance, the local distribution of funds for the need for children, the financing of the supply chain for the support of children, the level of social protection, the psychological microclimate, and the morbidity

situation. Therefore, inter-ethnic tensions and forced migration of the skilled population influence the fact that many minors cannot get adequate nutrition, quality education is practically provided on the street. In this work, measures are proposed to prevent the abandonment of children, increase the role of institutions engaged in educational work with children, finance the supply chain to support children and seek new, more effective forms of adaptation in modern society.

Keywords- Children, supply chain financing, rehabilitation and adaptation institution, education, Characteristics of children.

1. Introduction

The problem of homeless and neglected children in need of special care and caring for children is quite an urgent problem that arises when a democratic, legal and economically stable state becomes established. Street children fall into an increased risk group and need more careful attention of the state.

In the era of the collapse of the USSR, the transition from the collapse of the planned economy to the market era, it was children who became the most vulnerable social group of citizens of all CIS countries, in particular, the Kyrgyz Republic. However, any review of the world press and information tapes, various web resources constantly keeps current and sensitive topics - childhood and the situation of children around the world [1]. The problem of child protection is common to both developing countries and developed countries. In most cases, children fall into the risk zone due to the negligent attitude of parents, abuse by them or peers. As an American studies show, children who fall into the streets begin to suffer from chronic infectious diseases [2]. The situation with children is restless in the world, because of their rather high dependence on the attitude of the adult population towards them.

Undoubtedly, state structures, the non-governmental sector and even business-structures somehow try to make their contribution to the cause of helping and supporting children [3], [4], but often these measures are one-time, calendar-specific (on the Day of the Disabled, the Children's Day and other professional dates).

The study of literature has shown that certain prerequisites have been created in it for the development of the theoretical and methodological foundations of the socio-pedagogical support for the social reintegration and adaptation of pupils of rehabilitation institutions. In particular, it reflected issues such as: prevention of child neglect [5], [6], [7] peculiarities of organization and ensuring the effectiveness of education in specialized institutions [8], [12], [9]; the basis of an integrated approach to the upbringing of children [10], [13], [11]; social and pedagogical support of children in a difficult life situation [14], [15], [22]. At the same time, the analysis of literature has shown that such issues as the essence, content and features of stimulating the social reintegration of homeless and neglected minors, taking into account the mentality and national and cultural traditions of the Kyrgyz Republic, are now relevant.

2. Methodology

Analysis of literature made it possible to identify the existing contradiction between the need for socio-pedagogical support for the adaptation and social reintegration of pupils of a rehabilitation or specialized institution and its insufficient

theoretical and methodological support [16], [17], [18]. The presented contradiction determined the problem of research, the essence of which is the need to develop a theoretical and methodological basis for socio-pedagogical support for the adaptation and social reintegration of pupils of a rehabilitation and adaptation institution. To achieve the goal of the study, the following tasks were set:

- Characteristics of children in need of special care
- Characteristics of children's special institutions
- supply chain financing in supporting the children with special needs

Various types of research methods were used and were used in practice, from the most common ones: observation, questioning, analysis, modeling, study, and generalization. First of all, the problems of homeless or neglected children are occupied by law enforcement agencies, the problems of children with disabilities, which have become mostly those because of irresponsibility of parents, state or municipal specialized institutions in the form of orphanages, boarding schools, etc. are occupied. In particular, the IDN (juvenile inspection) and CARN (centers for adaptation and rehabilitation of minors) have become a real force in solving the difficulties of arranging street and street children.

According to the OSR CARN, for the period from August to October, 2014, 99 children fleeing the house, orphanages and boarding schools were registered. Similarly, every six months also about a hundred children are stably recorded as fugitives. Often the appearance of a stepmother or stepfather in their families and the corresponding treatment with them leads to the escape of children. From the orphanage they run away, according to the head teacher of the Uchkurgan children's home of the open boarding school Gafur Salimov, because of "unwillingness to obey the strict regime of the institution and strict order of the day." Children run away, but they are caught, usually in regional or district centers, near train stations and markets, where they wander alone or in groups, and are sent back. Usually they are taken away by parents and relatives. In October, three returned to the family, one child was sent for treatment to the Dermatovenerologic dispensary [13].

The conditions of detention in the OSR building in the OSR, three years ago, capitably repaired after a fire during the tragic events of 2010 at the expense of the Norwegian Embassy, can be called ideal: clean, quiet, warm, modern furniture and tastefully

furnished rooms. Children play board games, greet visitors, are not afraid to contact. According to the head of the Central Clinical Hospital Kaparov K.M., here the children are kept for 30-45 days, during which the police are obliged to find the parents or the institution that is responsible for these children and accompany them to their destination. The geography of the origin of the runaway children is wide: the village of Mayevka of the Chui oblast, the Kara-Suu, Uzgen, Aravan and Alai districts of the Osh region, is from Jalal-Abad and Batken. The age of homeless children varies from 3 to 18 years.

In the Kyrgyz Republic, officially with a total population of 6 million people [19], in the south of the country today there are 4 children's homes, two in the village of Uch-Kurgan in the Kadam-Jai district of the Batken region and the village of Oktyabrskoye in the Suzak district of the Jalal-Abad province, Mirza-Aki of the Uzgen district of the Osh region.

And also a number of specialized boarding schools: for blind and visually impaired children, boarding school for children from high-altitude and remote regions named after V.N. Tereshkova, boarding-house for the elderly and children "Boorukerdik" in Osh, boarding school for deaf and visually impaired children - in the city of Kara-Suu and with Kashgar-Kishlak, psycho neurological - in the city of Jalal-Abad, there is boarding school for children from low- income families - in Sulukta, Batken region.

Uch-Kurgan children's home was opened in 1922, since then thousands of children have become his pupils. The collective of this social institution has helped many small citizens. According to the decision of the Revolutionary Committee of the Kara-Kyrgyz Autonomous Region of the Fergana Volost, J. Abdrakhmanov was the first director, later becoming one of the political leaders of the Soviet republic, which was the source of the Kyrgyz statehood. Director of the orphanage Safonova Tatyana Ivanovna works 41 years after the distribution from the pedagogical school. The head teacher of the orphanage, a road-car by profession, but the teacher by vocation Gafur Salimov has been educating disadvantaged children for 28 years.

In such orphanage pupils are taken in a number of ways: round orphans; half-orphans; children of people deprived of parental rights; children of parents in custody; parents - mentally ill; single

mother; parents do not engage in upbringing, lead an antisocial way of life; the custody of guardians from maintenance; parents abandoned their children and left for labor migration. In recent years, such cases have become more frequent when parents throw their children and go to labor immigration. The spell of time, when the country switched to a market economy, broke the foundations of traditional education.

The dynamics of the total number of pupils' ranges from 88 (2009) to 65 (2015). The sharp drop in the number was due to the UNICEF project "Return to the Family". As a result, 36 children were returned to their families. According to the authors of the project, the best environment is their own family [20], let them live in worse conditions than in a state institution.

However, a dozen children have returned to the orphanage, and this is already worrying. It should be noted that the Uch-Kurgan children's home is unique in that it is the only orphanage in the country of an open type, which means that the children live and are kept here, and they study in a comprehensive school. This serves their more rapid adaptation to the external environment. At school, children are kept together, the whole team is rebuffed by the abusers. They spend their birthdays together, play and relax, do their homework. The psychological relief room has equipment that is rarely where you can meet. An art studio was opened, children draw, sculpt, and model. There are three cells with parrots, two aquariums. In the yard there is a big garden, there is a garden, children are looked after by them. The method of occupational therapy Makarenko works without fail [16]. The head teacher G. Salimov shares his experience of communication with children: "They cannot tell lies, they feel it inwardly, ready for anything and will tolerate everything, but not lie." Here the children's self-government works flawlessly, there is an educational, cultural, sports, labor, sanitary sector. Employees of the orphanage actively cooperate with the Ministry of Education and Science, on whose balance they are, with local education departments, as well as with international donors - ADB, UNICEF, Save the Children, etc. [8].

The October children's home in the Suzak district of the Jalal-Abad region was opened in 1933, since 1976 in a new building. Director Mamatova Begaim worked for 24 years, the same experience with a senior educator Zhabirova Chinara. It

contains 70 children, of whom 6 are orphans, 9 semi-orphans, 2 are children deprived of parental rights, 9 are single mothers, 2 have parents in custody and treatment, 26 have parents divorced, 17 are from problem families, 2 - parents were missing. According to ethnic composition, the equal number of girls and boys is divided as follows: Kyrgyz - 52, Uzbeks - 9, Russian - 4, Turks - 3, 1 Ukrainians, Kurds, Uyghurs, Tajiks and Tatars. Street children are not taken here. Sad experience has shown that they teach other children to antisocial behavior.

A boarding school in the village of Myrza-Aki, in the Uzgen District, Osh Oblast, was opened in 1988, mainly children of soldiers who died during the Soviet military campaign in Afghanistan in 1979-1989. At the moment, there are 184 children here, of whom 21 are orphans and 61 children are half-orphans, while the remaining ones were left without the supervision of their parents-102 children. The majority are Kyrgyz, 3 Uzbeks and 1 Russian by nationality. Director Sarykov Kalymnur and head teacher Aitkurmanov Toktali try to lead the team, involving donors to solve their problems (regional and district administrations and prosecutor's office, the Jetkinchek program, USAID, ADB, Red Crescent Society, Counterpart consortium, etc.) [13]. In the city of Osh and Osh oblast there are three family orphanages - Altyn Uya (Director - Tamara Toktomametova), Lotos (Director - Yarmuratiy Nikolay) and Kelechek in Karasuu (Director - Tulesheva Bayan), the only one in the republic a mixed boarding house for children and the elderly "Boruokerdik" (Director - Toktosunova Bermet). Exemplary in many senses, the Osh boarding schools: for visually impaired children (Director - Kudaikulova Aigul), a boarding school after Tereshkova (Director - Matikeyeva Gulsun).

A number of papers have mentioned the shortage of accounting guidance for supply chain financing programs. For example, in 2010 the Association of Corporate Treasurers chaired a working group that was asked to review the supply chain finance market. The Report of the supply chain finance working group gives an overview of the main characteristics of supply chain finance and the accounting treatment and risks of buyer-driven receivables programs. In 2012, Cass Business School carried out a qualitative research whether accounting implications hinder adoption of supply chain finance and how these organizations are

dealing with accounting issues. The study led to interesting observations and concluded "IFRS guidance on supply chain finance is required to clarify circumstances that could trigger reclassification of trade payables into borrowings" (Cass Business School, 2012). It was also mentioned that accounting guidance mainly contributes by the absence of specific guidelines on this subject. In their Second Edition (2014) of the Supply Chain Finance European Market Guide the Euro Banking Association also pays attention to the accounting aspects of SCF by stating that it is important to achieve the correct balance sheet treatment in order to avoid re-classification of trade indebtedness as bank debt on the balance sheet under certain transactional structures. Lastly, the European Securities and Market Authority notes in its October 2015 issue that "(...) some issuers put in place structuring schemes related to their working capital, for example, issuers have been increasingly implementing supply chain financing (SCF) arrangements (also called "reverse factoring") for their trade payables. The terms of these arrangements vary, but they generally involve a bank processing the issuer's payments for purchases from suppliers. Considering the potential impact of SCF arrangements on the statement of cash flows and statement of financial position, issuers should analyze the substance of those arrangements. Issuers should ensure that the related transactions which stem from the SCF arrangements are appropriately accounted for in both the statement of financial position and the statement of cash flows" [23].

3. Results and Discussions

In addition to traditional educational institutions (schools, vocational schools, institutions of additional education, etc.), various institutions of a specialized profile are currently acquiring greater importance in preventing the neglect of children in the southern region of Kyrgyzstan, the main task of which is to adapt and socialize homeless and neglected minors.

The current situation in Kyrgyzstan is characterized by a variety of political, social, economic, demographic changes in society, which in turn affects the situation of minors. The process of formation of the statehood of the Kyrgyz Republic is accompanied by a multidimensional social transformation affecting all segments and groups of society, including children, a significant part of

which is outside the existing social institutions in the country.

The southern region of Kyrgyzstan is the region in which modern social and economic contradictions are exacerbated to the greatest extent. This is due to internal political processes, inter-ethnic tensions, and forced migration of the able-bodied population. Many minors (left by parents who left for work, in the care of other relatives or even neighbors) cannot get proper nutrition, quality education, are practically provided to the street. The number of street children increases every year. The current situation requires the state to take urgent measures to prevent child neglect, to increase the role of institutions engaged in educational work with children, to search for new, most effective forms of their adaptation in modern society.

The progressive trend of the continuous growth of various unfavorable phenomena among the younger generation (homelessness, neglect, etc.) poses to society as one of the main tasks the need for concentration of efforts aimed not only at combating the consequences of deviations from the norms of the social development of minors, but, on their prevention, that is, the elimination of the root causes and conditions directly or indirectly adversely affecting the actions and actions of the young people century. At the same time, experience shows that the social importance of preventive measures becomes more effective if they are scientifically grounded; proceed from a comprehensive consideration of the interaction of objective and subjective factors that determine the behavior of a person in an already existing or possible, predictable life situation.

Although there are no unequivocal solutions to this complex problem, it cannot be, but at the present time, both in science and in practical social and pedagogical activity, certain initial views on the problem of prevention of neglect, homelessness, antisocial behavior of minors in general and basic approaches to the selection of specific areas of work.

In modern Kyrgyzstan, residential institutions for orphans, homeless and neglected minors belong to several departments:

- Children from birth to 3 years are brought up in the homes of the child of the Ministry of Health of Kyrgyzstan;
- At the age of 3 years before adulthood - in the institutions of the Ministry of Education and

institutions of the Ministry of Social Development of the Kyrgyz Republic (table 1).

Table 1. The institutions of the Ministry of Education and institutions of the Ministry of Social Development of the Kyrgyz Republic

Departmental affiliation and sources of financing	Children's Residential Institution		Pupils	
	Quantity	%	Quantity	%
Republican budget				
Ministry of Education and Science of the Kyrgyz Republic		20.5%	3731	34.2%
Ministry of Health of the Kyrgyz Republic	3	2.6%	200	1.8%
Ministry of Social Development of the Kyrgyz Republic	3	2.6%	539	5%
Ministry of Internal Affairs of the Kyrgyz Republic	2	1.7%	24	0.2%
Local budget				
Educational boarding schools institutions	32	27.4%	4400	40.3%
Temporary shelters	20	17%	536	5%
Children's homes, shelters, boarding houses, religious boarding houses, etc.	33	28.2%	1478	13.5%
Total:	117	100.0%	10908	100.0%

Citizens under 18 are 42% of the total population of the Kyrgyz Republic. As noted above, the reasons for children to enter the specialized institutions are quite diverse. The key issue is that the possibility of helping street children appears much later after they hit difficult life situations, since it is impossible to detect such minors instantly [20]. Developed criteria and indicators of evaluation, which makes it possible to classify children as needy and support, and described types of assistance [21]. They are usually referred to as:

medical, psychological, pedagogical, social-pedagogical, social, legal.

By providing homeless and neglected minors with various types of assistance, specialists face challenges and barriers to social adaptation and rehabilitation, both in placing children in specialized institutions and in foster families.

In children's residential institutions, there are children suffering from various diseases. The total number of children with health problems is 769 people, or 13.5% of the total number of children living in a specialized institution in the village of Uch-Kurgan, Batken region. The overwhelming majority of children from among the pupils in the established diagnoses suffer from various neuropsychiatric diseases - 351 people (Table 2) [19].

Table 2. Distribution of children living in children's residential institutions for 12 common diagnoses

No	Specified diagnosis	Number of recorded cases
1	Iron deficiency anemia	83
2	Mental retardation of mild degree	75
3	Diseases of organs of vision	63
4	Chronic ENT diseases	50
5	Mixed disorders of psychological development	44
6	Congenital heart disease	34
7	Diffuse enlargement of the thyroid	32
8	Residual encephalopathy	26
9	Diffuse enlargement of the thyroid	26
10	Enuresis	25
11	Tuberculosis (different forms)	24
12	Endocrine diseases	23

Adolescents who come to a specialized center are the most difficult category of pupils. They are characterized by the characteristics of junior school children, overestimated or underestimated self-esteem, they are characterized by the presence of difficulties in relationships with surrounding people, the surface of feelings, dependency, the habit of living under the orders of others, and

violations in the sphere of self-awareness (Table 3) [19].

Table 3. Indicators of the development of the psyche of children entering the Center for Adaptation and Rehabilitation of Minors (CARN) in Osh

Options	Comparisons Key indicators (characteristics of children entering the CAR)
Communicative Skills and Communication Skills	Typical suspicion of others, aggression in resolving conflict situations
Motivation for vital activity	Full or partial lack of response to motivation and stimulation, there is no interest in unfamiliar material
Ability to master the knowledge	Lag in learning the language, letters and accounts
Time Orientation Skills	Weak time orientation, lack of dreams, life for today
Self-presentation skills	Low or high self-esteem, lack of faith in oneself and in oneself
Ability to plan actions	Weak ability to plan, chaotic action
The general level of development of intellect and horizon	Sufficiently scant speech, limited knowledge in various spheres of science and art

4. Conclusion

Summarizing the experience of orphanages and specials, you can note:

- All orphanages are building and repair work that are not completed, they create a feeling of insufficient attention of the authorities, Public security is much better than private, obviously because of the relatively greater contribution of financial resources,
- The compactness of placement of a small group of 10 to 18 children provides great comfort and similarity with family living conditions,
- A small number of children can be served by lesser forces, which is done by the administration of all these children's institutions,
- Educational, developmental, socializing, adaptive, rehabilitation and other functions as a whole they successfully fulfill,

- Republican and municipal children's institutions are under the supervision of international organizations that provide them with assistance,
 - On the part of society, there is a need for all-round support and constant assistance to teachers who make society healthier and stronger, caring for the weakest links in the health of the common future - children.

Without a large-scale intervention, this complex situation will never effectively be resolved. It is necessary to strengthen not only the professional staff of all educational institutions, but also create conditions for the work of specialists in the social sphere, social pedagogues and family psychologists.

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