



Research on Performance Audit of Consolidating Poverty Alleviation Achievements and Rural Revitalization with an Anti-Poverty Capability Orientation in the Context of the Digital Economy

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Abstract. Based on the perspective of the digital economy, this paper examines relevant data on the audit of government-specialized poverty alleviation funds in China. Using County R's audits of targeted poverty alleviation funds during the poverty alleviation period as a case study, it analyzes the basic situation and issues related to these audits. The study explores key focus areas in the performance audit for the effective alignment between consolidating poverty alleviation outcomes and rural revitalization. It proposes a conceptual framework for a performance audit mechanism aimed at achieving this alignment, along with a work process design for performance audits of consolidating poverty alleviation achievements and rural revitalization based on comprehensive control measures. Additionally, it addresses the legal and regulatory guarantees, audit talent development, performance evaluation systems, and enhanced collaboration between audit institutions and other supervisory bodies. These findings provide theoretical foundations and case references for further in-depth studies on performance audits aimed at consolidating poverty alleviation achievements and advancing rural revitalization.

Keywords: anti-poverty capability; poverty alleviation; rural revitalization; performance audit.

1 Introduction

On February 25, 2021, Xi Jinping, General Secretary of the Communist Party of China, President of the People's Republic of China, and Chairman of the Central Military Commission, delivered an important speech at the awards ceremony honoring national role models in poverty alleviation. Xi emphasized that, thanks to the concerted efforts of the entire Party and people across the country, China had achieved a complete victory in the fight against poverty at a historic moment — the 100th anniversary of the founding of the Communist Party of China. According to current standards, 98.99 million rural poor individuals were lifted out of poverty, all 832 impoverished counties were

delisted, and 128,000 impoverished villages exited poverty lists, effectively eliminating regional poverty and completing the arduous task of eradicating absolute poverty. This monumental achievement is a source of great pride for the Chinese people, the Communist Party of China, and the Chinese nation itself ^[1] ^[2]. Consequently, following the completion of the poverty alleviation goals, the focus of the "three rural issues" (agriculture, rural areas, and farmers) will naturally shift from consolidating poverty alleviation achievements to fully promoting rural revitalization ^[3].

China's poverty alleviation efforts primarily involve the state, local governments, and other economic organizations supporting the economic development of impoverished areas through policies and funding. Policy-based poverty alleviation measures, such as limited-term interest subsidies for impoverished households, and funding-based poverty alleviation, including public works funds, fiscal development funds, and specialized poverty alleviation loans, are essential to fostering an anti-poverty capability. The intrinsic relationship between poverty alleviation and anti-poverty efforts lies in that anti-poverty capability is the ultimate goal of poverty alleviation, while poverty alleviation serves as the means to achieve anti-poverty capability, providing the necessary support ^[4]. However, relying solely on external assistance through policy and funding may lead those without self-sustaining development capabilities to slip back into poverty when they face market competition or lose policy or financial support. This possibility calls for a focus on developing comprehensive personal capabilities, including employment, entrepreneurship, self-learning, and intrinsic development motivation, during the phase of consolidating poverty alleviation achievements and advancing rural revitalization.

The need to focus on individuals' capacity for self-development and self-sustained production during the transition from poverty alleviation to rural revitalization necessitates an emphasis on two critical aspects in the use of fiscal funds. First, it is essential to maximize the limited fiscal resources and their effectiveness. Second, fiscal efforts must aim at fostering anti-poverty capabilities that promote sustainable income growth. Therefore, performance audits focused on consolidating poverty alleviation achievements and facilitating an effective alignment with rural revitalization — with an emphasis on anti-poverty capabilities — have become imperative.

2 Analysis of Special Audits on Poverty Alleviation Funds during the Poverty Alleviation Period (A Case Study of County R)

2.1 Basic Situation of Special Audits on Poverty Alleviation Funds in County R during the Poverty Alleviation Period

First, from the perspective of the amount of funds audited and the scope involved, County R was one of China's 592 nationally designated poverty-stricken counties until it achieved county-wide poverty alleviation in 2020. The county has 115 poverty-alleviated villages and a population of 157,000 who have escaped poverty. The poverty alleviation funds provided a solid foundation for County R's victory in the fight against

poverty. From 2016 to 2020, the County Audit Bureau conducted annual audits on these specialized poverty alleviation funds, covering a total of 4.789 billion yuan across 20 townships and 26 departments, identifying 81 issues related to 479.3 million yuan in funds. These figures reveal the significant scale of the funds, the wide range of townships and departments involved, and the number of personnel engaged.

Second, analyzing the problems identified in the audits reveals that of the 81 issues found, 45% were related to fund management, 40% to project management, 11% to effectiveness, and 5% to other areas. These data indicate that problems primarily arose in fund and project management, exposing issues such as inadequate policy implementation and management deficiencies among key leaders in County R during their tenure.

Third, from the perspective of audited entities, over the past five years, County R conducted economic responsibility audits in 14 departments and townships, accounting for 30% of the 46 departments and townships involved in poverty alleviation funds. However, departments with significant funding, such as the Poverty Alleviation Office, the Transportation Bureau, and the Agriculture and Rural Affairs Bureau, have not been subject to leadership economic responsibility audits. According to the County Committee Inspection Office's requirement for comprehensive audit coverage of all 90 county-managed units within five years, County R's coverage rate for economic responsibility audits in the past six years was only 15.6%.

These findings indicate several issues in the audit of poverty alleviation funds: the large amount of funds involved, the extensive range of townships and departments, weaknesses in fund and project management, and low coverage of economic responsibility audits among department leaders in the poverty alleviation sector.

2.2 Performance Audits Are Not Yet a Focus in Fiscal Poverty Alleviation Fund Audits

The principle of "teaching a person to fish" rather than simply "giving them fish" underpins the management of fiscal poverty alleviation funds as a major part of government fiscal spending. Governments and related departments have a responsibility to conduct performance evaluations of these expenditures to determine whether the management aligns with the principles of economy, efficiency, and effectiveness, thus maximizing the impact of fiscal spending [5]. This principle of entrusted economic responsibility forms the theoretical basis for evaluating the performance of fiscal poverty alleviation funds [4]. Accordingly, to enhance anti-poverty capability, funds should be allocated in a way that promotes the self-sustained development and income generation capacities of impoverished individuals, fostering resource optimization and creating conditions that enable genuine poverty alleviation. The ultimate purpose of fiscal poverty alleviation, driven by an anti-poverty capability orientation, is to improve impoverished individuals' ability to resist poverty risks, thus empowering them to secure sustainable income growth. Fiscal poverty alleviation is a comprehensive system that requires the integration of social, economic, and ecological performance. However, in recent years, audits in County R have primarily focused on the allocation and usage of fiscal poverty alleviation funds, with limited attention to the efficiency and

effectiveness of fund utilization. This focus has hindered the development of performance audits centered on enhancing anti-poverty capabilities.

2.3 Emphasis on Performance Outcome Evaluation with Limited Process Control

Poverty alleviation is a complex, government-led civil project that requires extensive and ongoing efforts. Achieving the goal of poverty alleviation requires government audit intervention across the entire process, including pre-event interventions, ongoing monitoring, and post-event evaluations. However, the current focus of fiscal poverty alleviation audits in China is primarily on post-event financial assessments ^[6]. There is a scarcity of pre-event performance control audits, such as those for poverty alleviation planning and project approval, which has prevented the establishment of a comprehensive process control system, thereby hindering the accurate targeting of poverty alleviation funds to impoverished populations ^[7].

County R's audit activities in recent years have predominantly been post-event audits, limiting the audit agency's ability to conduct pre-event interventions and ongoing monitoring. Particularly in the economic responsibility audits related to poverty alleviation departments, audit reports must consider input from party and government leaders at various levels, which, in efforts to mitigate audit risk, may compromise audit independence. This situation limits the disclosure of issues and accountability, which in turn impacts the overall effectiveness of poverty alleviation audits, creating gaps between the evaluation and accountability systems.

2.4 Performance Evaluation Systems Remain in the Process of Exploration and Improvement

In 2008, the Ministry of Finance and the State Council's Poverty Alleviation Office jointly issued the "Interim Measures for the Performance Evaluation of Fiscal Poverty Alleviation Funds," outlining three primary categories of indicators — effectiveness, management and utilization, and work evaluation — and corresponding scoring standards, marking the official start of performance evaluations for fiscal poverty alleviation funds in China. Since the 18th National Congress, as poverty alleviation efforts have intensified, the performance evaluation measures have been revised twice. However, challenges remain, such as an incomplete evaluation information database and insufficient economic indicators and data throughout the entire fiscal poverty alleviation expenditure process. Consequently, significant issues persist in the theoretical and practical applications of poverty alleviation fund performance evaluation. These include the need to refine the performance evaluation system based on practical experience, the challenge of evaluating diverse performance metrics given the wide-ranging fiscal expenditures, and the difficulty of quantifying ecological and social benefits that cannot be readily expressed in monetary terms. Additionally, while poverty alleviation funds are sourced from taxpayers, taxpayer involvement in monitoring and holding poverty alleviation funds accountable is limited, with government entities typically overseeing these functions ^[9].

2.5 Lack of Multi-Disciplinary and Multi-Skilled Audit Talent

Currently, grassroots audit personnel are often older, have limited educational backgrounds, and possess narrow professional expertise, focusing primarily on the acquisition of financial information. Many lack the ability to conduct big data analyses of financial statements and departmental data, and struggle to meet the diverse auditing requirements of economic, social, and ecological performance. For example, County R's Audit Bureau has a staff of 20, with an average age of 48. Among them, five (25%) are over 55, eight (40%) are between 46 and 54, four (20%) are between 36 and 45, and only three (15%) are 35 or younger. Regarding educational backgrounds, three staff members (14.3%) hold undergraduate degrees, six (28.6%) have associate degrees, and 12 (57.1%) have secondary school diplomas. Professionally, the majority of staff are in accounting (14 staff members), with one in business management, two in statistics, and three in engineering, but no staff with computer science or legal backgrounds. This lack of multi-disciplinary and multi-skilled audit personnel is a key factor restricting performance audit capabilities. As the scope of audit supervision expands, the current audit staff structure is inadequate to meet the demand for comprehensive, high-quality audit oversight.

3 Anti-Poverty Capability-Oriented Performance Audit of Effective Alignment Between Poverty Alleviation Achievements and Rural Revitalization as an Inevitable Choice for Scientific Development

After County R completed its poverty alleviation goals in 2020, the county began fully advancing rural revitalization efforts. Essentially, whether in the poverty alleviation phase or the rural revitalization phase, efforts should be "people-centered" and "sustainable." To achieve this people-centered approach, it is necessary to respect and reflect the needs and aspirations of the people, addressing their concerns and acting in their interests. This means safeguarding the legitimate rights of the people while avoiding unsustainable poverty alleviation approaches that rely on resource depletion, violent exploitation, environmental degradation, pollution, and excessive financial costs. Additionally, government auditing, with an external supervisory mechanism, is essential for using limited fiscal funds effectively during the transition from consolidating poverty alleviation achievements to rural revitalization^[8]. This approach ensures effective results, supports permanent poverty alleviation, and fosters self-development capabilities that lead to gradual prosperity.

Furthermore, to achieve scientific regional development and prevent a return to poverty, it is necessary to evaluate and supervise the performance of fiscal funds from multiple dimensions — locally and regionally, in the present and long term. This approach encourages the sustainable and harmonious development of both individuals and regions. An anti-poverty capability-oriented performance audit should cover economic, social, and ecological aspects. For example, economic performance includes increasing individual and collective income, generating profits, and contributing to tax revenue.

Social performance includes poverty reduction effectiveness, education and training, and healthcare improvements. Ecological performance encompasses land use, vegetation protection, and energy-saving initiatives.

Emphasizing an anti-poverty capability orientation in government auditing requires consolidating poverty alleviation achievements as a foundation and rural revitalization as a core objective. It aims to increase individual and collective income, focusing on the scientific planning of projects, rational allocation of funds and resources, and compliance and effectiveness in project fund management. This approach optimizes resource structure and allocation, meeting the conditions for self-sustaining productivity and self-development capacity among poverty-alleviated individuals, facilitating sustainable income growth, and ultimately maximizing the anti-poverty comprehensive performance for both the region and its population.

4 Key Issues in Anti-Poverty Capability-Oriented Performance Audit for the Effective Alignment of Poverty Alleviation Achievements and Rural Revitalization

The implementation of anti-poverty capability-oriented performance audits to effectively align poverty alleviation achievements with rural revitalization should be grounded in improving the performance of fiscal funds ^[10]. Therefore, numerous influencing factors need to be considered, with the foundation and ultimate goal of poverty alleviation and anti-poverty efforts being people-centered. Both poverty alleviation and anti-poverty initiatives focus on individuals. Accordingly, one aspect of this audit should prioritize the development and enhancement of anti-poverty capabilities among those who have escaped poverty, while another aspect should strengthen economic responsibility audits of leaders in key departments and positions, as well as conduct comprehensive post-performance evaluations.

4.1 Performance Audits Focusing on Anti-Poverty Capability Development

The ultimate goal of fiscal poverty alleviation is to empower impoverished populations to escape poverty sustainably, ensuring that they do not fall back into poverty by fostering their self-sustained livelihood capabilities — that is, their intrinsic anti-poverty capability. In essence, poverty alleviation is about supporting people. As a government audit mechanism, how can poverty alleviation support people effectively? In current approaches, government auditing plays an external supervisory role, applying performance audits to enhance the scientific foundation of fiscal funding project initiation, curbing and preventing corruption in fiscal project development, and improving the efficiency, compliance, and effectiveness of project implementation. These measures ultimately enhance the performance of fiscal funds, which directly or indirectly fulfills the goal of supporting individuals in poverty alleviation.

To effectively develop anti-poverty capabilities, it is essential to conduct supervision throughout the entire process, including pre-planning, project initiation approval, fund

allocation, resource utilization, and post-performance evaluation. The specific steps include:

Engaging in Pre-Planning and Project Approval: The development of anti-poverty capabilities is closely linked to fiscal fund project planning and approval processes. Generally, the better the project planning and approval, the higher the performance of fiscal funds and the stronger the anti-poverty capabilities of the population in impoverished areas, resulting in a positive feedback loop. Conversely, poor planning and approval can lead to poor outcomes. As such, the government audit's traditional role should shift from mid-event verification and post-event examination to early intervention, focusing on project planning and approval. However, due to the complexities of project planning and approval, government auditing must utilize its credibility, independence, expertise, and professionalism to help the government select projects that foster anti-poverty capabilities. This process includes rejecting short-term political achievements or personal-interest projects that do not align with sustainable development and using professional audit experience to identify fraudulent applications and provide recommendations to improve the comprehensive performance of fiscal poverty alleviation funds ^[11].

Implementing Timely Supervision During Project Execution: During the project funding stages, including allocation, carryover, and usage, government auditing must rigorously monitor the flow of funds to prevent personnel from abusing their positions, making false claims, or misappropriating funds. This approach ensures compliance with central fiscal allocation and local matching funds, preventing misuse, withdrawal, and diversion of poverty alleviation funds. Through the external oversight mechanism of government auditing, a corresponding feedback and processing mechanism should be established, ensuring that funds reach the areas where they are most needed and contribute effectively to enhancing the anti-poverty capabilities of the impoverished population.

Conducting Scientific Post-Performance Evaluation: Upon completion of anti-poverty capability development initiatives, post-performance evaluations should be conducted to recognize achievements, uncover issues, analyze set performance goals and existing problems, and provide recommendations. Post-performance audit evaluations should assess both process and outcome, considering two primary aspects: the decision-making capabilities and accountability of relevant department leaders, as well as the implementation and completion of project tasks. Evaluations should include assessments of economic, social, and ecological performance.

4.2 Strengthening Economic Responsibility Audits of Leaders in Key Departments and Positions

Rural revitalization is a multi-departmental initiative, with leaders in relevant departments overseeing project applications, and resource allocation and distribution, which are critical to the success of rural revitalization. Strengthening the accountability and supervision of economic responsibilities of these leaders can prevent some officials from prioritizing efficiency over effectiveness, focusing on short-term achievements while ignoring long-term poverty alleviation benefits. This measure deters superficial

efforts that emphasize short-term benefits ("giving a person a fish") rather than fostering sustainable development ("teaching a person to fish"). Therefore, strengthening economic responsibility audits for leaders in key departments and positions fosters a focus on long-term mechanisms and lays a solid foundation for effectively connecting poverty alleviation achievements with rural revitalization.

4.3 Establishing a Comprehensive Performance Audit System

The key to effectively connecting poverty alleviation achievements with rural revitalization lies in anti-poverty capability-oriented performance audit supervision. This requires shifting from traditional, single-focused financial audits to performance audits that consider comprehensive benefits. A comprehensive performance audit for consolidating poverty alleviation achievements and rural revitalization should focus on regional sustainable development. Specifically, this means achieving scientific and sustainable development in impoverished areas, which is reflected in aspects such as stable employment, quality education and healthcare, scientific industrial layout, continuous improvement in infrastructure, cultural and spiritual growth, and the formation of intrinsic productive capabilities for sustainable development.

How can these elements be represented in a comprehensive performance system through key performance audit indicators? This is a complex question involving multiple dimensions. For example:

Economic Performance: Can individual and collective income, tax revenue, and profits be included in the performance system?

Social Performance: Can poverty reduction effects, education and training, healthcare, and infrastructure be integrated into the performance system?

Ecological Performance: Can land use, vegetation protection, and energy-saving initiatives be part of the performance system?

Cultural Performance: Can spiritual culture, local identity, neighborly support, and party-member assistance be included in the comprehensive performance system?

Additionally, can the economic, ecological, social, and cultural benefits of anti-poverty capability indicators be qualitatively and quantitatively measured through performance audits to promote the realization of anti-poverty capabilities? Achieving this would further strengthen the effective alignment between poverty alleviation achievements and rural revitalization, an essential issue that warrants close attention.

5 Recommendations for Implementing Anti-Poverty Capability-Oriented Performance Audits to Effectively Align Poverty Alleviation Achievements with Rural Revitalization

5.1 Designing a Work Process for Anti-Poverty Capability-Oriented Performance Audits Based on Comprehensive Control

An analysis of County R's Audit Bureau's annual audits on poverty alleviation funds shows that these audits primarily took place after the completion of poverty alleviation

efforts each year, which tends to overlook pre-event and in-event controls. Effective alignment of poverty alleviation achievements with rural revitalization is a complex process, and previous analyses have highlighted potential issues of short-term political achievements and fraudulent practices. Therefore, comprehensive control is essential.

Project Application Phase: In the project application phase for consolidating poverty alleviation achievements and rural revitalization, an anti-poverty capability-oriented project oversight institution should be established. Audit departments should participate preemptively, fulfilling a pre-audit role during project application. First, they should review project policy documents, evaluate project conditions and inventory, assess risk levels, and evaluate the capacity of applicant organizations to determine whether they meet project application requirements and the necessity of the projects. Second, audit departments should participate in and oversee the bidding process of third-party agencies, reviewing the qualifications of third-party entities and the legality and compliance of the selection process.

Project Implementation Plan Review and Selection Phase: In this phase, government auditing should participate in and supervise the due diligence of relevant departments and third-party intermediary agencies, offering audit opinions on the reasonableness of implementation plans and guiding third-party agencies to conduct thorough due diligence according to regulatory standards. This ensures the selection of high-quality project plans.

Project Implementation Phase: During project implementation, process supervision and outcome oversight are crucial. Given the interrelated nature of economic, social, ecological, and cultural performance indicators in achieving sustainable development, a checklist of common issues informed by these indicators should guide the performance audit, creating an open and standardized performance audit mechanism. This approach supports ongoing risk prevention and control, benefiting the successful completion of projects and the development of anti-poverty capabilities. If issues arise during project implementation, a cross-functional, comprehensive audit should be conducted, integrating findings from internal audits, special audits, and economic responsibility audits. If issues are identified during a single project audit, findings should be cross-referenced with other audit projects, and in-depth investigations should be conducted as needed to strengthen integrated performance auditing and ensure project implementation.

Project Completion Phase: In this phase, audits primarily focus on post-project evaluation, assessing the overall completion of projects, identifying issues encountered, and offering recommendations for improvement. Attention should be paid to both common and unique issues identified in cross-functional audits, forming a comprehensive audit opinion to enhance regulatory frameworks. Project implementation units should follow performance audit reports, address action items, and resolve any outstanding issues. Government departments should also ensure that units address unresolved items and, based on each department's corrective actions, consider subsequent annual funding allocations. In the process of auditing relief aid funds, a research-based audit mindset should be firmly established, full coverage of audit supervision should be promoted, performance auditing should be intensified, and the transformation of audit results should be promoted and other improvement paths should be taken ^[12].

5.2 Strengthening Legal and Institutional Support for Anti-Poverty Capability-Oriented Performance Audits

Strengthening legal and institutional support for anti-poverty capability-oriented performance audits is vital to advancing rural revitalization in China. At the macro level, sound laws and political systems provide a legal and procedural foundation for the effective alignment of poverty alleviation achievements with rural revitalization. This support enhances anti-poverty capabilities among those who have escaped poverty, ensuring sustainable development, facilitating project implementation, and enabling comprehensive audit oversight throughout the project lifecycle. Additionally, legal and institutional guidance reinforces the professionalism, independence, and impartiality of performance audits. Such a framework enables auditors to reject non-compliant or ineffective practices, reveal and publicize relevant issues, and impose penalties. This strengthens accountability and responsibility, maximizing the impact of audits and aligning financial poverty alleviation with anti-poverty benefits to prioritize the interests of the people.

5.3 Developing Anti-Poverty Capability-Oriented Performance Audit Talent

Developing a pool of specialized, multi-skilled talent for anti-poverty capability-oriented performance audits is crucial to supporting the alignment of poverty alleviation achievements with rural revitalization. Performance audits focused on anti-poverty capability require professionals with diverse skills. These include the ability to interpret policy, extract and analyze big data, and apply various audit methods. Knowledge in fields such as auditing, policy, computer science, information technology, and environmental geography is essential, along with practical experience. As previously noted, there is currently a shortage of experienced, multi-skilled personnel for these audits. Thus, targeted recruitment and hands-on training of versatile, experienced performance audit talent is a key measure to facilitate and implement effective anti-poverty capability-oriented audits.

5.4 Establishing an Anti-Poverty Capability-Oriented Performance Evaluation System

Establishing a performance evaluation system oriented toward anti-poverty capability provides a feedback and verification system essential for strengthening performance evaluations in rural revitalization efforts. This system serves as a practical guide for consolidating poverty alleviation achievements. Key components include:

Utilizing anti-poverty monitoring systems to develop an anti-poverty capability evaluation index.

Developing quantitative and qualitative indicators for the full anti-poverty capability process, including economic, social, ecological, and cultural performance metrics.

Creating an expert consultation report system to enhance oversight and minimize limitations of the evaluation indicators.

Emphasizing sustainable development and the development of intrinsic productive capacities among impoverished populations.

At the same time, to promote the government purchase of public service performance auditing, we should gather consensus and actively change the concept of government purchase of public service performance auditing; unify the standard and establish a scientific government purchase of public service performance auditing index system; clarify the calibre and strengthen the system construction of government purchase of public service performance auditing; innovate the methodology and improve the quality of government purchase of public service performance auditing; focus on the training and build a professional team of government. The Government has also established a professional team for performance auditing of public services; strengthened accountability and implemented the rectification recommendations of performance auditing of public services purchased by the Government^[13].

For example, a multi-dimensional performance evaluation system covering economic, social and ecological dimensions will be established to comprehensively evaluate the performance of poverty alleviation funds, taking into account the actual situation of R County. Specifically include:

(1) Indicators of economic efficiency: Indicators of economic efficiency are measures used to measure and evaluate the efficiency and effectiveness of economic activities. It can reflect the economic effects of the inputs and outputs of an enterprise, project or economy over a certain period of time. These indicators include the economic growth rate, the growth rate of the income of the poor population, the rate of return of industrial poverty alleviation projects, and other aspects. In simple terms, these indicators are used to understand whether economic activities are efficient and whether they are able to maximise returns at minimum cost.

Meaning of secondary indicators

① Economic Growth Rate (EGR)

The economic growth rate is the percentage increase in the gross domestic product (GDP) of a country or region over a given period of time. It reflects whether economic activity in that country or region is expanding or shrinking and is an important indicator of the level and speed of economic development. Simply put, a high economic growth rate indicates a good economy, while a low economic growth rate may mean a slowdown. This indicator reflects the dynamism and level of development of the economy and is one of the most important indicators for evaluating the state of a local economy.

② Income growth rate of the poor

The growth rate of income of the poor refers to the proportion of the population below the poverty line whose income level has increased over time. This indicator is used to measure whether the economic situation of the poor has improved, i.e. whether their income is increasing each year and by how much. Often, increasing the rate of income growth of the poor is one of the key objectives of reducing poverty and improving people's livelihoods.

③ Rate of return on industrial poverty alleviation projects

The rate of return of an industrial poverty alleviation project refers to the ratio between the economic returns obtained through the implementation of an industrial poverty alleviation project and the cost of input. In simple terms, it refers to the percentage

of profits gained compared to the capital invested by helping impoverished areas to develop speciality industries, increase employment opportunities and so on, thereby driving local economic development. The higher this ratio, the better the economic benefits of the project.

As shown in table 1:

Table 1. Assessment of economic benefit indicators

Name of Level 1 Indicator	Name of the secondary indicator	Meaning of the indicator	A (very good)	B (Good)	C (General)	D (Difference)	E (very poorly)
Economic efficiency indicators	economic growth rate	①					
	Income growth rate of the poor	②					
	Rate of return on industrial poverty alleviation projects	③					

Source of data: collated by this study

(2). Social benefit indicators: Social benefit indicators are metrics used to measure the positive impact and effect of a project, policy or activity at the societal level. These indicators can include various aspects such as education coverage, health insurance coverage, employment rates, social security levels, etc., with the aim of assessing the extent to which they contribute to social welfare and the public interest.

Meaning of secondary indicators

①Education coverage

The education coverage rate is the proportion of the population within a given population that has attained a certain level of education (e.g. primary, secondary, upper secondary or higher). This rate is often used to measure the level of educational development and access in a country or region.

②Medical in-surance cov-erage

Medicare coverage refers to the proportion of the population in a country or region that has health care coverage. Simply put, it is the number of people who have access to health insurance, public health care, or other forms of health care coverage. The higher this percentage is, the more people have access to financial help and protection in case of illness.

③occupation rate

The employment rate is the proportion of the population that has a job or is looking for a job in relation to the total working-age population over a given period of time. In

simple terms, it reflects how many people in a country or region are either employed or actively seeking work. A higher ratio usually means a better employment situation.

④ Level of so-cial security

The level of social security refers to the extent to which a country or region provides social security to its citizens through government, social and market channels. This usually includes insurance for old age, medical care, unemployment, work-related injuries and maternity, as well as social assistance and welfare services. The level of so-cial security reflects the importance and capacity of a country to provide basic liveli-hood security for its people.

As shown in table 2:

Table 2. Assessment form for social benefit indicators

Name of Level I Indicator	Name of the secondary in- dicator	Meaning of the indicator	A (very good)	B (Good)	C (General)	D (Difference)	E (very poorly)
Social benefit indicators	Education cov- erage	①					
	Medical insur- ance coverage	②					
	occupation rate	③					
	Level of social security	④					

Source of data: collated by this study

(3)Eco-efficiency indicators are a series of criteria and parameters used to measure and evaluate the positive or negative impact of a project, activity or policy on the eco-logical environment. These indicators include the completion of ecological protection projects, the degree of improvement in environmental quality, the efficiency of resource use, etc., and are used to assess and help us understand the extent to which human activities have protected, improved or damaged the natural environment, thereby guid-ing us to take more sustainable and environmentally friendly actions.

Meaning of secondary indicators

①Completion of ecological conservation projects

Ecological conservation project completion refers to the assessment of the progress and quality of a project or projects aimed at protecting the natural environment and maintaining ecological balance. This usually includes whether the project was com-pleted as planned, how well it was implemented, how much it improved the environ-ment, and whether the intended ecological conservation objectives were met.

②Degree of improvement in environ-mental quali-ty

The degree of improvement in environmental quality refers to the level of improvement in the state of the environment achieved as a result of treatment or protection measures. This usually involves changes in a number of areas, such as air quality, water quality, soil quality, etc., and can be measured by various indicators, such as reductions in pollutant concentrations and increases in biodiversity. The higher the level of improvement, the better the state of the environment.

③ Resource efficiency

Resource efficiency refers to the efficiency of the use of various resources (such as land, water, energy, raw materials, etc.) in production and life. It reflects how much output or service can be produced per unit of resource input under certain conditions. Higher resource use efficiency means that resources are used more fully and rationally, with less waste. Improving resource use efficiency is one of the key factors in achieving sustainable development.

As shown in table 3:

Table 3. Eco-efficiency indicator assessment form

Name of Level I Indicator	Name of the secondary indicator	Meaning of the indicator	A (very good)	B (Good)	C (General)	D (Difference)	E (very poorly)
Eco-efficiency indicators	Completion of ecological conservation projects	①					
	Degree of improvement in environmental quality	②					
	Resource efficiency	③					

Source of data: collated by this study

(4) Management efficiency indicators: Management efficiency indicators are criteria used to measure and evaluate the effectiveness of management activities. These indicators usually include efficiency in the use of pro-poor funds, efficiency in project management, and effectiveness in policy implementation. They are used to assess the performance of managers in terms of resource allocation, decision-making and team coordination. Through these indicators, it is possible to understand whether management activities are efficient and whether there is a need to improve management strategies and methods.

Meaning of secondary indicators

① Efficiency in the use of pro-poor funds

The efficiency of the use of funds for poverty alleviation refers to the extent to which financial funds for poverty alleviation can achieve the expected results and objectives

in the course of actual use. In simple terms, it is whether the money has effectively helped the poor to improve their living conditions, for example, through the provision of education, medical care and employment support, and whether it has been able to effectively reduce the phenomenon of poverty.

②Project management efficiency

Project management efficiency refers to the ability to efficiently complete project objectives and tasks in the shortest possible time and with the least amount of resources and costs when undertaking project management. It involves a number of aspects such as proper planning, effective coordination of team members, optimisation of processes and quality control.

③Effectiveness of policy implementation

The effect of policy implementation refers to the actual effectiveness and impact of the policies introduced by the Government in the course of implementation. It reflects whether or not the policy has achieved its expected goals, whether or not it has effectively solved the relevant problems, and whether or not it has had a positive or negative effect on society, the economy and other aspects. In short, it is the actual results produced after the implementation of the policy.

As shown in table 4:

Table 4. Management Efficiency Indicators Assessment Form

Name of Level I Indicator	Name of the secondary indicator	Meaning of the indicator	A (very good)	B (Good)	C (General)	D (Difference)	E (very poorly)
Management efficiency indicators	Efficiency in the use of pro-poor funds	①					
	Project management efficiency	②					
	Effectiveness of policy implementation	③					

Source of data: collated by this study

(5)Indicator of the satisfaction of the poor population: To find out through questionnaires or interviews how satisfied the poor population is with the work of poverty alleviation. Satisfaction of the poor refers to the degree to which those living below the poverty line are satisfied with their living conditions, economic situation, social services and the Government's poverty alleviation policies. This concept is often used to measure the effectiveness of poverty alleviation efforts and the actual feelings of the poor groups.

Meaning of secondary indicators

①living conditions

Living conditions refer to the various environments in which people live in their daily lives and the material resources they possess, such as the living environment, dietary conditions, sanitation facilities, income levels, and so on. Together, these conditions determine the quality of life of a person or family.

②economic situation

Economic status refers to the economic conditions and financial situation of a country, region or individual, including the level of income, consumption capacity, accumulation of wealth, debt burden, investment activities and the overall dynamics of economic development. Simply put, it describes whether the economy is good or not, and whether the pocketbook is bulging or not.

③Government policy on poverty alleviation

Government policies on poverty alleviation refer to a series of economic and social development measures implemented by the Government in order to help the poor escape from their state of poverty. These policies may include the provision of financial assistance, the improvement of infrastructure, the provision of educational and medical resources, the creation of employment opportunities, etc., with the aim of promoting the economic development and social progress of the poor areas and the poor people through various means.

As shown in table 5:

Table 5. Assessment form for indicators of satisfaction of the poor

Name of Level 1 Indicator	Name of the secondary indicator	Meaning of the indicator	A (very good)	B (Good)	C (General)	D (Difference)	E (very poorly)
Indicators of satisfaction of the poor	living conditions	①					
	economic situation	②					
	Government policy on poverty alleviation	③					

Source of data: collated by this study

By establishing the above evaluation index system for comprehensive assessment, the effectiveness of the use of poverty alleviation funds, including inputs and outputs, efficiency and effectiveness, etc., will be examined on a regular and irregular basis, and a score of 1-5 will be used to indicate ‘very good’, ‘better’, ‘average’, ‘poor’ and ‘very poor’, conduct comprehensive evaluation of the indicators, take corresponding measures according to the results of the comprehensive assessment, and adjust the poverty alleviation projects on the basis of the actual situation, corrected or stopped, and the relevant responsible persons punished or rewarded, to ensure the scientific and comprehensive nature of the performance evaluation of poverty alleviation funds, and the supervisory and guiding nature of the evaluation results.

5.5 Enhancing Collaboration between Anti-Poverty Capability-Oriented Performance Audits and Other Supervisory Departments

Performance auditing, or value for money (VFM) auditing, has been a long-standing component of accountability in public administration^[14]. With the full implementation

of budget performance management, the functional effects and synergies of State audits to ensure the achievement of budget performance management objectives are extremely important^[15]. The implementation of performance audits contributes to an accurate understanding of the effectiveness of the top-level design, policy formulation and implementation of regional economic development strategies, and its effectiveness has a direct impact on measuring the scientific nature of regional economic development strategies^[16]. Audit supervision focuses on economic oversight, emphasizing the authenticity, legality, and effectiveness of fiscal funds to ensure compliance, safety, and efficiency. However, audit departments have limitations, such as lacking coercive power, flexibility, and coordination. To leverage strengths and mitigate these weaknesses, audit departments should enhance collaboration with other supervisory bodies, such as the Commission for Discipline Inspection, the Supervisory Committee, the Inspection Office, the Ministry of Finance, and the Bureau of Statistics. Strengthening such inter-departmental collaboration will foster greater success in rural revitalization initiate.

6 Conclusion

Chen Hanwen, Zhang Di, Han Hongling, Liu Qiang and other scholars have proposed that the new quality of productivity is a strategic choice for China to construct a new national competitive advantage in the new development stage. As an important part of promoting the modernisation of the national governance system and governance capacity, state auditing has always stood on the strategic height of the overall development of the Party and the country. To this end, in light of the theoretical and practical background of the new quality productivity, we focus on deconstructing the five key elements driving the formation and development of the new quality productivity, and analysing the systematic and complete cultivation and development system of the new quality productivity, which is led by the policy, guaranteed by the fund, conceptualised by the green concept, feedback by the performance, and motivated by the responsibility. On this basis, based on the authoritative position and unique function of state auditing, the basic path of state auditing to promote the formation and development of new quality productivity through guaranteeing the implementation of policies, ensuring the rational use of funds, implementing the concept of green development, innovating the performance evaluation system, and supervising the fulfilment of leadership responsibilities is systematically studied, with a view to providing a preliminary prospective exploration of the formation of the auditing framework for new quality productivity^[17]. Considering the synthesis of the literature and current issues in public administration, the paper highlights themes that warrant further research, including the PA implications of digitalization and emerging technologies, the potential for widening accountability, PA's connections with media, and the relevance of PA in a risk management perspective^[18]. Given the strong policy orientation of anti-poverty capability-oriented performance audits for effectively aligning poverty alleviation achievements with rural revitalization, these audits are currently led primarily by government performance audits. This study examines, from both macro and micro perspectives, how government audits can support the consolidation of poverty alleviation achievements and the effective

alignment with rural revitalization. The key to improvement lies in conducting performance audit supervision oriented toward anti-poverty capability. The development of this capability requires the external support of government-led poverty alleviation and the internal motivation of impoverished populations. However, current anti-poverty capability-oriented fiscal poverty alleviation performance audits lack systematic evaluation indicators that comprehensively assess both external and internal factors.

By applying the principles of sustainable development and scientific development, fiscal fund management, allocation, and utilization should be performance-driven, guided by anti-poverty capability objectives. Ultimately, the goal is to achieve the comprehensive development of impoverished regions, covering economic, social, ecological, and cultural dimensions. Establishing a robust performance evaluation system maximizes the comprehensive effectiveness of government poverty alleviation efforts and realizes the ultimate objective of anti-poverty capability-oriented performance audits for consolidating poverty alleviation achievements and fostering seamless alignment with rural revitalization.

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