

# Research on the Construction and Operation Mechanism of Internal Control Mode Based on Diversified Rural Governance

Sun Diankai<sup>1\*</sup>

<sup>1</sup>Jiangsu University, Zhenjiang, 212000, China

\*e-mail: sdk3150808060 @ 163.com

Postgraduate Research & Practice Innovation Program of Jiangsu Province (SJCX\_1438)

**Abstract**— With the proposal of "autonomy, rule of law, and rule of virtue", the new governance system is gradually established under the background of rural revitalization, which marks the formation of new rural governance pattern in China. At the same time, general secretary Xi Jinping has put forward new requirements for effective and effective rural governance in many occasions. As an important safeguard means of national governance and government organization operation, internal control plays an important role in the operation of grass-roots administrative institutions. Based on the perspective of diversified rural governance, this paper attempts to construct rural internal control mode, which can better cope with the risks faced by rural governance, provide help for effective system and governance, and help rural revitalization.

**Keywords**— Rural governance; multiple co-governance; internal control; rural revitalization.

## I. INTRODUCTION

The more economic development, the more important monitoring. With the promotion of Rural Revitalization Strategy and the establishment of diversified rural governance system, the mode of multi-agent co governance has gradually formed. Along with the formation of multi governance subjects, there are some related problems such as the division of rights and responsibilities, the communication of subjects and so on. Internal control is mainly to help government units deal with organizational risks, control power and maintain scientific and efficient operation. That is to say, as a mature management and control system, internal control can play a guiding and binding role in the power allocation division of multi governance subjects and the communication of various subjects, so as to ensure the scientific and effective operation of diversified rural governance.

The report of the 19th National Congress of the Communist Party of China pointed out that "we should strengthen the basic work in rural areas and improve the rural governance system combining autonomy, rule of law and rule of virtue.", Diversified rural governance has become an important part of national modernization governance and the key governance system of Rural Revitalization. In December 2012, the Ministry of Finance issued the "internal control specification for administrative institutions (Trial)", which has been formally implemented since January 1, 2014. It is clear that "internal control is an effective means to ensure the orderly, scientific and efficient operation of organizational power, and also a long-term guarantee mechanism for the realization of organizational goals". In March 2019, Xi Jinping also requested the two session of the thirteen National People's Congress to strengthen organizational leadership and strengthen the supervision of village level powers. In April of the same year, Xi Jinping also pointed out that tackling

poverty is facing common problems such as inadequate implementation of responsibilities and unreasonable organization and management. It can be said that the current is the key period of the reform of rural governance system, the development period of internal control construction of grass-roots government, and the construction period of the integration of diversified rural governance and internal control. It can promote the implementation of the internal control of the rural institutions.

With the continuous research of new public management theory, the role of internal control in administrative institutions under the perspective of public accountability has gradually developed. At the same time, the emphasis on the performance appraisal of rural governance and poverty alleviation also promotes the use of internal control in the process of governance. Therefore, in-depth study on the internal control construction of diversified rural governance has not only theoretical research value, but also practical significance for the advantages, influence and framework construction of diversified rural governance. From the perspective of national governance and rural revitalization, this paper studies diversified rural governance and internal control construction, and puts forward relevant suggestions.

## II. THE CURRENT SITUATION OF DIVERSIFIED RURAL GOVERNANCE

At present, China's rural governance system is still in the transition period from theory to practice. There are many kinds of rural governance modes coexisting in China, and are facing many challenges. Internal control, as one of the most effective means to maintain the internal stability of the organization and identify the external wind direction, may be able to cope with the difficulties of the current development and construction of diversified rural governance through the

accumulated experience of internal control operation of administrative institutions for many years.

### *2.1. Rural Governance Faces Bottlenecks*

First of all, due to the decentralization of rural governance resources, if we want to comprehensively use multi-party resources in the process of rural revitalization, we must recognize the multi-body status of individual villagers, non-governmental organizations and township government, so as to form a synergistic effect. The establishment of multi subject status provides a comprehensive governance method of "autonomy, rule of virtue and rule of law" for rural governance mode, and then forms a multi-directional communication and operation mechanism. However, the establishment of multi governance subject status is accompanied by more specific division of rights and responsibilities and constraints of rights and responsibilities. If we can't make clear the governance power and governance status of each subject, and can't form a systematic power supervision, it will lead to responsibility shifting, repeated supervision and other situations, and even destroy the core of the synergy effect of diversified governance.

Secondly, compared with the city, the rural residents have stronger relevance and organization, and are more likely to form groups spontaneously and produce a relatively simple endogenous system. However, this kind of group maintenance relies on morality and human relationship, but there is no standardization and effectiveness of urban groups. This will lead to different interest subject once facing the interest conflict, will produce the game, the spontaneous formation of the group will collapse.

At the same time, there is a lack of identity and independence among villagers and social organizations. The spontaneous formation of non-governmental organizations in rural areas has not received the help and support of the township government for a period of time, and also because there is no more unified values as a guide, resulting in the lack of identification of non-governmental organizations, the main resources are scattered, unable to play a single role in the multi-element subject.

### *2.2. Governance Performance Orientation*

In the critical period of poverty alleviation, China's rural governance not only faces the problem of poverty alleviation, but also faces the dilemma of large-scale return to poverty. Xi Jinping pointed out in 2019 that "poverty eradication depends on quantity and quality". If rural governance wants to pass the performance evaluation and performance audit after the event, it is necessary to form the idea of performance orientation at the beginning of governance. As the most mature form of identifying and controlling risks, internal control can grasp the performance demand in the system and process, integrate with the performance objectives, form a performance-oriented internal control management system, and help the diversified rural governance to be effective.

### *2.3. Development of Internal Control*

Since the promulgation and implementation of the internal control standards for administrative institutions (for Trial

Implementation), all administrative institutions have actively promoted the construction of internal control and achieved preliminary results. Basically, an internal control system with consistent rights and responsibilities, effective checks and balances, smooth operation, powerful implementation and scientific management has been formed, which is compatible with the modernization of the national governance system and governance capacity. It has played an important role in improving the level of internal governance, regulating the operation of internal power, promoting the administration according to law and promoting the construction of a clean and honest government.

At the same time, in recent years, China's grass-roots administrative institutions have carried out a more comprehensive and systematic internal control construction, reflecting the modernization of national governance at the grass-roots level again, and improving the grassroots governance capacity. It plays an important role in the division of powers and responsibilities, business norms and financial utilization. In the process of continuous promotion, it has gradually formed a more effective internal control system of grass-roots administrative institutions. Rural governance, as an important part of national governance in China, has consistency in fundamental needs, and there is a certain overlap of difficulties and risks faced. Grass roots administrative institutions and township governments play a similar role in the process of governance. Therefore, how to introduce internal control into rural governance system is also the trend of current system construction.

## III. CONSTRUCTION AND OPERATION MECHANISM OF INTERNAL CONTROL MODE

According to the analysis of the current situation of rural governance in China and the gradual maturity of the research and application of internal control in China, it is sufficient and necessary to bring internal control into diversified rural governance to solve the problems of power allocation, subject coordination, autonomous level, and minimal risk of rural governance at this stage. As a scientific and effective modern organization and management mode, internal control is of great significance to the improvement of diversified rural governance in China. Therefore, we integrate the practice of internal control in grass-roots administrative institutions, and study the internal control mode construction and operation mechanism of multi-agent, multi governance forms of diversified rural governance.

### *3.1. Internal Control System with Clear Rights and Responsibilities*

One of the most important objectives of government internal control is the division of powers and responsibilities. In view of the current situation of multi-agent rural governance in China, a clear division of rights and responsibilities can avoid conflicts among the main bodies in the process of governance, and can also prevent the situation of mutual prevarication and inaction among the main bodies. In terms of the main body of the township governance, it is necessary to make clear the main body of the township

governance, and make it clear who is responsible for the governance of the rural areas.

### 3.2. Internal Control Construction of Combination of Teaching and Management

The communication and contact between multi-agent need to be guided and standardized by internal control. Through the construction of internal control process, we can guide villagers and non-governmental organizations to use the main governance power. In the position, the other multi governance subjects are affirmed and a certain prestige is formed; In the work from management to guidance, through the internal control process to prevent the township government from controlling other subjects; in the interest goal, we should fully consider the needs of each subject, seek the convergence of interests of multiple subjects through the promotion of the socialist core values in the new era, weaken the game between the main bodies to a certain extent, and achieve governance coordination.

### 3.3. Two Way Internal Control Mode of Government and People

Compared with the past one-way governance power operation, through the construction of a new internal control process, it is also necessary to establish a multi-agent communication mechanism to provide conditions and guarantee for autonomy, so as to form a two-way internal control mode of the government and the people, expand the autonomy power, stimulate the autonomy will and guarantee the autonomy channel. In a real sense, the realization of diversified rural governance based on autonomy.

### 3.4. Performance Oriented Internal Control Objectives

In the nineteen major reports of the party, Xi Jinping made important instructions to implement the strategy of Rural Revitalization: "we must uphold the overall revitalization of the rural areas, focus on the short term, strengthen the weaknesses, achieve the revitalization of the rural industry, revitalize the talents, revitalize the culture, revitalize the

ecosystem, revitalize the organization, and promote the overall upgrading of the agriculture industry, the overall progress of the rural areas, and the all-round development of the farmers". Rural governance, as the core means to realize the strategy of rural revitalization, should start from multiple perspectives and establish performance awareness. In the construction of internal control, risk orientation and performance orientation are combined, and then the internal control mode under diversified rural governance is constructed to effectively prevent the occurrence of governance failure such as poverty return.

## REFERENCES

- [1] 张君.从农村矛盾化解角度看乡村治理多元化——以江苏省丰县梁寨镇为例.江苏师范大学学报(哲学社会科学版),2017(7).
- [2] 任艳妮.多元化乡村治理主体的治理资源优化配置研究[J].西北农林科技大学学报(社会科学版),2012,12(02):106-111.
- [3] 俞可平.治理与善治[M].北京:社会科学文献出版社,2000:2.
- [4] 吴扬.中国乡村治理的现实定位与发展思考[J].毛泽东邓小平理论研究,2012(6):39-45.
- [5] 乔运鸿.乡村治理中的村庄精英角色分析[J].中国行政管理,2012(10):40-43.
- [6] 梅小亚.新时代民族地区乡村治理的实践逻辑与路径选择[J].贵州民族研究,2018(12):42-47.
- [7] 唐玉青.多元主体参与:生态治理体系和治理能力现代化的路径[J].学习论坛,2017(2):51-55.
- [8] 陈松友,卢亮亮.自治、法治与德治:中国乡村治理体系的内在逻辑与实践指向[J].行政论坛,2020,27(01):17-23.
- [9] 秦中春.乡村振兴背景下乡村治理的目标与实现途径[J].管理世界,2020,36(02):1-6+16+213.
- [10] 董珍.生态治理中的多元协同:湖北省长江流域治理个案[J].湖北社会科学,2018(3):82-89.
- [11] 陈文川,余应敏.国家治理现代化背景下政府内部控制的职能拓展[J].审计研究,2016(4):99-106.
- [12] 戚振东,张权,尹平.2017.国家审计与国家治理能力:一个理论分析框架.审计与经济研究,5:1-9
- [13] 王光远.中美政府内部控制发展回顾与评述——兼为《联邦政府内部控制》(中文版)序[J].财会通讯,2009,(34):6-10.