

# Research on the Financial Policy of the Production, Processing and Sales of Agricultural Products under the Rural Revitalization Strategy

## -- Take the Inner Mongolia Autonomous Region as an Example

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### Abstract

As a large agricultural country, China has a relatively large proportion of rural population, and rural development has always been the focus of Chinese scholars. In order to develop China's agricultural advantages and build an agricultural power in the new era, China promotes rural revitalization in an all-round way. In the party's 20th annual report, we will give priority to the development of agriculture and rural areas, and steadily promote the revitalization of rural industries, culture, talents, ecology and organizations. By 2035, we plan to basically modernize agriculture and rural areas, and by 2050, we plan to fully complete the rural revitalization plan to make agriculture strong, the countryside beautiful and the farmers rich. Finance is the basis and strong guarantee for the comprehensive promotion of rural revitalization, but also the key tool for the implementation of national policies. At the moment, we are in the critical period of rural revitalization and development, and the fiscal policy research on the production, processing and sales of agricultural products under the background of rural revitalization has important practical significance and theoretical value. Under this background, in Inner Mongolia autonomous region, for example, this paper will through investigation and analysis to find farmers in the process of agricultural production, processing and sales pain points, make real contributions to promote the revitalization of farmers rich, at the same time, this paper from the perspective of Inner Mongolia autonomous region farmers to explore the fiscal policy specific implementation process of agricultural funds use efficiency, fiscal help agricultural policy implementation how to be effective. This paper analyzes the development policy and development status of rural revitalization in Inner Mongolia Autonomous Region, carefully sorts out the relevant materials related to agriculture, rural areas and farmers, and strives to provide valuable suggestions for the formulation and specific implementation of fiscal policies.

### Keywords

Rural Revitalization; Fiscal Policy; Financial Funds.

## 1. Research Background and Research Significance

### 1.1. Research Background

On the occasion of China's comprehensive victory in poverty alleviation, Premier Li Keqiang proposed to comprehensively promote the rural revitalization during the 14th Five-Year Plan period, establish good agricultural production, promote the all-round rural revitalization, improve and strengthen agricultural support policies, and continue to promote the development of poverty-alleviation areas. It can be seen that China attaches great importance to rural revitalization at present. Finance is as a long-term mechanism for adjusting China's economic development and improving people's material life, consolidating and expanding the

achievements of poverty alleviation; finance is as an important basis and fundamental pillar for adjusting China's economic development and improving people's material life, and the necessity of research between fiscal policy and rural revitalization is prominent.

With the continuous introduction of policies in China, the policies to strengthen agriculture and benefit agriculture have been strengthened, and the production, processing and sales of agricultural products have made solid progress in all aspects. The grain production capacity of Inner Mongolia Autonomous Region has been rising, new progress has been made in the structural reform of the supply side of agricultural products, and farmers' income has continued to grow. Fiscal policy has played a key role in this process.

It is understood that there are still shortcomings in the precise implementation of financial agricultural assistance policies at this stage: farmers understand the single policy channel and lack of interest in learning policy; the low efficiency of financial agricultural support funds in the production, processing and sales of agricultural products; the lack of feedback channels for farmers in the production, processing and sales process, and the problems of formalism. Therefore, countries in the field of fiscal agricultural policy and optimization space, related policy and its implementation need to focus on, how to optimize the rural revitalization strategy implementation, agricultural production and sales of existing problems how to solve, it is the national and social concern, this paper is based on the above considerations, choose under the background of agricultural production, processing and sales of fiscal policy.

## 1.2. Research Meaning

This study is conducive to the perfect theory of public finance; after the analysis of the current rural fiscal policies in China, we can further test the relevant theories of public finance, such as whether the distribution planning of financial support funds is reasonable and the utilization efficiency and so on, and analyze the efficiency of financial policy in China.

This study takes rooted in the reality of production, processing and sales of rural agricultural products, After in-depth investigation and research, the team will put forward suggestions that will play a role in promoting fiscal policy for the long-term mechanism for the consolidation of the achievements of poverty alleviation in China; Promoting industrial revitalization in Inner Mongolia, After the study, We will base ourselves on the reality of analyzing the problems in the process of the production, processing and sales of featured agricultural products, Provide efficient and good methods for fiscal policy to promote farmers to get rich; To promote the employment of the people in the rural areas, The optimization of agricultural production, processing and sales links will increase the demand for labor force, The employment situation of some skilled people will also improve.

## 2. Research Status, Both at Home and Abroad

### 2.1. Status Quo of Domestic Research

Since the rural revitalization strategy was put forward, many relevant experts and scholars have conducted in-depth theoretical analysis and research on rural revitalization. According to the current research, most of them focus on specific measures of rural revitalization and analyze the social significance of rural revitalization. In terms of specific measures, Wang Weiyi (2021) put forward suggestions on the rural revitalization policy as increasing fiscal input for rural revitalization and adjusting and optimizing the fiscal expenditure structure for fiscal revitalization[2]. Zhang Xiaohong (2021) put forward suggestions on clarifying the government's powers and expenditure responsibilities, attaching importance to the use and management of financial funds, urging the quality and efficiency of financial funds for agriculture, and improving the rural preferential tax policy system[5]. In terms of social

significance, Su Yihong (2020) conducted the efficacy analysis of fiscal policies on the revitalization of rural talents[4].

## 2.2. Current Situation of Overseas Research

Foreign economists have also conducted a lot of analysis and research on rural development. It mainly focuses on the regional development theory of rural development, which mainly passively meets the needs of industrialization and urbanization, as well as the new ideas such as the coordinated development of industry, agriculture and urban and rural areas. Foreign experts believe that rural economic development important position in the national development, Waston (2002), only financial infrastructure and public equalization services, rural will not always behind the city, Peter (2005) through empirical analysis, developing countries backward because of backward rural economy development, financial support can improve the level of economic development.

## 2.3. Literature Review

To sum up, after the rural revitalization strategy, there are many specific studies on rural revitalization and many high quality and efficient measures. The research on rural revitalization in China is in the primary stage. The specific implementation path of rural revitalization needs further development. This paper is based on this background, from the specific farmers production, processing and sales of agricultural products field research, analysis the problems, try to solve the rural revitalization of farmers production, processing and sales of agricultural products of local fiscal policy direction pain points, strive to provide our country rural revitalization with connotation, valuable and meaningful countermeasures, the subsequent scholars constantly research, our country rural revitalization of financial research will be more perfect and more valuable.

## 3. Study Objectives and Study Methods

### 3.1. Research Objectives

Through investigation and analysis to find farmers in the process of agricultural production, processing and sales pain points, to promote farmers rich revitalization of practical contribution, explore the problems in the process of fiscal policy, such as: the use efficiency of agricultural funds, finance to help farmers policy implementation effective, for fiscal policy formulation and specific implementation to provide valuable advice. To promote the perfection of the relevant theories of public finance and enrich the research of rural finance performance.

### 3.2. Research Technique

In this study, we will investigate the crop planting towns in Inner Mongolia Autonomous Region, and use the literature research method and questionnaire survey method to study the production, processing and sales of agricultural products in the agricultural production areas of Inner Mongolia Autonomous Region.

This study is based on the investigation of crop planting in some areas of Inner Mongolia Autonomous Region, and the reliable data obtained with relevant rural cooperatives. Read a large number of relevant literature to obtain the current theoretical research knowledge of finance and rural revitalization, and reference the references to solve the current shortcomings. In the process of investigation, questionnaires were distributed to the personnel in the field of crop production, processing and development, knowing the specific pain points, reported to the relevant departments, and studied and proposed solutions to them.

For survey in the process of questionnaire data statistical analysis, choose demand priorities, analysis of agricultural production, processing and sales of farmers analyze the demand of fiscal

policy, measure farmers' demand for fiscal policy intensity, sorting to improve the fiscal policy better implementation methods and measures.

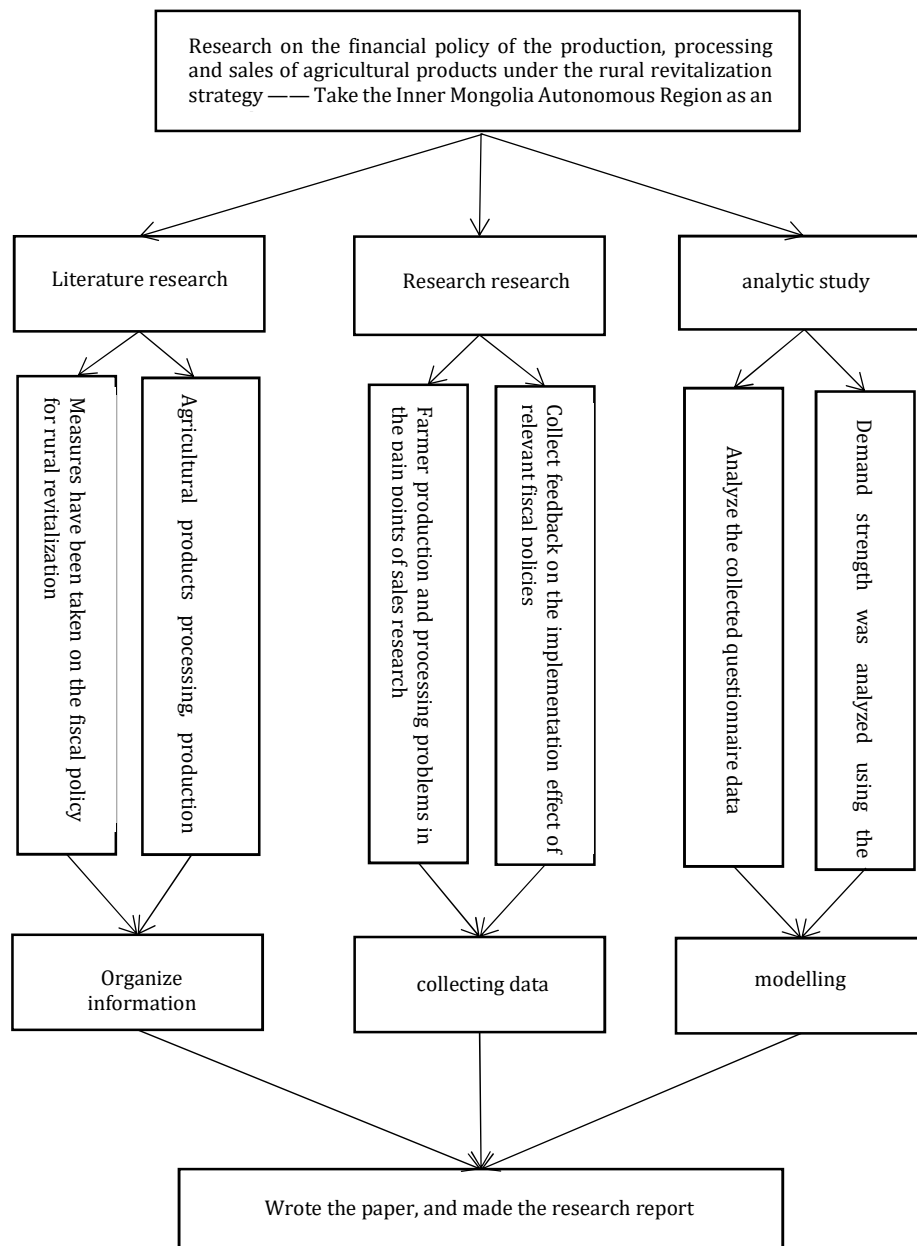


Figure 1. Study idea diagram

## 4. Analysis of the Current Situation of Rural Revitalization in Inner Mongolia Autonomous Region

### 4.1. Basic Situation of Rural Revitalization Fiscal Policies in The Inner Mongolia Autonomous Region

Inner Mongolia autonomous region to carry out the CPC Central Committee important instructions, combined with the province development status, put forward the overall stability, focused, key, the basic principles of compaction responsibility, since 2021, increase for key

support regional financial tilt, in agricultural production processing sales key links to fill board, target to build complete production processing and sales industry chain, financial funds through a variety of support way into the rural revitalization, the government by strengthening to award replace subsidies policy design, stimulate farmers production enthusiasm, at the same time financial support funds through loan discount way, guarantee farmers production capital demand, realize the farmers' income.

According to the public data from the Inner Mongolia Autonomous Region, In 2021, the first batch of rural revitalization subsidies from the Inner Mongolia Autonomous Region to the central government was 420.606 million yuan, 79.9.36 million yuan in additional subsidies to consolidate and expand achievements in poverty alleviation and rural revitalization tasks, In 2021, the second batch of rural revitalization subsidies for the Inner Mongolia Autonomous Region was 20.26 million yuan, A total of 5,205.68 million yuan; In 2022, the first batch of rural revitalization subsidies from the Inner Mongolia Autonomous Region to the central government was 218.641 million yuan, An additional amount of 486.87 million yuan in subsidies to consolidate and expand achievements in poverty alleviation and rural revitalization, Rural revitalization demonstration county for the task of additional subsidies of 200 million yuan, Total 287328 million yuan. Compared with other provinces, Inner Mongolia Autonomous Region has less subsidies and stricter project management. Relevant departments are gradually establishing and improving the project database, strictly controlling the quality of the warehousing projects, and ensuring that the projects can be carried out with both quality and quantity guaranteed.

In order to further improve the efficiency of the use of financial funds, the Inner Mongolia Autonomous Region is in the management of financial support funds to gradually accelerate the release and expenditure of funds, improve the comprehensive performance management of funds, improve the implementation of policies from the details, urge and supervise the use of funds, and constantly promote the process of rural revitalization.

#### **4.2. The Inner Mongolia Autonomous Region Rural Revitalization to Help the Production, Processing and Sales of Agricultural Products Related Financial Policies**

Inner Mongolia Autonomous Region has always placed agricultural development in an important position in rural revitalization, striving to build a stable and excellent agricultural production system, and deeply implementing the documents issued by the central government. This part investigates the financial policies of Inner Mongolia Finance Department from 2021 to 2022 and conducts an integrated analysis.

##### **(1) Direct support for fiscal policy analysis for agricultural development**

Detailed Rules for the Management of Discount Interest Funds for Ethnic Trade and Ethnic Special Commodities Production provides loan discount interest for the production of ethnic minorities. Inner Mongolia Autonomous Region reduces the development of the industry and promotes the employment of relevant technical personnel, and the Special Action Plan of Inner Mongolia Autonomous Region activates the financial precipitation funds of Inner Mongolia and some of them will be diverted into the provincial rural revitalization plan to provide further impetus for rural revitalization. At the same time, Inner Mongolia agriculture hall also further increase the strength about the purchase of agricultural production machinery subsidy policy, solicit opinions from farmers, from the perspective of farmers, has the examination and approval of five batches of agricultural production equipment, subsidies for buyers to stimulate farmers to buy agricultural production equipment, improve the efficiency of farmers production and processing, drive farmers to get rich. The Inner Mongolia autonomous region departments of food and reserve bureau about deepening quality food project implementation plan " the policy response to the national call, build food security highland at the same time, is

given priority to with high quality food production, constantly optimize the agricultural industry chain, eventually plan to complete the farmers' income, consumer satisfaction effect, formed with high quality food to meet consumer demand, and form high demand to stimulate the virtuous cycle of food supply.

#### (2) Fiscal policy analysis for supporting rural revitalization and ecological construction

According to the Implementation Measures of the Inner Mongolia Autonomous Region for The Central Finance and the Central Finance for The Fund Management of Forestry Grassland Ecological Protection and Restoration of the Inner Mongolia Autonomous Region, the Inner Mongolia Autonomous Region attaches great importance to forestry development, promoting forestry reform and ecological environment protection, In rural revitalization while pay attention to ecological benefits; The "The Inner Mongolia Autonomous Region Overall Integration of High-standard Farmland Construction Funds Management Measures (Trial)" explains that the Inner Mongolia Autonomous Region uses the financial funds from the general public budget and rural revitalization subsidy funds to further optimize the high-quality farmland that farmers produce and plant, Improve the level of farmer's farmland construction, Build part of the high-quality grain producing areas to promote the optimization of other farmland, We will implement the CPC Central Committee's decisions and plans for building high-standard farmland.

#### (3) Analysis of fiscal policies for public utilities to support rural revitalization

"The Inner Mongolia Autonomous Region Rural Environmental Improvement Fund Management Measures" to further optimize the rural environmental governance, Adhere to the results-oriented, Governments at all levels to take overall consideration of rural conditions, Focus on rural support in key villages, Improve the appearance of rural villages, A good rural environment gives a good first impression, Strengthen investors' willingness to invest, Mobilize the production vitality of the villagers, Increase the degree of residents' happiness; "Inner Mongolia Autonomous Region" 14th Five-year "period rural passenger transport subsidy Funds and Urban Transportation Development incentive Fund management Measures" policy to subsidize the rural passenger transport industry, To strengthen the communication between cities and villages, Promoting the sound development of rural passenger transport, In the province's rural waterway passenger transport and rural land passenger transport subsidies for a total of 141.67 million yuan, Support for the transportation sector to accelerate communication between urban and rural areas, Promoted the rural comprehensive ability; Notice of the Finance Department of Inner Mongolia Autonomous Region on Issuing funds for the Relocation of Poverty Alleviation from Inhospitable areas in 2021 to support the relocation from inhospitable areas in the rural revitalization plan, To better complete the Beijing-Mongolia cooperation, Coordinate some villagers to transfer, To contribute to building a transfer industrial park for non-core function enterprises in Beijing, To cooperate with social forces to solve the employment problem of departmental population, We will raise the income of residents in the target areas for rural revitalization.

### **4.3. Inner Mongolia Autonomous Region Rural Revitalization Results Analysis**

(1) Solid achievements in poverty alleviation. After the Inner Mongolia autonomous region financial statistics, in 2022 Inner Mongolia autonomous region rural revitalization project 2473, at the same time the project progress, continuously strengthen the follow-up management, effectively prevent Chinese phenomenon, since 2021 for poverty alleviation projects of more than 600 assets scientific management, clear responsibility at all levels, ensure efficient operation.

(2) People's income increased significantly. After the rural revitalization work in 2021, the income of poverty households in Inner Mongolia Autonomous Region has reached 14,971 yuan, a year-on-year increase of 13.98% compared with 2020, ranking third among registered

provinces in China. Industry development at the same time, supplement the related industry technology facilities marketing, will 66.5% of the central and autonomous region funds for construction characteristic industry development, new fruits and vegetables 2757 dapeng, planting breeding base new 414, support farmers breeding more than 3.8 cattle, 62000 sheep, 1.64 million birds, and supporting the construction of forage and housing.

(3) We will concentrate on helping key areas and mobilize social forces to support rural revitalization. Inner Mongolia Autonomous Region used 35% of the central and local connection funds to key supporting counties; at the same time, since launching the evacuation plan of non-capital functional areas in Beijing, Inner Mongolia Autonomous Region undertook transfer enterprises and built industrial parks, and promoted 29 central enterprises to drive 31 poverty alleviation counties and promote employment.

(4) We will strengthen rural revitalization in various areas. Inner Mongolia autonomous region issued the autonomous region rural pastoral area living environment regulation improve five years action plan, further improve the villagers living environment, the rural toilets, in 4379 GaZha village construction living garbage disposal system, the overall promotion village CunMao, ecological construction and rural revitalization of mutual integration.

### 5. Analysis of the Questionnaire Survey Results

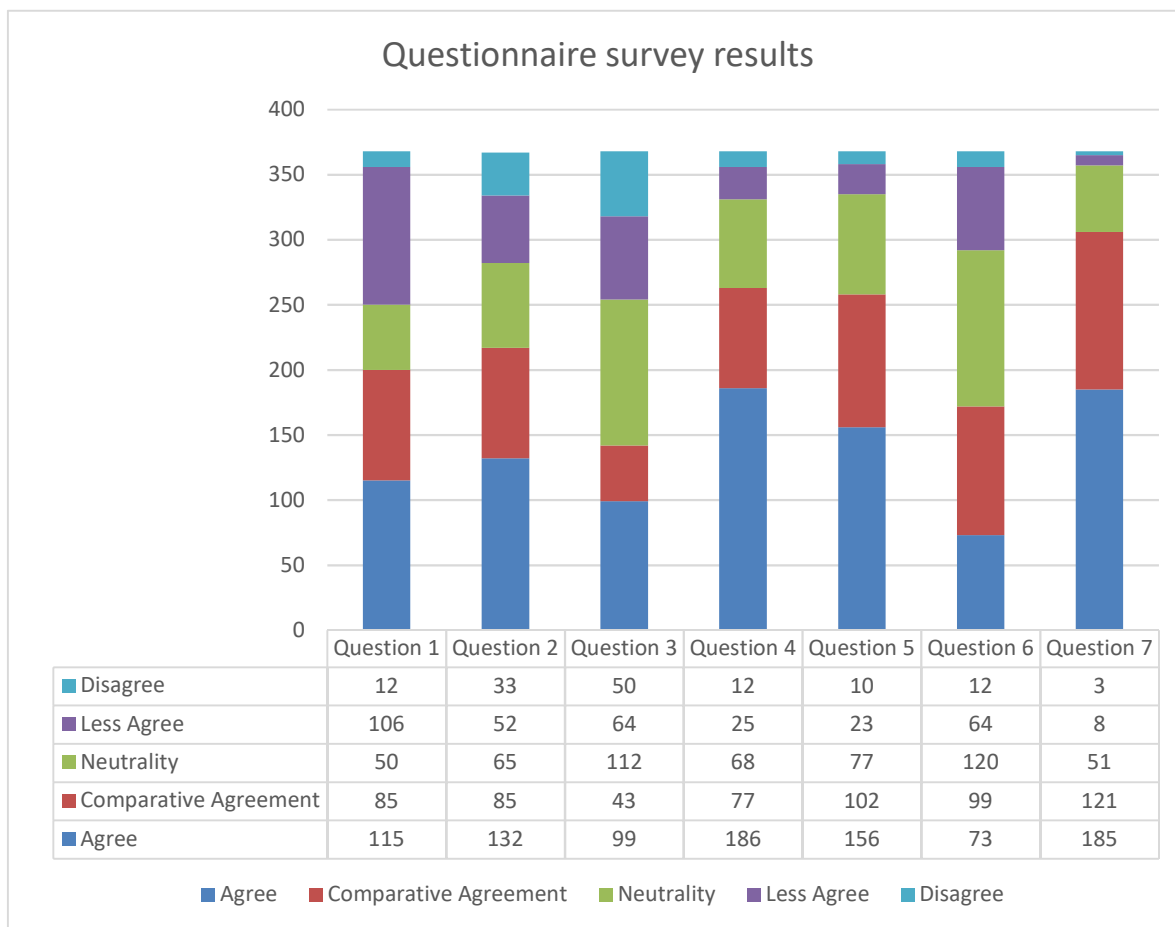
This questionnaire aims to understand the problems encountered by residents in the production, processing and sales of agricultural products, and to provide more credible data for this survey. The questionnaire was distributed to the producers, processors and sellers engaged in agriculture in rural areas. The questionnaire in the Inner buir autonomous region hulun buir city, Hohhot, xilingol league surrounding rural issued a total of 400, questionnaire area belong to the eastern western and central Inner Mongolia autonomous region, have strong geographical span, comprehensive characteristics of regional agricultural industry, the three areas reflects the different rural agricultural industry of Inner Mongolia autonomous region, can provide typical research samples for the survey. A total of 400 questionnaires were distributed in this survey, and 389 questionnaires were actually recovered, and 368 questionnaires were effectively recovered, which were filled in by the investigators according to the field investigation.

**Table 1.** Questionnaire distribution and recovery

AREA	ISSUE THE QUANTITY	RECYCLING QUANTITY	EFFECTIVELY RECYCLE THE QUANTITY
<b>HOHHOT CITY</b>	160	157	148
<b>HULUN BUIR</b>	120	116	110
<b>XILIN GOL LEAGUE</b>	120	116	110
<b>AMOUNT TO</b>	400	389	368

According to the relatives' survey, Seven high-frequency problems in rural revitalization in this survey design, Problem 1: Insufficient amount of agriculture-related loans or loan difficulties; Problem 2: High cost of planting agricultural products, Problem 3: High price of agricultural products planting equipment; Problem 4: Low processing degree of agricultural products, Only for primary processing and sales, Unable to form a complete industrial chain; Problem 5: agricultural products are greatly affected by natural disasters, High uncertainty; Problem 6: Less application of agricultural science and technology, Application is not in place; Question 7: Lack of talent; At the same time, the design of "other problems in agricultural production, processing and sales" was not considered in other questionnaires.

The following results were obtained from the collated questionnaire:



**Figure 2.** The questionnaire survey results

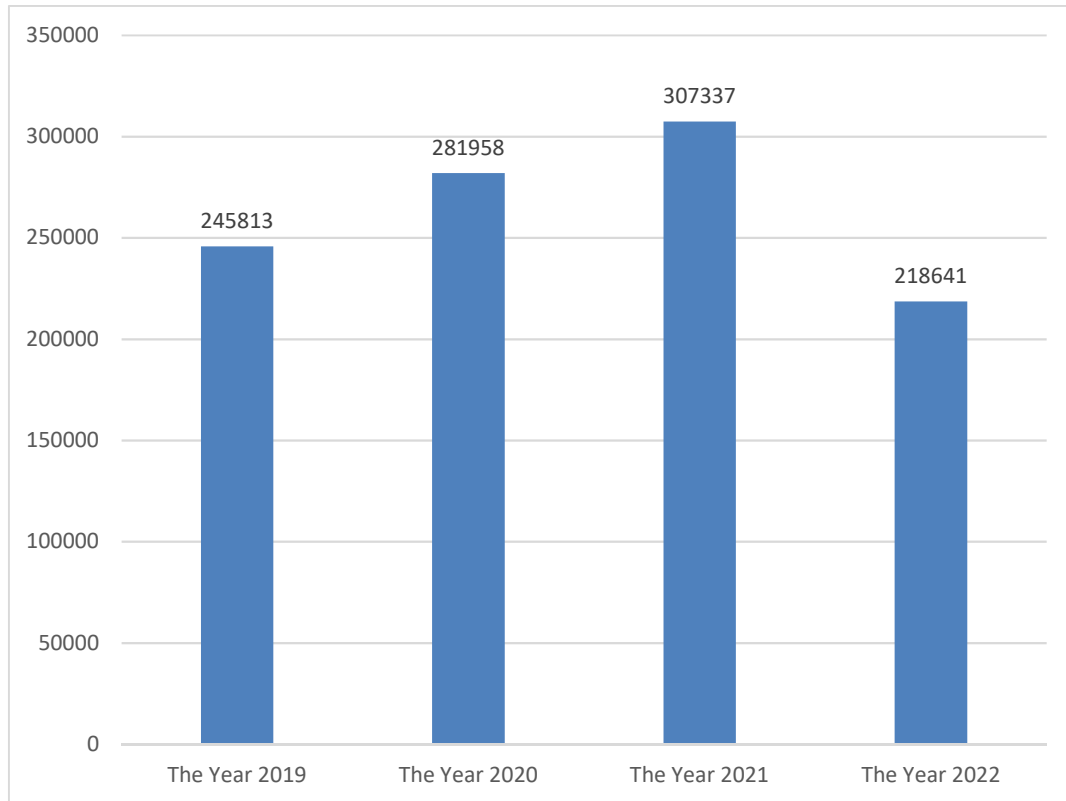
According to the results of the questionnaire survey, among the information reflected in the 7 questions, the talent problem in agricultural production, processing and sales is the most concerned problem in the agricultural industry. 83.15% of the agricultural industry practitioners reflect the questionnaire as the key problem of agricultural revitalization; imperfect agricultural industry chain, high uncertainty, high cost of agricultural planting, high price change in harvest season, insufficient amount of agricultural loans, insufficient application of agricultural science and technology, and high price of agricultural planting equipment. In the "other problems in agricultural production, processing and sales", more people understand the fiscal policy channels.

## 6. Inner Mongolia Autonomous Region Agricultural Products Production, Processing and Sales of Financial Policy Problems

### 6.1. The Total Financial Input for Rural Revitalization is Insufficient

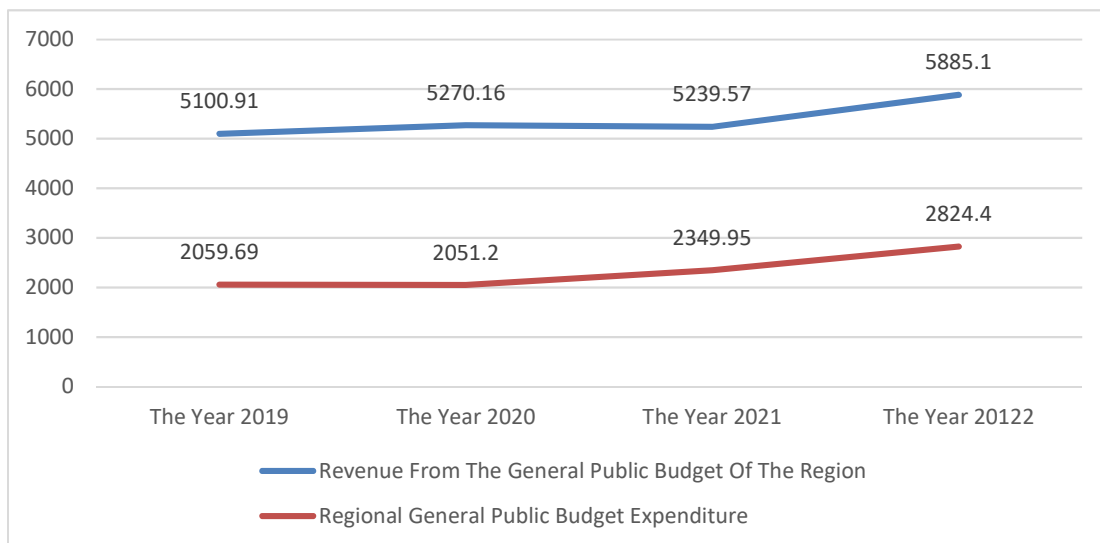
As Inner Mongolia Autonomous Region is an underdeveloped region and under great financial pressure, the amount of special poverty alleviation fund issued by the central government increased from 2019 to 2021, but the amount of financial support for rural revitalization in Inner Mongolia Autonomous Region decreased in 2022, as shown in Figure 3.





**Figure 3.** Scale of special poverty alleviation fund issued by the central government (10 thousand yuan)

According to the data released by the National Rural Revitalization Bureau, the financial input of rural revitalization in Inner Mongolia Autonomous Region is in the middle and lower reaches, while the fiscal revenue level of Inner Mongolia Autonomous Region is not among the top in the country. The fiscal revenue and expenditure of local governments is shown in Figure 4.



**Figure 4.** General public budget revenue and expenditure of the whole region from 2019 to 2022

To a certain extent, the lack of financial funds has affected the supply of rural revitalization in the whole region, and the shortage of rural revitalization funds will also affect the screening

and implementation efficiency of rural revitalization projects. According to the survey, many farmers are worried about the impact of natural disasters on agriculture, and the demand for agricultural policy-based insurance is further increased. The more the more types of policy-based insurance in the production, processing and sales of agricultural products, the greater the financial support of the district, and the greater the financial pressure caused.

### **6.2. Fiscal Policy is Not Well Matched with Demand**

Survey shows that each link of agricultural production practitioners for farmers agricultural processing degree is low, only can primary sales, rural is difficult to form a complete industrial chain, farmers after completing the production, most choose for simple processing, difficult to deep processing and sales, cause farmers sell crops low profits, also for agricultural processing and sales of practitioners because do not have a complete industrial chain acquisition of crops high storage costs, transportation costs hinder income growth, district fiscal policy is to perfect the regional industry chain direction of fiscal supply to agricultural practitioners demand not good match.

Talent problem is still a big problem of agricultural production and processing sales, is in the rural revitalization of the critical period of agricultural products need talent to join, drive producers improve production efficiency, rich processing means, develop sales channels, break the original rural agricultural production processing sales inherent mode, and fiscal policy for the revitalization of the country.

In rural strategy, if the fiscal policy formulation blindly meet the government preferences, failed to really deep rural investigation, even continue to policy, not to meet the demand of rural revitalization is inefficient policy, at the same time greatly reduce the use efficiency of fiscal funds, lower the quality and effect of rural revitalization.

### **6.3. The Efficiency of the Use of Government Funds Needs to Be Improved**

In rural revitalization, the efficiency of agricultural production, processing and sales needs to be improved, After the provincial financial funds to counties and cities, some counties and cities have excess funds and insufficient funds in fund management, The result of the failure to achieve the effective allocation of financial funds is that a part of the financial funds used for the production, processing and sales of agricultural products are not used in time or are diverted for other purposes, And the lack of financial financial support for the rural real production, processing and sales encountered problems are difficult to solve, This is due to the unified division of financial funds by provinces, cities and counties, The coordination efficiency of all departments is not high, Failure to make the financial funds into the place where they really need to enter.

Rural revitalization of the project warehousing audit also has certain defects, not only from the project report and project presentation for project information, nor too much attention to short-term profits and surface engineering, failed to consider the project landing subsequent situation and sustained profitability, this will cause the waste of human and financial resources, cause financial inefficient.

### **6.4. The Focus of Fiscal Expenditure is Unreasonable**

Despite the increasing fiscal investment in rural revitalization, there are still some problems in the low precision of the implementation of fiscal strategies, and the structure of fiscal expenditure needs to be further optimized. Talent problem is still a big problem of agricultural production and processing sales, is in the rural revitalization of the critical period of agricultural products need talent to join, drive producers improve production efficiency, rich processing means, develop sales channels, break the original rural agricultural production processing sales inherent mode, and fiscal policy for the revitalization of the country.

In the process of rural revitalization, some government will focus on the more attention on the surface of the project, the competition superior funding and competition, in the aspect of agricultural production, processing and sales of good project investment less, makes the fiscal expenditure structure is unreasonable, at the same time, the effect of fiscal policy increased fiscal policy in agriculture diminishing marginal utility, part of the subsidies and actual effect of deviation, cut the enthusiasm of the agricultural industry engaged. Financial funds need to further optimize the expenditure structure to improve the efficiency of the use of agricultural support funds and accelerate the process of rural revitalization.

## **7. Rural Revitalization of Agricultural Products Production, Processing and Sales of Fiscal Policy Countermeasures and Suggestions**

### **7.1. Ensure the Steady Growth of Financial Input Related to the Production, Processing and Sales of Agricultural Products**

In order to achieve the established rural revitalization goals, first, Inner Mongolia Autonomous Region should increase financial input in the production, processing and sales of agricultural products, and increase the amount of investment in agricultural direction according to the actual situation, so that good projects can develop with high quality. Second is to guide the social capital into rural revitalization, let more capital into the field of agriculture, rural areas and farmers, establish a diversified fiscal mechanism, actively promote the future and the field of agricultural products, guide the social capital into agricultural development, using the method of fiscal and financial cooperation, accelerate the pratt & whitney financial development, improve the direction of agriculture, rural areas and farmers financial system. Third, we should constantly enrich the agricultural insurance policies, reduce the direct subsidies for the production, processing and sales of agricultural products in rural areas, improve the enthusiasm of farmers, increase the types of insurance, and diversify the agricultural insurance policies.

### **7.2. We Will Intensify the Publicity of Relevant Policies**

Under investigation, The author found that many agricultural industries pay insufficient attention to fiscal policy, Without proactively examining the policy awareness, Through short video platform bloggers to share or listen to others to passively accept policy information, In this way, Not only is the fiscal policy information received that is not necessarily accurate, And it is easy to cause the practitioners to make the wrong decisions, Cause a waste of money, To reduce the occurrence of this condition, Cities, county and township governments should step up policy publicity, Village committees can open columns on fiscal policy interpretation or set up consultation links on their websites, Make farmers who want to use the policy to produce, process and sell agricultural products more familiar with the policy, Improve policy efficiency.

### **7.3. We Will Improve the Structure of Government Expenditures**

Government in the process of implementing the strategy of rejuvenating the country, should optimize the expenditure structure, increase spending on urban and rural communities, in the direction of building agricultural industry chain increase spending, and give play to the role of the government, between the urban and rural overall integration, break the barriers between urban and rural areas, by accelerating the integration of urban and rural implementation process, improve rural public service facilities, promote urban and rural areas between exchanges and cooperation, strive to build a complete agricultural production, processing and sales industry chain, avoid agricultural production, processing, sales industry, farmers' profits. According to the actual demand, the financial and expenditure on agriculture, forestry and water resources should be increased. In the general public budget expenditure in 2021 and 2022, the regional expenditure in agriculture, forestry and water resources accounts for 15.5%

of the total expenditure. The author believes that the central government actively calls for rural revitalization. By optimizing the structure of fiscal expenditure, strengthen the construction of farmland, agriculture, forestry and aquaculture industry and optimizing the structure of fiscal expenditure between urban and rural areas, to realize the full utilization of resources.

#### **7.4. We Will Improve the Performance Management of Fiscal Policies Related to the Production, Processing and Sales of Agricultural Products**

Perfect fiscal policy performance management is the key to improve the evaluation system of fiscal policy, as much as possible synchronous follow the rural revitalization of agricultural project fiscal capital performance completion, project implementation progress, budget completion, build scientific rigorous fiscal policy performance management system, through the method of qualitative and quantitative analysis, at the same time pay attention to the introduction of a third party performance evaluation, improve the performance supervision, fairness and rationality.

At the same time, to improve the performance management of fiscal policies, we should also strengthen the supervision and management of financial funds. Under the background of the production, processing and sales of agricultural products, the use of financial funds should be efficient and transparent, make good use of the budget system of agricultural funds, and promote the disclosure of information in the preparation, implementation and use of budgets. We will make full use of the power of audit units, discipline inspection units and third-party institutions to investigate the use of funds, follow the principle of accountability to the end, have zero tolerance for any illegal and illegal risk operations, promptly investigate and punish problem units, personnel and projects, and ensure the good application of financial funds for agriculture.

#### **7.5. We Will Improve the Supply System for Fiscal Policy**

By establishing the policy implementation feedback path to optimize the fiscal policy supply system, and in the supply optimization of the financial policies related to agricultural production, processing and sales, the government can establish the policy feedback website for agricultural practitioners, collect the demands of practitioners, and better carry out the policy supply while expanding the policy publicity. For example, in the feedback of more talent supply spending talent introduction, the original agricultural management has certain problems, to upgrade the original model of update and need to continuously explore, talent is the first power of rural development, only the talent into the country, country can really develop, fiscal policy should increase support in this respect, thus by narrowing urban and rural talent income to attract a group of want to contribute to the rural revitalization of rich agricultural knowledge youth, impetus for rural revitalization of the young.

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