

Mechanisms of audit supervision for the development of rural basic education

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Abstract

With the rural population accounting for nearly 40 percent of the total population, China has made great achievements in poverty alleviation in rural areas, and now it is of great importance to successfully promote urban and rural integration. In promoting the further development of rural areas, rural basic education undoubtedly has an important place. This paper will explore how audit supervision can promote the development of rural basic education, and on this basis, further analyse the significance of rural basic education development.

Keywords

Rural; basic education; audit and supervision.

1. Introduction

In 2021, in the notice of the Office of the Central Audit Commission and the Audit Office on the issuance of the National Audit Development Plan for the 14th Five-Year Plan, it was pointed out that the audit of the construction of a high-quality education system and the promotion of reforms should be strengthened, and it was proposed that the focus should be on the universal, inclusive and high-quality development of preschool education, the balanced development of basic education, the integration of urban and rural areas, and the promotion of deepening reforms of education funding guarantee mechanisms, education funding guarantee mechanisms, teacher construction and talent training, and the implementation of the fundamental task of establishing moral education^[1]. Basic education in rural areas plays an important role in building a new socialist countryside in China, while the development of basic education in rural areas is also of great help in improving the quality of our nationals. Also, auditing rural basic education has great significance for its further development.

2. Definition and meaning of rural basic education

Basic education, meaning compulsory education without a professional or vocational orientation. At present, basic education in China consists of early childhood education (for children aged 3-6 years), primary education (for children of school age 6-12 years) and general secondary education (for young people aged 12-18 years), and is an extremely important part of national quality education. On an individual level, the education that one receives in early childhood and adolescence has a profound impact on his behavior throughout his life. A good basic education provides a good foundation for lifelong learning and future social adaptation for school-age children. Conversely, if the right education is not given to school-age children during this period, the impact is also profound, but it is the opposite effect of the former. It is too late to re-establish a habit that should have been developed in primary school or to correct a misconception caused by insufficient education when entering society. From a national perspective, the development of basic education is undoubtedly an important measure to improve the quality of the entire population.

From the perspective of the education system, there is no doubt that rural education is an important aspect of it. According to the data and information in the "China Statistical Yearbook-2020", the number of people in rural areas nationwide in 2019 was 551.62 million, accounting for 39.4% of the total population of China, with the rural population occupying a large part of the total population of China. The Strategic Plan for the Revitalisation of the Countryside (2018-2022) states, "When the countryside thrives, the country thrives; when the countryside declines, the country declines. The contradiction between our people's growing need for a better life and unbalanced and inadequate development is most prominent in the countryside, and the characteristics that China is still in and will remain in the primary stage of socialism for a long time are largely manifested in the countryside." [2] It goes without saying that running a good education in rural areas matters a lot. As the standard of education in rural areas improves, the overall level of education in China will be greatly enhanced. Cities develop earlier than the countryside, have a better development base than the countryside, and develop faster than the countryside. And if rural areas want to keep up with the level of economic development in the cities, they must not neglect the development of rural education. The development of rural education lays the foundation for improving rural culture and the construction of a new rural spiritual civilisation. Only when the level of education in rural areas is improved can the quality of farmers be improved and the relevant rural revitalisation strategy be implemented more smoothly. As early as 2006, the Central People's Government proposed that "great importance should be attached to the strategic position of basic education in the construction of new rural areas". One of the reasons why the overall development level of rural areas lags behind that of urban areas is that the education level and education system in rural areas are not as developed and mature as those in urban areas, and it is only by gradually cultivating talents in rural areas and teaching them the right ideas and skills to get out of poverty that they can keep up with the pace of urban areas. Basic education is one of the most important things a person can receive in their lifetime, and it goes without saying that rural basic education is important.

3. Current situation of rural basic education

3.1. The increase in funding for basic education in rural areas was lower than the national average

In 2017, the national average public budget expenditure on education for the general primary school students increased by 6.71% compared with 2016, including an increase of 5.65% in rural areas. The national average public finance budget expenditure on public utilities for general primary school students increased by 4.64% compared with 2016, including an increase of 3.90% in rural areas. Likewise for expenditure on education undertakings at the junior secondary level, the increase in education funding in rural areas remained lower than the national average^[2].

Despite the increasing amount of both at the primary and junior secondary levels, the increase in funding for compulsory education in rural areas in China is still lower than the national average, which means that the funding for education in rural areas is not sufficient. The lack of funding for education has largely limited the need for further development of basic education in rural areas. Many educational facilities and equipment cannot be built without adequate education funding, and when education funding is insufficient, rural schools can only maintain their original level or make a little progress from their original level, but it is difficult to make any significant development.

3.2. Inadequate number of teachers and students in rural basic education

According to the China Statistical Yearbook-2020, although the proportion of the population living in rural areas is gradually declining, in 2019 the rural population still accounted for

nearly 40 percent of the total population of China. According to the "General Primary Schools by Region (2019years)", there were 6269084 full-time teachers in general primary schools nationwide in 2019, of which 1825757 full-time teacher was in a rural area, accounting for only 29% of the total number of primary school teachers. The number of students enrolled in general primary schools nationwide was 105612358, of which 25575075 were enrolled in primary schools in rural areas, accounting for only twenty-four percent of the total number of students. Basic education in rural areas is an issue that cannot be ignored and plays an important role in improving the quality of the workforce and promoting reform and development in rural areas. At present, there is still much room for improvement in basic education in rural areas in terms of the number of teachers and students.

4. Content covered in the rural basic education audit

4.1. Infrastructure

Infrastructure is an important material basis for the normal conduct of school teaching activities. With the continuous development of the economy and the gradual increase in the importance attached to education, China has been investing more money in rural education infrastructure, which is used to purchase, maintain, repair and recharge equipment, equip classrooms with multimedia, and build additional laboratories and gymnasiums. In rural schools, gradually improving infrastructure means that the teaching and learning environment in schools is further improved and more teaching and learning activities can be carried out smoothly. However, it often takes a long time and a large amount of money to build a good infrastructure, and rural schools often still lag far behind urban schools with good facilities. Some surveys show that urban primary schools have 3.69 more books per capita in their library collections, 2300 more fixed assets per capita and 231.9 more laboratory equipment per capita than rural primary schools. At the same time, many schools suffer from poor resource utilisation and idle equipment, resulting in a waste of educational resources. This is where an audit of the infrastructure of rural schools is essential. Whether or not funds are invested in infrastructure, the extent to which facilities are invested and how efficiently they are utilised, and whether or not facilities are built in accordance with regulations, all require a compliant audit by the relevant auditors.

Audits of basic education infrastructure have been carried out in many urban areas. In March 2021, the Audit Bureau of Xinxiang County, Henan Province, formed an audit office to audit a kindergarten complex project, with the audit focusing on whether the relevant renovations and the installation of the necessary fire-fighting facilities met the requirements. In September of the same year, the Yancheng City Audit Bureau audited the completion of the final accounts of the Xiven Primary School, and the auditors used field inspection of the effect of the project, on-site drilling and core sampling, slotting and checking of concealed works, comparative analysis and measurement and review of the project volume, focusing on the fulfilment of the project's capital construction procedures, contracting, construction quality and management use.^[4]

The Opinions of the Central Committee of the Communist Party of China and the State Council on Comprehensively Promoting the Revitalization of the Countryside and Accelerating the Modernization of Agriculture and the Countryside recommends: "Improving the quality of education in rural areas, increasing the supply of inclusive pre-school education resources in rural areas through multiple channels, continuing to improve the conditions of boarding schools in townships, and retaining and operating the necessary small-scale rural schools."^[5] By strengthening the auditing of rural basic education facilities, the relevant units were urged to complete the construction and building of rural education infrastructure in accordance with basic procedures. Auditors abide by their duties as auditors in the process of auditing, making relevant recommendations in an objective and impartial manner, urging rectification of

problems found, ensuring the quality of public education infrastructure construction and efficiency in the use of construction funds, and promoting further improvement of education infrastructure. Promoting equal access to basic public education services through audits and equalisation of basic public services in the field of education through audits is of great significance in promoting a steady improvement in the level of education security in rural schools.

The further development of basic education in the countryside in terms of infrastructure means that rural students are able to enjoy better resources and a better educational environment. In the past, people had the impression that rural students did not have so-called school buildings to live in and often had to walk long distances, even over mountains, to get to school. Classrooms were even less likely to have air conditioners and projectors, and more common were leaky walls and not very solid school buildings. The scarcity of educational resources and the backward educational environment made it much harder for rural children to get ahead by studying. Nowadays, with economic development and progress in thinking, rural basic education has been given a lot of attention, and the renovation of rural schools and the introduction of resources have given many schools a new look. At this time it is all the more important that audits are carried out to check that the construction is up to code. Even though there is still a gap with urban schools, this will diminish as more and more infrastructure projects are successfully implemented in rural areas, and as audits are carried out.

4.2. Use of funds

In May 2021, the Xiamen Audit Bureau of Fujian Province focused on the support and use of urban and rural compulsory education subsidy funds in rural schools during an audit investigation of urban and rural compulsory education subsidy funds. The auditors went into the rural school sites and specifically sampled the special funds for free textbooks(including dictionaries) subsidies, subsidies for students living in economic hardship, and school building safety guarantees in the urban and rural compulsory education subsidies.^[6]

The role of education funds is mainly reflected in the three aspects of human, material and financial resources. Human resources are mainly reflected in the introduction and cultivation of excellent teachers, material resources are mainly reflected in the purchase, repair and maintenance of school fixed assets, materials and instruments, fire safety, etc, and financial resources are mainly reflected in the living subsidies for students with family difficulties and the distribution of scholarships. The data in the Statistical Bulletin on the Implementation of National Education Expenditure in 2019 shows that the average general public budget education expenditure of general elementary school nationwide is 11,949.08 yuan, of which 1126.64 yuan was for rural areas. The national average general public budget education expenditure for general middle schools was 17319.04 yuan, of which 5196.86 yuan was for rural areas. The national average general public budget expenditure on education for ordinary primary schools was 11197.33 yuan, of which 10681.34 yuan was for rural areas. According to statistics, the national GDP in 2019 was 99,086.51 billion yuan, and the national financial expenditure on education accounted for 4.04% of the GDP, reaching 4000030.95 million yuan.^[7]

The reason that many schools in poor areas are struggling to escape their plight is most likely due to the lack of funding for education. Even though large amounts of money are invested in education every year, the reality is that funding is often unevenly distributed, and many schools in rural areas are unable to receive sufficient allocations to improve their teaching and learning environments. At the same time, it is often the case that education policies are not implemented. The Follow-up Audit Results on the Implementation of Major National Policy Measures in the Second Quarter of 2017 showed that 12,017 students from poor families in 11 counties did not enjoy or did not fully enjoy education subsidies such as the exemption of miscellaneous school fees for general high schools and the subsidy for the Rainbows Programme, involving

11,269,900 yuan during the second quarter of that year. Meanwhile, due to adjustments in project construction content, poor advancement of preliminary work and delayed land acquisition and demolition, a number of projects in basic education in poor areas in dozens of provinces and cities were not completed as planned, including projects on basic schooling conditions and boarding school construction projects, involving an investment of 71.8 million yuan. The "Follow-up Audit Results on the implementation of Major National Policy Measures in the Second Quarter of 2019" revealed that in the second quarter of the year, 19 counties had poor students who did not benefit from the "Rainbows Program" education policy to alleviate poverty.

The role of auditing funds for rural basic education is undoubtedly very important. By randomly checking the details of payments, verifying the destination of funds, and auditing the management and use of assets and equipment, construction in progress, student living subsidies, and granting of grants, we can improve the effectiveness of the use of education funds, strengthen the management of education funds, monitor the implementation of education policies, standardize the use of funds, identify problems in the process of use, and reduce the occurrence of various economic disciplinary violations. It has an important role to play.

The standardised use of funds for rural basic education means that the funds invested in building rural schools and supporting poor students can be secured to some extent. Each additional amount of such funding will enable more rural students to receive a better education.

4.3. Information construction

In today's technological era, blockchain, big data and other technologies are developing rapidly. In 2021, the State Council of China has clearly proposed to accelerate the construction of digital villages. Many provinces such as Jiangsu and Zhejiang have also issued documents and general requirements for the construction of digital villages, which have had a great impact on teaching methods. The China Education Modernisation 2035 sets out the strategic task of "accelerating the transformation of education in the information age"^[8]. Urban areas have better and more varied educational resources, and if they want to spread these resources to rural areas that are relatively backward, they can use Internet technology to deliver them to rural areas in the form of distance education, so as to help rural students get in touch with and in-depth study of knowledge and courses that are difficult to acquire in the past. On this basis, different regions can further carry out more distinctive online education according to their conditions and requirements, such as network broadcast. At the same time, for rural teachers, the rapidly developing internet technology has become a beneficial tool to improve their teaching. Rural teachers are able to discuss teaching content and educational methods with urban teachers through the Internet, and communicate in both directions. With the gradual integration of Internet technology and rural basic education, the flow of quality educational resources into rural areas can significantly improve the standard of rural education and the quality of students, while contributing greatly to the promotion of equity in education.

However, in practice, there are still insufficient information learning resources and equipment for rural students, and many teachers are also facing information-based challenges. Some data show that during the epidemic period, 80.1 per cent of students in county areas and 70.3 per cent in rural areas were able to access Internet classes on time, while rural students accounted for only 54.1 per cent, a significantly lower proportion than county and rural students. At the same time, only 43.8% of rural households met the requirement of having an internet environment such as broadband installed in their homes, compared to twice as many rural students in the county. While students in urban areas can easily access the internet for online learning at home, many students in rural and remote areas have difficulty accessing the internet, so it is easy to imagine that learning efficiency is greatly reduced and there is a world of difference in learning outcomes between the two. Similarly, many teachers in rural areas have

difficulty adapting to the information technology mode of teaching because they do not have access to modern equipment, and the results of their lessons are not on a par with their usual offline classes. It is clear that there is still much room for improvement in the development of the Internet in rural areas, both in terms of the construction of the Internet infrastructure and the transformation of the traditional offline teaching mindset.

There is no doubt that information technology will become more and more closely linked to rural basic education, and this is where audits of rural information technology construction become increasingly important. Whether the information technology construction in rural areas meets the rules and regulations issued by the provinces and municipalities requires special auditing work. In the process of auditing the information technology education construction, the same digital audit model can be used to innovate on the traditional audit model and improve the ability to use big data to identify problems and analyse the current situation. Through the information audit, problems in the development process of education informatisation can be identified and the framework of the needs in the process of informatisation of rural basic education can be clarified.

At the same time, some scholars have suggested that the components of the 'Internet + Education' model are Internet + Education Management, Internet + Teachers, Internet + Curriculum and Internet + Learning. An audit of these aspects will easily reveal which aspects are still deficient in development.

The successful promotion of Internet+ education means that rural students can receive a more accessible education and access to learning resources that are not normally available to them. At the same time, rural teachers will be able to keep up with current educational hotspots and synchronise education between urban and rural areas.

5. Pathways to enhance the audit function in basic education

5.1. Improving the operational capability of relevant audit staff

Auditing basic education requires a high level of knowledge in education, auditing, finance and accounting, policy and regulation. If the auditors have a single knowledge structure, it is difficult for them to perform this duty. Auditors engaged in auditing rural basic education should be trained in their professional knowledge and have their professional skills constantly honed. At the same time, in the Internet+ environment, auditors should be encouraged to learn about computers, improve their digital processing skills and promote the integration of digitalisation into audit operations.

5.2. Sound and relevant audit system

Maintain the independence and professionalism of the audit and avoid interference in the audit results by other factors. Ensure that the auditors have the necessary funds to carry out their duties and to guarantee the fulfilment of their mandate. The relevant departments follow the progress of the audit in real time and indicate the focus and main directions of the audit process. After the end of the audit, the problems found in the audit shall be disclosed in a timely manner, and the relevant departments shall discuss the causes and solutions together, and supervise and rectify the problems.

5.3. Strengthening audit and rectification efforts

Frequent violations of the law in many areas are a major obstacle to the smooth running of audits and the further development of basic education in rural areas. On the basis of reflecting the true situation in the areas concerned, the penalties are appropriately increased in accordance with the problems they present.

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