The Research on the Audit of Ecological Civilization from the Perspective of Economic Responsibility

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Abstract

In his nineteen major reports, general secretary Xi Jinping pointed out that we should accelerate the structural reform of ecological civilization and build a beautiful China. The construction of ecological civilization is related to the well-being of the people, the future of the nation, the goal of "two hundred years" and the realization of the Chinese dream of great rejuvenation of the Chinese nation. How to play a role in promoting the construction of ecological civilization has become a key issue in the current and future period.

Keywords

Economic Responsibility; Ecological Civilization Audit.

1. Introduction

The report of the 19th National Congress of the CPC states that "green water and green mountains are the golden mountains and silver mountains must be established and practiced", and the "ecological civilization construction" is included in the "socialist thought and basic strategy with Chinese characteristics in the new era", which indicates the extreme importance of promoting ecological civilization construction under the national strategy. How to play the role of audit supervision in the new era and actively promote the strategic layout of ecological civilization construction deserves our deep thinking and active practice.

2. The connotation of ecological civilization audit and the importance of carrying out audit

In 2007, the 17th National Congress of the CPC first wrote ecological civilization into the report. In 2012, the 18th National Congress of the CPC established "ecological civilization construction" as an important part of the overall layout of "five in one". In 2017, the 19th National Congress of the Party of the CPC promoted the construction of ecological civilization to the millennium plan of the sustainable development of the Chinese nation and the construction of a prosperous, strong democratic, harmonious and beautiful socialist modern society The height of "turning a powerful country" is comprehensively deepened and elaborated. Socialism with Chinese characteristics has entered a new era. The main social contradictions in our country have been transformed into the contradiction between the growing needs of people's better life and the unbalanced and inadequate development. People need not only more material and spiritual products, but also high-quality ecological products. The contradiction between the people's yearning for a better life, the demand for public ecological products and the bearing capacity of ecological resources and environment, the shortage of ecological public products and the severe ecological environment protection situation are increasingly prominent. Extensive economic development and "pollution first and then governance" are not worth losing. Even it
is a painful lesson of "cutting skin and carving bone". Therefore, we need to promote the construction of ecological civilization to realize the transformation and promotion of economic development mode and promote the development of human civilization to a higher stage.

The audit institutions have paid attention to the ecological environment, from the natural environmental audit to the audit of natural resources leaving the post, all-round exploration, but the ecological civilization audit is not systematic and comprehensive. Ecological civilization construction is a comprehensive, dynamic, complex and arduous human social event activity, covering the ecological situation, environmental quality, resource utilization, economic and social development and humanistic care. Therefore, the audit of ecological civilization is not only the audit of economic activities involved in the construction of ecological civilization, but also the audit of politics, society, culture, ecology and human activities, as well as the audit of multiple audit types, such as finance, financial revenue and expenditure, investment, economic responsibility and performance. It is based on the whole process of ecological civilization construction, from human, nature and society From the perspective of development, we should supervise, evaluate and identify the ecological environment, ecological economy, ecological society, ecological science and technology, ecological culture and ecological system in all aspects. The general office of the CPC Central Committee and the general office of the State Council issued the regulations on the audit of the departure of natural resources assets of leading cadres (Trial Implementation), marking the establishment of a new and regular audit system.

3. The relationship between ecological civilization audit and economic responsibility audit

Ecological civilization construction is a complex and arduous system project. As an important work of audit supervision, ecological civilization audit has been limited to environmental protection audit and resource utilization audit for a long time, which is difficult to meet the needs of ecological civilization construction in the new era. Audit institutions need to promote the ecological civilization audit from the overall position, system perspective, broader vision, higher level and wider scope. The author thinks that relying on economic responsibility is the best choice to promote the audit practice of ecological civilization.

First, the public goods attribute and responsibility subject of ecological civilization decide that economic responsibility audit is the best carrier of ecological civilization audit. As one of the five in one overall layout, ecological civilization construction is an important part of the party’s strategy of governing the country. The report of the 19th National Congress of the Communist Party of China put forward that "the modernization we want to build is the modernization of harmonious coexistence between human and nature. We should create more material and spiritual wealth to meet the growing needs of people's better life, and also provide more high-quality ecological products to meet the growing needs of the people's increasingly beautiful ecological environment." As a public product, the main body of responsibility for ecological civilization construction is the party committees and governments at all levels. Whether this work has achieved good results is closely related to whether the party committees and government leaders at all levels are aware of the position and whether they perform their duties in place. It is an important content of economic responsibility audit to evaluate the performance of leading cadres. In the audit of economic responsibility of leading cadres, through the attention to ecological civilization and the disclosure of major problems, the party committees and governments at all levels should be promoted to raise their awareness, strengthen their responsibilities, and promote the improvement and improvement of the rectification, so as to promote the in-depth and comprehensive development of ecological civilization construction.
Second, the comprehensive and complex of ecological civilization audit determines that economic responsibility audit is the best choice for the current ecological civilization audit. Ecological civilization audit involves many fields, which requires careful institutional arrangement, a large amount of capital investment and fine practical operation. It is difficult to involve so many fields by independent special audit. Relying on economic responsibility audit can not only focus on the top-level design of system mechanism, but also pay attention to the effect and problems of specific implementation level; it can pay attention to both the performance of fund use and distribution, but also the objective and practical situation of the ecosystem, and can make more scientific and objective analysis and Study on the construction of ecological civilization. Considering the objectives, legal basis, audit content and audit data collection of ecological civilization audit, relying on economic responsibility audit can effectively solve the problems of too wide audit scope and insufficient audit basis, and mobilize more resources and obtain more information, so as to obtain more objective and true conclusions.

Third, the social attribute of ecological civilization audit determines that economic responsibility audit is the optimal platform for ecological civilization audit. The ultimate goal of realizing ecological civilization is the harmonious coexistence, benign cycle and all-round development of human and nature, human and society. In order to achieve this, the main connotation is green, sustainable economic development mode, healthy and reasonable consumption mode and harmonious and harmonious interpersonal relationship. Economic responsibility audit involves all aspects of economic and social management, and provides a perfect platform for the development of ecological civilization audit. Through the main line of leading cadres' duty-performance, it focuses on the spatial structure of resources, environment, industry, production and lifestyle involved in the construction of ecological civilization, which can not only pay attention to the effect of the measures of performance of various departments but also the implementation of duties We can pay attention to listening to the voice and intuitive feelings of the people, find and solve problems in time, promote the coordination and integration of environmental protection and economic development, and promote the harmonious coexistence of economic development and human society.

4. The main contents of ecological civilization audit from the perspective of economic responsibility

Under the current situation, we can effectively carry out ecological civilization audit from the following aspects through economic responsibility audit, and realize the maximum utilization of resources and achieve "one flower and many fruits".

First, we should increase the audit of the implementation of major policies and measures related to ecological civilization in the audit of economic responsibility. Pay attention to the implementation and implementation of national policies and regulations by Party committees and governments at all levels, as well as the policies related to natural resource asset management and ecological environment protection, green production and consumption, whether ecological awareness has been established, whether effective ecological environment protection mechanism has been established, whether the "party and government responsibilities" and "one post and two responsibilities" of environmental protection are implemented, and whether the ecological security is effectively guaranteed The nurse. Whether Party committees and governments at all levels have completed the task of capacity removal on time in terms of supply side structural reform around ecological civilization construction, whether industrial structure adjustment meets the requirements of ecological environment protection, whether ineffective supply is reduced, whether industries that waste resources and damage the environment are restrained and withdrawn; whether green finance, energy
conservation and environmental protection industries and clean production industries are encouraged to develop. Whether the ecological environment supervision mechanism is effectively established, etc. By taking the Party committee and government to effectively implement the central policy measures, we should break down the "middle obstruction" and promote the construction of ecological civilization to fall into ground and fall.

Second, in the audit of economic responsibility, we should strengthen the efforts to pursue the responsibility for the illegal acts that destroy ecological civilization. It is better to ask for a thousand times than to pursue it once. In the audit of economic responsibility, we should strengthen the efforts to pursue the responsibility for serious damage to the ecological environment, seriously damage the natural resources assets, ecological damage and environmental pollution, and other major typical problems, and deposit in the process of transferring and transferring state-owned resources assets such as land and mineral resources, and allocating and using major funds In the major issues, we should disclose and deal with the punishment in time. If blind decision-making and serious consequences are caused regardless of resources and environment, the leaders of relevant personnel shall be seriously investigated. If the personnel fail to perform their duties, supervise them not strictly or neglect their duties, they shall be transferred to the discipline inspection and supervision authorities in time to handle them, and the policy bottom line and ecological red line shall be observed. Through accountability, we should improve ecological awareness and promote the pace of legalization of ecological construction; improve the management system and mechanism through accountability, and protect the construction of ecological civilization.

Third, we should pay more attention to the performance of ecological civilization in the audit of economic responsibility. Pay attention to the performance of duties and responsibilities of government departments and state-owned enterprises at all levels in the construction of ecological civilization. Through on-site investigation, verification indicators, visiting and discussion, we will focus on the implementation of responsibilities of energy conservation and emission reduction, elimination of backward production capacity, cultivated land protection and environmental protection objectives; pay attention to the protection and utilization of the atmospheric, water, soil, sea area and other resources and environment The project is mainly concerned with the construction of urban ecological environment infrastructure such as sewage treatment, solid waste and waste disposal and rural human settlements environment improvement; attention shall be paid to the implementation of ecological system protection and major environmental restoration projects such as landscape, forest, land and lake; and the opinions and suggestions of the people on the ecological environment shall be paid attention to. Through economic responsibility audit, we should stress the "key minority" of leading cadres, twist the "bull nose" of the main responsibility, raise the "baton" of the evaluation of cadres selection and appointment, form a force down mechanism, and promote the construction of ecological civilization to take root and blossom.

Reference:
[1] Xi Jinping’s excerpt on the construction of socialist ecological civilization, the Central Committee of the CPC literature research office, September 2017.