

# The Interpretation and Design of Investment and Capital Operation in Special Town

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**Abstract:** In the process of the continuous development of society, the economic construction and social process are developing at an unprecedented speed, and the goal of realizing a well-off society in our country is constantly strengthened. On this basis, we should ensure that our country continuously reduces the "dual system difference" in the process of urban and rural construction, and do a good job in rural construction, especially in poverty alleviation in poor areas. To get rid of poverty, we should focus on economic development, ensure that rural areas can vigorously develop their own production and processing level, give farmers more perfect economic benefits, change the living environment and quality of life in rural areas, and ensure that people's material and spiritual life can be developed for a long time.

## 1. A Study on the Limitations of Investment and Capital Operation in Special Town

The development of China's industry and manufacturing industry is accelerating, and the traditional agricultural production technology has been greatly impacted, the guarantee of farmers' production and living in rural areas has been decreasing, and the economic income of farmers in rural areas is declining, which has led to the gradual decline of the level of economic construction in rural areas and the widening of the economic level difference between urban and rural areas. In order to guide the people's cultural ideology, people from all walks of life began to think about combining national cultural heritage with education, thus promoting the formation of a correct outlook on life and values.

### (1) Insufficient effective supply of investment and financing resources

The long-term success of the asset management industry is excellent investment performance, enterprise development projects can not be excluded. While the number of enterprise development project management main body explosive growth, the real investment ability and fund-raising ability of the institutions are rare, most of them are long-term product shell institutions, which is extremely unfavorable to the development of the entire industry. In the process of actual operation and development of enterprises, some enterprises do not have strong accounting disclosure in the process of operation and management, and the information content of disclosure is not comprehensive enough, resulting in some government funds can not be effectively used. Some enterprises in the process of operation, although the government has provided the detailed accounting and records, and assigned special personnel to audit, but there are still some differences between the practical application process and the actual situation [1]. For example, some enterprises are not well managed, in the process of capital accounting, there is a phenomenon of "demolishing the east wall and repairing the west wall ", and financial statements have become an important means for enterprises to " whitewash Taiping ". In addition, the phenomenon of misappropriating special funds in enterprises, transferring and transferring special funds in violation of regulations, falsely claiming and collecting special funds, false promises and lack of self-financing in place is still very serious. as shown in figure 1 lushun characteristic town electronic scene construction.



Figure 1 Construction of electronic scene in Lushun town

## (2) Poor areas have lagged behind in financial construction

Financial capital is the economic basis of people in production and life, which supports people's life and consumption, and can promote people's purchasing power in social life. Financial capital can represent people's household economic consumption and point out the situation, including equal value of goods and money, is the survival cost that people choose in production and life. Financial capital in the household is the first to be affected when the population suffers from certain serious diseases. The main reason is that people need to consume a lot of money to treat diseases, and the original amount of economic income and labor compensation is constantly decreasing. The important factors are health consumption and the decrease of direct labor members [2].

The government subsidy project funds include the special financial funds given free of charge by the state and the self-financing of its own investment. The complexity of the source of funds, the state's fine management requirements for the use of funds, and the fact that there are many uncertain factors in the process of project implementation, and the change of the scope of project implementation are all more difficult to manage the cost of government subsidy projects. Different projects are very different, most enterprises have not formed the government subsidy project change reporting mechanism and process. In the implementation of the project, the approval authority of each expenditure is usually vested in the business and R & D departments, the financial personnel are rarely involved, the financial supervision is lagging behind, and the problems of the cost expenditure deviating from the budget are often found only in the quarterly or annual accounts. Business and R & D personnel only pay attention to the technical indicators and product performance of scientific research completion, do not pay attention to the settlement of project expenses, sometimes the project execution period has ended, there are many expenses in the project expense account have not been incurred or the financial accounts have not been recorded in time, the process of examination and approval has resulted in a large amount of surplus funds, resulting in the failure to meet the budget completion rate stipulated in financial acceptance [3]. Therefore, it is difficult for enterprises to control the deviation of budget implementation in advance, and not to fulfill the procedures of government subsidy fund adjustment and reporting in time.

## (3) Risk compensation imbalance for investment and financing loans

In the process of the management and development of rural enterprises, the project budget is an important guide for the continuous improvement and enrichment of the project, and it is also the concrete basis for the project to be carried out and accepted. Whether the rural enterprises are scientific and effective in the process of project planning and design can directly affect the operation effect and efficiency of rural enterprises. However, the basic practice of some rural enterprises in the current society is to set and compile according to the specific conditions of the project in the process of reporting the project, and the financial department of the declaration unit carries out the final audit of the project. However, the audit phase of the project has been "certain" difficult to make a substantial change and promotion. The business department does not have a good understanding of the relevant information, price, parameters and other specific conditions in the market in the process of carrying out the project design, and can not effectively ensure that its own design is in line with the market demand and change in the stage of proposing the budget, resulting in a great difference between the project budget and the actual consumption. As shown in

Fig .2, Zhejiang traditional small town aerial photograph.



Figure 2 Zhejiang traditional town aerial photograph

## 2. Feasibility Measures on Investment and Capital Operation in Special Town

### (1) "Rural enterprise + workshop + poor households" model

The mode of "rural enterprise + workshop + poor households" is produced by continuous research under the present social development and good investment and financing mechanism, and this form of construction and improvement is the first to get a remarkable presentation in ganzhou. Gansu tianshui should also take this as an important link in investment and financing work, combine their own work and ideas for poverty alleviation, and link with the actual situation at this stage to build and improve. Local governments and rural enterprises should adopt advanced forms and methods to create good forms of operation and development for rural enterprises, and use the existing space and mechanisms to guide the effective development of local manufacturing and processing industries. The "poverty-stricken workshop" should be guided by the township government, organize poor households to carry out their work, increase a share of income in the process of farmers engaging in agricultural production, help farmers get rid of the impression concept of poverty as soon as possible, and promote the healthy development and construction of Gansu economy. This model has achieved remarkable results in all regions of the country, and should be developed and perfected in China, thus effectively promoting the peasants in poor areas to get rid of poverty and become rich and improve their quality of life.

### (2) Innovative financial precision investment and financing models

Stable and mature industry is the pillar and platform of economic development. In the process of the development and construction of some rural poor areas in our country, we often ignore their own advantage position, and it is difficult to coordinate their industrial structure with the actual situation. Therefore, the process of industrial construction in rural areas can not be closely combined with the needs of the times, affecting the pace of rural economic construction. Therefore, we should establish and improve the upgrading mechanism of rural industrial structure, create a mature and stable industrial field, and provide a solid source of power for the development of rural areas. As shown in figure 3, the special tourism town is built in combination with the residential area.



Figure 3 Construction of special tourism towns combined with residential areas

Rural industries should focus on planting, breeding and deep processing of agricultural and sideline products. The basis for the development of the rural areas themselves is the cultivation and cultivation of agricultural products, which already have certain production experience and level in the rural areas. At the same time, the rural areas have their own strong production base, but also can take this as an opportunity to create a unique agricultural and sideline products processing, packaging, marketing industry chain. Direct sales in rural areas can ensure the freshness of products, reduce the intervention of middlemen can increase the economic benefits of rural residents, and help the economic construction of rural areas to become formal.

(3) To establish a training system for complex professionals

Because of the low level of science and culture of migrant workers, it is difficult to effectively integrate into the cultural construction of the city in urban life, which has a profound impact on the public order problems in the urban areas, not only does it not promote the revitalization and construction of rural culture, but rather lowers the overall pace of rural cultural and economic development, and greatly reduces the difference of the economic structure of "dual system" in urban and rural areas. In response to this phenomenon, the government and relevant departments have constantly strengthened the intensity of development and construction in rural areas, and have successively put forward various projects and means to help rural revitalization, such as "rural cultural revitalization "," education precision investment and financing" and "university student village officials ", to a certain extent, to alleviate the cultural construction and development differences between urban and rural areas.

(4) To establish a unified department for top-down investment and financing

The construction of "investment and financing workshop" in rural areas can not only find Zhang Nongmin to obtain certain economic benefits, but also promote the development of rural areas in the direction of handicraft industry and manufacturing on the other hand. And the conditions of processing and building factories in rural areas are more convenient, the land price level in rural areas is also relatively low, and the economic pressure on rural enterprises to build factories is relatively small. In this way, under the influence of many economic advantages and geographical advantages, many rural enterprises will actively build "investment and financing workshops" in order to obtain more abundant economic benefits, and farmers will be able to obtain more abundant economic benefits in the construction process of "investment and financing workshops ", and promote the rapid completion of poverty alleviation in rural areas.

### 3. Conclusion

The economic trend of "dualism" is not accomplished overnight, nor will it change rapidly in a short time. As can be seen from the above discussion, the relationship between urban development and rural economic construction can not be ignored while carrying out economic construction in our country.

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