

# Research on Financial Policies for Key Villages in Rural Tourism in Sichuan Province

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**Abstract:** The development of rural tourism is a new means for the government to promote the prosperity of the rural economy. It is the strategic direction to achieve the goals of prosperous industries, livable ecology, and affluent lives, serving as a crucial driving force for the comprehensive revitalization of the countryside. Sichuan Province possesses abundant rural tourism resources and tremendous development potential. With financial support as a guarantee, the government further promotes the high-quality and large-scale development of rural tourism. Various fiscal measures, such as direct subsidies, discounted loans, substitution of awards for subsidies, tax reductions, tourism consumption voucher subsidies, policy support, social capital financing, and integration of funds for poverty alleviation in agriculture, have been adopted. To assess the effectiveness of fiscal support for rural tourism, a questionnaire survey was conducted on 55 villages and towns in Sichuan Province that were designated as national key rural tourism areas. The satisfaction with fiscal support was analyzed using the fuzzy comprehensive evaluation method. The results showed that the satisfaction level was not high, indicating the need for improvement. Three policy recommendations were proposed to the relevant management authorities: unify the planning of rural tourism resources and establish a financial support system; leverage the social guidance role of fiscal funds to attract diverse participants; and build a performance evaluation mechanism for fiscal support tailored to local conditions.

**Keywords:** Rural Tourism, Financial Support, Satisfaction, Fuzzy Comprehensive Evaluation Method.

## 1. Introduction

The 19th National Congress of the Communist Party of China introduced the strategic guideline for implementing rural revitalization with the "twenty-character" policy, emphasizing prosperous industries, livable ecology, civilized rural customs, effective governance, and affluent lives. With the improvement of people's living standards, the rural tourism industry has experienced strong and vibrant growth, emerging as a new demand for enhancing the quality of life. In recent years, both the party and the country have placed high importance on the development of rural tourism. The "13th Five-Year Plan for Tourism Development," released in 2016, explicitly called for vigorous development of rural tourism, advocating for personalized, distinctive, and market-oriented development. It emphasized increased guidance in rural tourism planning, market promotion, and talent training to facilitate the healthy development of rural tourism. The "14th Five-Year Plan for Tourism Development," released in 2021, further highlighted the need for rational planning and construction of characteristic tourism villages and towns. It encourages the differentiated and distinctive development of rural tourism based on local conditions, promotes the aggregation of multiple functions, and creates a new leisure space that is suitable for living, business, and tourism. It is evident that the development of rural tourism is a novel means for the government to drive the prosperity of the rural economy, aligning with the strategic goals of prosperous industries, livable ecology, and affluent lives. In the future, the government will actively utilize rural tourism to propel the rural revitalization strategy, enabling rural tourism to play a new engine role in the overall strategy of rural revitalization.

Rural tourism is characterized by rural areas, operated by farmers, and relies on tourism resources including natural

scenery, cultural relics, folk customs, agricultural production, rural life, and the rural environment. It involves social activities with the purpose of promoting rural development, encompassing elements such as rural natural scenery, rural life experiences, and rural folk customs [1]. In response to the new situation, Sichuan Province considers the development of rural tourism as a crucial path to achieving comprehensive rural revitalization. To further enhance the development of rural tourism, the Sichuan Provincial Cultural and Tourism Industry Leading Group Office issued the "Sichuan Province Rural Tourism Enhancement Development Action Plan (2022-2025)." The plan aims to build Sichuan Province into a nationally renowned rural resort destination with distinctive Sichuan characteristics. By 2025, the province aims to cultivate a batch of holiday villages, with 90 recognized as Tianfu Tourism Famous Towns and 150 as Famous Villages, striving for inclusion of 15 towns (townships) and 70 villages (towns and townships) in the national list of key rural tourism villages and towns. Last year, Sichuan Province received 420 million tourists in rural areas, generating tourism revenue exceeding 380 billion yuan, directly providing employment for over one million farmers.

The plan also emphasizes strengthening policy guarantees and increasing support for elements such as projects, funds, land, and talent to effectively address difficulties and obstacles in the development of rural tourism. Financial support, as a means of macroeconomic regulation, plays a crucial role, and a rational fiscal policy can effectively promote high-quality development of rural tourism, thereby driving the construction of a new socialist countryside.

To position the development of rural tourism as a key driver for comprehensive rural revitalization, Sichuan Province has actively created a set of highly attractive rural tourism destinations. This includes designated key villages by

the Sichuan Provincial Department of Culture and Tourism, which serve as administrative villages promoting the development of rural tourism and rural revitalization. As of March 2023, 55 villages and towns in Sichuan have been selected for inclusion in the national list of key rural tourism villages and towns. These key villages have richer resources, more improved management systems, and can play a leading role, making them representative and preferable choices for research in the field of rural tourism.

Currently, Sichuan Province's rural tourism industry faces various challenges, requiring the government to provide more precise and effective financial policy support. Therefore, researching the financial support policies for key villages in Sichuan Province's rural tourism is of significant practical importance and guidance.

## 2. Domestic and International Overview of Fiscal Policies Supporting Rural Tourism

Fiscal policy support is a crucial factor in the development of rural tourism. Various provinces and cities in China have taken proactive measures to utilize fiscal policies for promoting rural tourism.

In 2018, Chongqing formulated the "Chongqing Special Fund Management Measures for Tourism Development," allocating special funds for the development of rural tourism. The support methods mainly include direct subsidies, discounted loans, rewards, and purchasing services<sup>[2]</sup>. In Guangxi, fiscal policies focus on allocating financial funds for rural infrastructure construction, utilizing special funds<sup>[3]</sup>. Gansu emphasizes the dual role of the government as an investor and operator in tourism infrastructure<sup>[4]</sup>.

In recent years, Fuzhou, Fujian Province, has concentrated on cultivating rural tourism brands, annually investing 10 million RMB in fiscal funds to enhance tourism infrastructure, public services, supporting facilities, and rural landscapes. Hebei Province, through collaboration among tourism, agriculture, and financial departments, considers rural tourism as a public finance support area for new rural construction. To address the delayed development and feasibility studies of rural tourism, the government supports the formulation of rural tourism development plans, facilitates market expansion, establishes a special tourism fund, creates a rural tourism investment company, and builds a financing platform<sup>[5]</sup>.

In developed foreign countries, such as the United States, rural tourism has matured over the years. The government delegates appropriate rights to local governments, enabling them to manage various tourism resources. Governments formulate reasonable plans and take effective measures to promote high-quality rural tourism. Efforts are made to mobilize farmers' initiative and enthusiasm by encouraging their participation in rural tourism development through vigorous government promotion and support in terms of funding and materials. There is also a focus on preserving rural characteristics, with most tourism products designed based on local cultural resources, incorporating local elements, and reflecting unique cultural connotations<sup>[6]</sup>.

Japan initiated rural tourism development in the 1970s, focusing on leisure and sightseeing agriculture. This approach has reduced the urban-rural distance, strengthened urban-rural connections, and used tourism activities to promote the

sustainable development of rural tourism. In recent years, Japan's rural tourism has shown a significant trend of returning to localization, fully embodying local elements and cultural traditions. Due to the cultural authenticity of leisure activities in Japanese daily life, an increasing number of people are attracted to rural areas and important cultural heritage sites. Through tourism, individuals enhance their understanding of traditional culture, relive past cultural splendors, and thus promote the development of rural tourism. The Japanese government pays attention to regulating business licenses and providing preferential loans to enterprises<sup>[7]</sup>.

Spain's experience in rural tourism is characterized by well-developed government planning and sound institutional frameworks. They implement diversified operations, prioritize customer experiences, cater to customer demands, and create highly experiential tourism projects<sup>[8]</sup>.

In France, there is an emphasis on directly providing government subsidies and grants to enterprises<sup>[9]</sup>. In countries like Italy, the government evaluates the overall national rural tourism resources to avoid waste caused by homogenous competition. The government takes a long-term strategic view in developing rural tourism. Additionally, there is a significant focus on environmental protection in the government's policies supporting rural tourism, aiming for long-term benefits<sup>[10]</sup>.

In summary, whether in developed foreign countries or local governments in various provinces and cities in China, there is a high level of emphasis on fiscal support for rural tourism development. The approaches may differ, with developed countries having well-established infrastructure and comprehensive planning and regulation of the entire rural tourism industry. They aim to achieve "win-win cooperation" among tourism attractions, visitors, investors, and the government. In contrast, many domestic regions, with relatively lagging infrastructure, invest substantial physical and financial resources in rural tourism. While utilizing various fiscal measures and making significant investments, the government's focus leans towards providing "propulsion," lacking effective market guidance, and resulting in relatively low fiscal investment efficiency.

## 3. The Current Policy Status of Fiscal Support for Rural Tourism in Sichuan Province

Sichuan's rural tourism cultural industry began to take off in the mid-1980s. Starting from scratch, it has gradually grown in scale, improved in industrial sophistication, diversified in formats, and formed a rural tourism cultural industry network centered around Chengdu, extending to surrounding counties and cities. It has established five major sectors: Tianfu Farmhouses around the city, the distinctive cultures of the Tibetan and Qiang ethnic groups in western Sichuan, the new look of revolutionary base areas in northeastern Sichuan, ancient villages and towns in southern Sichuan, and the ecological beauty of western Sichuan. The structure includes "14 national demonstration counties for leisure agriculture and rural tourism, 15 national demonstration sites for leisure agriculture and rural tourism, 28 national agricultural tourism demonstration sites, 11 nationally recognized distinctive scenic tourist towns and villages, 48 provincial rural tourism demonstration counties

(cities, districts), 55 national key rural tourism villages and towns, 562 provincial rural tourism demonstration villages (towns, townships), and more than 3,000 star-rated farmhouse inns (rural hotels)."

Especially in recent years, under the rapid development of the tourism industry, rural tourism has flourished, and there is a scene of "sudden spring overnight, rural tourism everywhere." The government has also kept pace with its development, successively introducing a series of policies to ensure the healthy and rapid development of the rural tourism industry, including fiscal support. Compared with other provinces and cities across the country, Sichuan's fiscal support is somewhat similar, with personalized policies adapted to local characteristics. These can be summarized into the following eight categories.

### **3.1. Direct Fiscal Subsidies**

Direct fiscal subsidies refer to the provision of special funds by the state's finances to enterprises or individuals for specific economic goals. Direct fiscal subsidies are the main way in which Sichuan Province supports rural tourism through finance. The support is achieved through project applications, integrated with tourism without a separate allocation. For example, in 2023, Sichuan Province supported 30 units as part of the Cultural and Tourism Integration Demonstration Project. Additionally, certain rural tourism projects that reach a certain scale, such as those in Jianyang City, are eligible for direct fiscal subsidies. For instance, since 2019, Jianyang City has provided full support to enterprises with new rural tourism projects that invest more than 5 million yuan in fixed assets without splitting property rights. It also offers one-time incentives of 1 million, 500,000, and 300,000 yuan for projects recognized as major national, provincial, and municipal tourism projects that have been completed and operational.

### **3.2. Interest Subsidies for Loans**

Interest subsidies for loans involve the state or banks subsidizing interest expenditures on specific bank loans. It is a preferential loan policy designed to encourage the construction of specific projects or initiatives. In 2022, Leshan City, specifically its central district, provided no less than a 15% financial interest subsidy for rural tourism projects.

### **3.3. Tax Reductions and Exemptions**

Tax reductions and exemptions mainly target service personnel or businesses in tourist areas and are implemented as incentive policies to support and promote business growth.

### **3.4. Subsidies for Tourism Consumption Vouchers**

Tourism consumption vouchers are a recent fiscal policy introduced in the past few years. They economically compensate tourists, encouraging them to spend at tourism destinations. For instance, Dazhou City issues tourism consumption vouchers during important consumption periods, stimulating consumption in cultural, sports, and tourism markets.

### **3.5. Award Subsidies**

For highly developed rural tourism attractions, the government provides rewards, indirectly providing economic assistance to enterprises. According to the "Implementation

Opinions on Building Tianfu Tourism Counties" issued in 2019, designated as Tianfu Tourism Counties are granted a one-time reward of 30 million yuan by the provincial finance. Other rewards are given for gaining recognition as a tourism county and a nationally key village. Through award subsidies, the goal is to promote high-quality development of county-level rural tourism, continuously enhancing the visibility and reputation of rural tourism in Sichuan.

### **3.6. Policy Support**

The development and construction of rural tourism rely on policy support. To promote the development of rural tourism, various levels of government, from the Ministry of Culture and Tourism to local cultural tourism departments, issue annual policy documents covering various aspects, including business permits, land approvals, credit, ratings, publicity, and more, to provide comprehensive support for rural tourism development.

### **3.7. Social Capital Financing**

Introducing social capital allows it to participate in the construction of rural tourism, enjoying the dividends brought by rural tourism and realizing "co-construction and sharing" of rural tourism. It serves as a means of fiscal support.

### **3.8. Integration of Agricultural and Poverty Alleviation Funds**

The integration of funds from agricultural and poverty alleviation programs is an innovative approach to rural tourism development. Especially in terms of infrastructure construction, it maximizes the use of funds, achieving a win-win effect.

In conclusion, the fiscal support for rural tourism in Sichuan Province is diverse, covering various aspects such as direct subsidies, interest subsidies, tax relief, consumption voucher subsidies, award subsidies, policy support, social capital financing, and the integration of funds. These measures are designed to create a favorable environment for the healthy and sustainable development of rural tourism in the region.

## **4. Survey on the Satisfaction of Financial Policies for Rural Tourism in Sichuan Province**

In Sichuan Province, the government annually invests tens of billions of yuan directly or indirectly in rural tourism. How are the economic and social benefits obtained after this investment? Does it genuinely meet the actual needs for the development of rural tourism? The satisfaction of rural tourism enterprises with government support directly influences the scientific, effective, and operational aspects of government support policies. To gain in-depth insights into the perception and attitudes of rural tourism enterprises towards government support policies, this paper distributed questionnaires to 55 village committees in Sichuan Province that have obtained national qualifications as key towns for rural tourism. The survey focused on the satisfaction of these key villages with government support policies and employed a fuzzy comprehensive evaluation method to assess the satisfaction with the financial policies for rural tourism in Sichuan Province.

#### 4.1. Questionnaire Design

According to the current financial support categories for rural tourism in Sichuan Province, the questionnaire is designed with 8 dimensions and 29 indicators, divided into three levels: objective level, criterion level, and indicator

level. Each indicator is designed with 1 multiple-choice question, and an additional open-ended question, making a total of 30 questions. The Likert five-level scale is used to grade the satisfaction with government support policies, ranging from "Very Dissatisfied" to "Very Satisfied." Refer to Table 1 for the design of the indicator system:

**Table 1.** Indicator System, Weight Allocation, and Survey Statistics on Satisfaction with Financial Support Policies in Key Rural Tourism Villages in Sichuan Province

Objective Layer	Criteria Layer	Indicator Layer	1	2	3	4	5	Total
Satisfaction with Financial Policies for Key Villages in Sichuan Province's Rural Tourism- U	Direct Financial Subsidies-U1 (0.25)	Supporting Conditions U11(0.08)	2	1	42	5	5	55
		Supporting Direction U112(0.11)	1	5	39	8	2	55
		Supporting Method U13(0.19)	0	12	30	10	3	55
		Supporting Amount U114(0.43)	10	13	20	10	2	55
		Disbursement Speed U115(0.19)	0	0	41	8	6	55
	Interest Subsidies for Loans-U2 (0.08)	Supporting Conditions U21(0.09)	2	13	28	11	1	55
		Supporting Direction U22(0.09)	3	8	21	18	5	55
		Supporting Amount U23(0.36)	0	7	37	8	3	55
		Loan Processing Speed U24(0.27)	0	1	32	19	3	55
		Repayment Period U25(0.18)	4	11	28	10	2	55
	Tax Reductions and Exemptions -U3 (0.13)	Preferential Conditions U31(0.14)	1	9	26	12	7	55
		Preferential Methods U32(0.29)	0	8	31	10	6	55
		Preferential Quota U33(0.57)	2	5	27	16	5	55
	Subsidies in the Form of Awards-U4 (0.25)	Award Criteria U41(0.14)	7	5	22	13	8	55
		Award Amount U42(0.57)	2	6	31	12	4	55
		Subsidy Effect U43(0.29)	0	2	44	6	3	55
	Tourism Voucher Subsidies-U5 (0.13)	Distribution Method U151(0.14)	0	5	33	11	6	55
		Distribution Amount U52(0.57)	3	5	42	3	2	55
		Consumption Effectiveness U53(0.29)	1	3	32	10	9	55
	Policy Support-U6 (0.06)	Supporting Conditions U61 (0.20)	7	16	17	9	6	55
		Support Scope U62 (0.40)	4	9	22	11	9	55
		Implementation Level U63 (0.40)	6	10	25	7	7	55
	Social Capital Financing-U7 (0.05)	Supporting Method U71(0.13)	1	4	40	6	4	55
		Support Effectiveness U72(0.13)	3	11	29	8	4	55
		Support Standards U73(0.50)	6	21	19	7	2	55
		Supporting Amount U74(0.24)	2	13	20	12	8	55
	Integration of Agricultural and Poverty Alleviation Funds-U8 (0.05)	Supporting Conditions U81 (0.25)	24	7	11	7	6	55
		Funding Amount U82 (0.5)	17	10	12	14	2	55
		Support Effectiveness U83(0.25)	11	18	15	10	1	55

Note: Indicator Level (at the beginning of each row): 1=Very Dissatisfied; 2=Dissatisfied; 3=Neutral; 4=Satisfied; 5=Very Satisfied

## 4.2. Survey Process

As the survey targeted a specific group, both telephone calls and email were used for the survey. Initially, participants were informed about the purpose and significance of the survey via phone calls. Relevant instructions were thoroughly explained, and then survey questionnaires were distributed through email. After completing the questionnaires, they were collected, numbered, and analyzed to ensure compliance with the specified criteria. Any invalid questionnaires were returned to respondents for correction until they met the requirements. A total of 55 questionnaires were distributed and 55 qualified responses were collected, resulting in a 100%

effective response rate. The statistical results of the survey are presented in Table 1.

## 4.3. Questionnaire Analysis

After the questionnaires were deemed eligible, the relevant data were imported into the SPSS26 statistical analysis software. The reliability and validity of the satisfaction questionnaire for financial support in key rural tourism villages in Sichuan Province were analyzed using reliability coefficients  $\alpha$ , KMO values, and Bartlett's sphericity test. See Tables 2 and 3 for the reliability and validity analyses.

**Table 2.** Reliability Analysis Results of the Survey Questionnaire

Primary Indicator	Secondary Indicator	Cronbach's Alpha Value
Financial Support Satisfaction for Key Rural Tourism Villages in Sichuan Province	Direct Financial Subsidies	0.825
	Loan Interest Subsidies	0.856
	Tax Reductions	0.832
	Reward Substitutions	0.802
	Tourism Voucher Distribution	0.855
	Financing Policy Support	0.872
	Policy Support	0.811
	Integration of Agricultural and Poverty Alleviation Funds	0.798
		0.885

**Table 3.** KMO Sample Measure and Bartlett's Sphericity Test Results of the Survey Questionnaire

KMO (Kaiser-Meyer-Olkin) Sampling Adequacy Measure		0.798
Bartlett's Sphericity Test	Approximate Chi-Square	726.55
	Degrees of Freedom	135
	Significance	0.02

Analysis results indicate that the reliability coefficient  $\alpha$  is 0.885 ( $0.885 > 0.8$ ), suggesting that the survey questionnaire exhibits strong internal consistency and good reliability. The KMO value for the survey questionnaire is 0.798 ( $0.798 > 0.7$ ), and the significance of the Bartlett's test is 0.02 ( $0.02 < 0.05$ ), indicating satisfactory reliability of the survey questionnaire.

## 4.4. Satisfaction Evaluation

As satisfaction is a relatively vague concept, it is not appropriate to conduct a simple satisfaction evaluation on raw data. This paper adopts the Fuzzy Comprehensive Evaluation

Method (Analytic Hierarchy Process - AHP) to assess the satisfaction of financial support for key rural tourism villages in Sichuan Province. This is achieved by determining the weights of various indicators and constructing a fuzzy comprehensive evaluation model. The steps are as follows:

### 4.4.1. Establishing a hierarchical structure model

The hierarchical structure model is divided into three levels: the goal level, the criterion level, and the indicator level.

### 4.4.2. Constructing judgment matrices

After consulting rural tourism enterprises and relevant experts, satisfaction survey values were obtained as shown in Table 4.

**Table 4.** Satisfaction Survey Assignments

Indicators	Direct Fiscal Subsidies	Loan Interest Subsidies	Tax Reductions	Reward Substitutes	Tourism Voucher Issuance	Policy Support	Social Capital Financing	Integration of Agricultural and Poverty Alleviation Funds
Direct Fiscal Subsidies	1	3	2	1	2	4	5	5
Loan Interest Subsidies	1/3	1	2/3	1/3	2/3	4/3	5/3	5/3
Tax Reductions	1/2	3/2	1	1/2	1	2	5/2	5/2
Reward Substitutes	1	3	2	1	2	4	5	5
Tourism Voucher Issuance	1/2	3/2	1	1/2	1	2	5/2	5/2
Policy Support	1/4	3/4	1/2	1/4	1/2	1	5/4	5/4
Social Capital Financing	1/5	3/5	2/5	1/5	2/5	4/5	1	1
Integration of Agricultural and Poverty Alleviation Funds	1/5	3/5	2/5	1/5	2/5	4/5	1	1

Based on the data in Table 4, the judgment matrix A is obtained as follows:

$$A = \begin{bmatrix} 1 & 3 & 2 & 1 & 2 & 4 & 5 & 5 \\ 1/3 & 1 & 2/3 & 1/3 & 2/3 & 4/3 & 5/3 & 5/3 \\ 1/2 & 3/2 & 1 & 1/2 & 1 & 2 & 5/2 & 5/2 \\ 1 & 3 & 2 & 1 & 2 & 4 & 5 & 5 \\ 1/2 & 3/2 & 1 & 1/2 & 1 & 2 & 5/2 & 5/2 \\ 1/4 & 3/4 & 1/2 & 1/4 & 1/2 & 1 & 5/4 & 5/4 \\ 1/5 & 3/5 & 2/5 & 1/5 & 2/5 & 4/5 & 1 & 1 \\ 1/5 & 3/5 & 2/5 & 1/5 & 2/5 & 4/5 & 1 & 1 \end{bmatrix}$$

#### 4.4.3. Calculate the weights of each indicator

According to the formula of the geometric mean of each row element in the judgment matrix:

$$M_i = \prod_{j=1}^n a_{ij} \quad W_i = \sqrt[n]{M_i} \quad (1)$$

After obtaining the geometric mean, normalize the vector  $W_i$  to obtain the weight allocation matrix for the criterion layer:

$$W' = (0.25, 0.08, 0.13, 0.25, 0.13, 0.06, 0.05, 0.05)$$

Similarly, the weight allocation for the indicator layer is shown in Table 1 (values in parentheses).

#### 4.4.4. Single-level sorting and its consistency test

Using the judgment matrix, calculate the weight of the importance order of the elements related to the previous layer for this level. This can be done using the formula:

$$\lambda_i = \sum_{j=1}^n a_{ij} w_j \quad \lambda_{max} = \sum_{i=1}^n \frac{\lambda_i}{n \times w_i} \quad (2)$$

In the formula,  $\lambda_i$  is the eigenvalue,  $\lambda_{max}$  is the maximum eigenvalue,  $a_{ij}$  is the element,  $w_j$  is the weight, and  $n$  is the order. Substituting the values, we obtain  $\lambda_{max} = 7.863$ .

#### 4.4.5. Overall Hierarchy Ranking and its Consistency Test

Based on the maximum eigenvalue  $\lambda_{max}$  of the matrix, a consistency test is performed on the judgment matrix to verify the rationality of the weight distribution. The test formula is:

$$CI = \frac{\lambda_{max} - n}{n - 1} \quad CR = \frac{CI}{RI} \quad (3)$$

In the formulas, CI represents the consistency index of the judgment matrix, RI is the average random consistency index, and CR is the random consistency ratio of the judgment matrix. The judgment matrix meets the consistency requirement only when CR is less than 0.1.

Referring to the random consistency RI table, when  $n=8$ ,  $RI=1.41$ . Through calculations,  $CI=0.02$ ,  $CR=0.014$ , and  $CR < 0.1$ , indicating that the judgment matrix has good consistency.

Similarly, each judgment matrix at the indicator level can pass the consistency test.

#### 4.4.6. Comprehensive Rating

Based on the weights of the criterion layer and indicator layer, as well as the normalized survey data, a score evaluation set was created to derive the comprehensive rating, as shown in Table 5.

**Table 5.** The results of the satisfaction rating

Objective Layer	Satisfaction Score	Criterion Layer	Satisfaction Score
Financial Support Satisfaction for Key Rural Tourism Villages in Sichuan Province	3.09	Direct Fiscal Subsidies	2.99
		Loan Interest Subsidies	3.17
		Tax Reductions	3.28
		Reward Substitutes	3.18
		Tourism Voucher Issuance	3.26
		Policy Support	2.88
		Social Capital Financing	3.06
		Integration of Agricultural and Poverty Alleviation Funds	2.46

## 5. Conclusion

The satisfaction score for the financial support policies in key rural tourism villages in Sichuan Province is 3.09 out of 5, indicating a general level of satisfaction with overall satisfaction not being particularly high. Specifically, the highest satisfaction is observed in tax relief with a score of 3.28, followed by tourism consumption voucher subsidies with a score of 3.26, indicating relatively higher satisfaction. This could be attributed to the wide-ranging impact of the recent years' pandemic, where the broad scope of tax relief and the substantial efforts in distributing consumption vouchers have led to tangible fiscal benefits for various tourist destinations, resulting in higher overall recognition.

On the other hand, the lowest score is associated with the fiscal policy regarding the integration of agricultural and

poverty alleviation funds, which may stem from conflicting interests among respondents. From the perspective of tourism enterprises, receiving funds for agricultural and poverty alleviation purposes may hinder access to subsidies for tourism development. This aspect tends to be resisted due to personal emotional factors. However, from the standpoint of fiscal authorities, this policy holds comprehensive significance and can maximize the impact of funds.

Furthermore, general satisfaction with policy support is relatively low and falls below a passing level. Evaluation of the breadth and implementation of support is particularly dismal, revealing that government service functions are not entirely meeting the needs of rural tourism enterprises. Through this survey, we gained insights into the current status of financial support policies for rural tourism in Sichuan Province, identified existing issues, and gained perspectives

on future directions. While the survey sample size is limited and the respondents have certain limitations, it provides a glimpse into the feedback on fiscal support for rural tourism over the years. The findings indicate that both the quantity and quality of fiscal funds for rural tourism need improvement.

## 6. Policy Recommendations

### 6.1. Unified Planning of Rural Tourism Resources and Establishment of Fiscal Support System

After the investigation, it is evident that the current development of rural tourism in various counties, towns, and departments under the jurisdiction of Sichuan Province is primarily driven by the spontaneous actions of farmers. Especially in the initial stages, local farmers engage in arbitrary development, resulting in a proliferation of scattered and disorderly tourism sites lacking unified planning. Each scenic spot resembles a template, lacking distinctiveness, and facing severe homogenized competition, leading to the wastage of tourism resources. To overcome these shortcomings, it is recommended that the government and relevant management departments conduct a comprehensive survey of rural tourism resources in various regions. Based on this survey, a unified planning system should be established, accompanied by relevant regulations and a management mechanism. Establish a fiscal support policy system based on the survey's findings, providing more policy support and optimizing the development environment in areas related to tourism development, such as infrastructure, land, housing, loans, tax relief, business management, promotion, fund circulation, credit guarantees, financing, leasing, and intangible cultural property rights. Developed countries like the United States and France have pursued such unified planning for rural tourism development, and given the greater abundance of tourism resources and purchasing power in our country, it is crucial to have a unified, comprehensive, and complete early planning system and a government management and coordination system.

### 6.2. Leverage Fiscal Funds for Social Guidance and Attract Diverse Participants

The government's fiscal funds for supporting the national economic industry are like a "spark of a star," capable of igniting a wildfire when under the support of numerous stars, but can also be extinguished in storms. Therefore, the support of fiscal funds for rural tourism requires choosing the right locations and timing to "ignite the fire." Analyzing the current situation of fiscal support for rural tourism in Sichuan Province, it is evident that fiscal funds have a selective approach in supporting different entities. That is, well-developed scenic spots can receive government support, while less developed areas find it challenging to get government assistance. This is reflected in direct fiscal subsidies, rewards, loan interest subsidies, and consumer voucher subsidies, as all these incentives require strict scrutiny from regulatory authorities. Scenic spots without scale and profitability find it challenging to secure subsidies. In essence, scenic spots that can receive subsidies might not necessarily need the funds, while those requiring funds struggle to get assistance, hindering the challenging initial stages and growth of rural tourism. This contradicts the purpose of fiscal funds used to address bottleneck issues.

Government fiscal funds have a public welfare nature and should play a significant role in infrastructure and hardware construction, particularly in the early stages. This ensures a quick start and growth. After maturity, operations should be handed over to the market, attracting diverse participants such as financial institutions, enterprises, investors, social organizations, and the public. This approach ensures that the benefits are distributed to other participants. The government's interests should be recouped through taxation once the market is fully matured, and these funds should be reinvested in other areas to cultivate new markets, achieving a virtuous cycle.

### 6.3. Construct a Fiscal Support Performance Evaluation Mechanism and Implement Fiscal Investments Adapted to Local Conditions

To drive the high-quality development of rural tourism and advance the industry's standardization, the government needs to provide adequate support for the development of rural tourism by regulating the tourism market, improving the regulatory system, formulating industry standards, and supporting financially weaker entities. Scientifically constructing a performance evaluation mechanism, including the fiscal support performance evaluation, is crucial. The mechanism should dynamically correct deviations based on actual circumstances and performance evaluation results. Fiscal investments should be implemented adaptively, avoiding a one-size-fits-all approach. Breaking through fixed thinking patterns, timely and appropriately utilizing public goods, and promoting the balanced development of rural tourism regions are essential. This ensures that basic public services achieve equalization<sup>[1]</sup>, allowing the government's fiscal support to shine in every corner.

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