

Research on the Distribution of Photovoltaic Poverty Alleviation Income Projects

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Abstract: Starting from the three advantages of photovoltaic poverty alleviation project income distribution, this paper expounds the relevant procedures of photovoltaic poverty alleviation income distribution, the relevant matters of applying for financial subsidies of photovoltaic poverty alleviation project, and how to do a good job in the income distribution carry-over organization and the procedures and requirements of income distribution. Finally, it is suggested that to do a good job in the income distribution of photovoltaic poverty alleviation projects, it is best to do a good job in the performance evaluation of the project.

Keywords: Photovoltaic Poverty Alleviation; Income Distribution; Poor Households; Government Funding

1. Introduction

Photovoltaic poverty alleviation is an effective way of asset income poverty alleviation and an effective way of industrial poverty alleviation. We will invest in the construction of photovoltaic power stations with government funds in areas with conditions for implementing photovoltaic poverty alleviation, and all proceeds from the assets of government funds will be used for poverty alleviation.

1.1 Advantages of Photovoltaic Poverty Alleviation Income

China is rich in solar energy resources, and the areas suitable for the development of photovoltaic power generation account for more than 90% of the total area of the country^[1]. Photovoltaic power generation is clean and efficient, reliable technology, short construction period and stable income, which can ensure that the poor households can obtain electricity generation income continuously and stably for 20-25 years, and has obvious advantages over general industrial poverty alleviation measures.

First, government investment has an amplification effect. Assuming that the time value of money is not taken into account, a village power station with a capacity of 300KW is taken as an example. If the local government invests 2 million yuan in the construction of the power station, it can obtain an income of about 5.6 million yuan within 20 years, considering the operation and maintenance of power station related taxes and fees.

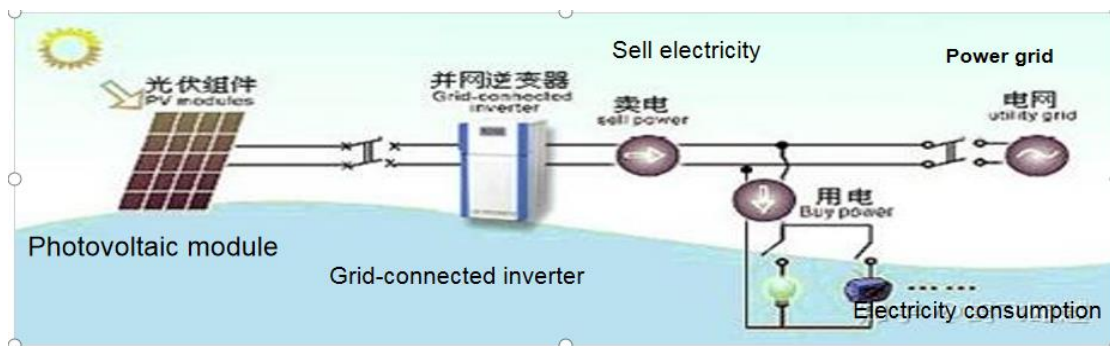
Second, it can produce additional economic and social benefits. Combined with the construction of photovoltaic poverty alleviation power stations, promoting the implementation of rural power grid transformation is conducive to rural energy security, the use of agricultural light complementarity, can improve the comprehensive utilization rate of land, and increase the income of agriculture and related industries.

Third, it can improve the governance level of poor villages. The income generated by the photovoltaic poverty-alleviation power station at the village level forms the village collective economy, which can mobilize the enthusiasm of villagers to

participate in the rural autonomy and stimulate the endogenous motivation.

1.2 Photovoltaic Poverty Alleviation Income

It refers to bringing benefits to poor families through photovoltaic power generation in poor areas. Therefore, to understand photovoltaic poverty alleviation, we can first understand what photovoltaic power generation is?



As shown in the figure, the principle of photovoltaic power generation is as follows: photovoltaic power generation is a technology that uses the photovoltaic effect of the semiconductor interface to directly convert light energy into electrical energy. The key to this technology is solar cells. After the solar cells are connected in series, they can be packaged and protected into a large area solar cell module, which can be combined with a power controller and other components to form a photovoltaic power generation device. The main principle of photovoltaic power generation is the photoelectric effect of semiconductors. When a photon strikes a metal, its energy can be fully absorbed by one of the electrons in the metal. The energy absorbed by the electrons is large enough to overcome the internal gravity of the metal and escape from the metal surface as photoelectrons. Silicon has four outer electrons. If pure silicon is doped with atoms with five outer electrons, such as phosphorus atoms, it becomes an N-type semiconductor. If pure silicon is doped with atoms with three outer electrons, such as boron atoms, P-type semiconductors are formed. When the P-type and N-type are combined, the contact surface will form a potential difference and become a solar cell. Sunlight shines on the semiconductor pn junction, forming new hole-electron pairs^[2]. Under the action of the electric field in pn junction, holes flow from N region to P region and electrons flow from P region to N region. When the circuit is connected, an electric current is formed. This is how photoelectric effect solar cells work. There are two ways of solar power generation, one is light-heat-electricity conversion, and the other is direct photoelectric conversion. Compared with thermal power generation and nuclear power generation, solar cells do not cause environmental pollution.

The proceeds from the sale of electricity generated by photovoltaic power stations through the grid should be distributed to poor households. First of all, we must establish a file for poor households.

1.3 Registration Card for Poor Households

The reason for the establishment of photovoltaic poverty alleviation registration card? Photovoltaic poverty alleviation has quick effect and stable income. However, all localities need to take overall consideration, and it is not allowed to solve all poverty problems through photovoltaic poverty alleviation. Therefore, Registration card for poor households should be established.

In order to better distribute the photovoltaic poverty alleviation income, it is also necessary to establish a relevant management system.

1.4 Management System of Poverty Alleviation Income

Photovoltaic poverty alleviation implements a management system of “central overall planning, provincial responsibility, and city (county) implementation”, with local governments as the main body of organization, implementation and responsibility.

1.4.1 Department Responsibilities of PV Poverty Alleviation Earnings Distribution

Division of responsibilities for photovoltaic poverty alleviation: The Poverty Alleviation Office of The State Council

has taken the lead in establishing a coordination and promotion mechanism, and is responsible for the establishment and management of a national photovoltaic poverty alleviation information management system and a national photovoltaic poverty alleviation information monitoring system, as well as verifying and screening the targets of assistance, Clarify the source of construction funds and guide the distribution of income. The National Energy Administration mainly manages the power station plan, clarifies the implementation requirements and provides policy guarantee. The Ministry of Finance is responsible for giving priority to financial subsidies. The National Development and Reform Commission is responsible for providing price policy support. The power grid Company is responsible for ensuring the grid-connection and absorption of poverty alleviation power stations.

1.4.2. How the Proceeds Are Distributed

In principle, early photovoltaic poverty alleviation should be distributed according to the annual income of more than 3,000 yuan for each poverty alleviation target. At present, the income distribution and use management of photovoltaic poverty alleviation power stations are implemented in accordance with the Measures for the Income Distribution Management of Photovoltaic Poverty Alleviation Power Stations at Village Level (2017) issued by the Poverty Alleviation Office of The State Council^[3]. The power generation income of photovoltaic poverty alleviation power stations forms the village collective economy, which is used to carry out poverty alleviation by public welfare posts, small public welfare undertakings, rewards and subsidies, etc.

1.5 Administrative Measures and Classification of Earnings Distribution of Photovoltaic Poverty Alleviation Power Stations

1.5.1 Notice on Organizing the Pilot Work of Photovoltaic Poverty Alleviation Project (Guoneng Xinneng (2014) No. 495). Issued by the National Energy Administration and the Poverty Alleviation Office of The State Council on November 15, 2014.

The main contents are as follows: emphasis the importance of photovoltaic poverty alleviation work. Pilot projects have been carried out in Hebei, Shanxi, Anhui, Gansu, Ningxia and Qinghai province. The overall Principles of overall planning, step-by-step implementation, social mobilization, joint efforts to promote, improving standards, and ensuring quality “have been clarified”, the implementation plan shall be formulated at the county level.

1.5.2 Opinions on the Implementation of Photovoltaic Power Generation for Poverty Alleviation (2016) 621. Printed and distributed by the National Development and Reform Commission, Poverty Alleviation Office of The State Council, National Energy Administration, China Development Bank and Agricultural Development Bank of China on March 23, 2016.

The main contents are as follows: a management system for distributing proceeds from poverty alleviation has been established. In principle, each poverty alleviation target should be guaranteed an annual income of more than 3000 yuan, The asset of village-level power station shall be collectively owned.

1.5.3 “On the 13th Five-Year” photovoltaic poverty alleviation plan related matters Notice (National energy Development New energy [2017] 39). Issued by the National Energy Administration and the Poverty Alleviation Office of The State Council on August 1, 2017.

The main contents are as follows: Accurately identify the poor and poverty alleviation objects, establish a file of poor villages and establish a file of poor households. With village-level photovoltaic poverty alleviation objects, establish a file of poor households. With village-level photovoltaic poverty alleviation objects, establish a file of poor villages and establish a file of poor households. With village-level photovoltaic poverty alleviation power stations as the main construction mode, the capacity of a single village-level power station is controlled at about 300 kilowatts.

1.5.4 Administrative Measures for Income Distribution of Village-level Photovoltaic Poverty Alleviation Power Stations (2017) No.61. Issued by the Poverty Alleviation Office of The State Council on December 11, 2017.

The main contents are as follows: Photovoltaic power plants that enjoy photovoltaic power generation subsidies need to be include in the national photovoltaic subsidy catalog. The poverty alleviation office of the state council dynamic monitors the income distribution of the national poverty alleviation and development information system and subsystems.

1.5.5 Notice on Promulgation of Catalogue of Additional Fund Subsidies for Electricity Price of Renewable Energy (Photovoltaic Poverty Alleviation Projects) (Caijian [2018] No.25). Issued by the Ministry of Finance, The National Development and Reform Commission, the National Energy Administration and the Poverty Alleviation Office of the State

Council on March 7, 2018

The main contents are as follows: For village level power stations and centralized power stations, the subsidy funds for the poverty alleviation part are directly allocated by grid enterprise or the financial department to the local poverty alleviation power generation income carryover institutions and are fully allocated to the village collective where the photovoltaic poverty alleviation project is supervised by the poverty alleviation competent department.

1.5.6 Notice on Promulgation of Catalogue of Additional Fund Subsidies for Electricity Price of Renewable Energy (Photovoltaic Poverty Alleviation Project) (Caijian [2019] No. 48). Issued by the Ministry of Finance, the National Development and Reform Commission, the National Energy Administration and the Poverty Alleviation Office of The State Council on March 20, 2019.

The main contents are as follows: the photovoltaic poverty alleviation projects within the business scope of State Grid Corporation and the Southern Power Grid company shall be responsible for the application and allocation of subsidy funds by the State Grid company and the Southern Power Grid company respectively; the local independent power grid enterprise within the scope of photovoltaic poverty alleviation projects, by the provincial finance pricing energy. Poverty alleviation departments responsible for the application and allocation of subsidy funds.

2. Related Procedures of Photovoltaic Poverty Alleviation Income Distribution

2.1 How to Determine the Target of Photovoltaic Poverty Alleviation Assistance?

Photovoltaic poverty alleviation targets are registered poor households in registered poor villages that are included in the scope of national photovoltaic poverty alleviation. Priority should be given to deeply impoverished areas and poor people with poor working ability. In the determination of photovoltaic poverty alleviation objects, we can find out the specific situation of local poverty alleviation objects and poor population through investigation, and select qualified poverty alleviation objects in accordance with the procedures of voluntary participation of poor households, democratic evaluation, publicity of preliminary examination in the village and township audit.

2.2 What is the Focus of Photovoltaic Poverty Alleviation?

Combined with the deepening of the national poverty alleviation and photovoltaic poverty alleviation work, the scope of implementation of photovoltaic poverty alleviation is gradually improved. In 2016, the state issued the “Opinions on the Implementation of Photovoltaic Power Generation for Poverty Alleviation” (2016) No. 621), it was clear that the key scope of photovoltaic poverty alleviation was 471 national-level poverty-stricken counties in 16 provinces that had carried out pilot projects in the early stage and had good lighting conditions. Since then, in order to help the deeply impoverished areas fight poverty and ensure the building of a moderately prosperous society in all respects, the “three districts and three states” deeply impoverished areas have been included in the focus of photovoltaic poverty alleviation.

2.3 What Conditions should be Implemented to Carry Out Photovoltaic Poverty Alleviation Work?

Generally, the following conditions should be implemented to carry out photovoltaic poverty alleviation work: first, the target should be accurately identified. Second, the construction conditions should be implemented in accordance with the needs of poverty alleviation, including construction sites, land use, network consumption. Third, we should implement the construction funds and clarify the organizational form according to the work requirements. Fourth, the method or rules of income distribution should be formulated in time.

2.4 What Support Policy Does Photovoltaic Poverty Alleviation Project Have For Electricity Price?

First, photovoltaic poverty alleviation power stations do not participate in bidding and implement the photovoltaic poverty alleviation price policy formulated by the state.

Second, the price level of photovoltaic poverty alleviation projects is better than that of ordinary photovoltaic projects

in China. The on-grid price of photovoltaic projects in China has been lowered year by year in 2017, 2018 and 2019, while the price of photovoltaic poverty alleviation projects has not been adjusted.

2.5 How to Prioritize the State Subsidies for the Power Generated by Photovoltaic Poverty Alleviation Projects?

Photovoltaic poverty alleviation projects will be included in the renewable energy subsidy catalogue first, and the subsidy funds will be given priority. In principle, the annual subsidy funds will be released before the first quarter of the next year. The Ministry of Finance sets out a separate list of subsidies for photovoltaic poverty alleviation projects, and gives priority to the subsidy funds used for poverty alleviation for centralized photovoltaic power stations listed in the list of supplementary fund subsidies for electricity price of renewable energy.

2.6 Who Owns the Property Rights of the Photovoltaic Poverty Alleviation Project?

The property rights of village-level photovoltaic power stations constructed with government funds should be owned by the village collective; The property rights of household photovoltaic systems installed on the roofs and courtyards of poor households shall be owned by poor households; In the photovoltaic poverty alleviation power station jointly constructed by the investment and financing subject designated by the local government and the investment enterprise in accordance with the requirements of asset income project construction, the project assets shall be shared by both parties.

2.7 How Can Enterprises Participate in Photovoltaic Poverty Alleviation Work?

First, to participate in the construction, operation and maintenance of projects in a market-oriented way, and encourage enterprises to undertake the construction of village-level power stations within the county through the general contract of design procurement and construction (EPC). Second, the joint venture with the government to build a centralized photovoltaic poverty alleviation power station, and the two sides will share the investment in proportion. Third, photovoltaic enterprises are encouraged to actively fulfill their social responsibilities. In the development of ordinary photovoltaic power stations, they support poverty alleviation with market-based income, but such projects are not included in the photovoltaic poverty alleviation projects organized by the state.

2.8 What are the Revenue Sources for PV Poverty Alleviation Projects?

The income of PV poverty alleviation projects is derived from the electricity generated by the projects. The power generation income of photovoltaic poverty alleviation project is the product of the power generation of the project and the benchmark electricity price of the local photovoltaic poverty alleviation project, including the basic electricity fee income and subsidy income. The basic electricity fee income is the product of the benchmark electricity price of desulfurized coal in the project location and the power generation, and the subsidy income is the product of the subsidy intensity of photovoltaic poverty alleviation project and the power generation of the project.

2.9 How are the Revenues from PV Poverty Alleviation Projects Managed?

The power generation income of photovoltaic poverty alleviation projects shall benefit the poor village collectives and poor households, and the power generation income shall be distributed through the establishment of public welfare posts, the launching of public welfare undertakings and the establishment of awards and subsidies. In 2017, the Poverty Alleviation Office of The State Council issued the Measures for the Management of Income Distribution of Village-level Photovoltaic Poverty Alleviation Power Stations, which set out detailed provisions on the income distribution methods.

The state requires village-level photovoltaic poverty alleviation power stations to be built by unified bidding by governments at or above the county level. The construction, operation and maintenance of photovoltaic poverty alleviation power stations need to be entrusted to professional institutions through market-based methods such as bidding.

2.10 Whether the Photovoltaic Poverty Alleviation Project Needs Bidding or Not?

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power stations need to be entrusted to professional institutions through market-based methods such as bidding.

2.11 What is the Purpose of Photovoltaic Poverty Alleviation Project Operation and Maintenance?

The operation and maintenance of photovoltaic poverty alleviation projects should not only guarantee the safety and reliability of the projects, but also guarantee the operation quality of the projects, so as to realize the long-term stability of the designed power generation and power generation income, so as to guarantee the poverty alleviation benefits.

2.12 Can the Income Generated by Photovoltaic Poverty Alleviation Power Station be used to carry out Photovoltaic Operation and Maintenance?

Operation and maintenance management is a strong guarantee for stable, safe and sustainable power generation of photovoltaic poverty alleviation power stations. County governments should uniformly establish the operation and maintenance cost standards for village-level photovoltaic poverty alleviation power stations within their administrative areas in accordance with market standards. The cost of operation and maintenance shall be paid by the village collective from the income of the power station, or arranged by the county government.

2.13 Can the Income Generated by Photovoltaic Poverty Alleviation Power Station be used to Purchase the Power Station Insurance?

In order to guarantee the income of power stations and improve their ability to resist risks, county-level governments are encouraged to develop and use insurance tools to avoid risks, and the premiums are paid from the photovoltaic poverty alleviation income or arranged by the county government as a whole.

3. Application and Disbursement of Financial Subsidies

3.1 What is the Photovoltaic Poverty Alleviation Subsidy Standard?

Photovoltaic poverty alleviation projects shall be implemented in accordance with the national photovoltaic poverty alleviation price policy when the project is put into operation, and shall remain unchanged for 20 years after being connected to the grid. Specific subsidy standards shall be implemented in accordance with relevant documents issued by the price authority of The State Council. Among them: For village-level photovoltaic poverty alleviation power stations (including Liancun power station) included in the first and second batch of national “13th Five-Year Plan” project plan, the corresponding on-grid electricity price of Class I to III resource areas shall be 0.65 yuan, 0.75 yuan and 0.85 yuan per KWH, respectively.

State subsidies for photovoltaic poverty alleviation projects come from the National Renewable Energy Fund. The national renewable energy fund comes mainly from the renewable energy tariff surcharge, which is levied on electricity used for other purposes than household and agricultural production. The renewable energy tariff surcharge is currently set at 1.9 cents per kilowatt-hour.

3.2 What is the Source of State Subsidy Funds for Photovoltaic Poverty Alleviation Projects?

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3.3 How to Apply for and Allocate Subsidies for Photovoltaic Poverty Alleviation Projects?

The Poverty Alleviation Office of The State Council, together with the National Energy Administration, examined and determined the list of national photovoltaic poverty alleviation power stations, and the Ministry of Finance gives priority to allocating subsidy funds to photovoltaic poverty alleviation projects included in the list of national fiscal subsidies for photovoltaic poverty alleviation.

For photovoltaic poverty alleviation projects within the business scope of State Grid Co., LTD., and China Southern Power Grid Co., LTD., State Grid Co., LTD., and China Southern Power Grid Co., LTD., shall be responsible for the application and allocation of subsidy funds respectively; For photovoltaic poverty alleviation projects within the business scope of local independent power grid enterprises, the provincial departments of finance, price, energy and poverty alleviation shall be responsible for the application and allocation of subsidy funds.

3.4 How does the PV Poverty Alleviation Project be Included in the National PV Poverty Alleviation Power Station Directory?

The provincial competent departments of poverty alleviation and energy shall, together with the provincial power grid company, review the declared projects in their jurisdiction, and publish the approved project list on the official website of the provincial poverty alleviation department for no less than one week.

3.5 What Conditions should be met for Inclusion in the List of Additional Capital Subsidies for Electricity Price Subsidies of Renewable Energy Released by the Ministry of Finance?

It has a clear document basis, and the poverty alleviation target, construction mode, financing and income distribution all meet the requirements of national policies. According to the procedures, it will be included in the national PV poverty alleviation power Station directory, and will be published after being verified and confirmed by the Ministry of Finance.

3.6 How to Prioritize the Allocation of Subsidies for Photovoltaic Poverty Alleviation Projects?

The Ministry of Finance gives priority to allocating subsidy funds to photovoltaic poverty alleviation projects included in the subsidy catalogue. For photovoltaic poverty alleviation power stations, the subsidy funds used for poverty alleviation shall be directly allocated by power grid enterprises or financial departments to local poverty alleviation power generation income carry-over institutions, which shall be supervised by poverty alleviation departments. Centralized power stations will be allocated subsidies according to their poverty alleviation capacity.

3.7 Why is there a Separate List of State Subsidies for Photovoltaic Poverty Alleviation Projects?

In order to support poverty alleviation in poverty-stricken areas and ensure that the photovoltaic poverty alleviation benefits benefit the poor population in a timely manner, the Ministry of Finance gives priority to the photovoltaic poverty alleviation projects listed in the renewable energy fund subsidy list to allocate the subsidy funds for the poverty alleviation part, so as to ensure that the poor households receive the benefits in a timely and full amount and ensure the effect of photovoltaic poverty alleviation.

3.8 Can Centralized Photovoltaic Poverty Alleviation Power Stations Apply for Renewable Energy Subsidies Beyond the Poverty Alleviation Capacity?

At present, the subsidies allocated in advance by the Ministry of Finance for centralized photovoltaic poverty-alleviation power stations are only for the poverty-alleviation capacity, and the rest of the capacity needs to be applied for renewable energy subsidies separately according to ordinary commercial photovoltaic projects.

4. Distribution of Photovoltaic Poverty Alleviation Earnings

4.1 What is the Carry-Over Institution of Photovoltaic Poverty-Alleviation Power Generation Income? Can a County Have More Than One Carry-Over Agency?

Photovoltaic poverty alleviation power generation income carry-over institutions refer to the institutions designated or entrusted by the county (city or district) government to be responsible for the power generation income carry-over of photovoltaic poverty alleviation power stations. The subsidy funds of village-level power stations and centralized power stations used for poverty alleviation departments shall be directly appropriated by power grid enterprises or financial

departments to local revenue carry-over institutions, which shall be supervised and used by the competent departments for poverty alleviation.

The carry-over institutions are responsible for the carry-over of the power generation income of photovoltaic poverty alleviation projects. In principle, one carry-over institution in one county can meet the actual work needs, and the number of carry-over institutions can be determined by various localities according to the actual situation.

4.2 What is the Difference between Power Generation Income and Power Generation Income of Photovoltaic Poverty Alleviation Power Station?

Power generation income refers to the power generation income of photovoltaic poverty alleviation power station calculated by multiplying the on-grid electricity price of photovoltaic poverty alleviation project by the power generation, including the basic electricity fee income corresponding to the benchmark coal-fired electricity price and the fiscal subsidy income of photovoltaic power generation. Power generation income refers to the actual funds that can be used for poverty alleviation after deducting operation, maintenance and related taxes and fees from power generation income.

4.3 How to do a Good Job of Income Distribution Management?

The income distribution and use of village-level photovoltaic poverty alleviation power stations should be unified to set up books and accounts, and set up accounts by village. All places should strengthen the supervision and management of the income distribution and use of village-level photovoltaic poverty alleviation power stations, save relevant information in the whole process of fund release, each link of the responsible person and the recipient need to sign and keep files for reference, supervise the rectification of violations and discipline problems and carry out accountability, and promote good practices and good experience.

4.4 What are the Poverty Alleviation Methods of Village-Level Photovoltaic Poverty Alleviation Power Generation Income?

The power generation income of village-level photovoltaic poverty alleviation power station can be used to carry out poverty alleviation in public welfare positions, poverty alleviation in small public welfare undertakings, poverty alleviation in rewards and subsidies, etc., and can also be used to develop the village collective economy according to the actual situation.

4.5 What is the Specific Carry-Over Process of the Generation Income of Village-Level Photovoltaic Poverty Alleviation Power Stations?

The county (city, district) government usually designates or entrusts relevant agencies to be responsible for the carry-over of photovoltaic poverty alleviation power generation income. The county-level power supply company calculates the generation income according to the actual online generation of village-level photovoltaic poverty alleviation power stations. The corresponding income of coal-fired benchmark electricity price is carried forward to the special account of the carry-over institution on a quarterly basis, and allocated by the institution to the village collective where the photovoltaic poverty alleviation project is located.

Photovoltaic power generation financial subsidies by the Ministry of Finance through the power grid company or local financial departments allocated to the carry-over agency special account, subsidy income needs to be included in the national subsidy directory to enjoy, usually before the first quarter of the second year to the relevant agencies of the special account, and by the carry-over agency transferred to the photovoltaic poverty alleviation task of the establishment of the poor village.

4.6 How is the National Standard of Photovoltaic Poverty Alleviation Income for Each Poor Household Stipulated?

Early photovoltaic poverty alleviation projects in accordance with the proportion of local government investment by the share dividend, in principle to ensure that each poverty alleviation object to obtain more than 3,000 yuan of annual income.

Village-level photovoltaic poverty alleviation power station by all localities in accordance with the requirements of the “village-level photovoltaic poverty alleviation power station income distribution management Measures”, by the photovoltaic poverty alleviation task of the establishment of a file card poor village village committee to develop income distribution and use plans, submitted to the villagers' Congress for approval, reported to the township government for review and reported to

the county poverty alleviation office for the record. The income distribution and use plan should stimulate the endogenous motivation of poor households, establish public welfare posts and set reasonable income standards according to the actual conditions of each post.

4.7 Can the Poor Households That Have Been Lifted out of Poverty Continue to Enjoy the Income of Photovoltaic Poverty Alleviation Power Generation?

In accordance with the relevant requirements of the “Village-level photovoltaic poverty alleviation Power Station Income distribution Management Measures”, the village collective can dynamically adjust the distribution method and help objects according to the actual situation.

4.8 What are the Procedures and Requirements for the Issuance of Funds for Village-Level Photovoltaic Poverty Alleviation Projects?

For the poor villages with photovoltaic poverty alleviation tasks, the village committee can formulate an annual income distribution and use plan, submit it to the villagers' Congress for adoption, report it to the township government for review and report it to the county (city, district) poverty alleviation Office for the record.

The income distribution plan shall be publicized to the villagers as the basis for the implementation of income distribution. The village committee shall distribute the annual actual power generation income according to the distribution and use plan, and announce the results of income distribution and use at the end of the year.

5. Conclusion

All in all, to do a good job in the distribution of photovoltaic poverty alleviation income, an important part is to do a good job in the performance evaluation of photovoltaic poverty alleviation income distribution. The purpose of poverty alleviation income evaluation is to promote the benefit of photovoltaic poverty alleviation projects to play a better role. The county (city, district) government usually designates or entrusts relevant agencies to be responsible for the carry-over of photovoltaic poverty alleviation power generation income^[4]. The county-level power supply company calculates the generation income according to the actual online generation of village-level photovoltaic poverty alleviation power stations. The corresponding income of coal-fired benchmark electricity price is carried forward to the special account of the carry-over institution on a quarterly basis, and allocated by the institution to the village collective where the photovoltaic poverty alleviation project is located; Photovoltaic power generation financial subsidies by the Ministry of Finance through the power grid company or local financial departments allocated to the carry-over agency special account, subsidy income needs to be included in the national subsidy directory to enjoy, usually before the first quarter of the second year to the relevant agencies of the special account, and by the carry-over agency transferred to the photovoltaic poverty alleviation task of the establishment of the poor village.

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