

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

CHINA

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2007
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	Not Available
In-Year Reports	2007
Mid-Year Report	Not Available
Year-End Report	2005
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced, but Not Available to the Public
Budget Summary	<p>Reports on the Implementation of the Central and Local Budget for 2006 and the Draft Central and Local Budget for 2007 (the 2nd Part).</p> <p>《关于2006 中央与地方预算执行情况与2007 年中央和地方预算草案的报告》(第二部分)</p> <p>Available on March 6, 2007 on the website of the National People's Congress of China (中华人民共和国全国人民代表大会)</p> <p>http://www.npc.gov.cn/npc/oldarchives/dbdh/dbdh/dbdhnew/zwnew.jsp@label=wxzlk&id=362658&pdmc=dhwj&lmcc=_25b4_25f3_25bb_25e1_25ce_25c4_25bc_25fe&hyid=011005_____.htm</p>
Executive's Budget Proposal	<p>Produced, but Not Available to the Public</p> <p>The Ministry of Finance (财政部) is supposed to submit the Executive's Budget Proposal for 2007 (《中华人民共和国2007 年全国预算(草案)》) to the Working Committee on Budget of the Standing Committee of National People's Congress (全国人大常委会预算工作委员会) in January, 2007 and to the Committee on Finance and Economics of the National People's Congress (全国人大财经委员会) in February, 2007, according to "Guide to the Budget Preparation of the Central Government (2007)" (《中央部门预算编制指南(2007年)》)</p>
Budget Document One in Support of the Executive's Budget Proposal	Produced, but Not Available to the Public Supporting budget documents were produced along with the Executive's Budget Proposal, but were NOT available to the public.

Budget Document Two in Support of the Executive's Budget Proposal	Same as the above
Budget Document Three in Support of the Executive's Budget Proposal	Same as the above
Citizens Budget	Not Produced
Enacted Budget	Produced, but Not Available to the Public Enacted Budget for 2007 was approved by the National People's Congress in March 2007, but was not available to the public. What is available is the Budget Summary.
In-Year Reports	<p>The Statistics of the Implementation of the Budget for 2007 is available on the website (国家预算执行情况) http://www.china.com.cn/economic/zhuanti/07tjsj/node_7027698.htm This website is supervised by the State Council Information Office (该网由国务院新闻办领导)</p> <p>The information available at Chinanet (www.china.com.cn) regarding budget expenditures is aggregate expenditures only; there is no breakdown by department, or by function, provided.</p> <p>The Statistics of Tax Revenue from All Sources released by the State Administration of Tax are available on the website (国家税务总局) http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html</p> <p>Multiple monthly reports on debt released by the Ministry of Finance (财政部) are available on the website http://www.mof.gov.cn/1149.htm</p>
Mid-Year Review	Not Produced Since an In-Year Report issued six months into the budget year can not serve as a substitute for a Mid-Year Review per the "The Guide to the Open Budget Questionnaire," this is marked as not produced.

Year-End Report	<p>Finance Yearbook of China, 2006 (《中国财政年鉴, 2006》), which covers the 2005 fiscal year, Published in December 2006</p>
Audit Report	<p>Audit Reports on the Implementation of Budget and Other Revenues and Expenditures of 49 Departments and Agencies for 2006 《49 个部门单位 2006 年度预算执行和其他财政收支审计结果》</p> <p>It is available on the website of the National Audit Office of China (中国国家审计署) http://www.audit.gov.cn/cysite/chpage/c516/doclist.htm on September 19, 2007.</p>
Other Documents	
Relevant Ministries & Departments	<p>National People's Congress 中国全国人民代表大会 http://www.npc.gov.cn/npc/xinwen/index.htm</p> <p>Ministry of Finance of China 中国财政部 http://www.mof.gov.cn/index.htm</p> <p>National Audit Office of China 中国国家审计署 http://www.audit.gov.cn/n1057/index.html</p> <p>State Administration of Taxation 中国国家税务总局 http://www.chinatax.gov.cn/n480462/index.html</p> <p>National Development and Reform Commission 国家发展和改革委员会 http://www.sdpc.gov.cn/</p> <p>The People's Bank of China 中国人民银行 http://www.pbc.gov.cn/</p> <p>The National Bureau of Statistics of China 中国国家统计局 http://www.stats.gov.cn/</p> <p>http://gov.people.com.cn/ 人民网, 中国政府新闻</p> <p>http://www.xinhuanet.com/ 新华网</p> <p>http://www.china.com.cn/economic/node_5001716.htm 中国网</p> <p>http://www.gov.cn/ 中国政府门户网站</p> <p>http://www.cei.gov.cn/ 中国经济信息网</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes		Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)			Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance			Yes			
2. Advance notification of release is sent to users, media			Yes			
3. Released to public same day as official release to media			Yes			
4. Available on the Internet free of charge			Yes			
5. Free print copies available, limited distribution			No			
6. Free print copies available, mass distribution			No			
7. Readily available outside capital and/or big cities [†]			Yes			
8. Written in more than one language			Yes			
9. News conference is held to discuss release			Yes			

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a "Yes" in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public	Yes				
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance		No		Yes	No
2. Advance notification of release sent to users, media		No		Yes	No
3. Released to public same day as official release to media		Yes		Yes	Yes
4. Available on the Internet free of charge		Yes		Yes	Yes
5. Free print copies available, limited distribution		No		No	No
6. Free print copies available, mass distribution		No		No	No
7. Readily available outside capital/big cities ⁺		Yes		Yes	Yes
8. Written in more than one language		No		No	No
9. News conference is held to discuss release		Yes		Yes	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive's budget proposal, which is submitted to the Working Committee on Budget and the Committee on Finance and Economics of the National People's Congress, is not available to the public.</p> <p>According to the "Guide to the Budget Preparation for the Central Government (2007), the timetable for the formulation of the budget in China is as follows:</p> <p>Each agency should submit its initial budget proposal for 2007 to the Ministry of Finance in September 2006. The Ministry of Finance then will issue the budget ceilings for each agency after reviewing the budget proposal in November 2006.</p> <p>Each agency then submits its modified budget proposal for 2007 to the Ministry of Finance in the early December 2006. The Ministry of Finance then collects all the agency budget proposals and compiles them into an initial executive's budget proposal and submits this to the State Council (the executive branch of the central government of China) for review at the end of December 2006.</p> <p>The Ministry of Finance then submits the initial executive's budget proposal that has been reviewed and approved by the State Council to the National People's Congress' Working Committee on Budget for consultation and review in January 2007.</p> <p>The Working Committee on the Budget is one of the Committees under the Standing Committee of National People's Congress.</p> <p>After this consultation with the Working Committee on the Budget and any possible modifications, the Ministry of Finance next submits the executive budget proposal to the Committee on Finance and Economics for review in February 2007.</p> <p>The Committee on Finance and Economics, different from the Working Committee for Budget, is one of committees under National People's Congress, not the Standing Committee of National People's Congress.</p> <p>The National People's Congress reviews and approves the executive's budget proposal in March 2007. During this time, the executive's budget proposal is not</p>	d

<p>made public. The only document that is made public is a summary of the budget, issued in March at the full meeting National People’s Congress. The budget, once enacted, is also not subsequently disclosed to the public.</p> <p><u>Peer Reviewer One Comment:</u> Agree with the researcher, “d.” The executive’s budget proposal is not available to the public. Information about the budget is not shared with the public until the Budget Summary “Report on the Implementation of the Central and Local Budgets for 2007 and on the Draft Central and Local Budgets for 2008” is delivered at the March People’s Congress, by the Ministry of Finance. The Report on Implementation and Draft Budget provides context for the upcoming budget year by discussing last year’s budget results (in some detail), before providing a summary of the budget plan for the coming year.</p> <p>Accordingly, the answer to all questions 1-55 must be “d” or “b” – whichever response indicates that the question cannot be answered because the executive’s budget proposal and supporting document are not released to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments for question 1</p> <p><u>Peer Reviewer One Comment:</u> “d,” please see response to question 1.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments for question 1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "d" is appropriate</p> <p>We know the executive budget proposal has the program-level data according to "Guide to the Budget Preparation of the Central Governments, 2007" (pp.44-70). But The proposal is not available. So "d" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive' budget proposal is not available to the public. Also, the current budget of central government is a single year budget. So "b" is definitely appropriate.</p> <p>It was noticed that some scholars are advocating multiple year expenditure estimates and mid- and long-term budget. For example, Liu, Youbao, 2006, "Department Budget Management in Governments," Beijing: Finance and Economics Press of China (刘有宝, 2006, 《政府部门预算管理》, 北京: 中国财政经济出版社)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No specific information about sources of tax revenue in the budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Answer "d" is appropriate.</p> <p>The management of non-tax revenue has been weak and poor. According to Liu (2006), the Concept, "Non-tax revenue," was first used by the Ministry of Finance in 2003.</p> <p>Liu, Youbao, 2006, Government Department Budget Management, Beijing: China Finance and Economics Press, p.115.</p> <p>刘有宝, 2006, 《政府部门预算管理》, 北京: 中国财政经济出版社, p. 115.</p> <p>The Ministry of Finance issued "Circular on Enforcement of Non-tax Revenue Management" in 2004, identifying the categories of non-tax revenue. See http://www.shandong.gov.cn/art/2007/11/09/art_5645_403480.html</p> <p>The Ministry of Finance put "non-tax revenue" into the "Classification of Government Revenue and Expenditure." See the relevant new report at http://www.whgs.gov.cn/cms/whgs02/0202200702/2007041201.html and "Guide to the Budget Preparation of the Central Government (2007)" (《中央部门预算编制指南(2007)》)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No evidence proves that multiple-year estimates of the aggregate level of revenue are presented in the executive's budget proposal. So "b" is appropriate</p> <p>In China, National Conference on Taxation (全國稅收工作會議) is held in late December or early January next year to discuss the taxation in the coming year. Those multiple-year estimates may appear in some research reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See comments on question 9.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The public can get the total government debt for the budget year from the budget proposal summary which is available to the public on the website of the Ministry of Finance at http://www.mof.gov.cn/news/20070306_3176_25038.htm on March 6, 2007. So I think a appropriate answer for this question is "a."</p> <p>According to "Report on Implementation of the Central and Local Budget for 2006 and on the Draft Central and Local Budget for 2007," the total government debt outstanding for 2007 is 3786.553 billion Chinese Yuan.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive's Budget Proposal is not available to the public. So I marked the answer as "b."</p> <p>Also I didn't find any information about interest payments on the debt for the budget year in "Reports on the Implementation of the Central and Local Budgets for 2006 and the Draft Central and Local Budgets for 2007" (《关于 2006 年中央和地方预算执行情况与 2007 年中央和地方预算草案的报告》)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> "d" is appropriate.</p> <p>The information about debt is available on the website of the Ministry of Finance at http://www.mof.gov.cn/1149.htm. But the public have no access to this information before the budget is approved. So “d” is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The summary of budget proposal doesn't include macroeconomic forecast. So "d" is appropriate.</p> <p>See additional comments.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive's budget proposal had no such information. So "d" is appropriate.</p> <p>See additional comments on the last page.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "b" is an appropriate answer for this question.</p> <p>Because the budget proposal summary, "Reports on the Implementation of the Central and Local Budgets for 2006 and the Draft Central and Local Budgets for 2007," has the relevant information and is available to the public. See part II, article (II), (III), (IV), and (V) of the report</p> <p><u>Peer Reviewer One Comment:</u> "d"; please see response to question 1. I agree with the first responder that this information is available, but I disagree with the responder’s response because he/she is referencing the Budget Summary Report, which I have interpreted as counting as a separate document from the Executive’s Budget according to the guidelines for this questionnaire.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the Executive’s Budget Proposal is not available to the public.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Part II, paragraph II of ""Report on the Implementation of the central and local budgets for 2006 and Draft of the Central and Local Budgets for 2007."</p> <p><u>The Researcher’s Response to this question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> "d"; please see response to question 1, and note on question 16.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the Executive’s Budget Proposal is not available to the public.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "d" is appropriate.</p> <p>The public can't get expenditure for the year preceding the budget year that are classified by administrative unit while the executive budget proposal is submitted to the legislature.</p> <p>What the public can get is the aggregate numbers of expenditure for the year preceding the budget year in "Report on the Implementation of the Central and Local Budgets for 2006 and the Draft Central and Local Budgets for 2007"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments on question 1 and 18 for choosing "d."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments on question 1 and 18 for choosing "d."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments on question 1 and 18 for choosing "d."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "c" is an appropriate answer. See Part I, Paragraph I, II, III. of "Report on the Implementation of the central and local budgets for 2006 and Draft of the Central and Local Budgets for 2007"</p> <p><u>Peer Reviewer One Comment:</u> “d,” please see responses to questions 1 and 16.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the Executive’s Budget Proposal is not available to the public.</p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive Budget Proposal is not available to the public. Also, the budget proposal summary does not present such data. So "b" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See my comment on question 23</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See my comment on question 23</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget proposal summary for 2007, "Reports on the Implementation of the Central and Local Budgets for 2006 and the Draft Central and Local Budgets for 2007," states that the executive budget proposal for 2007 adopts new classification and the implment of the budget for 2006 has adjusted to be comparable with the budget for 2007. See http://news.xinhuanet.com/politics/2007-03/18/content_5862550_1.htm (Part II, the third paragraph) (〈关于 2006 年预算执行情况与 2007 年预算草案的报告〉第二部分, 第三自然段)</p> <p>But the detaied data were not available to the public. So "d" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "Report on the Implementation of the Central and Local Budgets for 2006 and the Draft of the Central and Local Budgets for 2007" didn't present different sources of tax revenue. So "d" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "d" is appropriate.</p> <p>I can't find any information about non-tax revenue for the year preceding the budget year (2006) that was released before National People's Congress proved the budget for 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment for question 27</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive Budget Proposal is not available to the public. Also, the budget proposal summary does not present such data. So "b" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An appropriate answer is "d." See comments for question 30.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An appropriate answer is "d." See comments for question 30.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An appropriate answer is "c."</p> <p>Aggregate level data of debt are presented in Part I, Paragraph III of "Report on the Implementation of the Central and Local Budget for 2006 and the Draft of the Central and Local Budget for 2007."</p> <p><u>Peer Reviewer One Comment:</u> "d"; please see responses to question 1 and 16.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the Executive’s Budget Proposal is not available to the public.</p>	d
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "d" is an appropriate answer. See comments for question 30</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> the Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive's Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive's Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the answer</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as an appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> the Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as an appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as an appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as the appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> the Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to "Report on Implementation of Central and Local Budget for 2006 and Draft Central and Local Budget for 2007," the budget for national defense is 3,472.32Renminbi Yuan, which is 7.46% of the national total budget. So "c" is appropriate</p> <p>See additional comments in the last part.</p> <p><u>Peer Reviewer One Comment:</u> "d," please see response to question 1. Agree with the first responder that this information is available in the Budget Summary.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the Executive's Budget Proposal is not available to the public.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The answer to this question was supposed to be "d" according the requirement of "Guide to the Open Budget Questionnaire."</p> <p>But I think "c" can be a appropriate answer.</p> <p>Based budget proposal summary, "Report on Implementation of Cental and Local Budget for 2006 and Draft Cental and Local Budget for 2007," the public can get sense of the policy goals. Actually, the main content is to state those policy goals.</p> <p><u>Peer Reviewer One Comment:</u> “d,” please see response to question 1. Agree with the first responder that this information is available in the Budget Summary.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the Executive’s Budget Proposal is not available to the public.</p>	<p>d</p>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No evidence indicates the proposed budget is linked to government's stated policy goals for a multi-year period. So I chose "d" as the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive’s Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So "d" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comments on question 50.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive's Budget Proposal is not available and that this information is not available in any other documentation available at the time that the proposal was submitted. So I marked "d" as an appropriate answer.</p> <p>See additional comments.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comments on question 52</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comments on question 52.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> According to "Report on Implementation of Central and Local Budget for 2006 and Draft Central and Local Budget for 2007," I marked "b" as the appropriate answer.</p> <p>Meanwhile, "11th Five-year Plan" ("十一五"计划) has already addressed the relevant issues. See the comments on question 49.</p> <p>Also, "Report on the Implementation of the Plan of the National Economy and Social Development for 2006 and the Draft Plan of the National Economy and Social Development for 2007" (关于2006年国民经济和社会发展计划执行情况与2007年国民经济和社会发展计划草案的报告) proposed by the National Development and Reform Commission (国家发改委) to the Committee on Finance and Economy of the National People's Congress (全国人大财经委员会) addressed this issue. See http://www.legaldaily.com.cn/zt/2007-03/18/content_562188.htm</p> <p>Peer Reviewer One Comment: "d"; please see responses to question 1 and 16.</p> <p>Peer Reviewer Two Comment:</p> <p>IBP Comment: IBP editors chose answer "d" since the Executive's Budget Proposal is not available to the public.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> "Tax Yearbook of China" (《中国税务年鉴》) and "Finance Yearbook of China" (《中国财政年鉴》) provide comprehensive information on tax rates, fees, and other revenues sources, including both a narrative discussion and quantitative estimates. The website of the State Administration of Tax also provides similar information. See http://www.chinatax.gov.cn/n480462/n6395945/n6395990/index.html</p> <p><u>Peer Reviewer One Comment:</u> Agree – the sources indicated by the researcher contain information on tax rates, fees and other revenue sources.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Personal Income Tax Law of China lists the distribution of the tax burden. See http://news.xinhuanet.com/fortune/2005-10/27/content_3692396.htm</p> <p>Some analytical articles are available on the official websites. For example, http://www.mof.gov.cn/news/20071217_1825_29849.htm</p> <p>Although there is some information, but it lacks systematic analysis. So "c" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information are available to the public, but it lacks important details. See "Balance of Foreign Debts" (外债余额) in multiple years "Finance Yearbook of China" (《中国财政年鉴》)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information is presented. For example, the international cooperation in National Population and Family Planning Commission of China (中國國家人口與计划生育委員會) (See http://www.chinapop.gov.cn/zwgk/gjhz/) . But it lack important details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, a summary for the enacted budget is not available to the public.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> Although a summary for the enacted budget is not available, there is a summary for proposed budget: the Report on the Draft Central and Local Budget for 2007</p>	a

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No citizens budget is available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- a. Yes, thorough definitions of budget terms are provided.
- b. Yes, definitions are provided, but some details are excluded.
- c. Yes, some definitions are provided, but it lacks important details.
- d. No, definitions are not provided.
- e. Not applicable/other (please comment).

Citation:

Comment:

Some books are published to help citizen understand government budgets. For example:

1. Ma, Caichen, 2002, How to Read Government Budget Documents , China Finance and Economics Press (This press is state-owned, and supervised by the Ministry of Finance of China. For introduction of this press, see <http://www.cfeph.cn/cfeph2005/cfeph.nsf/about?openpage>. This book is a prior project of "10th Five-year Plan of Beijing Philosophy and Social Science Research)

马蔡琛，2002，如何解读政府预算报告，中国财政经济出版社。该出版社直属中国财政部。本书为北京市哲学社会科学“十五”规划重点项目。

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2. Institute of Finance and Trade Economics of Chinese Academy of Social Science, 2006, Government Budget Knowledge for the Representative of the National People's Congress: 200 Questions, China Democracy and Law Press. (This press is state-owned, and supervised by the Administrative Office of the National People's Congress of China, for introduction of this press, see http://www.chinaculture.org/gb/cn_zgwh/2004-06/28/content_53812.htm. This book is a project of the Working Committee for Budget of the Standing Committee of the National People's Congress)

中国社会科学院财政与贸易经济研究所，2006，人大代表政府预算知识：200题，中国民主法制出版社。该出版社直属全国人大常委会办公厅。本书受全国人大常委会预算工作委员会委托编写

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>1. The Regulations on Government Disclosure of Information (政府信息公开条例) (See http://www.gov.cn/zwzk/2007-04/24/content_592937.htm). Issued by the State Council on Jan 17, 2007. Become effective on May 1, 2007. Chapter 2, Provision 10, Sec. 4.</p> <p>2. Budget Law of China (中国预算法) (see http://fgk.mof.gov.cn/do_moflaw/do_file_summary.nsf/vwFile/B2F622A4D3E335AE48256E04000F39FF?OpenDocument) .Become effective on Jan 1, 1995. Chapter 9.</p> <p>Though China has issued relevant law and regulations, but it is frequently or always impossible in practice to obtain access to government information, including budget information. "c" is the appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is hard for a citizen to obtain financial information on expenditures for individual programs. "d" is appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 64.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive budget is not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Finance of China, 2006, Guide to the Budget Preparation of the Central Government (2007), Beijing: China Finance and Economics Press 《中央部门预算编制指南（2007）》，财政部预算司编著，北京：中国财政经济出版社，2006年8月第一版。</p> <p>For the detailed timetable, see the answer for question 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Yes, the executive adhere to the dates in its timetable. See comment on question 67.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to "Budget Law of China "(中国预算法)(See http://fgk.mof.gov.cn/do_moflaw/do_file_summary.nsf/vwFile/B2F622A4D3E335AE48256E04000F39FF?OpenDocument) and "Guide to Budget Preparation for the Central Government (2007)" (中央部门预算编制指南, 2007), the Ministry of Finance need to submit the executive budget proposal to the Working Committee for Budget and the Finance and Economics Committee for consultation.</p> <p>The Working Committee for Budget is a committee under the Standing Committee of the National People's Congress. The Finance and Economics Committee is a committee under the National People's Congress. So they are different. 预算工作委员会是全国人大常委会下属委员会, 财经委员会是全国人大下属的委员会。两者有所不同。</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no law on the consultation with the public and no media report about it. See comment on question 69.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No specific pre-budget statement was released to the public.</p> <p>The budget process in the central government of China is "two ups and two downs," in which the Agencies will prepare initial budget proposals and the Ministry of Finance will set ceiling numbers for those budget proposals during first round of "up and down."</p> <p>China has no pre-budget statement defined by "Guide to the Open Budget Questionnaire" yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 71</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 71</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> China's fiscal year starts on Jan.1 and ends on Dec. 31 each year. However, according to "Budget Law of China," the Working Committee for Budget gets the budget proposal in January, the Finance and Economics Committee can get the budget proposal in February and the full National People's Congress gets the budget proposal in March.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No routine public hearings are held on the macroeconomic and fiscal framework presented in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> China's central government has not yet held any testimony like this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 76</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No routine public hearings are held.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to "Reports on the Implementation of the Central and Local Budgets and the Draft Central and Local Budgets," the legislature gets information on secret items. It is hard for the public to judge how detailed the information is. So "b" is an appropriate answer. (See http://www.gov.cn/20071h/content_553550_2.htm)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In law, it is. See Budget Law of China. http://fgk.mof.gov.cn/do_moflaw/do_file_summary.nsf/vwFile/B2F622A4D3E335AE48256E04000F39FF?OpenDocument</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Based on the media report, "d" is appropriate http://news.xinhuanet.com/misc/2007-03/16/content_5857664.htm No more detailed information.</p> <p><u>Peer Reviewer One Comment:</u> "e," I'm not sure that we can comment on this based on the media report information available (cited by the researcher), and we do not have access to the expenditure budget. Other reports have indicated that China has moved to a budgeting-by-department system (instead of by expense category), so presumably the approved expenditure budget includes detail at least to the department total level, but the public doesn't see this.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the Enacted Budget is not available to the public.</p>	d

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> State Administration of Taxation of China releases information about tax revenue from all sources every quarter.(See http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html)</p> <p>The Ministry of Finance release debt information every month. (See http://www.mof.gov.cn/1149.htm)</p> <p>But no expenditure organized by administrative unit, economic classification and/or function is released by the Ministry of Finance or any other agencies. No law or regulation requires the central government departments or agencies to do in year report. Aggregate expenditure information is released by the Chinanet. (See http://www.china.com.cn/economic/zhuanti/07tjsj/node_7027698.htm)</p> <p><u>Peer Reviewer One Comment:</u> “d” is accurate – In-year reports on actual expenditures are not released. As noted by the first reviewer, aggregate information on state expenditures (not organized by administrative unit, economic classification or function) is available online through Chinanet. Monthly reports on aggregate state expenditures are available roughly 2 months after the close of the period; the report for March 2008 was made available on May 13 (http://www.china.com.cn/economic/zhuanti/07tjsj/2008-05/13/content_15194460.htm)</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No specific in-year reports on expenditure. See the comments on question 82.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 82</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 82</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> State Administration of Taxation releases in-year information on actual revenue collections by source of revenue every quarter(See http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> State Administration of Taxation of China posts tax revenue for the last quarter on its website in the current quarter of a year (See http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the website of The State Administration of Taxation of China http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html http://www.chinatax.gov.cn/n480462/n480498/n480887/5531315.html http://www.chinatax.gov.cn/n480462/n480498/n480887/3354213.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the website of the Ministry of Finance about Debt Management (國債管理) http://www.mof.gov.cn/1149.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 89</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on revenue and debt is released 1 month or less after the end of the period. Information on expenditure is released 2 month or less (but more than 1 month after the end of the period.</p> <p>See http://www.china.com.cn/economic/zhuanti/07tjsj/node_7027698.htm for expenditure</p> <p>See http://www.mof.gov.cn/1149.htm for debt</p> <p>See http://www.chinatax.gov.cn/n480462/n480498/n480887/index.html for tax revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review of budget defined by "Guide to the Open Budget Questionnaire is released</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review of budget defined by "Guide to the Open Budget Questionnaire is released</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comments on question 93 for choosing "d"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment on question 93 for choosing "d"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Law of China (Chapter 7, Article 57) authorizes the Executive to shifts funds between administrative units without seeking the permission from the legislature. See http://www.ccg.gov.cn/xgfg/yusuan.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Comment:

China has been strengthening the management of procurement. See the website of China Government Procurement (中国政府采购网)

For the information about the government procurement at local government, see <http://www.ccgp.gov.cn/gybz/sino.htm>

For the information about relevant law and regulation on government procurement, see http://www.ccgp.gov.cn/purnews/news_more.jsp?leibie=%D7%EE%D0%C2%B6%AF%CC%AC&table=zxd

There a few reported cases about the central government agencies, but not so much. For example, http://www.kaili.gov.cn/news/newschina/200609/news_20060901073357_22.shtml

More cases are reported about local governments.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Article 57 of Budget Law of China, supplemental budgets must be approved before the funds are expended. See http://www.ccgp.gov.cn/xgfg/yusuan.htm#7</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supplemental central budget is 6.4% in 2005, 6.2% in 2004. See multiple-year "Finance Yearbook of China" 2006, and 2005 or http://www.mof.gov.cn/1527.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Article 14, Chapter 2 of Budget Law of China, the State Council (the Executive Branch of the Central Government) decide the expenditure of contingency funds. See http://www.ccg.gov.cn/xgfg/yusuan.htm#7</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In December, China Finance and Economics Press will issue "Finance Yearbook of China" (《中国财政年鉴》), which includes detailed information about the budget of the past fiscal year. That is, the yearbook for fiscal year 2005 was available in December 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An appropriate answer is "c"</p> <p>The Finance Yearbook of China (2006) has audit report. But I am not sure how much data on actual outcomes have been audited.</p> <p><u>Peer Reviewer One Comment:</u> "c" or "d" – The China Finance Yearbook does have an audit report, but this document is separated from the statistics presented in the yearbook, which detail actual expenditures. The audit report is an in-depth narrative that describes specific audit activities and priorities; but it is not a comprehensive evaluation of the entire year-end budget statistics presented in the Finance Yearbook. It does not appear that there is a systematic process by which all of the data in the Finance Yearbook has been audited (although presumably some auditing does occur during the 12 month period between the close of the fiscal year, and the publication of the yearbook); there is no discussion of this in the Yearbook. So, I would say "c" – that some of the data in the report has been audited – or "d" – that none of the actual outcomes have been audited – because a formal audit process does not appear to be in place for evaluating data before it is included in the yearbook.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "Finance Yearbook of China" lists the numbers and presents less detailed explanation. For 2005, See Finance Yearbook of China, 2006.</p> <p>For example, The Central Budget and Final Accounts in Part V of the Yearbook 2006 (第五部分: 财经统计资料; 中央财政预算、决算收支) presents the difference. The Central Budget of Part II (第二部分: 国家财政工作情况: 中央预算) presents some explanation.</p> <p><u>Peer Reviewer One Comment:</u> "c" agree. The Finance Yearbook of China provides data on the enacted levels and actual outcome for expenditures (enacted, actual, and percent difference), but does not provide detailed explanation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 103</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some explanation is presented in Summary of National Taxation in Part II National Finance of Finance Yearbook of China (2006) (中国财政统计年鉴(2006), 第二部分: 全国财政工作概况, 全国税收工作综述)</p> <p><u>Peer Reviewer One Comment:</u> "c"; agree. As with expenditure data, revenue numbers (enacted levels, actual outcome, and percent difference) are presented in the Finance Yearbook, but no detailed explanation is provided for the differences.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An explanation is presented in Summary of National Finance in Part II National Finance of Finance Yearbook of China (2006) (中国财政统计年鉴(2006), 第二部 分: 全国财政工作概况, 全国财政工作综述)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not available in the Finance Yearbook of China 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not available in the Finance Yearbook of China 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some explanation is presented in Part II National Finance of Finance Yearbook of China (2006) (中国财政统计年鉴(2006), 第二部分: 全国财政工作概况)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Part V of Finance Yearbook of China(2006) for Extra-budgetary funds of the Central and Local governments (中国财政年鉴, 第五部分: 财经统计资料中关于预算外资金的情况。)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<i>The Independence and Performance of the Supreme Audit Institution</i>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The National Audit Office issue 2006 Audit Report concerning 49 departments of the central government on September 19, 2007. See http://www.audit.gov.cn/cysite/docpage/c516/200709/0919_516_20325.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The National Audit Office Audited 42 departments and agencies. "c" is an appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audit reports do not include an executive summary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?
- a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.
 - b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
 - c. Not applicable/other (please comment).

Citation:

Comment:

According to the Constitution of the People's Republic of China (中华人民共和国宪法), Auditor General is nominated by the Premier (国务院总理), and decided by the National People's Congress (全国人大) or by the Standing Committee of the National People's Congress (全国人大常委会) when the National People's Congress is not in session, and appointed by the Chairman (中华人民共和国主席) of the People's Republic of China. (Article 62, Sec.5; Article 67, Sec. 9; Article 80)
(For full text of the Constitution, see http://www.ahga.gov.cn/government/fagui/xianfa1/low_view1.htm, Chinese and English version)

According to Audit Law of China, the National Audit Office shall be set up by the State Council to be responsible for the audit work all over the country under the leadership of the Premier of the State Council. The Auditor-General shall be the administrative leader of the National Audit Office (Audit Law of China, Article 7)

An auditor shall be protected by law when carrying out his functions in the light of the law. No organization or individual may refuse or obstruct auditors performance of their functions in the light of the law, or retaliate against auditors. The persons-in-charge of the auditing organs shall be appointed or dismissed in the light of statutory procedures. None of them may be dismissed or replaced at random unless they carry out illegal activities, neglect their duties, or are no longer qualified to their posts. (Audit Law of China, Article 15)

(For English version of full text of Audit Law of China, see http://www.bjreview.com.cn/document/txt/2006-12/13/content_50657_2.htm, for Chinese version, see http://www.chinacourt.org/flwk/show1.php?file_id=108447)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Regulations for the Implementation of the Audit Law of the People's Republic of China, the National Audit Office is responsible for audits of extra-budgetary fund (Article 6), and release relevant reports (Article 35) (See http://www.audit.gov.cn/n1057/n1087/n1599/0.html)</p> <p>But it seems the National Audit Office has not yet release any audit report on extra-budgetary funds. "d" is a appropriate answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Article 5 of Audit Law of China, Auditing organs shall independently exercise their power of audit supervision in the light of the law, and not be interfered by any administrative organ, social organization or individual.</p> <p>According to Article 7 of Audit Law of China, the National Audit Office shall be set up by the State Council to be responsible for the audit work all over the country under the leadership of the Premier of the State Council.</p> <p>See http://www.chinacourt.org/flwk/show1.php?file_id=108447</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to Article 11 of Audit Law of China, the funds necessary for auditing organs to implement their functions shall be included into the government budgets and be guaranteed by the people's government at the same level. (See http://www.chinacourt.org/flwk/show1.php?file_id=108447)</p> <p>So it is reasonable to say its budget is determined by the executive and approved by the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> See Peer Review Comment in the Additional Peer Reviewer Comments Section</p> <p><u>Comment:</u> National Audit Office undertake the audit the budget of Public Safety Ministry (公安部) (Police Department) (see http://www.audit.gov.cn/n1057/n1072/n1282/34462.html or http://news.qq.com/a/20060912/001086.htm)</p>	d

According to Audit Law of China, National Security Ministry (国家安全部), as a department of the State Council shall be audited by the National Audit Office. (See <http://www.audit.gov.cn/n1057/n1087/n1599/326836.html>)

According to "Regulations on Audit of Chinese People's Liberation Army(CPLA)(中国人民解放军审计条例)", CPLA (中国人民解放军) and Chinese Armed Police Forces (中国人民武装警察部队) shall be audited by the Audit Office of CPLA (中国人民解放军审计署)
(See http://www.china.com.cn/policy/txt/2007-01/22/content_7692564.htm)

So the SAI audits some agencies of security sector
"a, b, c, d" are not appropriate for the answer.

For media reports on the Audit of CPLA, see the following links:

全军领导干部经济责任审计工作领导小组成立
http://news.xinhuanet.com/newscenter/2006-07/20/content_4861650.htm

军队审计由军队完成
<http://www.jxzb.gov.cn/2004-11/20041126110321.htm>

《军队领导干部经济责任审计规定》颁布实施
<http://news.sina.com.cn/c/2004-11-24/14514334868s.shtml>

中国人民解放军审计署审计长:我不害怕审计领导
<http://news.enorth.com.cn/system/2005/01/24/000950959.shtml>

Peer Reviewer One Comment: The appropriate answer is “d,” because the National Audit Office does not appear to employ designated staff for auditing the Armed Forces.

According to the “Interim Provisions of Audit Institutions on Determination of Audit Jurisdiction” (Dec 1996), “Audit jurisdiction of the military system shall be determined by the Audit Office of the People’s Liberation Army of the PRC and shall report to the CNAO for filing.” (Article 11). The Armed Forces conduct their own audits (with their own personnel) and submit reports to the National Audit Office.

China’s Audit Law also indicates that the military is responsible for its own auditing (even if audit reports are eventually submitted to the CNAO for filing, as indicated above). Article 53 of the Audit Law of the People’s Republic of China (amended February, 2006) states that “The provisions on audit work of Chinese People’s Liberation Army shall be formulated by the Central Military Commission in light of this law.”

Peer Reviewer Two Comment:

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> According the statistics of the National Audit Office, the number of communications is 0 in 2006, 21 in 2007, 113 in 2008. http://203.207.93.61:8088/consult/index.jsp?category=1</p> <p>The National Audit Office maintains the communication mechanism via internet See "Interaction and Communication" at http://www.audit.gov.cn/n1057/index.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Standing Committee of the National People's Congress shall be responsible for viewing and scrutinizing the audit reports, according to the Constitution of the People's Republic of China. See http://news.xinhuanet.com/newscenter/2004-03/15/content_1367387_3.htm</p> <p>Audit Report on the Implementation of the Central Budget for 2006 (full text) 2006 年中央预算执行情况审计报告 (全文) http://www.china.com.cn/policy/txt/2007-06/27/content_9252749.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> I didn't find additional report on that. But as an agency of the executive, the National Audit Office has addressed the steps that the executive agency audited has taken to address audit recommendations or findings. Please see the Audit Reports for each department. http://www.audit.gov.cn/n1057/n1072/n1282/34462.html</p> <p>So "c" is a more appropriate answer.</p> <p>Note: The National Audit Office belongs to the executive and not the legislature in China.</p> <p><u>Peer Reviewer One Comment:</u> I think that the researcher is right to mark the answer to this question as "c." Audit Reports are made public several months after the audit itself has been completed, and this delay between audit completion and public announcement of audit findings provides ministries and departments sufficient time to draft (and in some cases, implement) responses to audit</p>	c

<p>recommendations. A summary statement of these measures taken in response to audit recommendations is typically included in the Audit Report when it is publicized.</p> <p>In addition to the summary Audit Report documents mentioned by the researchers, Audit Reports for several ministries and departments are available online at the National Audit Office website, in both Chinese and in English. These reports are generally comprised of four sections:</p> <ol style="list-style-type: none">1. A background section, with an overview of the function of the department or ministry under audit, general statistics describing approved and allocated funds, and brief notes on the overall quality of the ministry or department’s budget management practices.2. A section detailing the major findings of the audit. This section includes a detailed discussion of the major audit findings, indicating specific procedural transgressions, identifying amounts of misused funds and purposes to which they were put, and generally listing all issues that were found to require attention.3. A section with audit decisions and recommendations from the National Audit Office. This section includes decisions and recommendations from the National Audit Office on what the ministry or department under audit must do to reform their budget practices and correct past errors.4. A section detailing corrective actions taken by the ministry or department under audit in response to CNAO recommendations. This section indicates any budget management reforms that were carried out in response to CNAO’s recommendations, and notes detailing the status of any issues that are still outstanding. Section 4 generally also includes an appendix with a more detailed message from the organization under audit, stating the measures they have taken, and the reforms they plan to make but have yet to implement. <p>So, Audit Reports include information on both audit findings and responsive measures that ministries and departments have taken. It is possible to include both types of information because the Audit Report is not announced publicly until several months after the audit has been completed. During the intervening months, ministries and departments develop (and to the extent that is possible, implement) requested reforms to their budget practices, and respond to past errors. The Budget Report includes information on the responses that these organizations have taken, and if reforms have been implemented only partially, this is indicated.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The National issued “Remedial Results on Audit Findings of the Emplementation on the Central Budget and Other Fiscal Revenue and Expenditure for 2004” 《2004 年度中央预算执行和其他财政收支审计查出问题的纠正结果》 on March 29, 2006, which is available at http://www.audit.gov.cn/n1057/n1072/n1282/26013.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audit report on Police Department is provided to the legislature, but I don't know about the situation about military and intelligence services.</p> <p>According to "Regulations on Audit of Chinese People's Liberation Army," the Audit Office of CPLA is responsible to the Military Commission of the CPC central Committee</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c