

Open Budget Survey 2015

China

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

China

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	NA	NA	NA
Executive's Budget Proposal (EBP)	Report on the Implementation of the Central and Local Budgets in 2013 and on	2014	March 15, 2014

the Draft Central and
Local Budgets for 2014

Supporting EBP Document	NA	NA	NA
Supporting EBP Document	NA	NA	NA
Supporting EBP Document	NA	NA	NA
Enacted Budget	China's budget, 2014	2014	March 25, 2014
Citizens Budget (for EBP or Enacted Budget)	NA	NA	NA
In-Year Report	Report on Financial Revenue and Expenditure for March 2014	2014	April 17, 2014
Additional in-year report	Report on Economic operation in January and February 2014, the national state-owned and state holding enterprises	2014	March 21, 2014
Additional in-year report	Report on National Lottery Sales for March 2014	2014	April 17, 2014
Mid-Year Review	NA	NA	NA
Year-End Report	Report on the Implementation of the Central and Local Budgets in 2013 and on the Draft Central and Local Budgets for 2014	2013	March 15, 2014
Audit Report	The audit report on the actual budget and other financial revenue and expenditure of central government of 2012.	2012	June 27, 2013

Sources: EBP and Year-End Report are in the same document.

GOVERNMENT REVIEWER**Opinion:** The government did not comment on this question.**PEER REVIEWER****Opinion:** Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

China

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public online?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
If available online, provide internet/URL address	NA	http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html	http://yss.mof.gov.cn/2014zyjs/	NA
	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes

Is it machine readable? [only for electronic copies]	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	N/A

Sources: No additional information

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The answers for column 3 (availability of EB) should be the same as for column 2 (EPB). I do not know of a hard copy being made available at charge, and the reference provided for that answer refers only to the central budget, and is online. The enacted budget for 2013 is published online here: <http://yss.mof.gov.cn/2013qgczjs/>

RESEARCHER'S RESPONSE

It is a mistake. I have changed my choice. Thanks for your work.

Table 2b. Details about Availability

China

Budget Documents

Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes

in hard copy, NO charge?	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
If available online, provide internet/URL address	http://qys.mof.gov.cn/zhengwuxinxi/qiyeyunxi/ngdongtai/201403/t20140320_1057618.html	NA	http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html	http://www.audit.gov.cn/n1992130/n1992150/n1992379/3300036.html
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Sources: No additional information.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Reference source in column 4 is also wrong. It is a webpage on SOEs, NOT on budgets! Column 5 IYR: there are in-year reports, but the reference given is wrong – it gave the budget report presented to parliament. Here is an example of an in-year report for September 2013:

http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201310/t20131018_1000698.html if there is a publication that provides the enacted budget, the audit report, etc., it would be helpful to provide a reference.

RESEARCHER'S RESPONSE

Thanks. I will revise. In these years when Internet is not popular, hard copy is available for these who have connections. Recently, charged hard copy does not exist. Thanks again.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: No additional information.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: Scoring change indicated below.

RESEARCHER'S RESPONSE

Thanks for your work. The budget year starts on JAN 1st. The budget is passed by The National People's Congress of PRC on March 13 , and available to the public on March 25.

Table 4. General Questions

China

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	1. Budget Law of People's Republic of China http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html 2. Government Procurement Law of the People's Republic of China

http://www.gov.cn/gongbao/content/2002/content_61590.htm 3. The Bidding Law of the People's Republic of China
http://www.npc.gov.cn/wxzl/gongbao/2000-12/05/content_5004749.htm

Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

- Yes
 No

Regulation of the People's Republic of China on the Disclosure of Government Information
<http://www.gov.cn/xxgk/pub/govpublic/tiaoli.html>

Sources: No additional information.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The answers provided are correct for the formal budget, but it should be noted that nearly half of all fiscal resources do not go through the formal budget, but are managed in extrabudgetary accounts, which have since 2014 been formally included in the report to the National People's Congress. These include the "government fund budget" (25% of all fiscal resources), the "state capital accounts budget" (0.8%), and the "social security fund budget" (12.4%). The formal budget accounted for just 61.8% of what I call the "comprehensive budget" – see C Wong, "Reforming China's public finances for long-term growth", in R. Garnaut and L. Song, Editors, China Update 2013, Australian National University, 2013. <http://epress.anu.edu.au/wp-content/uploads/2013/07/ch101.pdf>, for a discussion of this.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

- B.** Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by administrative unit.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: The FY 2014 Executive's Budget Proposal was published on March 15, 2014 after the budget was passed on March 13, 2014. Therefore, the Executive's Budget Proposal was published after the accepted time frame for the Executive's Budget Proposal to be considered publicly available (before the budget is approved) , and is therefore considered to be not publicly available according to the Open Budget Survey methodology.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- A.** Yes, expenditures are presented by functional classification.
- B.** No, expenditures are not presented by functional classification.
- C.** Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- A.** Yes, the functional classification is compatible with international standards.
- B.** No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- C.** Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- A.** Yes, expenditures are presented by economic classification.
- B.** No, expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- A.** Yes, the economic classification is compatible with international standards.
- B.** No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- A.** Yes, programs accounting for all expenditures are presented.

- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by program.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D. No, multi-year estimates for programs are not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year estimates of revenue are presented by category.
- B. No, multi-year estimates of revenue are not presented by category.
- C. Not applicable/other (please

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D. No, multi-year estimates for individual sources of revenue are not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B. Yes, the core information is presented for the composition of the total debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total debt outstanding is not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D. No, expenditures are not presented by program for BY-1.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D. No, expenditures are not presented by program for BY-2 and prior years.
- E. Not applicable/other (please

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- 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).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A. Yes, revenue estimates for BY-1 are presented by category.
- B. No, revenue estimates for BY-1 are not presented by category.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

China



Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D. No, individual sources of revenue are not presented for BY-2 and prior years.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- 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).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- 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).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A.** Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B.** Yes, the core information is presented for all extra-budgetary funds.
- C.** Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D.** No, information related to extra-budgetary funds is not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all intergovernmental transfers are presented.
- D. No, estimates of intergovernmental transfers are not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: There is a total amount, but no details.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all transfers to public corporations are presented.
- D.** No, estimates of transfers to public corporations are not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- A.** Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B.** Yes, the core information is presented for all quasi-fiscal activities.
- C.** Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D.** No, information related to quasi-fiscal activities is not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: In paragraph four part one section three chapter two, there is a total amount of spending in such activities, but with no details. http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A. Yes, information beyond the core elements is presented for all nonfinancial assets.
- B. Yes, the core information is presented for all nonfinancial assets.
- C. Yes, information is presented, but it excludes some nonfinancial assets.
- D. No, information related to nonfinancial assets is not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all expenditure arrears are presented.
- D. No, estimates of expenditure arrears are not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- A.** Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: In table two of the first supported EBP document http://www.gov.cn/2011lh/content_1825838_2.htm

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D. No, information on the link between the budget and the government's stated policy goals for the budget year is not

presented.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

- C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D. No, nonfinancial data on results are not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A. Yes, performance targets are assigned to all nonfinancial data on results.
- B. Yes, performance targets are assigned to most nonfinancial data on results.
- C. Yes, performance targets are assigned to some nonfinancial data on results.
- D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

- A. Yes, a detailed timetable is released to the public.
- B. Yes, a timetable is released, but some details are excluded.
- C. Yes, a timetable is released, but it lacks important details.
- D. No, a timetable is not issued to the public.
- E. Not applicable/other (please comment).

China

C.

Score: 33

Sources: In section 25 chapter three of Regulations for the implementation of the budget law of the people's Republic of China, it gives the deadlines for submissions. The deadline is December 10th, and there is no other details..

http://www.mohurd.gov.cn/zcfg/xzfg/201110/t20111028_206995.html

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not produce a Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B. Yes, the core information is presented for the government's expenditure policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's expenditure policies and priorities is not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not produce a Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B. Yes, the core information is presented for the government's revenue policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's revenue policies and priorities is not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not produce a Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.

- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not produce a Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year expenditure estimates are presented.
- B. No, multi-year expenditure estimates are not presented.
- C. Not applicable/other (please comment).

China



Score: 0

Sources: b

Comments: The executive does not produce a Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

China



Score: 33

Sources: http://yss.mof.gov.cn/2014zyjs/201403/t20140321_1058178.html

Comments: It is the functional classification that the executive uses.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The correct table is: http://yss.mof.gov.cn/2013qgczjs/201407/t20140711_1111874.html

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Enacted Budget does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: No, the Enacted Budget does not present expenditure estimates by program.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

China



Score: 100

Sources: http://yss.mof.gov.cn/2014zyjs/201403/t20140324_1058868.html

Comments: Yes, the Enacted Budget presents revenue estimates by category such as tax and non-tax.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The table referenced is only for central government revenues. All revenues are in the table:

http://yss.mof.gov.cn/2013qgczjs/201407/t20140711_1111970.html

062. Does the Enacted Budget present individual sources of revenue?

- A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Enacted Budget does not present individual sources of revenue.
- E. Not applicable/other (please comment).

China

A.

Score: 100

Sources: http://yss.mof.gov.cn/2014zyjs/201403/t20140324_1058868.html

Comments: Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The table referenced is only for central government revenues. All revenues are in the table:

http://yss.mof.gov.cn/2013qgczjs/201407/t20140711_1111970.html

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

China

C.

Score: 33

Sources: http://yss.mof.gov.cn/2014zyjs/201403/t20140321_1058180.html

Comments: The deficit for 2014 is presented in Table 9 of the Enacted Budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Thanks for your work. I will revise.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A.** The Citizens Budget provides information beyond the core elements.
- B.** The Citizens Budget provides the core information.
- C.** The Citizens Budget provides information, but it excludes some core elements.
- D.** The Citizens Budget is not published.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: The citizens budget does not exist.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

- A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: The citizens budget does not exist.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The citizens budget does not exist.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

China



Score: 33

Sources: subsection two section one http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201404/t20140417_1068713.html

Comments: It is the functional classification that it uses.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

China

A.

Score: 100

Sources: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/>

Comments: Comparison is made monthly for expenditure, but only in aggregate level.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A. Yes, In-Year Reports present actual revenue by category.
- B. No, In-Year Reports do not present actual revenue by category.
- C. Not applicable/other (please comment).

China

A.

Score: 100

Sources: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/> This website provides all the In-Year Reports. In each report, usually in subsection one section one, it provides relatively detailed information of tax revenue and a summary of the past months of the budget year which includes the total non-tax revenue. Additionally, the amount of aggregate tax revenue is also presented in the In-Year Reports since May.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D. No, In-Year Reports do not present individual sources of actual revenue.
- E. Not applicable/other (please comment).

China

B.

Score: 67

Sources: Here is one of the In-Year Reports of this budget year. Subsection one section one provides the information of individual sources of actual revenue. http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201404/t20140417_1068713.html
One can find all the In-Year Reports in the following website: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for revenues presented in the In-Year Reports.
- B. No, comparisons are not made for revenues presented in the In-Year Reports.
- C. Not applicable/other (please comment).

China

A.

Score: 100

Sources: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/>

Comments: Comparison is made monthly for expenditure, but only in aggregate level.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A. Yes, all three estimates related to government borrowing and debt are presented.

- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: Borrowing information is not shown in the In-Year Report, but it is indeed released to the public. <http://gks.mof.gov.cn/redianzhuanti/guozhiguanli/> Borrowing information is on the first page of the website of the Finance Department. The name of it is —National Debt Management which is in the lower right corner of the page. When one opens this column, one can see there all the in-year information on borrowing by China's central government.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B.** Yes, the core information is presented for the composition of the total actual debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total actual debt outstanding is not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and

updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Mid-Year Review presents revenue estimates by category.
- B.** No, the Mid-Year Review does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

China



Score: 0

Sources: b

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Mid-Year Review does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences

between the original and updated estimates is presented.

- C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: China does not produce a mid-year review of the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

China

A.

Score: 100

Sources: subsection three section one

http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html There are two parts in this subsection. The first part gives the general numbers and shows the difference between the actual and the budget estimates in general. The second part analyzes every main kind of revenue and expenditure, including: the actual number, the budget estimates, the difference between the two and simple reasons.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

China



Score: 33

Sources: part one subsection three section one

http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html

Comments: It is the functional classification that the report uses in presenting expenditure estimates.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Year-End Report does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E. Not applicable/other (please comment).

China

B.

Score: 67

Sources: part one subsection three section one

http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Year-End Report presents revenue estimates by category.
- B. No, the Year-End Report does not present revenue estimates by category.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: the paragraph under Picture 2

http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html

Comments: Aggregate tax revenues are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

- B.** Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Year-End Report does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

China

B.

Score: 67

Sources: First paragraph under Picture 2 presents individual sources of tax revenue, but not individual sources of non-tax revenue. http://www.mof.gov.cn/zhuantihuigu/2014ysbg/ysbg2014/201403/t20140315_1055691.html

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B. The SAI has conducted two of the three types of audits, and made them available to the public.
- C. The SAI has conducted one of the three types of audits, and made them available to the public.
- D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E. Not applicable/other (please comment).

China

C.

Score: 33

Sources: The report mainly focuses on the information on these irregular.

<http://www.audit.gov.cn/n1992130/n1992150/n1992379/3300036.html>

Comments: It is the compliance that the SAI conducted, but not in details.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All expenditures within the SAI's mandate have been audited.
- B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D. No expenditures have been audited.
- E. Not applicable/other (please comment).

China

A.

Score: 100

Sources: The mandate of SAI is defined in Article 3 of the Regulation for the Implementation of Audit Law of the People's Republic of China. (See: <http://www.audit.gov.cn/n1992130/n1992165/n1993676/2388387.html>) . The Audit Report covers all the expenditures with the SAI's mandate, as is said in the sixth paragraph of the report, but only release the information about these irregular operations.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All extra-budgetary funds within the SAI's mandate have been audited.
- B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D. No extra-budgetary funds have been audited.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: According to article 3 of the Regulation for the Implementation of Audit Law of the People's Republic of China. (See: <http://www.audit.gov.cn/n1992130/n1992165/n1993676/2388387.html>), all public expenditures, including the budgetary and the extra-budgetary should be audited annually. So it is in the mandate of SAI. However the audit report does not provide the information about extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B. No, the annual Audit Report(s) does not include an executive summary.
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. 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?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B. Yes, the SAI or legislature reports publicly on most audit recommendations.
- C. Yes, the SAI or legislature reports publicly on some audit recommendations.
- D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: It is widely accepted that even the legislature was empowered by law to approve the budget, it has neither internal capacity nor access to independent research capacity for budget analyses. The reasons are: 1. The way of Budget approval makes budgeting reviewing beyond every legislator's capacity. The government submits a whole budget to the legislature and every legislators has to be responsible for reviewing the whole government budget, not only focusing on one or two fields, which is beyond legislators' capacity. 2. No enough time. legislators can only get the budget during the NPC meeting period (10-15 days usually). 3. So far, NPC has no budget research agency which can help it to approve the budget. And also because of the limited time, it is impossible for them to get assistance from independent research agencies outside NPC after they get the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: The government doesn't produce pre-budget report, and the legislature does not make any formal discussion of the overall budget policy, neither before nor following the tabling of the executive budget proposal .

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

- C. Yes, the executive holds consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

China



Score: 33

Sources: A month before submitted to get the budget approved by NPC, Finance Department will submit the main parts of the budget proposal to the members of the Executing Economic Committee of NPC for preliminary examination . This is set by Article 5, section 37, Budget Law. After the preliminary examination, the EEC gives suggestions.

http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: According to the Budget Law, the executive submits the budget to the finance committee of the legislature one and a half months before approval. And the Executive's Budget Proposal will be approved in the annual conference of National People Congress held in March. Then the congressmen only have 10-15 days to read and 1 day to discuss and

approve the Executive's Budget Proposal. The committee receives the proposal in February and the full National People's Congress gets the budget proposal in March when the Congress approves the budget. There is a subcommittee of the finance committee, called Working Committee, which helps the finance committee to do the preliminary review on the budget.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.
- D.** The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: The budget year start in January 1st, but the legislature approves the budget in March.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: In China's Budget Law, the legislature is given the right to scrutinize and approve the Executive's Budget Proposal, but it is not given the right to amend the budget. Please see chapters 12 of the Budget Law (http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html). Although China's Budget Law sets the right for the legislature to approve the budget, this requirement is too general. It does not specify whether the legislature has the right to revise or amend the budget. This really gives a big space for the executive to change the budget during the budget process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The legislature's right of approval of the budget implies the right to direct the executive to amend the budget. However, the lack of capacity and time severely limit the exercise of this right.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: Article 53, 54 and 55 in chapter 7 of the Budget Law

http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html According to the Budget law, the executive seeks the input of legislature only in the case of that the expenditures exceed the revenues in the budget execution. In other cases, the executive takes the whole responsibility.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: Article 53, 54 and 55 in chapter 7 of the Budget Law

http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html According to the Budget law, the executive seeks the input of legislature only in the case of that the expenditures exceed the revenues in the budget execution. In other cases, the executive takes the whole responsibility.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: Article 53, 54 and 55 in chapter 7 of the Budget Law

http://www.mof.gov.cn/preview/jiangxi/lanmudaohang/zhengcefagui/200908/t20090817_194360.html According to the Budget law, the executive seeks the input of legislature only in the case of that the expenditures exceed the revenues in

the budget execution. In other cases, the executive takes the whole responsibility.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A. The most recent supplemental budget was approved before the funds were expended.
- B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C. Not applicable/other (please comment).

China

B.

Score: 0

Sources: The document is not available to the public.

Comments: Given that China's legislature does not have the right to revise or amend the budget, the executive implements supplemental budgets without ever receiving approval from the legislature.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: Article 51 of the Budget Law <http://www.chinaacc.com/new/63/74/1994/3/ad78648011122349914248.htm>
According to article 51 of the budget law, the executive decides when to use contingency funds or other funds for which no specific purpose was identified in the budget. The legislature has no right to approve them.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A.** Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B.** Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C.** Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D.** No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: According to Article 19 of Law of the People's Republic of China on the Supervision of Standing Committees of People's Congresses at Various Levels, the legislature must scrutinize the audit report. But no hearing is public.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The legislature does not hold a public hearing on the audit report, but has since 1999 allowed the Auditor General to hold a press conference to publicize it. The press conference was wildly popular and spurred an “audit storm” in which reporters and civil society groups undertook copycat/follow up investigations into violations. The press conference announcing the audit report’s publication is now an annual, major media event. Indeed, these were so popular that in 2004 Auditor-General Li Jinghua became the first government official to be elected as one of the 10 Notable Economic Persons of the Year by the China Central Television Station, the nation’s premier TV station (Wong, Christine, 2012, “Toward Building Performance-Oriented Management in China: the Critical Role of M&E and the Long Road Ahead”, World Bank Independent Evaluation Group, ECD Working Paper Series No. 27, September.

http://siteresources.worldbank.org/EXTEVACAPDEV/Resources/wp_27_china_me.pdf).

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- 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).

China



Score: 100

Sources: According to article 5 of Audit Law of China, auditing entities shall independently exercise their power of audit supervision in light of the law, and not be interfered by any administrative entity, social organization or individual. 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. See:

<http://www.audit.gov.cn/n1057/n1087/n1599/325639.html>

Comments: In practice, however, the SAI does not have independence.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition, the government controls which and how much of the audit reports can be made public.

RESEARCHER'S RESPONSE

Thanks. As I have mentioned, these rights is given to SAI by law , but fully controlled by the executive in practice. Since there is the "in law" in this question, I chose "a".

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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 he or she is 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).

China



Score: 100

Sources: the fifth paragraph of chapter 62 of Constitution of the People's Republic of China

http://www.gov.cn/gongbao/content/2004/content_62714.htm

Comments: According to Article 62 of the Constitution, the head of SAI is nominated by the premier, and affirmed by the legislature. However, according to Article 91, as a department of the executive, it is under the direction of the premier. It is not total independent. But still, the executive cannot remove the head of SAI without the consent of the legislature. In practice, the legislature is too weak to reject the executive's suggestion. The following is the English version of the Chinese Constitution. <http://www.law-lib.com/lawhtm/1982/2530.htm>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** 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.
- B.** 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.
- C.** 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.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: Like other government's agencies, the SAI applies for its budget from the government. For this question, we do not know which answer should be chosen because agencies' budgets are not disclosed to the public. And no complain is found from the audit agency. So here we choose b, but we actually do not have evidence to completely support this answer.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is difficult to determine how much funding is required for the SAI to fulfill its mandate because the mandate is vague. Funding for the SAI comes from the executive at the same level – ie. The central government funds the National Audit Office, the provincial governments the provincial SAIs, etc. There is thus a clear incentive-incompatibility, in that the SAIs depend on the good will of their targets of investigation to provide funding for their work! In general, the SAI is severely limited in its staffing and working capital, which limits the scope and detail of auditing it can do (Wong 2012).

RESEARCHER'S RESPONSE

Thanks for you work. I agree with PR's suggestion. I will revise.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D.** There is no formal requirement and the executive does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: There is no formal requirement and the executive does not engage with the public during the budget process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not engage with the public during the budget process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the

engagement.

- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

Comments: The executive does not engage with the public during the budget process

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

- C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
- D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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?

- A.** 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.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: No public hearings on the national budget are held. In recent years, some local governments did the experiment on budgetary public hearings.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
- E.** Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

Comments: There is no stable mechanism. In 2009, SAI asked for suggestions, and provided an e-mail. (see: <http://www.audit.gov.cn/n1992130/n1992180/n1993886/2382342.html>) However, in the following years, there is no such mechanism. Besides, there is a work e-mail, but it is for general usage.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
- E.** Not applicable/other (please comment).

China



Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Through its annual press conferences on the audit report, the SAI has encouraged the public to take an interest in uncovering government malfeasance in stimulating follow-up or copycat investigations by reporters.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

China

A.

Score: 100

Sources: b

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The annual press conference may be considered a formal, albeit limited, mechanism of communicating with the public.

RESEARCHER'S RESPONSE

Thanks for your comments. I will revise in response to the peer reviewer's comment. These press conferences explain specific findings in the report. Not all, but some of them. While these conferences are not public, the Q&As are available in SAI's website: <http://www.audit.gov.cn/n1992130/n1992150/n3408006/index.html> Reports from press conference: In 2011 and 2013, and only in 2011 and 2013, officers from SAI explain the Audit Report of 2011 and 2012 in People's Daily Online. (<http://fangtan.people.com.cn/GB/147553/225419/index.html> <http://finance.people.com.cn/GB/51844/51850/365895/index.html>)

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

China

D.

Score: 0

Sources: d

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.