

Open Budget Survey 2017

Questionnaire

China

January 2018

COUNTRY QUESTIONNAIRE: CHINA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The notification of the ministry of finance about the management of budget implementation of the central budget units

Comments: Researcher: We have no pre-budget statement , but we have some notifications of the budget for the upcoming year

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: Because we have no PBS, so I cannot provide any additional information about this question.

Comments: Researcher: We have no pre-budget statement , in other words, the PBS is not released to the public.

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The document is not published in our country.

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: We have no pre-budget statement in our country.

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: we have no PBS .

Peer Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: We have no PBS.

Peer Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: PBS is not produced at all .

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: Because I cannot find any information of PBS or any document of PBS, which explains the key economic data, such as the data of taxes and revenues.

Sources: We have no PBS. so I cannot provide any additional information about this question.

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Because the Pre-Budget Statement is not produced at all ,so i cannot provide any additional information about this question.

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: Because the Pre-Budget statement is not produced at all, so I cannot provide any additional information about this question.

Peer Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: n/a

Comments: Researcher: You can find the document from this website: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 5 March 2016

Sources: The FY 2016 budget was submitted on 5 March 2016. From this document: The central and local budget implementation in 2015 and the central and local draft budget report in 2016. we can know the date that the EBP is submitted to the legislature for consideration.you can get the date from the document's subtitle:The fourth conference of the twelfth session National People's Congress on 5th March 2016.

Comments: Researcher: You can get the date from the website http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: We can know the date of the EBP from this document: The central and local budget implementation in 2015 and the central and local draft budget in 2016 --The fourth conference of the twelfth session National People's Congress on 5th March 2016.

Comments: Researcher: While the government publishes a summary of the EBP

(<http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>

(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)), the main, detailed EBP is not published and therefore considered produced for internal use only.

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: n/a

Sources: For FY 2016, we can get the date of publication of the summary EBP document: the central and the local budget implementation in 2015 and the central and the local draft budget in 2016. And this document is published on the website on 18 march, 2016.

Comments: Researcher: We can get this information from this website: <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: While the government publishes a summary of the EBP (<http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)), the main, detailed EBP is not published and therefore considered produced for internal use only.

Comments: Researcher: The website is <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document

is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: n/a

Sources: While the government publishes a summary of the EBP (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm), the main, detailed EBP is not published and therefore considered produced for internal use only.

Peer Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The FY 2016 EBP is assessed in the 2017 OBS. The FY 2017 was not published on the Internet as of December 31, 2016.

Comments: Researcher: You can know from this web link http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: While the government publishes a summary of the EBP (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm), the main, detailed EBP is not published and therefore considered produced for internal use only.

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: Because I can not see the Executive's Budget Proposal from the website of the ministry of finance of the Peoples' Republic of China.

Sources: The document is the same with the previous question.

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: The Report of the the implementation of the central and local budget in 2015 and the draft of the central and local budget in 2016.

Sources: n/a

Comments: Researcher: the web link is <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: The document is the same as the previous question.

Peer Reviewer

Opinion: Agree with Comments

Comments: MOF is providing more commentary aimed at the public. The budget 2016: where does the money go?

<http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>

(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160305_1895021.htm) However, since this simplified version of the EBP was produced and issued by the state media (i.e. Xinhua News Agency) and then republished on MOF website, it is not technically a citizens budget, per IPB definition.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: We can get information from the two document: The central budget in 2016 and The department budget in 2016.

Comments: Researcher: the web link is <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020...>

(<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020160414578305514540.pdf>)

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 16 March 2016

Sources: The central government budget in 2016

Comments: Researcher: you can see this document in this weblink <http://yss.mof.gov.cn/2016czys/index.htm>
(<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** 16 March 2016

Comments: The FY 2016 budget was approved by the legislature on 16 March 2016, the closing day of the Fourth Session of the Twelfth National People's Congress. (http://www.npc.gov.cn/npc/dbdhhy/12_4/2016-03/04/content_196... (http://www.npc.gov.cn/npc/dbdhhy/12_4/2016-03/04/content_1968605.htm)) 30 March 2016 was the date when the EB document(s) was released by the Ministry of Finance and became available to the public. (<http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160331_1931427.htm))

Researcher response: Yes, I agree with the reviewer's comment and have changed the date. The FY 2016 budget was approved by the legislature on 16 March 2016. 30 March 2016 was the date when the EB document was released by the Ministry of Finance and became available to the public.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)**Sources:** We can answer this question from this two document : The central government budget in 2016, The central and local draft budget in 2016.**Comments:** Researcher: We can know the date from this website <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)**Peer Reviewer****Opinion:** Agree with Comments

Comments: The FY 2016 budget was approved by the legislature on 16 March 2016 and the EB was made available to the public in two weeks, on 30 March 2016.

Researcher response: Yes, I agree with your comment. The FY 2016 budget was approved by the legislature on 16 March 2016 and the EB was made available to the public in two weeks, on 30 March 2016.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 30 March 2016**Sources:** you can know the date of publication from this document : The central budget in 2016**Comments:** Researcher: you can see this document from this weblink <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)**Peer Reviewer****Opinion:** Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Because we can see the document of EB from the website at 30 March 2016.**Sources:** the document of EB is The central budget in 2016.**Comments:** Researcher: this weblink is <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)**Peer Reviewer****Opinion:** Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

Sources: From this weblink, we can find this document of EB: The central budget in 2016.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html) http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html)

Peer Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All of the numerical data are available in a machine readable format . you can see budget sheet in the central budget in 2016, such as The central spending budget in 2016, which we can see the numerical data.

Comments: Researcher: you can see it from this weblink http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html)

Peer Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The central expenditure budget sheet in 2016.

Comments: Researcher: you can see it from this weblink http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html)

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html (http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html)

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: The Central Budget in 2016.

Sources: From this document : The Central Budget in 2016, we can see some Budget sheet in it .

Peer Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: Because I cannot find any details about citizens from this document of EB.

Peer Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: We can know it from :The instruction of the fiscal budget in 2016 from the ministry of finance.

Comments: Researcher: We can get this information from this weblink: <http://www.gov.cn/wenzheng/talking02/20160308ft3/>
(<http://www.gov.cn/wenzheng/talking02/20160308ft3/>)

Peer Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: d.

Sources: Maybe it is not a document - from The instruction of the fiscal budget in 2016 from the ministry of finance, we can see many citizens ask some questions and then the ministry of finance answer this questions.

Comments: Researcher: <http://www.gov.cn/wenzheng/talking02/20160308ft3/> (<http://www.gov.cn/wenzheng/talking02/20160308ft3/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: MOF is providing more commentary aimed at the public. <http://www.mof.gov.cn/zhuantihuigu/2016ysbgjd/index.htm> (<http://www.mof.gov.cn/zhuantihuigu/2016ysbgjd/index.htm>) However, since these articles were produced and issued by the state media (i.e. Xinhua News Agency) and then republished on MOF website, they are not technically a citizens budget, per IPB definition.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: The document which is produced is not recognised by the IBP as a citizen's budget.

Sources: This document is The instruction of the fiscal budget in 2016 from the ministry of finance.

Comments: Researcher: <http://www.gov.cn/wenzheng/talking02/20160308ft3/> (<http://www.gov.cn/wenzheng/talking02/20160308ft3/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The report should be translated as The Ministry of Finance interprets the 2016 annual budget report

Researcher response: Yes, I agree with it . The document isThe Ministry of Finance interprets the 2016 annual budget report. But the instruction of the fiscal budget in 2016 from the ministry of finance is a document that is not recognised by IBP as a Citizen's Budget.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: The instruction of the fiscal budget in 2016 from the ministry of finance is a document not recognised by IBP as a Citizen's Budget.

Comments: Researcher: <http://www.gov.cn/wenzheng/talking02/20160308ft3/> (<http://www.gov.cn/wenzheng/talking02/20160308ft3/>)

Peer Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The Citizens Budget for FY 2016 is not produced.

Peer Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is

not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

Sources: The instruction of the fiscal budget in 2016 from the ministry of finance: <http://www.gov.cn/wenzheng/talking02/20160308ft3/> (<http://www.gov.cn/wenzheng/talking02/20160308ft3/>) However, a Citizens Budget for FY 2016 is not produced

Peer Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: The Citizens Budget for FY 2016 is not produced.

Peer Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: The central financial budget in 2016.

Comments: Researcher: <http://www.gov.cn/wenzheng/talking02/20160308ft3/> (<http://www.gov.cn/wenzheng/talking02/20160308ft3/>)

Peer Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: Fiscal revenue and expenditure in April 2016. Fiscal revenue and expenditure in May 2016. Fiscal revenue and expenditure in June 2016.....

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201606/t20160...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201606/t20160613_2321911.html)

<http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Fiscal revenue and expenditure in April 2016 Fiscal revenue and expenditure in May 2016 Fiscal revenue and expenditure in June 2016

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The fiscal revenue and expenditure in June 2016 is published in July 15. The fiscal revenue and expenditure in August 2016 is published in September 13 The fiscal revenue and expenditure in July 2016 is published in August 12. The fiscal revenue and expenditure in May 2016 is published in June 13 The fiscal revenue and expenditure in April 2016 is published in May 13 The fiscal revenue and expenditure in March 2016 is published in April 15. The fiscal revenue and expenditure in January and February 2016 is published in March 15.

Sources: The IYRs are published monthly, and the date of publication is after a month and a half.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Because the document of IYR tells us the date, in other words this is the date citizens can see this document from website.

Sources: Fiscal revenue and expenditure in April (June, July...) 2016

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Sources: November 2016 Financial Revenue and Expenditure (2016-12-13): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161213_2480335.html) October 2016 Financial Revenue and Expenditure (2016-11-

14): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201611/t20161...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201611/t20161114_2457343.html) September 2016 Financial Revenue and Expenditure (2016-10-19): Link not active Revenue and Expenditure in August 2016 (2016-09-13) <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201609/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201609/t20160913_2416150.html) July 2016 Financial Revenue and Expenditure (2016-08-12): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201608/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201608/t20160812_2386335.html) June 2016 Financial Revenue and Expenditure (2016-07-15): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html) 2016 May Financial Revenue and Expenditure (2016-06-13): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201606/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201606/t20160613_2321911.html) April 2016 Financial Revenue and Expenditure (2016-05-13): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201605/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201605/t20160513_1989015.html) March 2016 Financial Revenue and Expenditure (2016-04-15): <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201604/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201604/t20160415_1951291.html)
Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The data of this document: Fiscal revenue and expenditure in April 2016 is not machine readable, and it is not in a format that can be easily processed by a computer, such as Xls/xlsx...

Peer Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Fiscal revenue and expenditure in April 2016

Peer Reviewer

Opinion: Agree

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Fiscal revenue and expenditure in April 2016

Peer Reviewer
Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Fiscal revenue and expenditure in April 2016 Fiscal revenue and expenditure in June 2016 Fiscal revenue and expenditure in July 2016.....

Sources: Fiscal revenue and expenditure in April 2016 Fiscal revenue and expenditure in June 2016 Fiscal revenue and expenditure in July 2016.....

Peer Reviewer
Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: Fiscal revenue and expenditure in April 2016 Fiscal revenue and expenditure in June 2016 Fiscal revenue and expenditure in July 2016.....

Peer Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: We have no MYR.

Peer Reviewer
Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: We have no MYR. We just have IYRs.

Peer Reviewer
Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: We have no MYRs.

Peer Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: We have no MYRs.

Peer Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: We have no MYRs.

Peer Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: We have no MYR.

Peer Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: We have no MYR.

Peer Reviewer
Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: We have no MYR.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/index_1.htm
(http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/index_1.htm)

Peer Reviewer
Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: We have no MYR.

Peer Reviewer
Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: we have no MYR.

Peer Reviewer
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Peer Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 18 March 2016.

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Because the document of YER has the correct date in it .

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Peer Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016. And there is no numerical data in a machine readable format.

Peer Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: The document of YER is The central and local government budget implantation situation in 2015 and the central government and local government draft budget in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The reference provided by reviewer is incorrect. The correct one is: Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015, which was presented by the Auditor General to the legislature for review on 29 June 2016. <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>).

Researcher response: Both documents were produced by the SAI. The one cited by the reviewer is an audit work report which was presented by the Auditor General to the legislature. But the one I cited is the Audit report, which is a document produced by the SAI as a result of its audit activities, and evaluates the legality and regularity of the government’s financial management and accounting. The document provided by the reviewer is a working report, not the audit report document.

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Comments: Researcher: According to the website, No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015, was published on June 29, 2016.

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29 June 2016

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Comments: Researcher: According to the website, No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015, was published on June 29, 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Again, the correct reference is: Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015, which was presented by the Auditor General to the legislature for review on 29 June 2016. <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>). The reference given by reviewer refers to the audit of departmental budgets, not the central budget.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: We can see the date from the website.

Sources: According to the website, No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015, was published on June 29, 2016.

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>) No. 30 of 2016: On the implementation of the central budget and other financial revenues and expenditures audit in 2015. The weblink is <http://www.audit.gov.cn/n5/n25/c91672/content.html> (<http://www.audit.gov.cn/n5/n25/c91672/content.html>)

Sources: n/a

Comments: Researcher: The first document is the audit results of the central government department . and the second one is the rectification of the central government department after audited by the SAI. and the one cited by the reviewer is a audit work report which was presented by the Auditor General to the legislature.

Peer Reviewer

Opinion: Agree with Comments

Comments: Another reference: Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015. <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>).

Researcher response: Both documents were produced by the SAI. The one cited by the reviewer is an audit work report which was presented by the Auditor General to the legislature. But the one I cited is the Audit report, which is a document produced by the SAI as a result of its audit activities, and evaluates the legality and regularity of the government's financial management and accounting. The document provided by the reviewer is a working report, not the audit report document.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Peer Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Comments: Researcher: <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>)

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>)

Comments: Researcher: <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>)

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015, which was presented by the Auditor General to the legislature for review on 29 June 2016.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The correct reference and title are: Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015, which was presented by the Auditor General to the legislature for review on 29 June 2016. <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>).

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: There is the auditor-general's mailbox in the weblink. If people have any questions they can email the auditor.

Comments: Researcher: <http://www.audit.gov.cn/n7/index.html> (<http://www.audit.gov.cn/n7/index.html>)

Peer Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <http://www.audit.gov.cn> (<http://www.audit.gov.cn>) <http://www.mof.gov.cn/index.htm> (<http://www.mof.gov.cn/index.htm>)

Peer Reviewer

Opinion: Agree with Comments

Comments: And also: <http://www.gov.cn/> (<http://www.gov.cn/>) <http://www.npc.gov.cn/> (<http://www.npc.gov.cn/>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>) from this weblink , you can get all data from 2006 to 2016.

Peer Reviewer
Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: n/a

Peer Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: For example: Information of EBP 2016 on MOF website: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160305_1895021.htm
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160305_1895021.htm)
http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160310_1899891.htm
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160310_1899891.htm)

Researcher response: I agree with the reviewer and have changed the score to "yes".

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: http://www.mof.gov.cn/mofhome/fujian/lanmudaohang/zhengcefagui/201501/t20150108_1177747.html The budget law of the PRC

Peer Reviewer
Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: http://www.most.gov.cn/yw/200704/t20070424_43317.htm (http://www.most.gov.cn/yw/200704/t20070424_43317.htm) The government information disclosure regulations of the People's Republic of China - Article 6. The administrative should publicize the government information timely and accurately.

Peer Reviewer
Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer
Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html)

Peer Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html) <http://yss.mof.gov.cn/2016czys/index.htm>
(<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020...>
(<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020160414578305514540.pdf>)

Peer Reviewer

Opinion: Agree

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html)

Peer Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html)

Peer Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924463.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924463.html) http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html)

Peer Reviewer

Opinion: Agree

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available. v

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924463.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924463.html)

Peer Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.

- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020...>
(<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201604/U020160414578305514540.pdf>)

Peer Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160329_1928955.html
(http://yss.mof.gov.cn/2016czys/201603/t20160329_1928955.html) http://yss.mof.gov.cn/2016czys/201603/t20160325_1924488.html
(http://yss.mof.gov.cn/2016czys/201603/t20160325_1924488.html)

Peer Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160329_1928957.html
(http://yss.mof.gov.cn/2016czys/201603/t20160329_1928957.html)

Peer Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924460.html

Peer Reviewer
Opinion: Agree

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The EBP is not publicly available.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer
Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer
Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer
Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: d.

Sources: The EBP is not publicly available.

Peer Reviewer

Opinion: Agree

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: sorry, there is no a timetable which is issued to the public.

Peer Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: information related to the macroeconomic forecast is not presented.

Peer Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: information related the government's expenditure policies and priorities is not presented.

Peer Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: information related to the government's revenue policies and priorities is not presented.

Peer Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no pre-budget statement, so none of the three estimates related to government borrowing and debt are not presented.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, there is no pre-budget statement. so (<http://statement.so>) the multi-year expenditure estimates are not presented.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditures are presented by functional classification: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html (http://yss.mof.gov.cn/2016czys/201603/t20160325_1924496.html) Expenditures are presented by economic classification: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924489.html (http://yss.mof.gov.cn/2016czys/201603/t20160325_1924489.html) The full EB can be viewed at the following link: <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The enacted budget does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The enacted budget presents revenue estimates by category. you can see it from this document: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html (http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html) The full EB can be viewed here: <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The enacted budget presents individual sources: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html (http://yss.mof.gov.cn/2016czys/201603/t20160325_1924501.html). Other revenue accounts for about 3 percent of all revenues. Thus, answer choice "b" is selected. The full EB can be viewed at the following link: <http://yss.mof.gov.cn/2016czys/index.htm> (<http://yss.mof.gov.cn/2016czys/index.htm>)

Peer Reviewer

Opinion: Agree

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: None of the three estimates related to government borrowing and debt are not presented.

Peer Reviewer
Opinion: Agree

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The citizens budget is not published.

Peer Reviewer
Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Citizens budget is not published.

Peer Reviewer
Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The executive has not established any mechanisms to identify the public's requirements for budget information in the citizen's budget.

Peer Reviewer

Opinion: Agree

67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no citizens version of budget documents published.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The in-year reports do present actual expenditures by functional classification in Section A2.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The in-year reports do not present actual expenditures by program. <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Expenditures are compared to the same period in the previous year in the in-year reports.
<http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-year reports present actual revenue by category.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161213_2480335.html) Yes, we can see the In-Year Report presents revenue by category. Such as point 12, Car, ship's tonnage and tobacco taxes were 8.8 billion yuan, up 8.4 percent year on year. Point 13, Non-tax revenue was 293.7 billion yuan, up 24 percent year on year.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In-year reports do present individual sources of some actual revenue.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161213_2480335.html) we can quote point 1-12 of the document, such as point 1 domestic added value tax. point 2, consumption tax. point 3, corporate income tax. and so on.

Peer Reviewer
Opinion: Agree

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: There are comparisons which are made for revenues presented in the in-year reports.

<http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: From the document of in-year report, we can not find the three estimates related to government borrowing and debt.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

<http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161213_2480335.html)

Peer Reviewer

Opinion: Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information related to composition of total actual debt outstanding is not presented.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

<http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161...>

(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201612/t20161213_2480335.html)

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Comments: Researcher: <http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160...>
(http://gks.mof.gov.cn/zhengfuxinxi/tongjishuju/201607/t20160715_2358299.html)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The MYR is not publicly available.

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Peer Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not publicly available.

Peer Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: From the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016. we can see estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures presented.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER does not present expenditure estimates by any expenditure classification.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree with Comments

Comments: The YER itself provides few breakdowns of expenditures by functional or economic classification, but this information is published on the Ministry of Finance website by mid-year of the following FY: http://yss.mof.gov.cn/2016czys/201603/t20160325_1924491.html

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Year-End Report does not present expenditure estimates by program.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: From the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016, we can see estimates of the differences between the enacted and the actual outcome for all revenues, but a narrative discussion is not included.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: We know that the Year-End Report presents revenue estimates by category from the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Some individual sources of revenue are presented in the YER.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The YER presents all revenues by source, same reference.

Researcher response: Indeed Point (1) Implementation of major income projects lists individual sources of revenue, including VAT, income tax, personal income tax, consumption tax. However, the list is not comprehensive so we agree to change the score to "b" but not to "a".

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: 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.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented, we can see it from the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented. we can see if form the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...>
(http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Agree

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: 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. we can see it form the documentThe central and local budget implementation situation in 2015 and the central and local draft budget report in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.we can find it from the document The central and local budget implementation situation in 2015 and the central and local draft budget report in 2016.

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: A financial statement is not released

Comments: Researcher: http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A report on the National government final accounts 2015 was presented by the Minister of Finance on 29 Jun 2016.

(http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201607/t20160701_2343739.htm)

(http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/201607/t20160701_2343739.htm). And more detailed information was released in the National Government Final Accounts (2015) to the public on 15 July 2016 (<http://yss.mof.gov.cn/2015js/index.html> (<http://yss.mof.gov.cn/2015js/index.html>)).

Researcher response: Yes, I agree with your comment and changed my answer to "a".

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: From the document No.5 of 2016: the results of the annual budget implementation of the central government unit in 2015, and the document No.30 of 2016. On the implementation of the central budget and other financial revenues and expenditures audit in 2015, you can see the SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Comments: Researcher: Examples of performance and compliance audits: <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>) <http://www.audit.gov.cn/n5/n25/c91672/content.html> (<http://www.audit.gov.cn/n5/n25/c91672/content.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Another reference: The audit report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015 <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>)

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (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.h...> (<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.

Peer Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

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.h...> (<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.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, the annual Audit Report(s) does not include an executive summary.

Comments: Researcher: No.5 of 2016: The results of the annual budget implementation of the central government unit in 2015. The web link is <http://www.audit.gov.cn/n5/n25/c84845/content.html> (<http://www.audit.gov.cn/n5/n25/c84845/content.html>) No. 30 of 2016: On the implementation of the central budget and other financial revenues and expenditures audit in 2015. The weblink is <http://www.audit.gov.cn/n5/n25/c91672/content.html> (<http://www.audit.gov.cn/n5/n25/c91672/content.html>)

Peer Reviewer
Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The executive does not report on steps it has taken to address audit findings.

Peer Reviewer
Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: From the document No.30 of 2016 Review the rectification of the central budget and other financial revenues and expenditures in 2015. we can see SAI public a report that tracks actions taken by the executive. This report says the individual ministries of the central government took actions to make rectification after SAI found problems.(you can see the details from the attachment of No.30 of 2016 :Review the rectification of the central budget and other financial revenues and expenditures in 2015)

Comments: Researcher: <http://www.audit.gov.cn/n5/n25/c91672/content.html> (<http://www.audit.gov.cn/n5/n25/c91672/content.html>)

Peer Reviewer
Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: sorry, In our country, we have no IFI, i mean, there is no independent institution or organization that is funded by government, but does not come under the ministry of finance.

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: sorry, there is no IFI in our country.

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI.

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/> (<http://www.mof.gov.cn/zhengwuxinxi/caizhengshuju/>)

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).

- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI in our country.

Peer Reviewer
Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: In our country, In March every year, The Peoples's Congress is hold. so a legislative committee debates budget policy prior to the tabling of the executive's budget proposal, and approves recommendations for the upcoming budget.

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYLs7es...> (http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYLs7esHcsLQjU56r9NTQzqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)
http://www.npc.gov.cn/npc/xinwen/2017-03/15/content_2018717.... (http://www.npc.gov.cn/npc/xinwen/2017-03/15/content_2018717.htm) - The fifth session of the 12th National People's Congress, on the implementation of the central and local budgets in 2016 and the resolution on central and local budgets in 2017

Peer Reviewer
Opinion: Agree with Comments

Comments: Another reference: Budget Law of the PRC (2014 amendment) Chapter 5 Article 44 "The financial department of the State Council shall, at least 45 days before the beginning of the annual session of the National People's Congress, submit the preliminary proposal of the draft central budget to the Financial and Economic Affairs Committee of the National People's Congress for preliminary review."
http://jrs.mof.gov.cn/ppp/zcfbPPP/201410/t20141030_1155100.h... (http://jrs.mof.gov.cn/ppp/zcfbPPP/201410/t20141030_1155100.html)

Researcher response: Yes, I agree with the additional reference.

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Yes, I have revised my answer to "d". In our country, the start of the Budget year is January 1 2016, and the legislature receives the Executive's Budget proposal in March 2016. so the legislature receives the Executive's Budget Proposal after the start of the budget year.

Peer Reviewer
Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: d.

Sources: In our country, the budget year is from January to December, but the legislature approves the budget three months after the start of the budget year.

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In our country, the legislature just has authority in law for approval and review. Article 43 of Chapter V of the Budget law- "The central budget shall be examined and approved by the National People's Congress"

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In our country, the legislature just has authority in law for approval and review.

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is no specialised budget or finance committee.

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZZJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZZJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: According to the procedures of the National People's Congress Sessions, the Financial and Economic Affairs Committee examines the EBP based on suggestions by delegations and other appropriate special committees, and then it submits reports on the results of this examination to the Presidium. <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160305_1895021.htm) However, the reports were not published to the public.

Researcher response: Yes, I agree with the reviewer's comment and I have revised my answer to "c". Here is an additional reference: <http://news.qq.com/a/20170310/014052.htm> (<http://news.qq.com/a/20170310/014052.htm>)

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: We have no sector committees which are responsible for particular sectors.

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZZJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZZJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyOQ_)

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On March 5, 2016, in the twelfth session of the National People's Congress conference for the fourth time

Comments: Researcher: <http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20...> (http://www.mof.gov.cn/zhengwuxinxi/caizhengxinwen/201603/t20160318_1915291.htm)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: No committee examined in-year implementation. The National People's Congress meetings in March do not examine in-year implementation. They are considering the next year's plan and budget and examining year-end results from the previous FY.

Researcher response: Yes, I agree with your comment and changed my answer to "d".

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Yes, the Budget Law of the People's Republic of China says that the executive must obtain approval from the legislature prior to shifting funds.

Comments: Researcher: <http://www.mof.gov.cn/mofhome/fujian/lanmudaohang/zhengcefag...>
(http://www.mof.gov.cn/mofhome/fujian/lanmudaohang/zhengcefagui/201501/t20150108_1177747.html)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: According to Budget Law of PRC (2014 Amendment) Chapter 7 Article 72: ". Any transfer of budgetary funds between different budget accounts, levels, or items shall be under strict control, and, when such transfer is really necessary, be handled according to the provisions of the financial department of the State Council. " I interpret this to mean that no approval from the legislature is required, and in practice the executive makes the decisions.

Researcher response: Yes , I agree with your comment and revised my answer to "d"

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Law of the People's Republic of China

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYlS7es...> (<http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYlS7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHD>)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: According to Budget Law of PRC (2014 Amendment) Chapter 6 Article 66 " The surplus revenues, if any, in the annual implementation of a general public budget at any level may only be used to cover any deficit or supplement the budget stabilization fund." Therefore, the case for the executive to spend excess revenue does not apply here.

Researcher response: I disagree with the proposed score change. From the Budget Law of PRC (2014 Amendment) Chapter 6 Article 66 " The surplus revenues, if any, in the annual implementation of a general public budget at any level may only be used to cover any deficit or supplement the budget

stabilization fund." We know the executive is required by law or regulation to seek approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature. For this reason, we get the answer "c".

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Law of the People's Republic of China Chapter 6, article 66 There is no article in the Budget Law of People's Republic of China which explicitly speak about "revenue shortfalls".

Comments: Researcher: <http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7es...> (http://baike.baidu.com/link?url=3FvSsFZzJa5hPC52N0psDmYls7esHcsLQjU56r9NTQZqO9nJPYKc7qAvfshnp1DM9EIAHDZdKjC8C-XseEyoQ_) There is no example I can provide when approval from the legislature was obtained prior to reducing spending.

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to the first chapter and the third chapter of the Audit Law, we can see the Audit Report is examined by the standing committee of the National Peoples's Congress. But there is no report with findings and recommendations.

Comments: Researcher: According to the Audit Report on the Execution of the Central Budget and Other Fiscal Revenue and Expenditure for 2015. <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>). we can know the date of the NPC reviewed budget implementation is June 29, 2016.

Peer Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In our country, the head of the SAI is appointed by the people's congress.

Comments: Researcher: <http://baike.baidu.com/link?url=Uqv6ZyHPwx52ltVxI7JZrjnAgcM0...> (<http://baike.baidu.com/link?url=Uqv6ZyHPwx52ltVxI7JZrjnAgcM0D5hjlCp0TB14lrB04N0JUhLa1ZKRzTJU6mSma2S0P-yr6cmVFZBEsCO-a>)

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the Constitution of the PRC, the President of the PRC appoints and removes the Auditor General in pursuance of the decision of the legislature (the National People's Congress and its Standing Committee), upon the nomination by the Premier.

<http://www.audit.gov.cn/en/n744/c68249/content.html> (<http://www.audit.gov.cn/en/n744/c68249/content.html>)

Researcher response: Yes, I agree with the additional reference.

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: The audit law of the People's Republic of China, second chapter, article 15 and 7 The candidates are nominated by the premier of the state council. The candidates are elected by the National People's Congress. The National People's Congress has the right to recall the auditor-general.

Comments: Researcher: http://baike.baidu.com/link?url=_IZjPoMbQUJXrcVQtJG6wCbyTuNT... (http://baike.baidu.com/link?url=_IZjPoMbQUJXrcVQtJG6wCbyTuNTjsJN3PcqejsWUwjgPPCmQIhSm5L5PL4GL1bremW_OonlLNjRz3q-NmFVKjOgAQZdn1nbewvpxISIKT7xYZWL2dc6Ld2VPO7j4IRYToT2W9XHbh-SS5QV_-IZU_)
<http://www.audit.gov.cn/n1992130/n1992165/n1993676/3657657.h...> (<http://www.audit.gov.cn/n1992130/n1992165/n1993676/3657657.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the Constitution of the PRC, the President of the PRC appoints and removes the Auditor General in pursuance of the decision of the legislature (the National People's Congress and its Standing Committee), upon the nomination by the Premier.

<http://www.audit.gov.cn/en/n744/c68249/content.html> (<http://www.audit.gov.cn/en/n744/c68249/content.html>)

Researcher response: Yes, I agree with your comment.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: According to the article 11 to Chapter 2 of the Audit Law that says "Funds necessary for audit institutions to perform their functions shall be included in the budgets of the governments and guaranteed by the people's government at the corresponding levels". Article 11: "Funds necessary for audit institutions to perform their functions shall be included in the budgets of the governments and guaranteed by the people's governments at the corresponding levels". 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 SAI depends on the good will of their targets of investigation to provide funding for their work.

Comments: Researcher: <http://www.audit.gov.cn/n5/n521/c85980/part/46811.pdf> (<http://www.audit.gov.cn/n5/n521/c85980/part/46811.pdf>)
<http://www.audit.gov.cn/n5/n521/index.html> (<http://www.audit.gov.cn/n5/n521/index.html>)

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to Article 7 of the Audit law of the People's Republic of China that says the State Council established the National Audit Office, and the National Audit office is under the leadership of the premier of the State Council, in charge of the audit work.

Comments: Researcher: <http://www.audit.gov.cn/n1992130/n1992165/n1993676/3657657.h...>
(<http://www.audit.gov.cn/n1992130/n1992165/n1993676/3657657.html>)

Peer Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to Article 7, Chapter 2 of The audit law of the People's Republic of China, the State council establishes the National Audit Office, and the National Audit Office is under the leadership of the premier of the State council. There is no independent agency or a unit within the SAI which has the right to review the audit processes of the SAI.

Comments: Researcher: <http://www.audit.gov.cn/n5/n521/index.html> (<http://www.audit.gov.cn/n5/n521/index.html>)
<http://www.audit.gov.cn/n5/n521/c85980/part/46811.pdf> (<http://www.audit.gov.cn/n5/n521/c85980/part/46811.pdf>)
<http://www.audit.gov.cn/n5/n521/c82775/part/43796.pdf> (<http://www.audit.gov.cn/n5/n521/c82775/part/43796.pdf>)

Peer Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The implementation of the central budget in 2015 and the audit report of the other budgetary revenues and expenditures from state council

Comments: Researcher: <http://www.audit.gov.cn/n5/n26/c84918/content.html> (<http://www.audit.gov.cn/n5/n26/c84918/content.html>)

Peer Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: sorry, the executive does not uses participation mechanisms during the budget formation phase.

Peer Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The executive does not take concrete steps to include individuals and CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

127:
During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: There is no citizen cover in the executive's engagement.

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use open participation mechanisms in budget implementation.

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: We have no open mechanism in annual budget.

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no citizen cover during the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: There is not any citizen participation.

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: We have no any open mechanism for the annual budget.

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: We have no open mechanism in the executive of budget.

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: We have no participation mechanism.

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: We have no participation mechanisms during the budget formulation or implementation phase.

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: We have no open mechanism, and there is no public hearing.

Peer Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: We have no open mechanism.

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: sorry, we have no open mechanism that citizen can take part in it .

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: <http://www.audit.gov.cn/n7/index.html> (<http://www.audit.gov.cn/n7/index.html>)

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: There is the auditor's mailbox in the website, so that the public can suggest issues. "Petition Report" box on the website

Comments: Researcher: <http://www.audit.gov.cn/n7/index.html> (<http://www.audit.gov.cn/n7/index.html>)

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no feedback such as a written record.

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Through the auditor's mailbox, the public can contact the Audit General on audit investigations. But the SAI is not actively providing information to the public on actual audit investigations, which would enable the public to be well informed to participate.

Comments: Researcher: <http://www.audit.gov.cn/n7/index.html> (<http://www.audit.gov.cn/n7/index.html>)

Peer Reviewer

Opinion: Agree

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