**关于2014年中央和地方预算执行情况与2015年中央和地方预算草案的报告**

**Report on the Implementation of Central and Local Budgets for 2014 and on Draft Central and Local Budgets for 2015**

——2015年3月5日在第十二届全国人民代表大会第三次会议上

Third Session of the Twelfth National People’s Congress, March 5, 2015

财政部

Ministry of Finance

各位代表：

Fellow Deputies,

受国务院委托，现将2014年中央和地方预算执行情况与2015年中央和地方预算草案提请十二届全国人大三次会议审议，并请全国政协各位委员提出意见。

The Ministry of Finance has been entrusted by the State Council to submit this report on the implementation of the central and local budgets for 2014 and on the drafts of the central and local budgets for 2015 to the Third Session of the Twelfth National People’s Congress (NPC) for your deliberation and for comments from the members of the National Committee of the Chinese People’s Political Consultative Conference (CPPCC).

**一、2014年中央和地方预算执行情况**

**I. Implementation of the Central and Local Budgets for 2014**

2014年， 面对复杂多变的国际环境和艰巨繁重的国内改革发展稳定任务，党中央、国务院牢牢把握发展大势，坚持稳中求进工作总基调，全面深化改革，继续创新宏观调控思 路和方式，有效实施积极的财政政策和稳健的货币政策，经济运行处于合理区间，发展的协调性和可持续性增强。中央和地方预算执行情况良好。

Faced with a complex and changing international environment and formidable tasks of domestic reform, development, and stability in 2014, the Central Committee of the Communist Party of China (CPC) and the State Council have grasped the overarching trend of development, adhered to the general principle of seeking progress while keeping performance stable, deepened reform in all respects, continued to develop new ideas and methods for exercising regulation at the macro level, and effectively implemented proactive fiscal policy and prudent monetary policy. As a result, the economy has performed within an appropriate range, and development has become more balanced and sustainable. Both the central and local government budgets were well implemented.

**（一）落实全国人大预算决议情况。**

**1. Implementation of the NPC’s budget resolution**

按照十二届全国人大二次会议有关决议，以及全国人大财政经济委员会的审查意见，深化财税体制改革，加强预算管理，积极发挥财政职能作用。

In accordance with the resolution of the Second Session of the Twelfth NPC on the report on both the implementation of the central and local budgets for 2013 and the central and local draft budgets for 2014 and the review of that report by the NPC’s Financial and Economic Affairs Commission, we have deepened reform of the fiscal and tax systems, strengthened budgetary management, and made full use of the role of public finance.

财税体制改革取得重大进 展。深化财税体制改革总体方案经中央政治局会议审议通过。一是预算管理制度改革取得实质性进展。配合完成了预算法修改工作，加快修订预算法实施条例。印发 了深化预算管理制度改革的决定。制定了实行中期财政规划管理的意见，启动编制全国三年滚动财政规划。制定了改革和完善中央对地方转移支付制度的意见，优化 转移支付结构，中央对地方专项转移支付项目比上年减少三分之一以上，革命老区、民族和边境地区转移支付增长12.1%。二是税制改革有序推进。进一步扩大营改增试点行业范围，将铁路运输、邮政和电信业在全 国范围纳入试点。研究制订了消费税改革方案，完善了消费税政策。在全国实施煤炭资源税从价计征改革，调整原油、天然气资源税适用税率，同时清理规范涉及煤 炭、原油、天然气的收费基金。配合全国人大积极推进环境保护税等立法工作。向全国人大报送了落实税收法定原则工作建议时间表。三是围绕建立事权和支出责任 相适应的制度，系统梳理了成熟市场经济国家事权和支出责任划分情况，调研分析国防、公共安全、食品药品监管等领域的事权和支出责任划分，财政体制改革研究 取得阶段性成果。同时，出台了改进加强中央财政科研项目和资金管理的若干意见；制定了深化中央财政科技计划(专项、基金等)管理改革的方案，按五大类重构中央财政科技计划(专项、基金等)体系，推动政府科技管理职能和组织管理方式转变；开展科技成果使用、处置和收益管理改革试点。完成政府采购法实施条例制定工作。制定了政府购买服务管理办法并组织开展试点。积极支持司法、国企国资、金融等其他重要领域的改革。

Major progress has been made in reforming the fiscal and tax systems.

The overall plan for deepening reform of the fiscal and tax systems was deliberated over and passed at a meeting of the Political Bureau of the CPC Central Committee.

First, substantive progress has been made in reforming the budget management system. We cooperated with the NPC on revising the Budget Law and saw the completion of its revision, and moved faster to revise the regulations on its enforcement. We issued the decision on deepening reform of the budget management system. We formulated the guidelines on carrying out medium-term fiscal planning, and began work on developing a national fiscal plan on a rolling three-year basis. We drew up the proposal on reforming and improving the system of transfer payments from the central to local governments and optimized the structure of payments, cutting the number of items receiving special transfer payments by over one third compared with the previous year and increasing transfer payments to old revolutionary base areas, areas with concentrations of ethnic minorities, and border areas by 12.1%.

Second, systematic steps have been taken to reform the tax system. We further extended the trials to replace business tax with value added tax (VAT) to include, on a national scale, the railway transport, postal, and telecommunications industries. We drew up a plan for the reform of consumption tax and improved related policies. We implemented nationwide reform to levy a price-based resource tax on coal, adjusted the rates of resource tax on crude oil and natural gas, and cleared up and standardized administrative charges and government funds related to coal, crude oil, and natural gas. We cooperated with the work of the NPC on tax-related legislation, including preparatory work on legislation on environmental protection tax, and submitted to the NPC a suggested timetable for work on the implementation of the law-based taxation principle.

Third, with a view to creating a better fit between government powers and spending responsibilities, we made a systematic review of how powers and expenditure responsibilities are allocated in mature market economies, researched into the current allocation of powers and spending responsibilities in sectors including national defense, public security, and food and drug regulation, and achieved initial results in our research on fiscal structural reform.

In addition, we published the guidelines on improving and strengthening management of central government-funded research programs and their funding. We formulated a plan for deepening reform of the management of science and technology initiatives (projects and funds) financed by the central government, restructuring the system of management for such initiatives (projects and funds), dividing them into five categories, and gave impetus to the transformation of the government’s functions of managing science and technology and the ways it exercises management. We carried out pilot reforms on management of the use and commoditization of and the distribution of profit from scientific and technological advances. We finished formulating the Regulations on the Enforcement of the Government Procurement Law. We drew up regulations for managing the government procurement of services and organized the launching of trials for governments to procure services. We also gave our support to reforms in state-owned enterprises (SOEs) and in the judicial, state capital, financial, and other important sectors.

预算约束强化。认真执行 全国人大批准的预算，维护预算的权威性。在财政收入增长放缓、支出压力加大的情况下，财政赤字与年初预算相当。在规定时限内批复中央部门预算，严格控制预 算追加事项和追加时限，减少部门预算调整。加快中央对地方转移支付下达进度，一般性转移支付资金由批准预算后90日内下达缩短为30日内下达。完善地方预算支出进度考核办法，及时督促支出进度慢的地区加快执行。加强结转结余资金清理，出台了进一步盘活财政存量资金的十条具体政策措施。全面清理和规范地方财政专户，撤销不符合规定的地方财政专户约1.2万个。

Constraints on budgets were tightened.

We worked diligently to implement NPC-approved budgets and maintain their authority. Despite a slowdown in the growth of government revenue and mounting pressure on expenditure, the deficit was kept at the same level as the figure budgeted in early 2014. We examined and approved the budgets of central government departments within the stipulated time frame, kept under strict control additional items in their budgets for which funds may be appropriated and the time frames within which such appropriations may be made, and reduced adjustments to departmental budgets. We sped up the process of making central government transfer payments available to local governments, shortening the time needed for general transfer payments from within 90 days to within 30 days of the approval of a budget. We improved the methods for evaluating the progress of implementation of budgetary expenditures by local governments, and promptly urged localities where spending had fallen behind schedule to speed up their implementation. We intensified efforts to develop an accurate picture of carryover and surplus funds, and launched ten specific policies and measures to make better use of available government funds. We thoroughly reviewed and standardized local governments’ special accounts and closed approximately 12,000 accounts that ran counter to relevant regulations.

财政预算管理更加规范。清理规范税收等优惠政策，违法违规的优惠政策自2014年12月1日起一律停止执行，经过清理后保留的优惠政策以及今后新制定的优惠政策一律纳入长效机 制、规范管理。进一步规范政府性基金预算管理，建立了将政府性基金预算中应统筹使用的资金列入一般公共预算的机制。完善国有资本经营预算管理，继续提高了 中央企业国有资本收益收取比例。中央国有资本经营预算调入一般公共预算的资金规模由2013年的65亿元增加到184亿元。全国社会保险基金预算首次编入预算草案。

Fiscal and budgetary management was made more standardized.

We reviewed and standardized preferential policies in taxation and other areas. The implementation of any preferential policy that was in breach of laws or regulations was, as of December 1, 2014, terminated without exception, while those that were retained after the review, along with any new preferential policies are all to be brought under permanent mechanisms and standardized management. We further standardized the management of budgets for government-managed funds, and established a mechanism for moving funds for which use should come under overall planning from the budgets of government-managed funds to the general public budgets. We improved management of state capital operations budgets and further raised the share of profits from the operations of central government enterprises turned over to the central government. Funds transferred from the budgets for central state capital operations to general public budgets were increased to 18.4 billion yuan from 6.5 billion yuan in 2013. The budgeting for national social security funds was included in the draft budget for the first time.

政府性债务管理制度进一 步健全。出台了加强地方政府性债务管理的意见，明确建立规范的地方政府举债融资机制，对地方政府债务实行规模控制、预算管理和风险预警，建立“借、用、 还”相统一的地方政府性债务管理机制。开展清理甄别地方政府存量债务工作。研究制定地方政府性债务风险评估预警等相关配套办法。2014年继续发行地方政府债券4000亿元，在10个地区顺利开展了地方政府债券自发自还试点。完善国债余额管理制度，扩大了国债预发行试 点券种，健全了关键期限国债定期发行和续发机制，首次发布了关键期限国债收益率曲线。制定了权责发生制政府综合财务报告制度改革方案，明确了建立政府综合 财务报告制度的总体思路、主要任务、具体内容和实施步骤等。推动投融资机制创新，推广运用政府和社会资本合作（PPP）模式，出台合作模式指南，开展项目示范。

Further improvements were made to the system for managing government debt.

We introduced the guidelines on strengthening management of local government debt; established a standardized mechanism for local governments to secure financing through bond issuance; put into practice controls on the scale of local government debt, budgetary management, and early warning against risk; and established a local government debt management mechanism under which the borrowing, use, and repayment of funds are integrated. We worked to develop a clear picture of the outstanding debts of local governments. We formulated methods for assessing and giving early warnings on risks relating to local government debt. A total of 400 billion yuan worth of local government bonds were issued in 2014, and trials were successfully launched in ten regions for local governments to issue their own bonds and repay their own debts. We improved the system for managing the outstanding balance of government bonds, increased the types of bonds included within the trials of when-issued trading of government bonds, improved the mechanism for the periodic issuance and reissuance of government bonds of key terms, and for the first time, released the yield curves of key-term government bonds. We developed a reform plan to introduce a system for comprehensive government financial reporting based on accrual accounting, and clearly delineated the basic thinking on, major tasks for, concrete substance of, and steps for establishing such a system. We encouraged innovations in investment and financing mechanisms, and promoted the use of the public-private partnership (PPP) model, formulating guidelines on such partnerships and initiating projects that demonstrate how the model works in practice.

财经纪律严肃性增强。在全国范围开展了严肃财经纪律和“小金库”专项治理工作，狠刹各种财经违纪违法行为，在预算收支、政府采购等方面查出问题金额1406亿元，已对1538人 进行责任追究。严格执行“三公”经费只减不增的要求，减少会议费支出，清理超标公务用车和办公用房，从严控制政府性楼堂馆所建设和财政供养人员，严格控制 使用财政资金举办文艺晚会等活动。基本完成中央和国家机关公务用车制度改革。完善《党政机关厉行节约反对浪费条例》财政财务配套制度体系。在国库集中支付 制度改革已基本覆盖县级以上预算单位的基础上，推动乡镇分类实施改革。推进国库集中支付电子化管理在省级全面实施。积极推广公务卡强制结算目录制度。加强 预算执行动态监控机制建设，重点加大对会议费、培训费、招待费、重大专项等资金的监控力度。加大预决算公开力度，公开预决算的中央部门增加到99个，专门增加了“三公”经费财政拨款预决算表。中央财政预决算和部门预决算公开到支出功能分类最底层的项级科目，专项转移支付预算公开到具体项目。31个省（自治区、直辖市）全部公开了本地区一般公共预算和本级部门预算。

Financial discipline was strengthened.

We intensified efforts nationwide to tighten up financial discipline and deal with unauthorized departmental coffers, and investigated and prosecuted all types of financial behavior in violation of the law or discipline. Irregularities to the sum of 140.6 billion yuan were discovered in areas including budgetary revenue and expenditure as well as government procurement, and 1,538 individuals were held to account. We strictly enforced the requirement that increases are not to be tolerated in spending on official overseas visits, official vehicles, and official hospitality, and that such spending should be cut. We reduced expenditures on meetings; put a stop to the use of official vehicles and office space by officials in excess of standards; and kept under strict control the construction of new government buildings, increases in the total number of government employees, and the use of government funds to host gala parties or other events. We basically completed the reform of the system for the use of official vehicles by agencies of the CPC Central Committee and the central government. We improved financial and accounting systems underpinning the *Regulations on Practicing Thrift and Opposing Waste in Party and Government Bodies*. Having basically achieved complete coverage of all budget-preparing departments at and above the county level with the centralized treasury payment system, we moved forward with the reform of town and township institutions according to their types. We pushed for the implementation of digital centralized treasury payment by all provincial-level finance departments. We actively promoted the system of listing items requiring procurement through government credit cards. We strengthened the development of mechanisms for dynamic monitoring of the implementation of budgets, with a focus on intensifying monitoring over spending on meetings, training, hospitality, and major programs. We redoubled efforts to ensure that budgets and final accounts are released to the public, increasing the number of central government departments that release their budgets and final accounts to 99 and adding into budgets and final accounts a table specifically showing government spending on official overseas visits, official vehicles, and official hospitality. The budgets and final accounts released by the central government and its departments were detailed down to the subsection level - the lowest level in the classification of functions of expenditure, and the budgets of special transfer payments released were detailed down to the specific project. Thirty-one provinces, autonomous regions, and municipalities directly under the central government released their general public budgets and the budgets of their departments.

**（二）2014年预算收支情况。**

**2. Budgetary revenue and expenditure in 2014**

**1、一般公共预算。**

**(1) General public budgets**

全国一般公共预算收入140349.74亿元，比2013年（下同）增长8.6%。加上从中央预算稳定调节基金调入1000亿元，使用的收入总量为141349.74亿元。全国一般公共预算支出151661.54亿元，增长8.2%。加上补充中央和地方预算稳定调节基金及地方财政结转下年支出2195.2亿元、地方政府债券还本支出993亿元，支出总量为154849.74亿元。收支总量相抵，赤字13500亿元。

Revenue in the general public budgets nationwide totaled 14.034974 trillion yuan, an increase of 8.6% over 2013 (as below). Adding the 100 billion yuan from the Central Budget Stabilization Fund, utilized revenue totaled 14.134974 trillion yuan. Expenditure in the general public budgets nationwide amounted to 15.166154 trillion yuan, up 8.2%. Including the 219.52 billion yuan used to replenish the Central Budget Stabilization Fund and local budget stabilization funds and carried forward to the 2015 local budgets, and the 99.3 billion yuan used to repay the principal on local government bonds, expenditure totaled 15.484974 trillion yuan. Total expenditure therefore exceeded total revenue, leaving a deficit of 1.35 trillion yuan.

全国一般公共预算收入增 速进一步放缓。主要原因：一是经济下行压力较大，工业生产、消费、投资、企业利润等指标增幅均不同程度回落，增值税、企业所得税等主体税种收入增幅相应放 缓。二是工业生产者出厂价格指数持续下降，消费者价格指数一直在低位徘徊，影响以现价计算的财政收入增长。三是房地产市场调整影响扩大，商品房销售额明显 下滑，与之相关的房地产营业税、房地产企业所得税、契税等收入增幅回落较多。同时，扩大营改增试点范围等政策，减少了部分财政收入。

There was a further slowdown in the growth rate of revenue in the general public budgets nationwide. There were several reasons for this. First, downward pressure on the economy was great, and growth in indexes including industrial production, consumption, investment, and corporate profit demonstrated varying levels of decline, leading to slower growth in revenue from VAT, corporate income tax, and other major forms of tax. Second, the producer price index (PPI) was constantly falling, and the consumer price index (CPI) remained low, which had an impact on the growth of government revenue as calculated according to current prices. Third, policies to make adjustments to the real estate market grew in impact, and there was a steep decline in housing sales, leading to a significant slowdown in the growth of revenue from real estate business tax, corporate income tax from enterprises in the real estate industry, and deed transfer tax. In addition, expansion of the pilot scheme to replace business tax with VAT and implementation of other policies also led to certain reductions in government revenue.

中央一般公共预算收入64490.01亿元，为预算的100.2%，增长7.1%。加上从中央预算稳定调节基金调入1000亿元，使用的收入总量为65490.01亿元。中央一般公共预算支出74174.36亿元，完成预算的99.1%，增长8.3%（其中，中央本级支出22569.91亿元，完成预算的100.3%，增长10.2%）。加上补充中央预算稳定调节基金815.65亿元，支出总量为74990.01亿元。收支总量相抵，中央财政赤字9500亿元，与预算持平。2014年末，中央财政国债余额95655.45亿元，控制在年度预算限额100708.35亿元以内；中央预算稳定调节基金余额1341.15亿元。

Revenue in the central government’s general public budget amounted to 6.449001 trillion yuan, 100.2% of the budgeted figure and an increase of 7.1%. Adding the 100 billion yuan contributed by the Central Budget Stabilization Fund, total revenue used by the central government came to 6.549001 trillion yuan. Expenditure from the central government’s general public budget amounted to 7.417436 trillion yuan, 99.1% of the budgeted figure and an increase of 8.3% (this includes 2.256991 trillion yuan in central government spending, 100.3% of the budgeted figure and an increase of 10.2%). Adding the 81.565 billion yuan used to replenish the Central Budget Stabilization Fund, central government expenditure totaled 7.499001 trillion yuan. Total central government expenditure exceeded total central government revenue, leaving a deficit of 950 billion yuan, which was the figure budgeted for. Government bonds in the central budget had an outstanding balance of 9.565545 trillion yuan at the end of 2014, which meant it had been kept within the limit of 10.070835 trillion yuan budgeted for the year. The Central Budget Stabilization Fund had a balance of 134.115 billion yuan.

图1 2014年中央一般公共预算平衡关系

Figure 1 Balance of Central Government Finances in the General Public Budget in 2014

地方一般公共预算本级收入75859.73亿元，增长9.9%。加上中央对地方税收返还和转移支付收入51604.45亿元，地方一般公共预算收入总量为127464.18亿元。地方一般公共预算支出129091.63亿元，增长7.8%。加上补充地方预算稳定调节基金及结转下年支出1379.55亿元、地方政府债券还本支出993亿元，支出总量为131464.18亿元。收支总量相抵，地方财政赤字4000亿元。

Revenue in local governments’ general public budgets came to 7.585973 trillion yuan, an increase of 9.9%. Adding the 5.160445 trillion yuan in tax rebates and transfer payments from the central government, local government revenue in their general public budgets totaled 12.746418 trillion yuan. Local government expenditure in their general public budgets amounted to 12.909163 trillion yuan, up 7.8%. Adding the 137.955 billion yuan used to replenish local budget stabilization funds and carried over to 2015 plus the 99.3 billion yuan used to repay the principal on local government bonds, local government expenditure totaled 13.146418 trillion yuan. Total expenditure of local governments exceeded their total revenue, leading to a local government deficit of 400 billion yuan.

图2 2014年地方一般公共预算平衡关系

Figure 2 Balance of Local Government Finances in the General Public Budget in 2014

2014年中央一般公共预算收支执行具体情况如下：

The following passages detail the specifics on the implementation of the central government’s general public budget in 2014.

**（1）主要收入项目执行情况。**

**1) Main revenue items**

国内增值税21102.97亿元，为预算的97%，主要是工业增加值增幅、物价涨幅低于年初预期，以及营改增后增值税进项税额抵扣增加较多。国内消费税8906.82亿元，为预算的100.4%。进口货物增值税、消费税14424.4亿元，为预算的96.6%，主要是大宗商品进口价格下滑、进口额下降等。关税2843.19亿元，为预算的101.4%。企业所得税15812.5亿元，为预算的101.3%。个人所得税4425.96亿元，为预算的103.2%。出口货物退增值税、消费税11356.48亿元，为预算的100.2%。非税收入4457.58亿元，为预算的119.3%，主要是部分金融机构上缴利润增加。

Domestic VAT revenue was 2.110297 trillion yuan, 97% of the budgeted figure. This shortfall was mainly due to increases in value added of industry and commodity prices being lower than projected at the beginning of the year, while the replacement of business tax with VAT also led to a considerable increase in business VAT deductions. Revenue from domestic consumption tax was 890.682 billion yuan, 100.4% of the budgeted figure. Revenue from VAT and consumption tax on imports amounted to 1.44244 trillion yuan, 96.6% of the budgeted figure. This discrepancy was mainly due to falls in both the prices of imported bulk commodities and the total volume of imports. Revenue from customs duties came to 284.319 billion yuan, 101.4% of the budgeted figure. Corporate income tax revenue was 1.58125 trillion yuan, 101.3% of the budgeted figure. Individual income tax revenue was 442.596 billion yuan, 103.2% of the budgeted figure. VAT and consumption tax rebates on exports came to 1.135648 trillion yuan, 100.2% of the budgeted figure. Non-tax revenue totaled 445.758 billion yuan, 119.3% of the budgeted figure, which was mainly attributable to the increase in profits turned over to the central government by some financial institutions.

2014年中央一般公共预算收入比预算超收110.01亿元。按照新预算法及有关文件规定，用于补充中央预算稳定调节基金，纳入2015年预算统筹安排使用。

Revenue in the central government’s general public budget exceeded the budgeted figure by 11.001 billion yuan in 2014, which was used to replenish the Central Budget Stabilization Fund and carried over to 2015 budgets in accordance with the newly revised Budget Law and other relevant regulations.

**（2）主要支出项目执行情况。**

**2) Main expenditure items**

农林水支出6474.22亿元，完成预算的99.8%，增长8.4%。其中，中央本级支出539.63亿元，对地方转移支付5934.59亿元。开展重金属污染耕地修复治理、地下水超采综合治理等试点。落实完善对农民的补贴政策，在5个省份开展种粮大户补贴试点。贯彻节水优先方针，推进1200个小型农田水利重点县建设。加大农业综合开发改造中低产田力度，建设高标准农田2818.6万亩。实施中小河流治理，完成治理河长4.6万公里。推进小型病险水库除险加固。支持做好防汛抗旱工作。支持农业机械化发展，全国农作物耕种收综合机械化水平超过61%。培育和支持新型农业生产经营主体。完善草原生态保护支持政策，对38亿亩草原给予补助。改革财政专项扶贫资金管理机制，提高扶贫资金使用效果，农村贫困人口减少1232万人。棉花、大豆目标价格改革试点稳步推进。深化农业水价综合改革试点。村级公益事业建设一事一议财政奖补项目完成约34万个。

Expenditure on agriculture, forestry, and water conservancy reached 647.422 billion yuan, 99.8% of the budgeted figure and an increase of 8.4%. Of this total, central government spending accounts for 53.963 billion yuan, while transfer payments made to local governments account for 593.459 billion yuan. Trials were carried out to restore and improve cultivated land contaminated by heavy metals and deal comprehensively with the over-abstraction of groundwater. We implemented and improved policies on subsidies for farmers, and carried out trials in five provinces to subsidize major grain growers. The principle of giving high priority to saving water was put into action, leading to the improvement of small irrigation and water conservancy facilities in 1,200 key counties. Efforts to promote comprehensive agricultural development and upgrade low- and medium-yield cropland were stepped up, leading to the development of 1.8791 million hectares of high-grade cropland. Efforts were also devoted to cleaning up and improving the flood defenses of small and medium-sized rivers, with work completed on a total of 46,000 kilometers of river. Impetus was given to efforts to reinforce and improve the safety of small, poorly maintained reservoirs. We supported work to prevent flooding and fight drought. We supported the further mechanization of agriculture, and saw the overall level of mechanization in ploughing, sowing, and harvesting exceed 61%. New types of agricultural businesses were nurtured and supported. Improvements were made to the policy for supporting grassland ecological conservation, and subsidies were provided for 253.33 million hectares of grassland. We reformed the mechanisms for managing government poverty alleviation funds, ensuring that these funds were used to greater effect, and helped 12.32 million rural residents lift themselves out of poverty. Steady progress was made in the pilot reform to ensure guaranteed base prices for cotton and soybeans. The trial to comprehensively reform the pricing for water used in agriculture was deepened. We secured the completion of approximately 340,000 village-level public works projects launched on the basis of deliberation by villagers and covered by the government award and subsidy system.

社会保障和就业支出7066.09亿元，完成预算的98.8%，增长8.5%，低于预算主要是据实结算的特大自然灾害救济费、优抚对象补助经费减少。其中，中央本级支出699.88亿元，对地方转移支付6366.21亿元。实施社会保险补贴和公益性岗位补贴，帮助就业困难人员就业。实施创业引领计划，鼓励高校毕业生就业创业。企业退休人员基本养老金水平提高10%，月人均达到2068元。将新型农村社会养老保险和城镇居民社会养老保险整合为城乡居民基本养老保险制度，从2014年7月1日起，按月人均增加15元调整城乡居民基本养老保险基础养老金标准。城乡低保标准进一步提高。做好特困人员供养工作，支持全面实施临时救助制度。残疾军人、烈属、在乡红军老战士和老复员军人等优抚对象的抚恤和生活补助标准提高20%以上。开展境外烈士纪念设施保护管理工作。建立经济困难的高龄、失能等老年人补贴制度。

Spending on social security and employment totaled 706.609 billion yuan, 98.8% of the budgeted figure and an increase of 8.5%. The shortfall is mainly due to actual spending on natural disaster relief and subsidies for entitled groups being lower than the budgeted amount. The total includes 69.988 billion yuan in central government spending, and 636.621 billion yuan in transfer payments to local governments. We provided social security subsidies and subsidies for public-service job positions to assist those experiencing employment difficulties. We implemented an initiative to guide business startups and encouraged university students to seek employment or start their own businesses. Basic pensions for enterprise retirees were raised by 10%, with per capita monthly benefits reaching 2,068 yuan. We merged the new type of pension system for rural residents and the pension system for non-working urban residents, creating a basic pension scheme for rural and non-working urban residents. As of July 1, 2014, the per capita basic pension for people participating in the new insurance scheme was raised by 15 yuan per month. We further raised subsistence allowances for urban and rural residents. Work was done to ensure basic necessities for people experiencing extreme poverty, and we supported the nationwide implementation of the temporary assistance system. We increased subsidies and living allowances by at least 20% for disabled military personnel, families of revolutionary martyrs, Red Army veterans living in rural areas, elderly ex-servicepersons, and other entitled groups. We worked to protect and manage overseas memorials for Chinese martyrs who gave their lives outside of China. We established the system for providing subsidies for the very elderly and senior citizens suffering from loss of physical and/or mental capacity who are experiencing financial difficulties.

医疗卫生与计划生育支出2931.26亿元，完成预算的96.5%，增长11%，低于预算主要是据实结算的城乡居民医疗保险等支出以及根据医改工作进程安排的公立医院改革支出减少。其中，中央本级支出90.25亿元，对地方转移支付2841.01亿元。新型农村合作医疗和城镇居民基本医疗保险财政补助标准提高到每人每年320元，中央财政加大了对地方财政的补助力度，个人缴费标准也相应提高到每人每年90元。整合城乡医疗救助补助资金，进一步扩大了救助范围。城乡居民大病保险试点扩大到所有省份。支持全面建立疾病应急救助制度。新增737个县和17个城市开展公立医院综合改革试点。支持在全国范围启动5万名住院医师规范化培训，并对培训基地予以补助。基本公共卫生服务项目人均经费标准从30元提高到35元，并重点向村医倾斜。加强艾滋病等重大疾病防控工作，支持血液安全核酸检测和艾滋病等母婴阻断工作全覆盖。提高独生子女伤残、死亡家庭特别扶助金标准。

Spending on medical and health care and family planning came to 293.126 billion yuan, 96.5% of the budgeted figure and an increase of 11%. The shortfall is mainly due to the decreases in the actual expenditures on medical insurance for urban and rural residents and in the spending on public hospital reform, for which arrangements were made on the basis of progress in the reform of the medical and health care systems. This total consists of 9.025 billion yuan of central government spending and 284.101 billion yuan made in transfer payments to local governments. Government subsidies channeled through the new rural cooperative medical insurance system and the basic medical insurance system for non-working urban residents were increased to 320 yuan per person per annum. For this purpose, the central government increased subsidies to local governments, and rates for individual contributions were raised to 90 yuan per person per annum. We integrated all subsidies for medical assistance to urban and rural residents, and expanded the scope of assistance for medical care. We extended the major disease insurance pilot scheme for rural and non-working urban residents to all provinces, autonomous regions, and municipalities directly under the central government. We supported the establishment of a nationwide system of assistance for emergency medical treatment. A further 737 counties and 17 cities were selected to begin trials in comprehensive public hospital reform. We supported the launching of a standard training program for 50,000 resident physicians nationwide, and subsidized the training centers for the program. We increased annual per capita spending on basic public health services from 30 yuan to 35 yuan, and weighted spending to favor rural doctors. Work on the prevention and control of HIV/AIDS and other major diseases was strengthened, and support was given to help achieve nationwide coverage with work on nucleic acid testing and HIV/AIDS prevention for blocking mother-to-child transmission. We raised the special subsidies given to parents following the death of their only child and to parents whose only child suffers from some form of disability.

教育支出4101.9亿元，完成预算的99.2%，增长8.2%。其中，中央本级支出1253.92亿元，对地方转移支付2847.98亿元。启动实施第二期学前教育三年行动计划，在偏远农村地区实施学前教育巡回支教试点，支持公办民办并举扩大学前教育资源。进一步完善农村义务教育经费保障机制，将农村中小学校生均公用经费基准定额再提高40元，在此基础上进一步提高寄宿制学校公用经费水平。支持地方全面改善贫困地区义务教育薄弱学校基本办学条件，缩小城乡义务教育差距。从2014年11月起将农村义务教育学生营养改善计划国家试点地区补助标准从每生每天3元提高到4元，惠及3200万名农村中小学生。继续支持地方解决好进城务工人员随迁子女平等接受义务教育问题。推动 地方建立完善以改革和绩效为导向的高职院校生均拨款制度，调整完善中等职业教育免学费财政补助方式，通过“以奖代补”支持和引导地方在优化布局的基础上改 善中等职业学校基本办学条件。健全体现内涵式发展的中央高校预算拨款制度。继续支持地方高校发展。进一步完善国家资助政策体系，将少数民族预科学生纳入国 家资助范围，调整完善国家助学贷款相关政策，惠及约660万名高校学生、488万名普通高中学生和1234万名中职学生。

Spending on education totaled 410.19 billion yuan, 99.2% of the budgeted figure and an increase of 8.2%. This total consists of 125.392 billion yuan of central government spending and 284.798 billion yuan made in transfer payments to local governments. The second phase of the three-year action plan for preschool education was launched; a pilot initiative for offering remote rural areas preschool education supported by volunteers on a rotating basis was put into action; and encouragement was given to the development of both government and private provision of education services to increase the resources for pre-schooling. We further improved the mechanisms for guaranteeing the funding for compulsory education in rural areas, made a further 40 yuan increase to the benchmark for public funding per student in primary and secondary schools in rural areas, and on top of this, further increased public funding for boarding schools in rural areas. We supported local governments in comprehensively improving the basic conditions of schools providing compulsory education in poor areas, so as to narrow the gap between urban and rural areas in terms of compulsory education. As of November 2014, the subsidy given to those areas covered by the pilot scheme to implement a national plan for improving the nutrition of students receiving compulsory education in rural areas was raised from three to four yuan per student per day, benefiting over 32 million primary and secondary school students. We continued to support local governments to effectively solve the issue of providing equal access to compulsory education for the children of migrant workers living with their parents in cities. We encouraged local governments to set up a sound, reform-oriented, and performance-based system for the allocation of funds on a per student basis for higher vocational schools. Adjustments and improvements were made to the method for providing government subsidies for the waiving of tuition fees at schools providing secondary vocational education; and by using awards in place of subsidies, support and guidance were given to local governments to optimize the distribution of secondary vocational schools and, on this basis, improve the basic conditions at these schools. We improved the system for allocating funds from the central budget to central government institutions of higher learning to help promote an internal quality building model of development of higher education. Support was continued for the development of local universities and colleges. We further improved the system of government financial aid policies; extended this assistance to cover preparatory students from ethnic minorities; and adjusted and refined the policies related to national education assistance loans, benefiting approximately 6.6 million college students, 4.88 million regular high school students, and 12.34 million secondary vocational school students.

科学技术支出2541.82亿元，完成预算的95.1%，增长3.5%，低于预算主要是国家科技重大专项根据科研进度据实安排，部分专项研制难度大，2014年实际进度低于年初计划。其中，中央本级支出2436.66亿元，对地方转移支付105.16亿元。保障国家科技重大专项实施，在电子信息、能源环保、生物医药、先进制造等方面取得 重要突破和进展。大力支持基础研究，强化自主创新成果的源头供给。推动前沿技术研究、社会公益研究和重大共性关键技术研究，强化科技与产业的结合。支持国 家科技基础条件平台、国家重点实验室等科技创新平台建设，推动科技资源开放共享。启动实施国家科技成果转化引导基金，运用市场机制促进科技成果资本化、产 业化。支持国防科技工业跨越式发展。

Spending on science and technology came to 254.182 billion yuan, 95.1% of the budgeted figure and an increase of 3.5%. The main reason that total spending fell below the budgeted figure was that the allocation of funds to major national science and technology programs was carried out on the basis of their actual progress, and certain programs fell behind the schedules set in early 2014 due to the great difficulty of the research being conducted. This total is comprised of 243.666 billion yuan of central government spending and 10.516 billion yuan in transfer payments to local governments. Safeguards were provided for the implementation of major national science and technology programs, and important progress and breakthroughs were made in electronics, information, energy, environmental protection, biomedicine, advanced manufacturing, and other fields. Strong support was given for basic research, strengthening the groundwork for making national innovations. Impetus was given to research on cutting-edge technologies and major generic key technologies, as well as research for the public benefit, and the integration of science and technology with industry was strengthened. We supported the building of platforms for innovation in science and technology, including basic national science and technology facilities, and key national laboratories, and worked to help ensure that scientific and technological resources are openly shared. We launched the national seed fund for encouraging the application of advances in science and technology, and drew on market mechanisms to promote the use of advances in science and technology for profit and for application in industry. Support was given to making major advances in the development of the national defense science and technology industry.

文化体育与传媒支出508.15亿元，完成预算的99.2%，增长8.3%。其中，中央本级支出222.69亿元，对地方转移支付285.46亿元。继续推进公共图书馆、博物馆、纪念馆等公益性文化设施向社会免费开放。加快中央广播电视节目无线数字化覆盖。支持文化遗产保护，开展327个传统村落保护试点。启动国家艺术基金资助工作，评审确定资助项目393个。推动大型体育场馆向社会免费或低收费开放，进一步改善基层公共体育健身设施。支持开展校园足球活动。支持发展文化产业，推进文化创意和设计服务与相关产业融合发展。

Spending on culture, sports, and media totaled 50.815 billion yuan, 99.2% of the budgeted figure and an increase of 8.3%. This figure is comprised of 22.269 billion yuan of central government spending and 28.546 billion yuan made in transfer payments to local governments. Efforts were continued to open more public cultural facilities such as public libraries, museums, and memorial halls to the public free of charge. Efforts were stepped up to extend wireless digitalized coverage of central radio and television programming. Support was provided for the protection of cultural heritage, and trials were launched to preserve 327 traditional villages. Work was begun to provide funding through the China National Arts Fund, and following assessment, 393 projects were selected to be granted funding. Efforts were made to see that large stadiums and gymnasiums are opened to the public free of charge or at low cost, and further improvements were made to community sports and fitness facilities. Support was given for the introduction of soccer in schools. Support was also given for the development of cultural industries, and encouragement was given to the integrated development of cultural and creative industries, design services, and other related industries.

住房保障支出2529.78亿元，完成预算的100%，增长9%。其中，中央本级支出405.41亿元，对地方转移支付2124.37亿元。整合中央补助廉租住房、公共租赁住房和城市棚户区改造专项资金。推进公共租赁住房和廉租住房并轨运行。出台城镇保障性安居工程贷款贴息政策。新开工城镇保障性安居工程740万套，基本建成511万套。支持266万贫困农户改造危房。

Spending on guaranteeing housing totaled 252.978 billion yuan, 100% of the budgeted figure and an increase of 9%. This figure consists of 40.541 billion yuan of central government spending and 212.437 billion yuan made in transfer payments to local governments. We integrated the central government funds earmarked for low-rental housing, public rental housing, and the redevelopment of rundown urban areas. Work to integrate the operations of public- and low-rental housing moved forward. Policies were launched to subsidize the interest on loans used to finance the construction of government-subsidized housing in urban areas. Construction on 5.11 million units of government-subsidized housing in urban areas was basically completed, and construction was begun on another 7.4 million units. Support was given to the renovation of dilapidated housing for 2.66 million poor rural households.

节能环保支出2032.81亿元，完成预算的96.4%，增长3.2%，低于预算主要是1.6升及以下节能汽车推广补贴比预计数减少。其中，中央本级支出344.53亿元，对地方转移支付1688.28亿元。加大对京津冀及周边、长三角、珠三角区域大气污染防治的支持力度。支持在全国建成1400多个空气监测站点。以流域为单元开展国土江河综合整治试点。深化新安江水环境补偿试点，推进横向生态补偿机制建设。建设城镇污水处理设施配套管网1.41万公里。在13112个村开展环境连片整治，直接受益人口约1580万人。开展矿产资源综合利用，实施矿山环境连片治理。启动黑龙江重点国有林区全面停伐试点。支持实施新一轮退耕还林还草500万亩。完成钢铁、水泥等15个重点行业淘汰落后产能年度任务。支持新能源汽车技术攻关和示范推广，鼓励节能环保产业发展。扩大节能减排财政政策综合示范范围。加快推进新能源和可再生能源发展。

Spending on energy conservation and environmental protection came to 203.281 billion yuan, 96.4% of the budgeted figure and an increase of 3.2%. The shortfall is primarily due to spending on subsidies for encouraging the sale of energy-efficient vehicles with engine displacement of 1.6 liters or less being lower than anticipated. The total is made up of 34.453 billion yuan of central government spending and 168.828 billion yuan made in transfer payments to local governments. Support was increased for efforts to prevent and control air pollution in Beijing, Tianjin, Hebei, and their surrounding areas as well as in the Yangtze River and Pearl River deltas. Support was also given for the building of over 1,400 air monitoring stations across China. Trials were launched to comprehensively improve the conditions of rivers, covering each river’s entire drainage basin. We moved ahead the trials for the areas along the Xin’ an River basin to compensate each other for their impact on water quality, and moved forward with efforts to establish a mechanism for provinces to compensate each other for ecological damage or the costs of ecological protection. A total of 14,100 kilometers of pipe networks was constructed to complement urban sewage treatment facilities. Contiguous environmental improvement initiatives were launched in 13,112 villages, directly benefiting approximately 15.8 million people. Efforts were begun to ensure mineral resources are being used comprehensively, and improvements were made to the environment in contiguous mining areas. The trial to completely stop logging in key state-owned forest areas was launched in Heilongjiang Province. We supported the implementation of a new round of efforts to return 333,000 hectares of marginal arable land back into forest or grassland. This year’s task of closing down outdated production facilities in 15 key industries including steel and cement was completed. We supported problem-solving in the development of technologies for new-energy vehicles as well as demos and promotional work for the vehicles, and encouraged the development of the energy conservation and environmental protection industries. We extended the scope of comprehensive demonstrations of energy conservation and emission reduction based on integrating financial policies. Efforts were stepped up to develop new energy and renewable energy.

交通运输支出4269.8亿元，完成预算的98.3%，增长3.3%。粮油物资储备支出1539.75亿元，完成预算的110.5%，增长21.6%，高于预算主要是中央储备粮油利息费用补贴、采购东北粳稻和玉米费用补贴等支出增加。国防支出8082.88亿元，完成预算的100%，增长12.2%。公共安全支出2120.27亿元，完成预算的103.4%，增长9.7%。一般公共服务支出1251.34亿元，完成预算的100.5%，增长3.1%。

Spending on transport totaled 426.98 billion yuan, 98.3% of the budgeted figure and an increase of 3.3%. Spending on stockpiling grain, edible oils, and other materials stood at 153.975 billion yuan, 110.5% of the budgeted figure and an increase of 21.6%. The excess is mainly due to an increase in central government spending on subsidizing interest payments made for stockpiling grain and edible oils and the expenses for purchasing japonica rice and corn from northeast China. Spending on national defense was 808.288 billion yuan, 100% of the budgeted figure and an increase of 12.2%. Spending on public security came to 212.027 billion yuan, 103.4% of the budgeted figure and an increase of 9.7%. Spending on general public services totaled 125.134 billion yuan, 100.5% of the budgeted figure and an increase of 3.1%.

**（3）中央对地方税收返还和转移支付执行情况。**

**3) Central government tax rebates and transfer payments to local governments**

中央对地方税收返还和转移支付51604.45亿元，完成预算的99.5%，增长7.5%。其中，一般性转移支付27567.39亿元，专项转移支付18940.72亿元。一般性转移支付占全部转移支付的59.3%，比2013年提高2.2个百分点。

Central government tax rebates and transfer payments to local governments totaled 5.160445 trillion yuan, 99.5% of the budgeted figure and an increase of 7.5%. This figure includes 2.756739 trillion yuan in general transfer payments and 1.894072 trillion yuan in special transfer payments. General transfer payments accounted for 59.3% of total transfer payments, an increase of 2.2 percentage points over 2013.

**2、政府性基金预算。**

**(2) Budgets for government-managed funds**

2014年全国政府性基金收入54093.38亿元，全国政府性基金支出51387.75亿元。

In 2014, revenue from government-managed funds nationwide came to 5.409338 trillion yuan, and expenditure from these funds amounted to 5.138775 trillion yuan.

中央政府性基金收入4097.51亿元，为预算的98.3%，下降3.3%。加上2013年结转收入907.13亿元，中央政府性基金收入总量为5004.64亿元。中央政府性基金支出4319.54亿元，完成预算的86.8%，增长3.4%。其中，中央本级支出2963.92亿元，对地方转移支付1355.62亿元。中央政府性基金结转下年支出685.1亿元。

Revenue from central government-managed funds totaled 409.751 billion yuan, 98.3% of the budgeted figure and a decrease of 3.3%. Adding the 90.713 billion yuan carried forward from 2013, revenue from central government-managed funds totaled 500.464 billion yuan in 2014. Expenditure from central government-managed funds totaled 431.954 billion yuan, 86.8% of the budgeted figure and an increase of 3.4%. Of this, central government spending was 296.392 billion yuan and transfer payments to local governments amounted to 135.562 billion yuan. A total of 68.51 billion yuan has been carried forward to 2015 from central government-managed funds.

地方政府性基金本级收入49995.87亿元，增长4.1%。其中，国有土地使用权出让收入42605.9亿元。加上中央政府性基金对地方转移支付收入1355.62亿元，地方政府性基金收入为51351.49亿元。地方政府性基金支出48423.83亿元，增长1.4%。其中，国有土地使用权出让收入安排的支出41202.45亿元。

Revenue from funds managed by local governments reached 4.999587 trillion yuan, an increase of 4.1%. This figure includes 4.26059 trillion yuan from the sale of state-owned land-use rights. Adding the 135.562 billion yuan in transfer payments from central government-managed funds, total revenue from local government- managed funds was 5.135149 trillion yuan. Expenditure from local government- managed funds totaled 4.842383 trillion yuan, an increase of 1.4%. This includes 4.120245 trillion yuan of spending from the proceeds of selling state-owned land-use rights.

**3、国有资本经营预算。**

**(3) Budgets for state capital operations**

2014年全国国有资本经营预算收入2023.44亿元，全国国有资本经营预算支出1999.95亿元。

In 2014, budgetary revenue from state capital operations nationwide totaled 202.344 billion yuan, and budgetary expenditure on state capital operations totaled 199.995 billion yuan.

中央国有资本经营预算收入1410.91亿元，为预算的98.9%，增长33.3%。加上2013年结转收入152.19亿元，收入总量为1563.1亿元。中央国有资本经营预算支出1419.12亿元，完成预算的89.9%，增长45.1%。其中，调入一般公共预算用于社会保障等民生支出184亿元，增长183.1%。中央国有资本经营预算结转下年支出143.98亿元。

Budgetary revenue from the central government’s state capital operations totaled 141.091 billion yuan, 98.9% of the budgeted figure and an increase of 33.3%. Adding the 15.219 billion yuan carried forward from 2013, total revenue stood at 156.31 billion yuan. Budgetary spending on the central government’s state capital operations came to 141.912 billion yuan, 89.9% of the budgeted figure and an increase of 45.1%. Of this, 18.4 billion yuan, an increase of 183.1%, was brought into the general public budget and spent on social security and other areas related to the people’s quality of life. Surplus budgetary revenue from the central government’s state capital operations, totaling 14.398 billion yuan, was carried over to 2015.

地方国有资本经营预算收入612.53亿元，地方国有资本经营预算支出580.83亿元。地方国有资本经营预算收大于支的部分结转下年使用。

Budgetary revenue from state capital operations of local governments totaled 61.253 billion yuan, and total budgetary spending amounted to 58.083 billion yuan. Surplus budgetary revenue from state capital operations of local governments was carried forward to 2015.

**4、社会保险基金预算。**

**(4) Budgets for social security funds**

2014年全国社会保险基金收入39186.46亿元，为预算的104%。其中，保险费收入29104.1亿元，财政补贴收入8446.35亿元。全国社会保险基金支出33669.12亿元，完成预算的103.3%。当年收支结余5517.34亿元，年末滚存结余50408.76亿元。

In 2014, revenue from social security funds nationwide totaled 3.918646 trillion yuan, 104% of the budgeted figure. This includes 2.91041 trillion yuan of insurance premiums and 844.635 billion yuan of government subsidies. Social security fund expenditure totaled 3.366912 trillion yuan nationwide, 103.3% of the budgeted figure. Revenue exceeded expenditure in 2014, leaving a surplus of 551.734 billion yuan, and the year-end balance reached 5.040876 trillion yuan after the surplus in 2014 was rolled over.

总的看，2014年财政运行基本平稳，各项财政改革发展工作取得了新进展。这是党中央、国务院科学决策、坚强领导的结果，是全国人大、全国政协及代表委员们监督指导、大力支持的结果，是各地区、各部门以及全国各族人民齐心协力、艰苦奋斗的结果。

In general, fiscal operations were basically steady in 2014 and fresh progress has been made in fiscal reform and development. We owe this to the sound policymaking and firm leadership of the CPC Central Committee and the State Council; to the oversight, guidance, and strong support from the deputies of the NPC and the members of the CPPCC National Committee; and to the joint efforts and hard work of all regions, government departments, and all our people.

同时，我们清醒地看到， 财政运行还面临一些困难和问题：在现行税制下，随着经济增速放缓和工业生产者出厂价格指数持续下降，财政收入增速大幅回落，中低速增长趋势明显，非税收入 占比偏高。财政支出刚性增长，支出结构僵化，一些支出政策碎片化，制度设计不科学，如不深化改革，将不可持续，财政中长期压力非常大。各类隐性风险逐步显 性化，地方政府性债务风险总体可控，但化解风险的任务十分艰巨。随着财税体制改革各项措施陆续出台，传统思维、习惯做法与改革新要求产生碰撞，改革举措落 地难度大。财经纪律意识比较淡薄，对财经法律法规的遵从度不够，预算执行中资金“跑冒滴漏”等现象时有发生，资金使用的规范性、安全性、有效性有待进一步 提高。我们高度重视这些问题，将采取有力措施加以解决。

At the same time, we are soberly aware of the following difficulties and problems in fiscal operations: Under the current tax system, as our country’s economic growth is slowing down and the PPI is continuously falling, the rate of growth in government revenue has also been falling significantly, indicating a clear trend towards moderate to slow growth, and non-tax revenue has been accounting for too big a share of the total revenue. Government expenditure continues to rise, and the structure of expenditure is becoming increasingly rigid. Some spending policies are fragmentary; and the design of our institutions still leaves room for improvement. Without deeper reform, spending would be impossible to sustain, thus placing enormous pressure on public finance in the medium to long term. All kinds of risks that were previously hidden are beginning to show. Although the risks of local government debt can, on the whole, be controlled, the task of defusing them is a formidable one. As a stream of measures to reform the fiscal and tax systems are being introduced, traditional thinking and routine practices are coming to clash with the new demands of reform, which makes it difficult to implement reform measures. As well as this, people’s awareness of the importance of financial discipline is somewhat faint, and economic and financial laws and regulations are not strictly observed. During the implementation of budgets, problems such as the erosion, leakage, and fraudulent use of funds are not uncommon, meaning there is still a need to improve the standardization, security, and effectiveness of the use of funds. We view these problems as extremely important and will take effective measures to resolve them.

**二、2015年中央和地方预算草案**

**II. Central and Local Draft Budgets for 2015**

2015年是全面深化改革的关键之年，是全面推进依法治国的开局之年，也是全面完成“十二五”规划的收官之年。编制好2015年预算，进一步发挥好财政职能作用，对于贯彻落实党中央、国务院各项决策部署，推进国家治理体系和治理能力现代化，具有十分重要的意义。

The year 2015 will be crucial to the comprehensive deepening of reform; it is the first year for comprehensively advancing the law-based governance of China and the final year for completing the *Twelfth Five-Year Plan*. When it comes to carrying out the policies and plans of the CPC Central Committee and the State Council, and modernizing our nation’s governance system and capacity for governance, it is of great significance that the budgets for 2015 are well formulated, and that we go further in giving proper expression to the role of public finance.

2015年国内外经济形势依然错综复杂。受经济下行压力加大、结构调整深化、全面推进改革、财政收入增速下降等影响，今年收支矛盾更加突出。根据面临的财政经济形势，2015年财政工作和预算编制，要全面贯彻落实党的十八大和十八届三中、四中全会以及中央经济工 作会议精神，深入贯彻习近平总书记系列重要讲话精神，按照党中央、国务院决策部署，坚持稳中求进、改革创新，继续实施积极的财政政策并适当加大力度，充分 发挥财税政策促进稳增长、调结构、促改革的重要作用；深化财税体制改革，全面落实新预算法和国务院关于深化预算管理制度改革的决定，完善预算管理各项制 度，切实推进预算公开透明；健全政府预算体系，加大预算统筹力度；用好增量，盘活存量，优化财政支出结构，有保有压，确保重点领域特别是民生领域支出，从 严控制一般性支出，严肃财经纪律；加强地方政府性债务管理，切实防范财政风险，促进经济平稳健康发展和社会和谐稳定。

In 2015, the domestic and international economic situation will remain complicated. With the impact of growing downward pressure on the economy, further structural adjustments, all-round reform, and the slowdown in the growth of government revenue, the imbalance in government revenue and expenditure this year will be more notable. In light of the fiscal and economic situation that we face, in carrying out public finance work and preparing the budgets for 2015, we need to fully put into practice the guiding principles of the 18th National Congress of the CPC, the third and fourth plenary sessions of its 18th Central Committee, and the Central Economic Work Conference; act in the spirit of General Secretary Xi Jinping’s major speeches and, on the basis of the decisions and plans of the CPC Central Committee and the State Council, persevere with seeking progress while keeping performance stable and with carrying out reforms and innovations. We need to continue to implement proactive fiscal policy and, to an appropriate extent, step up the intensity, giving full scope to the important role of fiscal and tax policies in stabilizing growth, advancing structural adjustment, and promoting reform. We need to deepen reform of the fiscal and tax systems, thoroughly put into effect the new *Budget Law* and the decision of the State Council on deepening reform of the budget management system, improve regulations on budgetary management, and make our budgets more open and transparent. We need to improve the government budgeting system and increase the coordination between budgets. We need to make good use of both available and additional funds, and optimize the structure of budgetary expenditures, ensuring spending in some areas while cutting it in others so that spending in key areas, especially areas relating to the people’s quality of life, is guaranteed while general expenditures are brought under tight control. We must enforce strict financial discipline. We must strengthen management of local government debt, be on our guard against fiscal risks, and give impetus to steady, sound economic development and social harmony and stability.

新预算法于2015年实施。2015年 中央和地方预算编制，严格落实新预算法要求。一是详细报告新预算法规定的人民代表大会审查预算的重点事项，包括上年度预算执行、本年度预算安排、政府债 务、转移支付等。二是重点报告支出预算和财政政策，自觉接受监督。三是盘活财政存量资金。中央和地方财政进一步清理结转结余资金，严格控制新增结转结余， 将清理出来的资金统筹用于经济社会发展的重点领域。四是加大预算统筹力度。将政府性基金预算中地方教育附加等11项基金收支列入一般公共预算；进一步提高国有资本经营预算调入一般公共预算的比例。五是 细化预算编制。将预算草案中的中央本级和中央部门基本支出预算细化到经济分类科目；在分项目编报转移支付预算的基础上，分地区编报转移支付预算；进一步压 缩代编预算规模，提高年初预算到位率。六是全面推进预算公开。除涉密信息外，所有使用财政拨款的部门都要做好预算公开。

The new *Budget Law* comes into effect in 2015, thus the requirements of that law must be strictly complied with in preparing the central and local government budgets for this year.

First, key items in the budgets that, according to the stipulations of the new *Budget Law*, are subject to examination and approval by people’s congresses, need to be reported in detail, including the implementation of the previous year’s budgets, arrangements for this year’s budgets, government debt, and transfer payments.

Second, the emphasis must be on reporting on budgeted expenditure and fiscal policies so as to actively invite oversight.

Third, available funds need to be put to good use. The central and local governments will go further to sort out carryover and surplus funds, keep newly added carryover and surplus funds under strict control, and make use of recovered funds in key areas of economic and social development.

Fourth, efforts to carry out overall planning for budgets need to be intensified. Revenue and expenditure from local educational surcharge and ten other funds will be transferred from government-managed funds budgets to general public budgets. And the proportion of funds to be transferred from the budgets for state capital operations to the general public budgets will be further increased.

Fifth, budgets need to be made more detailed. Budgets for basic expenditures at the central level and for central government departments in the draft budgets need to be detailed down to the specific economic category. On the basis of having itemized budgets for transfer payments by project, such budgets also need to be detailed to specific regions. The overall size of budgets compiled by finance departments for other departments and projects will be further cut back, and we will make more funds for budgetary items available at the start of the year.

Sixth, we need to make progress across the board in releasing budgets. With the exception of cases in which classified information is involved, any department that receives government appropriations must make its budgets open to the public.

**（一）2015年财政政策。**

**1. Fiscal policy for 2015**

2015年继续实施积极的财政政策并适当加大力度，主要体现在四个方面：一是适当扩大财政赤字规模和动用以前年度结转资金，加大支出力度。2015年全国财政赤字16200亿元，比2014年增加2700亿元，中央和地方财政赤字规模都有所增加。赤字占国内生产总值的比重约2.3%，比2014年提高0.2个百分点。此外，纳入政府性基金预算管理的地方政府专项债务增加1000亿元，中央财政动用以前年度结转资金1124亿 元，进一步加大支出力度。二是实行结构性减税和普遍性降费，加强对实体经济的支持。结合税制改革，在清理规范税收等优惠政策的同时，力争全面完成营改增任 务，进一步消除重复征税。落实好普遍性降费措施，减免涉及小微企业的有关行政事业性收费和政府性基金，继续清理乱收费，切实减轻小微企业负担。三是加大盘 活财政存量资金力度，提高财政资金使用效益。按照新预算法要求，清理结转结余资金，将盘活的财政资金重点投向民生改善、公共服务和基础设施等领域。清理财 政专户，设定预算周转金和预算稳定调节基金的上限，编制三年滚动财政规划，防止产生新的资金沉淀。四是保持一定的政府投资规模，发挥好引导作用。2015年安排中央基建投资4776亿元，比上年增加200亿元。调整优化安排方向，主要用于国家重大工程，跨地区、跨流域的投资项目以及外部性强的重点项目，进一步减少竞争性领域投入和对地方的小、散项目投资补助。

We will continue to implement proactive fiscal policy in 2015 and, as appropriate, increase the intensity. This will be mainly reflected in the following four areas:

First, we will increase the deficit by an appropriate amount and put to use funds carried over from previous years to increase the intensity of spending. Government deficit for 2015 is projected to be 1.62 trillion yuan nationwide, an increase of 270 billion yuan over last year, with increases in both the central government deficit and the local government deficit. This means that the deficit to GDP ratio will come to approximately 2.3%, up 0.2 percentage points on last year. In addition, the special debt of local governments that has been placed under the management of government-managed funds budgets will be increased by 100 billion yuan; and the central government will use 112.4 billion yuan of funds carried over from previous years to further increase the intensity of spending.

Second, we will implement structural tax cuts as well as reductions to fees across the board to strengthen our support for the real economy. As we push forward with the reform of the tax system, we will review and standardize tax relief and other preferential policies, and channel great energy into completing our work to replace business tax with VAT in all industries, thus further eliminating duplicate tax charges. We will make sure measures to reduce fees across the board are fully implemented, reduce or waive payments into government-managed funds as well as administrative charges for small and micro businesses, and continue to do away with unauthorized charges in order to relieve the burden on these enterprises.

Third, we will strengthen efforts to make use of available government funds, and use funds more effectively. We will act in line with the requirements of the new Budget Law to develop an accurate picture of carryover and surplus funds, and in putting these funds to use we will favor areas such as public services, infrastructure, and improving quality of life. We will review special fiscal accounts, set ceilings for working capital in the budgets and budget stabilization funds, and carry out fiscal planning on a rolling basis for the next three years to prevent new funds from becoming idle.

Fourth, we will keep government investments at a certain scale, and make good use of the guiding role of such investments. This year the central government will earmark 477.6 billion yuan for investment in infrastructure, which is 20 billion yuan more than the previous year. The orientation of government investment will be adjusted and improved, with funds being used primarily for major state projects, trans-regional and cross-watershed investment projects, and major projects with strong externalities. We will further reduce investment in competitive areas and on subsidizing small and miscellaneous local projects.

主要支出政策：

Major spending policies are as follows:

教育方面。实施第二期学 前教育行动计划。继续聚焦贫困地区、聚焦薄弱学校，支持和引导地方加大贫困地区农村中小学寄宿制学校建设、县镇“大班额”学校扩容改造、中小学生活附属设 施建设等方面的投入力度，全面改善义务教育薄弱学校基本办学条件。落实国家资助政策体系。将中职学校、普通高中国家助学金两项助学金标准从年生均1500元提高到2000元。 继续实施现代职业教育质量提升计划，引导和激励地方加快完善高职院校生均拨款制度，中央财政将根据各地拨款制度建立、经费投入、改革发展等因素给予综合奖 补。改革完善中央高校投入机制，合理分担培养成本，促进内涵式发展和创新人才培养。支持地方高校发展，促进提高质量、办出特色。推动教育国际交流合作。

**Education**

We will carry out the second phase of the action plan for preschool education. Our focus will continue to be on poor areas and schools that are badly built and poorly operated, and support and guidance will be given to local governments to encourage them to increase input into efforts to develop primary and secondary boarding schools in poor rural areas, expand and renovate schools in counties and townships to help them cope with increasing class sizes as more and more students from villages attend these schools, and improve facilities for primary and secondary school students, all with the aim of improving the basic conditions of badly built and poorly operated schools for compulsory education. We will implement the system of government financial aid policies. We will raise the annual government grants for students in secondary vocational schools and regular senior high schools from 1,500 yuan to 2,000 yuan per student. We will continue to implement the quality improvement plan for modern vocational education, and guide and incentivize local governments to step up the pace of work to improve their systems for allocating funds to vocational colleges based on student numbers. In this regard, awards and subsidies will be given to local governments from the central budget based on an evaluation of their respective progress in developing such a system, contribution of financial resources, reform and development in vocational education, and other factors. We will reform and improve the funding mechanisms for institutions of higher learning under the central government so that the cost of education can be shared between the government and students in a reasonable way; and we will encourage these institutions to embrace an internal quality building model of development and cultivate innovative students. We will support the development of local universities and colleges, pushing them to improve quality and helping them bring out their own distinct features. Impetus will be given to international exchange and cooperation in education.

科技方面。落实创新驱动 发展战略。深化中央财政科技计划（专项、基金等）管理改革，积极推进各类科技计划优化整合，建立公开统一的国家科技管理平台，构建全链条、一体化的组织实 施方式。改进加强科研项目和资金管理。增加国家科技成果转化引导基金规模，吸引更多社会资金、金融资本支持科技成果转化。设立国家新兴产业创业投资引导基 金，主要投向新兴产业早中期、初创期创新型企业，通过政府和社会、民间资金协同发力，促进创业创新和产业升级。建立国家重大科研基础设施和大型科研仪器向 社会开放的后补助机制，促进科技资源开放共享。完善中央级科研机构投入机制。加大基础研究投入，支持提高原始创新能力。支持加快推进实施国家科技重大专 项。完善政府采购支持创新的政策措施，加大创新产品采购力度。开展首台（套）重大技术装备保险补偿机制试点。

**Science and technology**

We will put into practice the strategy of innovation-driven development. We will deepen reform in the management of science and technology initiatives (projects and funds) financed by the central government, taking proactive steps to optimize and integrate all types of science and technology initiatives, establishing an open and unified national science and technology management platform, and developing comprehensive, integrated methods for planning and implementing initiatives. We will improve and strengthen the management of research programs and their funding. We will expand the scale of the national seed fund for the application of scientific and technological advances and attract more nongovernmental funds and financial capital to support application. We will establish a national seed fund for investment in business start-ups in emerging industries, offering financial support primarily to innovative enterprises in emerging industries which are still in the embryonic stage, thus generating impetus for new businesses, innovation, and the upgrading of industry by pooling government, nongovernment, and private funds. We will promote the open sharing of scientific and technological resources by establishing a mechanism of subsidizing operators of major national facilities for scientific research and large or costly research apparatus who allow public access to their facilities. We will improve the funding mechanism for research institutes at the central level. We will increase spending on basic research and support efforts that raise our ability to make original innovations. We will give financial support to speed up progress in major national science and technology initiatives. We will improve government procurement policies and measures that support innovation and increase procurement of innovative products. Trials will be launched to test a compensation mechanism for insuring major newly developed technological equipment.

社会保障和就业方面。继续按照10%的幅度提高企业退休人员基本养老金水平。以制度本身精算平衡为重点，改革完善统账结合的职工基本养老保险制度，堵塞制度漏洞，增强基金支撑能力。

**Social security and employment**

We will keep to the rate of 10% in raising basic pension benefits for enterprise retirees. In reforming and improving the basic pension system for workers, we will focus on actuarial balance, combining contributions from different sources with funds in personal accounts, so as to close loopholes in the system and strengthen the supporting capacity of the insurance fund.

建立机关事业单位基本养老保险制度，单位按工资总额的20%缴费，个人按缴费工资基数的8%缴费。建立职业年金制度，单位按工资总额的8%缴费，个人按缴费工资基数的4%缴费。同时，调整机关事业单位工作人员工资。推进在县以下机关实行公务员职务与职级并行制度。完成规范公务员津贴补贴和事业单位实施绩效工资工作，研究建立地区附加津贴制度。

A basic pension system for the employees of Party and government offices and public institutions will be established, in which the contribution from the employer is equivalent to 20% of the employee’s total salary and the individual contribution is equivalent to 8% of the base figure of the employee’s salary. An occupational annuity system will also be established, in which the contribution from the employer is equivalent to 8% of an employee’s total salary and the individual contribution is equivalent to 4% of the base figure of the employee’s salary. Adjustments will be made to the salaries of employees in government bodies and public institutions. For public servants at the county level or lower, a salary system based on both position and rank will be implemented. We will complete work on standardizing allowances and subsidies for public servants and introducing performance-based pay in public institutions, and conduct research on the establishment of a system of additional allowances for certain areas.

加大对困难群众基本生活救助补助的支持力度，全面实施临时救助制度，做好城乡居民最低生活保障工作。适时调整优抚对象等人员抚恤和生活补助标准。

We will increase support for financial aid and living subsidies to people facing serious difficulties to ensure that they have access to basic necessities, implement the temporary assistance system nationwide, and make sure work related to the subsistence allowances for both urban and rural residents is done properly. Adjustments will be made to subsidies and living allowances for entitled groups when appropriate.

优化就业支出结构。深入实施高校毕业生就业促进计划、大学生创业引领计划，着重做好包括农村转移劳动力等困难群体的就业工作。落实和完善失业保险稳岗补贴政策，降低企业失业保险费率。加强政府公共就业服务能力。

We will optimize the mix of expenditures on employment. We will implement the initiative for promoting employment for university graduates and the scheme for guiding university students in starting new businesses, and give priority to work related to the employment of groups in more difficult circumstances, including migrant workers. We will put into effect and improve the policy of providing subsidies from the unemployment insurance fund to enterprises which maintain stable employee numbers during structural adjustments, and reduce the contributions of enterprises to the unemployment insurance fund. We will strengthen the government’s capacity for providing public employment services.

医药卫生方面。加大公共卫生服务和公立医院综合改革投入力度。将基本公共卫生服务经费财政补助标准从人均35元提高到40元，农村地区新增资金全部用于支付村医提供的基本公共卫生服务。加大重大疾病防治支持力度。县级公立医院综合改革扩大到所有县，中央财政继续按每个县300万元标准予以补助。进一步扩大城市公立医院改革范围。继续推进住院医师规范化培训工作，中央财政按每人每年3万元标准予以补助。

**Medical and health care**

We will increase investment in public health services and comprehensive public hospital reform. We will raise annual per capita spending on basic public health services from 35 yuan to 40 yuan, with the entire additional funds in rural areas to be used for purchasing basic public health services from rural doctors. We will increase support for the prevention and control of major diseases. The comprehensive reform of county-level public hospitals will be extended to all counties, and the central government will continue to provide a subsidy of three million yuan per county. The reform of public hospitals in urban areas will be extended to more cities. Efforts will be continued to provide standardized training for resident physicians, with annual subsidies of 30,000 yuan per person from the central government.

完善城乡居民基本医保制度，将新型农村合作医疗和城镇居民基本医疗保险财政补助标准从每人每年320元提高到380元，同时个人缴费标准由90元相应提高到120元。全面开展城乡居民大病保险，适当提高筹资标准。

We will improve the basic medical insurance system for urban and rural residents, raise government subsidies for the new rural cooperative medical care system and basic medical insurance for nonworking urban residents from 320 yuan to 380 yuan per person per annum, and make a corresponding increase to the annual individual contribution, which will go up from 90 to 120 yuan per person. The major disease insurance scheme for rural and non-working urban residents will be introduced nationwide, with an appropriate increase in the required contributions.

农业方面。进一步支持实 施生态环境友好型农业可持续发展战略。扩大重金属污染耕地修复治理试点和地下水超采综合治理试点范围。支持深松整地、保护性耕作和秸秆还田，恢复并提升地 力。加大对产粮、产油和制种大县的支持力度，完善粮食主产区利益补偿机制。加强农田水利和重大水利工程终端配套设施建设。加大农业综合开发投入，大力推进 高标准农田建设。

**Agriculture**

We will increase support for implementing the strategy on developing sustainable, ecologically friendly agriculture. The trials for restoring and improving cultivated land contaminated by heavy metals and trials for dealing comprehensively with the over-abstraction of groundwater will both be expanded. We will support efforts to improve the subsoil of cropland, develop eco-friendly tilling, and return plant stalks to fields in order to restore and improve the productivity of the land. We will give greater support to major grain-, edible oil-, and seed-producing counties, and improve the mechanisms for subsidizing major grain-growing areas. We will strengthen the building of farmland irrigation and water conservancy infrastructure and supporting end-use facilities for major water conservancy projects. We will increase investment in comprehensive agricultural development, and work hard to build high-grade farmland.

完善农业补贴政策，加大 补贴资金整合力度，提高补贴的精准性、指向性和实效性。改进棉花、大豆目标价格改革操作办法。着力支持适度规模经营，深入开展农民合作社创新、农业生产全 程社会化服务机制创新试点，推进农村一二三产业融合发展。完善农村金融和农业保险等方面的政策，引导更多社会资本投向现代农业建设。

We will improve the policies on agricultural subsidies, intensify efforts to combine funds for this purpose, and use subsidies in a more precise, targeted, and effective way. We will improve the methods for carrying out reforms to ensure guaranteed base prices for cotton and soybeans. Great effort will be channeled into offering support to larger-scale operations, making thoroughgoing innovations in farmer cooperatives, intensifying institutional innovation in the trials to provide commercial services for the whole process of agricultural production, and integrating the development of primary, secondary, and tertiary industries in rural areas. Policies on rural finance and agricultural insurance will be improved to guide more private capital to invest in the development of modern agriculture.

完善村级公益事业建设一事一议财政奖补机制，继续开展美丽乡村建设试点和建制镇示范试点。积极推进农村综合改革示范试点和国有农场办社会职能改革试点，研究探索农村集体经济的有效实现形式。支持稳步推进农村土地承包经营权确权登记颁证试点，中央财政按照全国18.14亿亩耕地、每亩10元标准予以补助，根据工作进度分年度安排。支持重点区域连片扶贫开发，实施精准扶贫，资金更多面向特定人口、具体人口。

We will improve the government award and subsidy mechanism for village-level public works launched on the basis of deliberation by villagers, and continue developing pilot projects for building beautiful rural areas and trials to exemplify towns designated by provincial-level governments. We will work proactively to advance demonstrations and trials for comprehensive rural reform and the pilot reform to relieve state-owned farms of social service responsibilities, and we will search for effective ways to develop the rural collective economy. We will support steady steps forward in the trials for determining, registering, and certifying contracted rural land-use rights, with subsidies of 150 yuan per hectare from the central government for China’s cultivated land area of 121 million hectares. These subsidies will be granted on a yearly basis according to the actual progress of the work. We will support poverty alleviation and development in major contiguous poor areas, and carry out carefully targeted measures to ensure that the funding for poverty alleviation actually reaches the people who need it.

生态环保方面。进一步支持做好天然林保护，对未纳入政策保护范围的天然林，建立停伐奖励补助机制；对已纳入政策保护范围的天然林，提高现有保护补助标准。新增退耕还林还草1000万亩。进一步完善森林生态效益补偿制度和草原生态保护补助奖励政策。加大大气污染治理投 入力度。整合设立水污染防治资金，加强水污染治理，推进国土江河综合整治试点。建立对新能源汽车的全方位支持推广机制。调整完善现有淘汰落后产能资金用 途，支持压缩过剩产能。进一步扩大节能减排财政政策综合示范范围，启动以省为单位的综合奖励。深入推进排污权有偿取得和交易制度改革，扩大流域上下游横向 补偿机制试点。

**Ecological conservation and environmental protection**

We will go further in encouraging efforts to protect virgin forests, establishing an award and subsidy mechanism for halting logging in areas of natural forest not yet covered by the protective policy, and increasing existing subsidies for those areas of natural forest that already fall under the policy. A further 666,667 hectares of marginal farmland will be returned to forest or grassland. We will go further in improving the financial compensation system for forest conservation and forestry that produces positive ecological impact and the policy on subsidies and awards for the ecological conservation of grassland. We will increase investment in controlling air pollution. We will integrate financial resources to establish funds for the prevention and control of water pollution to help strengthen efforts in this regard, and carry out pilot projects to comprehensively improve the conditions of rivers by covering each river’s entire drainage basin. We will establish mechanisms to cover every aspect of efforts to promote the use of new-energy vehicles. We will adjust and improve the uses of existing funds for supporting the closure of outdated production facilities to tackle overcapacity. We will extend to more areas the comprehensive demonstrations for energy conservation and emission reduction based on integrating financial policies, and grant a full package of incentives to eligible provinces. We will deepen reform of the cap-and-trade system for pollution discharge, and expand trials of having provinces situated on the upper and lower reaches of river basins compensate each other for their impact on water quality.

保障性安居工程方面。逐步从实物保障为主转向实物保障和货币补贴并举，“补砖头”与“补人头”相结合，利用PPP模式或政府购买服务方式，引导社会资本参与公共租赁住房的购建和运营管理，积极支持棚户区改造，盘活存量住房，确保完成全年任务。制定城镇保障性安居工程绩效评价办法。加大农村危房改造力度，统筹搞好农房抗震改造。

**Government-subsidized housing projects**

To make sure that all the tasks for this year are completed, we will steadily shift the focus of our efforts from mainly providing physical housing to providing both housing and financial subsidies, thereby subsidizing both homes and home buyers; we will make use of the PPP model and government procurement of services, guiding nongovernmental capital to become involved in purchasing, building, and managing public rental housing; we will actively support the rebuilding of rundown areas in the cities; and we will make good use of available housing. We will develop methods for performance assessment on urban government-subsidized housing projects. We will step up efforts to renovate dilapidated rural housing and coordinate efforts for making rural housing more resistant to earthquakes.

文化方面。支持加快建设 现代公共文化服务体系，稳步推进国家基本公共文化服务标准化、均等化。支持实施中华文化传承工程，加强文化遗产保护和中国传统村落保护，推动民族民间文化 发展。支持繁荣文艺创作和文化人才培养，推动创作更多有筋骨、有道德、有温度的优秀作品。支持加强重点媒体国际传播能力建设，促进传统媒体和新兴媒体融合 发展。建立完善文化产业促进体系，推动重点行业快速发展。

**Culture**

We will support accelerated development of a modern system of public cultural services, and take steady steps to make the delivery of basic public cultural services increasingly standardized and equitable. We will support implementation of the initiative to make sure Chinese culture is passed on, strengthen the protection of cultural heritage and traditional Chinese villages, and promote the development of folk culture and ethnic minority cultures. We will support efforts to help art and literature to thrive and cultivate cultural talent, and we will put our weight behind ensuring the production of more works of distinction that have depth, contain a positive social message, and demonstrate a human touch. We will support efforts to strengthen the international communication capacity of our key news media outlets, and integrate the development of traditional and emerging media. We will establish a sound system to boost the cultural sector, and accelerate the development of its key industries.

司法方面。支持设立最高人民法院巡回法庭。支持北京、上海、广州三地新设立知识产权法院。推动试点省以下地方法院、检察院人财物由省级统一管理保障。

**Administration of justice**

We will support the establishment of circuit courts under the Supreme People’s Court and the establishment of courts in Beijing, Shanghai, and Guangzhou for dealing with intellectual property rights related cases. We will push forward with trials to have provincial governments exercise unified management of and provide funding for the human, financial, and material resources of local courts and procuratorates below the provincial level.

国防和军队建设方面。深入贯彻强军目标，全面加强军队革命化现代化正规化建设，不断提高履行使命任务能力，维护国家主权、安全、领土完整，保障国家和平发展。

**Strengthening national defense and the armed forces**

To strive for the goal of building powerful armed forces, we will strengthen the military in all respects so that they are more revolutionary, modern, and standardized; so that they are constantly developing their ability to complete their missions and tasks; so that they safeguard China’s sovereignty, security, and territorial integrity; and so that they ensure its peaceful development.

完善财政体制和转移支付制度方面。调整出口退税增量分担机制，从2015年起，出口退税增量由中央财政全额负担，同时，对地方不再实行消费税1∶0.3增量返还。这样做有利于促进全国市场统一，也有利于完善消费税制度。建立和完善财政转移支付同农业转移人口市民化挂钩机制。加大专项转移支付清理整合力度，2015年中央对地方专项转移支付项目进一步减少到100个左右。

**Improving the fiscal and transfer payments systems**

We will adjust the mechanism for sharing the increase in export tax rebates. Beginning in 2015, the central government will pay the full sum of the increase in export tax rebates, and will no longer turn the increase in consumption tax over to local governments at a ratio of 1:0.3. This will help build a market that is unified across the country and improve the consumption tax system. We will establish sound mechanisms to link the transfer payments a government receives to the number of people from rural areas who have become registered permanent residents in urban areas within their jurisdiction. We will step up efforts to comb through and rearrange special transfer payments, so that in 2015, the number of items receiving special transfer payments from the central government will be further cut, this time to around one hundred.

**（二）2015年收入预计和支出安排。**

**2. Revenue projections and expenditure appropriations for 2015**

**1、一般公共预算。**

**(1) General public budgets**

中央一般公共预算收入69230亿元，比2014年执行数增长7%。从中央预算稳定调节基金调入1000亿元，合计收入总量为70230亿元。中央一般公共预算支出81430亿元，增长9.5%（扣除预备费后增长8.8%）。其中，中央本级支出25012亿元，中央对地方税收返还和转移支付55918亿元，中央预备费500亿元。收支总量相抵，中央财政赤字为11200亿元，比2014年增加1700亿元。中央财政国债余额限额111908.35亿元。中央预算稳定调节基金余额为341.15亿元。

Revenue in the central government’s general public budget is projected to reach 6.923 trillion yuan, up 7% over the actual figure for 2014. Adding the 100 billion yuan from the Central Budget Stabilization Fund, revenue in 2015 should amount to 7.023 trillion yuan. Expenditure from the central government’s general public budget is projected to reach 8.143 trillion yuan, an increase of 9.5% (up 8.8% after deducting the reserve funds). This consists of 2.5012 trillion yuan spent at the central level, 5.5918 trillion yuan paid out as tax rebates and transfer payments to local governments, and 50 billion yuan of reserve funds for the central budget. Total expenditure is projected to exceed total revenue, leaving a deficit of 1.12 trillion yuan, an increase of 170 billion yuan on 2014. The ceiling for the outstanding balance of government bonds in the central budget will be 11.190835 trillion yuan. The Central Budget Stabilization Fund will have a balance of 34.115 billion yuan.

图3 2015年中央一般公共预算平衡关系

Figure 3 Public Budget Balance of Central Government Finances in 2015

地方一般公共预算本级收入85070亿元，增长7.5%，加上中央对地方税收返还和转移支付收入55918亿元，地方一般公共预算收入合计为140988亿元。地方一般公共预算支出145988亿元，增长10.2%。地方财政赤字5000亿元，比2014年增加1000亿元，国务院同意发行地方政府一般债券弥补。需要说明的是，地方财政收支预算由地方各级人民政府编制，报同级人民代表大会批准，目前尚在汇总中。报告中地方财政收入预计数和支出安排数均为中央财政代编。

The revenue in local governments’ general public budgets is projected to total 8.507 trillion yuan, up 7.5%. Adding the 5.5918 trillion yuan in tax rebates and transfer payments from the central government, the revenue of local governments is expected to reach 14.0988 trillion yuan. Local government expenditure from their general public budgets is projected to total 14.5988 trillion yuan, up 10.2%. The projected local government deficit thus stands at 500 billion yuan, an increase of 100 billion yuan over last year’s budgeted figure. The State Council has given its approval for this deficit to be made up by the issuance of general bonds by local governments. It should be noted that as the budgets of local governments are prepared by local people’s governments and submitted for approval to the people’s congresses at their respective levels, related data is, at this time, still being collected. The revenue and expenditure figures for local budgets that appear above have been compiled by the central finance authorities.

上述2015年财政收支数已含政府性基金预算转列一般公共预算的收支数。即：根据国务院批准的完善政府预算体系的方案，从2015年1月1日起，将地方教育附加等11项基金收支由政府性基金转列一般公共预算，在减少政府性基金预算收支的同时，相应调增一般公共预算2015年收支数和2014年收支基数，对2015年一般公共预算收支增幅影响不大。

The above figures on budgeted revenue and expenditure for 2015 already take into account the figures from government-managed fund budgets that are incorporated into general public budgets. This refers to the following: in accordance with the plan on improving the government budgeting system, which was approved by the State Council, as of January 1, 2015, the revenue and expenditures of eleven government-managed funds, such as local education surcharge, are to be transferred into general public budgets. While this means reductions to the budgetary revenue and expenditure for government-managed funds, the estimated figures on revenue and expenditure for the general public government budgets in 2015 and the base figures for revenue and expenditure in 2014 have been increased accordingly so that there will be little impact on the increase for projected revenue and expenditure in general government budgets for 2015.

汇总中央和地方预算，全国一般公共预算收入154300亿元，增长7.3%。加上从中央预算稳定调节基金调入1000亿元，可安排的收入总量为155300亿元。全国一般公共预算支出171500亿元，增长10.6%。赤字16200亿元，比2014年增加2700亿元。

Combining the central and local general public budgets, it is projected that national revenue will amount to 15.43 trillion yuan, up 7.3%. Including the 100 billion yuan from the Central Budget Stabilization Fund, total revenue available is expected to reach 15.53 trillion yuan. National expenditure is budgeted at 17.15 trillion yuan, up 10.6%. This will produce a national deficit of 1.62 trillion yuan, an increase of 270 billion yuan over 2014.

2015年中央一般公共预算支出81430亿元，增长9.5%（扣除预备费后增长8.8%），此外还动用以前年度结转资金1124亿元。分中央本级支出、对地方税收返还和转移支付反映。

The projected figure for total expenditure in the central budget for 2015 is 8.143 trillion yuan, up 9.5% (an increase of 8.8% after deducting the reserve funds), to which a further 112.4 billion yuan is to be added in funds carried forward from previous years. The total expenditure in the central budget is divided into spending by the central government, spending on tax rebates, and transfer payments made to local governments.

2015年中央本级支出25012亿元，增长10.4%，此外还动用以前年度结转资金279亿元。主要支出项目安排情况：农林水支出660.62亿元，增长18.6%。社会保障和就业支出729.3亿元，增长4.2%。教育支出1351.51亿元（含动用以前年度结转资金60亿元），增长8.8%。科学技术支出2757.25亿元（含动用以前年度结转资金170亿元），增长12.3%。文化体育与传媒支出249.21亿元，增长6.4%。医疗卫生与计划生育支出110.19亿元，增长22.1%。节能环保支出291.25亿元。交通运输支出806.89亿元。粮油物资储备支出1546.38亿元，增长33.2%，主要是储备粮油利息费用补贴、储备粮油差价补贴和储备棉出库竞卖亏损补贴等支出增加。国防支出8868.98亿元，增长10.1%。公共安全支出1541.92亿元，增长4.3%。一般公共服务支出1004.91亿元。资源勘探信息等支出296.84亿元。动用以前年度结转资金49亿元，用于规范公务员津贴补贴和事业单位实施绩效工资。

Central government spending in 2015 is projected to total 2.5012 trillion yuan, up 10.4%, to which a further 27.9 billion yuan is to be added in funds carried over from previous years. The main expenditure items are arranged as follows:

The appropriation for agriculture, forestry, and water conservancy is 66.062 billion yuan, up 18.6%.

The appropriation for social security and employment is 72.93 billion yuan, up 4.2%.

The appropriation for education is 135.151 billion yuan (including 6 billion yuan carried forward from previous years), up 8.8%.

The appropriation for science and technology is 275.725 billion yuan (including 17 billion yuan carried forward from previous years), up 12.3%.

The appropriation for culture, sports, and the media is 24.921 billion yuan, up 6.4%.

The appropriation for medical and health care and family planning is 11.019 billion yuan, up 22.1%.

The appropriation for energy conservation and environmental protection is 29.125 billion yuan.

The appropriation for transport is 80.689 billion yuan.

The appropriation for stockpiling grain, edible oils, and other materials is 154.638 billion yuan, up 33.2%. This is mainly due to the increases in the subsidies to help pay expenses and interest on loans used for stockpiling grain and edible oils, subsidies for price differences in stockpiling grain and edible oils, and subsidies for making up losses in auctioning stockpiled cotton.

The appropriation for national defense is 886.898 billion yuan, up 10.1%.

The appropriation for public security is 154.192 billion yuan, up 4.3%.

The appropriation for general public services is 100.491 billion yuan.

The appropriation for natural resource exploration and information technology is 29.684 billion yuan.

A total of 4.9 billion yuan which has been carried forward from previous years is to be used for standardizing allowances and subsidies for public servants and implementing performance-based pay for the employees of public institutions.

2015年中央对地方税收返还和转移支付55918亿元，增长8.1%，此外还动用以前年度结转资金845亿元。其中，一般性转移支付30045.37亿元（含动用以前年度结转资金815亿元），增长12.6%。在一般性转移支付中，均衡性转移支付19215.08亿元（含动用以前年度结转资金715亿元），增长14.8%，对因实施调整机关事业单位工作人员工资政策部分地方所需财政负担的经费，通过增加均衡性转移支付给予适当补助；老少边穷地区转移支付1255.65亿元，增长12%；基本养老金等转移支付4581.84亿元（含动用以前年度结转资金100亿元），增长20.1%。专项转移支付21564.34亿元（含动用以前年度结转资金30亿元），增长8.1%，除有政策规定外，原则上实行零增长或有所压减。增长的项目主要有：一是教育方面，农村义务教育薄弱学校改造补助资金327.5亿元，增长6.3%；现代职业教育质量提升计划专项资金147.88亿元，增长24.6%；学生资助补助经费404.92亿元，增长18.7%。二是社会保障和医疗卫生方面，优抚对象补助经费369.63亿元，增长19.9%；困难群众基本生活救助补助资金1207.68亿元，增长7.1%；公共卫生服务补助资金498.04亿元，增长8.7%；公立医院补助资金125.6亿元（含动用以前年度结转资金30亿元）。三是节能环保方面，大气污染防治资金115.5亿元，增长9.5%；节能减排补助资金478.5亿元，增长40.4%，主要是根据石油价格调整补贴改革方案，将用于燃油公交车的补贴调整为新能源公交车补贴，转列入该项目；天然林保护工程补助经费176.17亿元，增长21.4%；退耕还林工程财政专项资金308.65亿元，增长8.8%。四是农业方面，农业资源及生态保护补助资金201.58亿元，增长12.1%；农业技术推广与服务补助资金152.45亿元，增长20.9%；农田水利设施建设和水土保持补助资金427.56亿元，增长33.5%；林业补助资金350.89亿元，增长15.7%。五是城镇保障性安居工程专项资金1243亿元，增长9.1%。

Central government tax rebates and transfer payments made to local governments will amount to 5.5918 trillion yuan in 2015, up 8.1%, to which a further 84.5 billion yuan is to be added in funds carried over from previous years.

Of this amount, general transfer payments will account for 3.004537 trillion yuan (including 81.5 billion yuan carried forward from previous years), up 12.6%. General transfer payments for equalizing access to basic public services will reach 1.921508 trillion yuan (including 71.5 billion yuan carried forward from previous years), an increase of 14.8%, with transfer payments to some local governments to be increased for their bearing the expenses of implementing the policy of adjusting the salaries of employees of their offices and public institutions. General transfer payments for old revolutionary base areas, areas with concentrations of ethnic minorities, border areas, and poor areas will total 125.565 billion yuan, up 12%. General transfer payments for the basic pension and other purposes will come to 458.184 billion yuan (including 10 billion yuan carried forward from previous years), up 20.1%.

Special transfer payments will come to 2.156434 trillion yuan (including three billion yuan carried forward from previous years), an increase of 8.1%. The principle of either zero-increase or some reduction will be applied to special transfer payments unless otherwise stipulated on in specific policies. The main items that do have increased budgets for special transfer payments include:

First, budgets for education include 32.75 billion yuan in subsidies for renovating rural schools for compulsory education that are badly in need of improvement, up 6.3%; 14.788 billion yuan of earmarked funding for the initiative to strengthen the quality of modern vocational education, up 24.6%; and 40.492 billion yuan in financial assistance and subsidies to students, an increase of 18.7%.

Second, budgets for social security and medical and health care include 36.963 billion yuan in subsidies for entitled groups, an increase of 19.9%; 120.768 billion yuan in living allowances and subsidies for people facing financial difficulties, up 7.1%; 49.804 billion yuan in subsidies for public health services, up 8.7%; and 12.56 billion yuan in subsidies to public hospitals (including 3 billion yuan carried over from previous years).

Third, budgets for energy conservation and environmental protection include 11.55 billion yuan of funding for the prevention and control of air pollution, up 9.5%; 47.85 billion yuan in subsidies for energy conservation and the reduction of emissions, up 40.4%, which is principally because, in accordance with the plan for the reform of oil price-adjusting subsidies, subsidies for petroleum-fueled buses are to be transformed into subsidies for new-energy buses and integrated into the budget for spending on energy conservation and emission reduction; 17.617 billion yuan in subsidies for protecting natural forests, up 21.4%; and 30.865 billion yuan in central government special funding for returning cultivated land to forest, up 8.8%.

Fourth, budgets for agriculture include 20.158 billion yuan in subsidies for agricultural resource and ecological protection, up 12.1%; 15.245 billion yuan in subsidies for the expansion and servicing of agricultural technologies, up 20.9%; 42.756 billion yuan in subsidies for the construction of farmland irrigation and water conservancy infrastructure and water and soil conservation, an increase of 33.5%; and 35.089 billion yuan in subsidies for the forestry industry, up 15.7%.

Fifth, a total of 124.3 billion yuan in earmarked funds will be designated for use in financing government-subsidized housing projects in rural areas, an increase of 9.1%.

**2、政府性基金预算。**

**(2) Budgets for government-managed funds**

政府性基金收入预算是在上年度基金收入预算执行情况基础上，综合考虑收入基础、物价变动、政策调整等因素编制。支出预算按照以收定支、收支平衡、专款专用原则编制。

The revenue budgeted for government-managed funds is compiled by taking into account a comprehensive range of factors including the revenue base, price changes, and policy adjustments while basing these considerations on the implementation of the equivalent budget from the previous year. The expenditure budgeted for government-managed funds is compiled in accordance with the principles of arranging expenditures based on revenue, keeping a balance between total expenditure and total revenue, and using designated funds for their intended purposes.

中央政府性基金收入4363.87亿元，增长11.7%。加上上年结转收入720.72亿元，中央政府性基金收入总量为5084.59亿元。中央政府性基金支出5084.59亿元，增长25.4%。其中，中央本级支出3669.28亿元，增长27.2%；对地方转移支付1415.31亿元，增长20.9%。

The revenue of central government-managed funds will total 436.387 billion yuan, up 11.7%. Adding the 72.072 billion yuan carried forward from last year, in 2015, the total revenue of central government-managed funds will reach 508.459 billion yuan. The expenditure from central government-managed funds will also be 508.459 billion yuan, up 25.4%. This figure is comprised of 366.928 billion yuan of central government spending, up 27.2%, and 141.531 billion yuan in transfer payments made to local governments, up 20.9%.

地方政府性基金本级收入44509.51亿元，下降4.7%。其中，国有土地使用权出让收入39452亿元，下降4.7%。加上中央政府性基金对地方转移支付收入1415.31亿元，地方政府性基金收入为45924.82亿元。国务院同意新增发行地方政府专项债券1000亿元，用于有一定收益的公益性事业发展。地方政府性基金支出46924.82亿元，增长2.6%。其中，国有土地使用权出让收入安排的支出39778.77亿元，下降1.4%。

It is projected that the revenue of funds managed by local governments will total 4.450951 trillion yuan, down 4.7%. This figure includes 3.9452 trillion yuan from the sale of state-owned land-use rights, down 4.7%. Adding the 141.531 billion yuan in transfer payments from central government-managed funds, the projected total for the revenue of local government-managed funds is 4.592482 trillion yuan. Approval has been given by the State Council for special bonds to the total value of 100 billion yuan to be issued by local governments for the development of public-service programs that will yield a certain degree of revenue. The expenditure from local government-managed funds will total 4.692482 trillion yuan, up 2.6%. This figure includes 3.977877 trillion yuan of spending allocated from the proceeds of the sale of state-owned land-use rights, a decrease of 1.4%.

汇总中央和地方预算，全国政府性基金收入48873.38亿元，下降3.5%，加上上年结转收入720.72亿元，地方政府专项债券1000亿元，全国政府性基金收入总量为50594.1亿元；全国政府性基金支出50594.1亿元，增长4.1%。

When the central and local budgets are combined, the projected figure for the revenue of the central and local government-managed funds stands at 4.887338 trillion yuan, down 3.5%. Including the 72.072 billion yuan carried forward from the previous year and 100 billion yuan in special bonds issued by local governments, the projected total revenue of government-managed funds nationwide comes to 5.05941 trillion yuan, with the expenditure from these funds also budgeted to total 5.05941 trillion yuan, an increase of 4.1%.

需要说明的是，地方教育附加等11项基金收支转列一般公共预算后，2015年中央和地方政府性基金收支规模减少，相应对2014年基数作了调减，增幅仍为可比口径。

It should be noted that, following the incorporation of the revenue and expenditure of eleven government-managed funds, such as local education surcharge, into the general public budgets, there was a drop in the total budgetary revenue and expenditure of central and local government-managed funds in 2015. Due to this, we have lowered the base figures for 2014 accordingly, and can still calculate the increases on a comparable basis.

**3、国有资本经营预算。**

**(3) Budgets for state capital operations**

根据国务院批准的完善政府预算体系的方案，2015年采取以下措施健全国有资本经营预算制度：进一步提高中央国有资本经营预算调入一般公共 预算的比例。明确中央国有资本经营预算支出范围，除调入一般公共预算和补充社保基金外，主要用于优先解决国有企业历史遗留问题及相关改革成本支出，对国有 企业的资本金注入及国有企业政策性补贴等方面。在中央国有资本经营预算中安排对地方的转移支付，用于支持中央企业和1998年以后中央下放的煤炭、有色、军工等企业解决历史遗留问题，支持解决厂办大集体未尽事宜。将部分中央国有金融企业纳入国有资本经营预算编制范围。

The proportion of funds allocated from the central government’s state capital operations budget to the general public budget will be further increased.

The areas of spending from the central government’s state capital operations budget will be clearly delineated: apart from allocations for transferal into the general public budget or for replenishing social security funds, funds will be used primarily to cover expenditures for addressing longstanding problems of SOEs and their relevant reforms, injecting capital into SOEs, and providing them with policy-based subsidies.

Transfer payments to local governments made in the central government’s state capital operations budget will be used in supporting SOEs under the central government and enterprises decentralized after 1998 in the coal, non-ferrous metal, defense, and other industries in addressing their longstanding problems and supporting efforts in completing the reform of collectively owned businesses operated by SOEs.

Some state-owned financial enterprises under the central government will be brought into the scope covered by the state capital operations budget.

2015年中央国有资本经营预算收入1550亿元，增长9.9%。加上上年结转收入143.98亿元，中央国有资本经营预算收入总量为1693.98亿元。中央国有资本经营预算支出1693.98亿元，增长19.4%。其中：中央本级支出1405.48亿元，包括调入一般公共预算用于保障和改善民生支出230亿元（比上年增加46亿元），解决历史遗留问题及国有企业改革成本支出527亿元，国有资本金注入536亿元，政策性亏损补贴88亿元，其他支出24.48亿元；对地方转移支付288.5亿元。

In 2015, the revenue from state capital operations of the central government is estimated to be 155 billion yuan, up 9.9% over the previous year. Adding the 14.398 billion yuan carried over from last year, the projected total for revenue from state capital operations of the central government is 169.398 billion yuan. Expenditure from the central government’s state capital operations budget will reach 169.398 billion yuan, up 19.4% over the previous year. Of this, 140.548 billion yuan is to be spent at the central level, including 23 billion yuan (an increase of 4.6 billion yuan over the previous year) to be allocated into the general public budget and spent on ensuring and improving people’s living standards; 52.7 billion yuan to be spent on addressing the longstanding problems of SOEs and related reforms; 53.6 billion yuan earmarked for capital injection; 8.8 billion yuan to be used as subsidies for policy-based losses; and 2.448 billion yuan to be used for other expenditures. Total funds earmarked for transfer payments to local governments is 28.85 billion yuan.

地方国有资本经营预算本级收入713.12亿元，加上中央国有资本经营预算对地方转移支付收入288.5亿元，地方国有资本经营预算收入1001.62亿元。地方国有资本经营预算支出1001.62亿元。

The revenue from state capital operations of local governments is projected to reach 71.312 billion yuan. Adding the 28.85 billion yuan of transfer payments from the central government’s state capital operations budget, the revenue in the budgets for local government state capital operations will total 100.162 billion yuan. Expenditure from the budgets for state capital operations of local governments is also projected to be 100.162 billion yuan.

汇总中央和地方预算，全国国有资本经营预算收入2263.12亿元，加上上年结转收入143.98亿元，全国国有资本经营预算收入总量为2407.1亿元；全国国有资本经营预算支出2407.1亿元。

Combining the central and local budgets, the projected total for national revenue from state capital operations is 226.312 billion yuan. Adding the 14.398 billion yuan carried over from the previous year, national revenue from state capital operations will total 240.71 billion yuan. The projected figure for national expenditure from the state capital operations budgets is also 240.71 billion yuan.

**4、社会保险基金预算。**

**(4) Budgets for social security funds**

社会保险基金收入预算根 据统筹地区上年度基金收入预算执行情况、本年度经济社会发展水平预测、社会保险政策调整情况及社会保险工作计划等因素编制。其中：保险费收入根据社会保险 参保缴费人数、社会保险费率或固定缴费标准、上年度社会在岗职工平均工资水平、工资增长等因素，结合社会保险征缴扩面、历年欠费追缴等情况确定。财政补贴 收入根据上年度财政对社会保险基金补助，剔除不可比因素后加上本年度新增财政补助进行测算。

The budget for revenue of social security funds is prepared taking into account factors including the implementation of the previous year’s revenue budget, forecasted economic and social development for the current year, adjustments in social security policies, and plans for work related to social security.

Revenue from insurance premiums is budgeted on the basis of factors including the number of people paying contributions, insurance rates or fixed premium standards, the average pay rate from the previous year, and pay increases. The budget is then determined by combining these factors with the expansion of insurance coverage, the recovery of payment arrears, and so on.

Revenue from government subsidies is budgeted based on government subsidies to social security funds in the previous year and newly added government subsidies in the current year after adjusting for incomparable factors.

社会保险基金支出预算根据统筹地区上年度基金支出预算执行情况、本年度享受社会保险待遇人数变动、经济社会发展水平、社会保险政策调整情况及社会保险待遇标准变动等因素编制。

The budget for expenditure from the social security funds is prepared taking into consideration factors such as the implementation of the previous year’s expenditure budget, projected changes to the number of people covered by the social security schemes and forecasted economic and social development for the current year, and adjustments in social security policies as well as changes in the benefits paid out from social security funds.

全国社会保险基金收入43088.07亿元，增长10%。其中，保险费收入31633.39亿元，财政补贴收入9741.75亿元。全国社会保险基金支出38463.97亿元，增长14.2%。本年收支结余4624.1亿元，年末滚存结余55032.86亿元。

The revenue of social security funds is estimated to reach 4.308807 trillion yuan nationwide, up 10% over the previous year, including 3.163339 trillion yuan from insurance premiums and 974.175 billion yuan from government subsidies. Nationwide, the expenditure from social security funds will reach 3.846397 trillion yuan, up 14.2% over the previous year. With an estimated surplus of 462.41 billion yuan this year, the year-end balance is projected to reach 5.503286 trillion yuan after the balance from 2014 has been rolled over.

需要说明的是，根据新预 算法规定，预算年度开始后，在全国人民代表大会批准本预算草案前，可安排下列支出：上年度结转支出；参照上年同期的预算支出数额安排必须支出的本年度部门 基本支出、项目支出，以及对下级政府的转移性支出；法律规定必须履行支付义务的支出，以及用于自然灾害等突发事件处理的支出。根据上述规定，2015年1月中央一般公共预算支出7512亿元。其中，中央本级支出1329亿元，对地方税收返还和转移支付6183亿元。

It should be noted that according to the revised *Budget Law*, after the beginning of a new financial year and before the approval of the draft central government budgets by the National People’s Congress, arrangements may be made for the following expenditures:

– carryover expenditures from the previous year;

– basic expenditures of government departments, project expenditures, and transfer payments to lower-level governments that must be made in the current year, after referring to the amount of budgetary expenditures for the corresponding period of the previous year;

– expenditures for which payment constitutes a legally prescribed obligation; and

– expenditures to be used for dealing with natural disasters and other emergencies.

Based on the above stipulations, in January 2015, the central government made expenditures to the value of 751.2 billion yuan from the general public budget. This figure includes 132.9 billion yuan spent at the central level and 618.3 billion yuan in tax rebates and transfer payments made to local governments.

Based on the above stipulations, in January 2015, the central government made expenditures to the value of 751.2 billion yuan from the general public budget. This figure includes 132.9 billion yuan spent at the central level and 618.3 billion yuan in tax rebates and transfer payments made to local governments.

**三、认真贯彻新预算法，做好2015年财政改革发展工作**

**III. Properly Implementing the *New Budget Law* and Carrying Out the Work on Fiscal Reform and Development**

**（一）加强财政法制建设。**

**1. Strengthening the legal framework for managing public finances**

组织做好新预算法的学习 宣传培训工作，准确掌握新预算法的精神、原则和各项具体规定，增强预算法治意识，自觉把新预算法的各项规定作为从事预算管理活动的行为准则，严格依法行 政、依法理财。按照新预算法确定的原则及授权，抓紧修订预算法实施条例，完善一般性转移支付等制度。协调推进新预算法实施与财税改革工作，加强各项财税改 革具体方案与新预算法及其配套制度建设的相互衔接。按照落实税收法定原则的计划安排，配合做好房地产税、环境保护税、船舶吨税等的立法工作，积极推动将现 行税收暂行条例上升为法律。做好税收征收管理法修改工作。

Study and training sessions and activities to inform about the newly revised Budget Law will be carried out to ensure that the guidelines, principles, and each specific provision of the law are thoroughly understood and the rule of law consciousness in budgetary work is strengthened. We will consciously follow the provisions of the Budget Law as our code of conduct as we exercise budgetary management, and perform our duties including managing the public finances in strict accordance with the law.

We will step up the intensity of work to revise the regulations on the enforcement of the Budget Law and improve systems such as the general transfer payments system according to the principles set in the Budget Law and its authorization.

We will coordinate the enforcement of the new Budget Law with fiscal and tax reforms, strengthening the links between concrete plans for fiscal and tax reforms and both the Budget Law and the building of institutions that support it.

In accordance with the plans for implementing the principle of law-based taxation, we will assist with legislative work on real estate tax, environmental protection tax, and tonnage tax, and actively promote the upgrading of existing interim tax regulations to laws. Our work regarding the revision of the *Law on Tax Collection and Administration* will be properly carried out.

**（二）改善和加强财政宏观调控。**

**2. Improving and strengthening macro-level regulation through fiscal policy**

在保持政策连续性稳定性 的基础上适时适度预调微调，在区间调控基础上更加注重定向调控，加大结构性调控力度，重点支持薄弱环节发展，保持稳增长和调结构之间的平衡，给市场一个企 稳的预期，防止经济惯性下滑，为经济平稳运行创造有利的宏观环境。积极支持挖掘和培育潜力大、前景好的消费热点，完善并实施好相关财税政策，促进信息消 费，推动养老、健康、文化创意和设计等产业发展。推动投融资体制改革，创新投融资方式，加快推进在城市基础设施建设、公共租赁住房领域及地方融资平台公司 项目转型中开展PPP示范项目建设，有效释放社会投资潜力。完善促进外贸发展有关政策措施，支持扩大技术装备 和服务出口，培育外贸竞争新优势，鼓励扩大先进技术设备、关键零部件及国内短缺资源进口。努力提高对外投资效率和质量，促进基础设施互联互通重大项目实 施，鼓励开展先进技术合作，推动优势产业走出去。

We will carry out timely and appropriate anticipatory adjustments and fine-tuning on the basis of ensuring the continuity and stability of our policies; place greater weight on making targeted measures based on the proper exercise of macro-regulation to keep the economy performing within an appropriate range; intensify efforts to carry out structural adjustments; prioritize the provision of support for areas of weakness; strike a balance between maintaining steady growth and restructuring; keep market expectations stable; prevent economic growth from slipping into a downward spiral; and create a good macro environment for ensuring steady economic development.

We will work actively to support efforts to discover and foster new areas of strong consumer activity that have huge market potential and great future prospects, improve and properly implement related fiscal and tax policies, promote information technology consumption, and stimulate the development of the elderly care, fitness, cultural, creative, and design industries.

We will advance reform of the investment and financing systems; make innovations in methods of investment and financing; move more quickly to launch projects that demonstrate the PPP model in urban infrastructure development, the public rental housing sector, and in business transformation of local government financing companies; and effectively unleash the potential of nongovernmental investment.

We will improve the policies and measures for boosting foreign trade, support increases in the export of technology, equipment, and services, cultivate new strengths to give us an advantage in foreign trade, and encourage increases in the import of advanced technology and equipment, key parts and components, and resources that China lacks.

We will work hard to improve the efficiency and quality of overseas investment, give impetus to the implementation of major projects for strengthening infrastructure connectivity with our neighboring countries, encourage international cooperation on advanced technology, and help competitive industries to step out onto the global stage.

**（三）落实深化财税体制改革总体方案。**

**3. Implementing the overall plan for deepening reform of the fiscal and tax systems**

按照深化预算管理制度改 革的要求，抓好清理规范税收等优惠政策、中期财政规划管理、改革完善转移支付制度等的落实工作。提高国有资本收益上缴公共财政比例，研究扩大国有资本经营 预算实施范围。推动社会保险基金预算在精算平衡的基础上可持续运行。制定出台全面推进预算公开工作的意见，进一步加大公开力度。研究扩大向全国人大报送部 门预算的范围。力争将营改增范围扩大到建筑业、房地产业、金融业和生活服务业等领域，并将新购入不动产和租入不动产的租金纳入进项抵扣，相应简并增值税税 率。继续调整完善消费税征收范围、税率，适当后移征收环节。组织实施煤炭资源税费改革，制订除原油、天然气、煤炭外其他品目资源税费改革方案。研究提出综 合与分类相结合的个人所得税改革方案。结合营改增、消费税等税制改革，研究调整中央与地方收入划分。研究提出合理划分中央与地方事权和支出责任的指导意 见。加快推进政府购买服务改革，建立政府购买服务目录管理制度，逐步扩大政府购买服务的范围和规模。

We will, in keeping with the requirements for deepening reform of the budget management system, review and regulate tax relief and other preferential policies, carry out medium-term fiscal planning, and reform and improve the transfer payments system. We will raise the percentage of earnings from state capital operations that are turned over to public finance, and research into bringing more SOEs under the management of state capital operations budgets. We will promote sustainability in the operations of social security funds on the basis of actuarial balance. We will formulate and introduce the guidelines for fully promoting openness in budgetary work, and go further to make budgetary work more transparent. We will research into increasing the number of government departments required to report their budgets to the NPC.

We will strive to extend the trials for replacing business tax with VAT to the construction, real estate, financial, and consumer service industries; and allow businesses to deduct the VAT on their new real estate purchases or on their payments for real estate rentals, and combine and lower VAT rates. We will continue to adjust the scope and rates of consumption tax, and take measures where appropriate to levy consumption tax on retail and wholesale instead of production. We will organize the implementation of reform of the resource tax and fees on coal, and develop plans for reforming resource taxes and fees on other types of resources aside from crude oil, natural gas, and coal. For the reform of personal income tax, we will develop a plan that integrates taxation based on both adjusted gross income as well as specific types of incomes.

When carrying out reforms in VAT and consumption tax, we will find a way to improve revenue distribution between the central and local governments. We will develop and introduce guidelines for appropriately dividing powers and spending responsibilities between the central and local governments.

We will move more swiftly to reform government procurement of services, establish a management system for listing services for government procurement, and gradually expand the scope and scale of government service-procurement.

**（四）强化财政预算管理。**

**4. Strengthening budgetary management**

坚持依法征收、应收尽 收，严禁收取过头税、过头费，严禁采取“空转”等方式虚增财政收入，确保收入没有水分、实实在在。坚持先有预算、后有支出，未列入预算的不得支出，未经法 定程序不得调整支出，加强预算刚性约束，强化预算的严肃性。健全预算基本支出和项目支出定额标准体系，优化项目库管理，加强预算基础建设。改进预算编制方 法，大力压缩代编预算规模，进一步编实编细预算，提高预算编制的前瞻性和准确性。完善预算执行动态监控机制，建立健全预算支出责任制度，进一步提高预算执 行的效率和均衡性。坚持勤俭办一切事业，推动厉行节约反对浪费等制度落地生根。压缩一般性支出，严格控制中央各部门“三公”经费预算，按公车改革规定相应 核减公务用车经费。继续清理“吃空饷”、超编进人等。分门别类盘活财政存量资金，建立健全清理规范财政结转结余资金的长效机制。积极推进中央和地方国库现 金管理操作。树立花钱要问效、无效要问责的理念，扩大预算绩效评价的层级和范围，强化对重点民生支出的绩效评价，加大绩效问责力度，完善绩效评价结果与预 算安排相结合的机制。2015年底前在具备条件的乡镇全面实施国库集中支付制度改革，逐步扩大国库集中支付电子化管理应用范围。加大政府采购信息公开力度，推动政府采购管理更加规范。

We will collect revenue in accordance with the law and act to do so to the fullest possible extent wherever revenue is due, while strictly prohibiting the collection of any tax or fee not prescribed by law as well as any act, such as accounting tricks, that boost revenue only on paper, thereby ensuring that revenue is as it should be and remains free from tampering.

We will tighten constraints on budgets and strengthen adherence to them, making sure that wherever there is spending there is first a budget; where something has not been budgeted for no expenditures are allowed, and where a planned adjustment to expenditure has not gone through the legally prescribed procedures it may not be made.

We will improve the system of standards for setting basic expenditures and project expenditures in the budgets, optimize the management of project databases, and strengthen the foundation of our budgetary work. We will improve the methods used for formulating budgets; significantly cut down the total size of expenditure budgets prepared by finance departments for other departments and projects; place greater emphasis on practicability and detail in the formulation of budgets; and make budget formulation more farsighted and accurate. We will improve the mechanisms for exercising dynamic monitoring of budget implementation, set up a sound system of accountability for budgetary spending, and make the implementation of budgets more efficient and balanced.

We will practice thrift in everything we do, and ensure that the system for ensuring strict austerity and fighting waste firmly takes root. We will reduce general expenditures, strictly control the spending of central government departments on official visits, official vehicles, and official hospitality and, in accordance with the regulations on the reform of the use of official vehicles, reduce expenditures on official vehicles.

We will continue to rectify the practices of doctoring the payroll and deliberate overstaffing. We will categorize the ways to make use of available government funds, and establish a sound, permanent mechanism for reviewing and regulating carryover and surplus funds.

We will proactively move ahead with cash management operations through the treasury by the central and local governments. We will put into action the idea of linking spending with performance and performance with accountability. We will raise the level of and expand the scope for assessing budget performance; strengthen performance assessment on expenditures that are of particular significance to the people’s wellbeing; intensify accountability for budget performance; and improve the mechanism for linking the results of budget performance assessment with budget allocation.

By the end of 2015, we will have put into effect reform of centralized treasury payment in all townships and towns where conditions permit, and we will gradually expand the application of digital centralized treasury payment.

We will increase open access to information on government procurement, and further standardize the management of government procurement.

**（五）加强地方政府性债务管理。**

**5. Strengthening management of local government debt**

全面落实加强地方政府性 债务管理的意见，严格防控财政风险。一是建立一般债务和专项债务相结合的规范的地方政府债务举借机制。中央对地方政府一般债务和专项债务指标的分配，主要 根据财力等客观因素测算确定。健全地方政府债券市场化定价机制，强化对地方政府举债的市场化约束，维护投资者权益和市场信心。二是建立和完善债务管理机 制。对地方政府举债实行限额管理，地方政府举债不得突破批准的限额。将地方政府债务分类纳入一般公共预算和政府性基金预算管理。建立地方政府债务风险评估 和预警机制，对债务高风险地区进行预警。指导和督促地方建立债务风险应急处置机制，制定应急处置预案。建立地方政府债务公开制度，定期向社会披露债务情 况。加快权责发生制政府综合财务报告制度建设，制定出台政府综合财务报告编制办法和操作指南、政府会计基本准则等。三是妥善处理存量债务和在建项目后续融 资。将清理甄别后经法定程序批准的存量债务，分类纳入预算管理。地方政府要多渠道筹集资金，按时偿还到期债务。同时，合理设置过渡期，过渡期内允许在建项 目在批准的限额内通过银行贷款解决部分后续融资，避免资金链断裂，防范财政金融风险。对甄别后纳入预算管理的地方存量债务允许逐步置换，以降低利息负担， 优化期限结构，腾出更多资金用于重点项目建设。

We will fully implement the guidelines for strengthening the management of local government debt, and strictly forestall and control fiscal risks.

First, we will establish a standardized mechanism for debt financing by local governments, which combines both general debt and special debt. The central government will allocate quotas for general and special debt to local governments principally on the basis of calculation of objective factors, such as their financial resources. We will improve the market-based pricing mechanism for local government bonds, have the market play a more significant role in regulating local government debt, protect the rights and interests of investors, and stabilize market confidence.

Second, we will establish sound mechanisms for debt management. We will impose ceilings for local government debt, which must not be exceeded. We will place local government debt under budgetary management for general public finance and government-managed funds, based on the type of debt. We will establish mechanisms for risk assessment and early warning about risks related to local government debt, and give early warning to regions where high risk is detected. We will provide guidance for and urge local governments to set up mechanisms for dealing with urgent matters concerning debt risks, and formulate contingency plans for the handling of such matters. We will introduce a system for releasing information on local government debt, and make regular public disclosures. We will move quickly to develop a system for comprehensive government financial reporting based on accrual accounting, formulate the rules for preparing the government’s comprehensive financial reports and the guidelines for their operation, and lay down the basic principles of government accounting.

Third, we will make appropriate arrangements for handling outstanding debts and follow-up financing for on-going projects. Outstanding debts which have been reviewed and approved through statutory procedures will be placed under budgetary management, based on the type of debt. Local governments need to raise funds through multiple channels, and repay maturing debts on time. At the same time, a reasonable grace period will be set, during which part of the follow-up financing may be settled through bank loans within the limit set for on-going projects to avoid any break in the chain of funding and prevent fiscal and financial risks. Replacement is allowed as appropriate for those outstanding local government debts which have been brought under budgetary management after having been screened to lower the burden on local governments of paying more interest, improve the mix of debt maturities, and make more funds available for key projects.

**（六）进一步严肃财经纪律。**

**6. Tightening up financial discipline**

在认真做好前期严肃财经 纪律和“小金库”专项治理整改工作的基础上，对财经违纪违法问题的多发区、易发区、敏感区继续保持高压态势，定期组织开展严肃财经纪律专项检查，坚决防止 财经违纪违法问题反弹。提高政策信息透明度，每个专项资金都要发布操作指南并向社会全面公开，使财政资金阳光运行。加强财政资金尤其是重大民生资金的监 管，强化审计监督。加快推进财政部门内部控制制度和机制建设，对财政资金分配使用、政府采购等权力集中的重要领域和关键岗位实行分事行权、分岗设权、分级 授权，通过流程再造和信息化手段运用，强化对财政业务及管理工作风险的事前防范、事中控制、事后监督和纠正，有效防范各类业务风险和廉政风险。

Building on past achievements in tightening up financial discipline and eliminating unauthorized departmental coffers, we will continue to take a strong stance in fields where violations of financial discipline and law are prone to occur or occur frequently, or where there are sensitive issues involved; regularly carry out inspections to check for strict compliance with financial discipline; and firmly prevent violations of financial discipline and law from re-emerging once dealt with.

We will increase transparency of information on policies. We will ensure that operation guidelines are issued for every special-purpose fund and that these guidelines are released to the public, so that the operation of government funds is transparent. We will intensify oversight over government funds, especially funds that are of particular significance to people’s wellbeing, and tighten oversight through auditing.

We will move more quickly to set up systems and mechanisms for internal control of finance departments. We will ensure that, in important fields and key positions within which power over the allocation or use of government funds, or powers related to government procurement are concentrated, the way power is exercised is determined on the basis of the matter in question, the way power is arranged is determined on the basis of the position in question, and the way power is delegated is determined on the basis of the level of government in question. We will use the redesigning of procedures and information technology to strengthen the prevention of risk in fiscal activities and management, the control of such risks when they do arise, and oversight and remedies after risks have been brought under control. We will effectively prevent risk in every type of fiscal activity as well as any risk that might pose a threat to keeping government clean.

各位代表，完成2015年预算意义重大。我们要在以习近平同志为总书记的党中央领导下，坚持以邓小平理论、“三 个代表”重要思想、科学发展观为指导，自觉接受全国人大的监督，虚心听取全国政协的意见和建议，锐意改革，真抓实干，努力完成全年预算和各项财政改革发展 工作，为推动经济平稳健康发展和社会和谐稳定作出积极贡献！

Fellow Deputies,

The successful implementation of the 2015 budgets is of vital importance. Under the leadership of the CPC Central Committee with Comrade Xi Jinping as General Secretary, we will follow the guidance of *Deng Xiaoping Theory*, the important thought of *Three Represents*, and the *Scientific Outlook on Development*, willingly accept the oversight of the NPC, and seek comments and suggestions from the CPPCC National Committee with an open mind. We will devote ourselves to reform, work with diligence, strive to successfully implement this year’s budgets and complete our work on fiscal reform and development, and contribute to promoting steady, healthy economic development and social harmony and stability.