

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY
CHINA**

ARTICLE 9

Management of Public Finances

CHINA (FOURTEENTH MEETING)

附件

最高审计机关在预防和打击腐败 方面的举措

一、为促进最高审计机关的独立性而采取的措施

近年，中国开展了审计管理体制改革，组建了中央审计委员会，极大地加强了审计的独立性和权威性。国家发展和改革委员会的重大项目稽察、财政部的中央预算执行情况和其他财政收支情况的监督检查、国务院国有资产监督管理委员会的国有企业领导人员经济责任审计和国有重点大型企业监事会的职责划入审计署，审计署的职能得到了优化。同时，审计署加强了全国审计工作统筹，优化审计资源配置，充分发挥审计监督整体效能，努力构建集中统一、全面覆盖、权威高效的审计监督体系，做到应审尽审、凡审必严、严肃问责。

二、为执行促进最高审计机关有效运作的政策而采取的措施

1. 为加强公共财政和公共财产管理采取的措施

《预算法》规定，国务院财政部门编制中央决算草案，经国务院审计部门审计后，报国务院审定，由国务院提请全国人民代表大会常务委员会审查和批准。县级以上地方各级政府财政部门编制本级决算草案，经本级政府审计部门审计后，报本级政府审定，由本级政府提请本级人民代表大会常

务委员会审查和批准。《审计法》规定，国务院和县级以上地方人民政府应当每年向本级人民代表大会常务委员会提出审计工作报告。审计工作报告应当报告审计机关对预算执行、决算草案以及其他财政收支的审计情况，重点报告对预算执行及其绩效的审计情况，按照有关法律、行政法规的规定报告对国有资源、国有资产的审计情况。审计机关依法对财政财务收支真实合法效益进行审计监督，促进完善预算管理，提高财政资金使用效益，保障国民经济和社会健康发展。

2. 在公共采购领域采取的措施

《政府采购法》规定，审计机关应当对政府采购进行审计监督。政府采购监督管理部门、政府采购各当事人有关政府采购活动，应当接受审计机关的审计监督。审计机关在相关审计项目中，将各部门、各单位执行政府采购制度情况作为一项重要审计内容，加强对政府采购管理部门、采购中心和采购单位等的审计监督，促进规范政府采购行为，提升绩效。

三、为促进公共财政管理的透明度和问责制而采取的措施，包括制定会计和审计标准及相关监督制度等措施

目前主要的审计标准以及法律、法规和规则有：《预算法》、《审计法》、《审计法实施条例》、《财政违法行为处罚处分条例》、《国家审计准则》、《国务院关于进一步深化预算管理制度改革的意见》（国发〔2021〕5号）、《国务院关于深化预算管理制度改革的决定》（国发〔2014〕45号）、《国务院关于推进中央与地方财政事权和支出责任划分改革的指导

日起施行。新修订《审计法》在保持原《审计法》框架结构和基本内容不变的基础上，在健全审计监督机制、完善审计监督职责、优化审计监督手段、规范审计监督行为、强化审计查出问题整改、加强审计机关自身建设等方面作了修订。

《审计法》的修订和颁布施行，有利于审计机关依法全面履行审计监督职责，规范审计行为，提高审计质量，防范审计风险，推动新时代审计工作高质量发展，更好发挥审计在党和国家监督体系中的重要作用，推进国家治理体系和治理能力现代化，更加有效发挥审计的反腐败“利剑”作用。

经济责任审计是中国特色社会主义审计监督制度的重要组成部分。2010年10月中共中央办公厅、国务院办公厅印发的《党政主要领导干部和国有企业领导人员经济责任审计规定》，在推动经济责任审计工作深化发展方面发挥了重要作用。为适应新形势新要求，完善经济责任审计制度，2019年7月，中共中央办公厅、国务院办公厅修订印发《党政主要领导干部和国有企事业单位主要领导人员经济责任审计规定》，进一步强化对权力运行的监督和制约，促进领导干部更好履职尽责、担当作为。

五、为确保被审计单位对审计报告的调查结果作出回应、执行最高审计机关的建议并采取适当的整改行动（包括刑事起诉）以确保妥善管理公共事务和公共财产而采取的措施

一是健全相关制度。2021年，中共中央办公厅、国务院

办公厅出台了审计查出问题整改的相关工作意见，进一步健全完善审计整改工作机制。审计署把抓好审计整改作为重要任务，对审计查出的问题逐项逐条摆列清单，明确立行立改、分阶段整改、持续整改三种类型的分类标准和整改要求。二是明确整改责任。被审计单位对整改工作负有主体责任，全面整改审计查出的问题，认真研究落实审计提出的意见建议；主管部门对其主管行业、领域负有监督管理责任，指导整改工作，完善制度机制；审计机关对整改工作负有督促责任，对审计查出问题的整改情况，审计机关每年都要开展跟踪督促检查，严格对账销号，对已整改的问题及时组织“回头看”，防止敷衍整改、虚假整改。三是加强督促检查。中央纪委将查处审计移送的重大问题线索作为重要任务追责问责；国务院办公厅将审计整改情况纳入国务院大督查开展专项督查；全国人大财经委、常委会预算工委对审计查出突出问题整改情况进行跟踪监督。通过以上措施，审计查出问题整改率得到提升，整改完成时限大幅提前，重大问题整改取得实质性突破，铲除了一些阻碍改革发展和长期未解决的顽瘴痼疾。

六、最高审计机关采用行为守则以促进廉正和诚实而采取的措施

审计署注重加强审计机关自身建设，制定审计“四严禁”工作要求和审计“八不准”工作纪律，对审计实施过程中的交通、通讯、就餐、住宿等经费开支标准和管理作出了明确的规定，努力锻造政治强、业务精、作风优、纪律严的审计铁

军。高度重视文明审计建设，加强文明审计监督规范，教育引导审计人员牢固树立文明审计理念，维护审计队伍的良好形象和审计监督的权威性、公信力。

七、提高对最高审计机关、反腐败机构以及政府和公共机构整体信任的措施

审计署不断强化审计结果公告，逐步探索形成了以审计结果公告制度为核心的审计信息公开制度。近年来，审计署审计结果公告力度越来越大、涵盖范围越来越广，尤其强化了政策跟踪审计、扶贫审计、农业审计、资源环境审计、公共工程项目或公共资金审计等审计项目的结果公开。

八、为建立和加强国家立法机构和最高审计机关之间的关系，并鼓励国家立法机构了解最高审计机关的调查结果，以便在行使议会职能时加以考虑而采取的措施

根据《审计法》相关规定，国务院和县级以上地方人民政府应当每年向本级人民代表大会常务委员会提出审计工作报告，报告审计机关对预算执行、决算草案以及其他财政收支的审计情况。重点报告对预算执行及其绩效的审计情况，按照有关法律、行政法规的规定报告对国有资源、国有资产的审计情况。

根据《关于改进审计查出突出问题整改情况向全国人大常委会报告机制的意见》，每年审计查出突出问题整改情况的报告由国务院委托审计长向全国人大常委会报告。

九、为加强预防和打击腐败机构之间的国家、区域和国际协调合作而采取的措施

审计署积极参加世界审计组织反腐败反洗钱工作组相关工作，承办工作组第 13 次会议，宣传介绍中国审计机关在反腐败反洗钱领域的经验。作为主席国领导亚洲审计组织 20 多个国家进行了为期 3 年的亚审组织第十次科研项目“审计在反腐败和反洗钱中作用”研究，有力推动了亚审组织国家反腐败经验和最佳实务的交流互鉴。

十、为改进反腐败机构、最高审计机关和其他从事反腐败工作的政府机构之间的信息交流而采取的措施

中国审计机关与组织人事、纪委监委、公安以及其他有关主管单位，建立了贯通协调的工作机制，增强了监督的合力和实效。审计署与中央纪委国家监委建立了在查处案件中加强协作配合的制度，与公安部建立了案件移送协调会商机制等。在经济责任审计领域建立完善了经济责任审计联席会议制度，把反腐败相关职能部门，如纪委监委、组织人事、银保监会等列为联席会议成员单位。各成员单位贯通协同、强化结果运用，盯紧审计整改，确保经济责任审计结果用起来、用到位，审计结果及整改情况已成为考核、任免、奖惩领导干部的重要依据。通过协调机制的常规化、制度化建设，审计机关在查处、核实和处理腐败问题线索时有效获取外部支持。

十一、为提高透明度采取的措施

2003 年 12 月，审计署在门户网发布第 1 期审计结果公告“审计署关于防治非典型肺炎专项资金和社会捐赠款物审计结果的公告”。2006 年起，审计署公告审计结果实现制度

化。近年来审计署审计结果公告力度越来越大、涵盖范围越来越广，尤其强化了政策跟踪审计、扶贫审计、农业审计、资源环境审计、公共工程项目或公共资金审计等审计项目的结果公开，审计查出问题整改情况和成效的公开不断增强，以审计结果公告制度为核心的审计信息公开制度日渐完善。

十二、为提高最高审计机关的能力并发展其成员和工作人员预防打击腐败的技能而采取的措施

审计署始终把塑造职业精神和专业能力作为重要保障，不断加强审计自身建设。培养鼓励支持广大审计人员敢于担当、敢于碰硬，在职责范围内大胆监督、如实报告，不管多大的问题，不管涉及到谁，都坚持原则、一查到底。积极开展研究型审计，通过强化专业知识学习研究、大数据和大案要案培训、审计项目实践历练，培养提升能查能说能写本领，以专业能力保证审计结果客观公正、让人信服。

十三、为加强最高审计机关管理的透明度、问责制和良好治理，包括其组织、运行和决策过程而采取的措施

编制审计署权责清单，不断强化审计权力运行的制度约束。严格落实打探干预审计事项登记报告制度，教育引导广大审计人员牢固树立“有问题没发现是失职、发现问题不报告是渎职”意识。

十四、为使最高审计机关能够在应对国家危机和紧急情况或灾后恢复时发挥预防打击腐败的作用，特别是在维护公共财政和公共采购管理政策和程序方面采取的措施

建立突发重特大自然灾害救灾款物和灾后恢复重建跟

踪审计机制，重点关注资金分配、物资管理、项目建设等情况，促进相关部门单位健全管理制度、规范管理、提高资金使用效益，积极发挥“治已病、防未病”作用。

十五、请举例说明这些措施的执行情况，包括相关的法庭案件或其他案件、以及现有统计数据

一是关于最新的审计工作报告。以 2022 年为例，当年 6 月，审计署受国务院委托在第十三届全国人民代表大会常务委员会第三十五次会议作《国务院关于 2021 年度中央预算执行和其他财政收支的审计工作报告》（以下简称《审计工作报告》，已在审计署官方网站刊载报告全文，见 <https://www.audit.gov.cn/n5/n26/c10252052/content.html>）。

二是关于整改措施案例。针对上述《审计工作报告》中反映的所有问题，审计署按立行立改、分阶段整改、持续整改明确整改要求，向 140 个地方、部门和单位印发整改通知，由其全面落实审计整改责任。国务院办公厅将审计整改情况纳入国务院第九次大督查开展专项督查，审计署开展整改情况专项审计，从不同角度对审计整改进行督促检查。2022 年 12 月 28 日，审计署汇总相关地方、部门和单位的审计整改情况，并受国务院委托在第十三届全国人民代表大会常务委员会第三十八次会议作《国务院关于 2021 年度中央预算执行和其他财政收支审计查出问题整改情况的报告》（以下简称《审计整改报告》，已在审计署官方网站刊载报告全文，见 <https://www.audit.gov.cn/n5/n26/c10307718/content.html>）。

《审计整改报告》指出，截至 2022 年 9 月底，《审计工作报

告》反映的 6639 个问题中，要求立行立改的问题有 4412 个（占 4573 个此类问题的 96%）已整改到位，比上年提高 1 个百分点；要求分阶段整改的问题有 1162 个（占 1496 个此类问题的 78%）已完成整改；要求持续整改的问题（共 570 个）均制定了措施和计划。有关地方、部门和单位已整改问题金额 6632.74 亿元，制定完善相关规章制度 2800 多项，追责问责 1.4 万人。

CHINA (SIXTH MEETING)

Administration of Public Finance in China

As finance is the foundation and an important pillar for a country's governance, a clean and efficient financial administration is an indispensable link of China's overall strategic campaign against corruption. Over the recent years, the Chinese government has been committed to standardizing and improving the administration of public finance, and to building a modern financial administration system for the prevention of corruption from the source by improving norms and rules, standardizing operation, enhancing publicity, and strengthening supervision, etc.

I. Building a standardized budget management system

In 2014, China revised the *Budget Law of the People's Republic of China*, and with this law serving as a basis, China has made efforts to promote the reform of budget administration, and has initially established a comprehensive, standard, open and transparent modern budget management system that helps lock power in the cage of legal regime.

1. Improving the government's budget system

The Chinese government's budget is its annual financial revenue and expenditure plan that is reviewed and approved according to the statutory procedures and has legally binding force. The State Council prepares the draft of central budget that is executed upon approval by the National People's Congress; local governments at various levels prepare their own draft budgets that are implemented upon approval by the local people's congress at the corresponding level. To work out unified government budget and fully subject fiscal funds under legal regulation, China has clearly defined in the new budget law the respective scopes of general public budget, governmental fund budget, state-owned capital operation budget and social security fund budget. The country included all of the government's revenue and expenditure in the budget administration to fully reflect the total volume, structure and administration activities of the government's revenue and expenditure, thus achieving completeness and unification of the budget system.

2. Establishing a transparent budgeting and accounts settlement system

Openness and transparency are the essential characteristics of the modern financial system, and are necessary for building a sunshine government and a responsible government. In recent years, the Chinese government has continued to expand the scope of open budget and settlement. Except for confidential information, all the departments or agencies using fiscal monies are required to make public their budget and final accounts.

In 2014, 99 agencies at the central government level released their budget and final accounts, and 31 provinces (autonomous regions and municipalities) disclosed all their general public budgets and the corresponding departmental budgets for the local regions. At the same time, the disclosed information was further broken down with greater details: for the budget and final accounts of the central government and various departments, information was made publicly available to the extent of items and subjects in the functional classification of expenditure, and the budget and final accounts of special transfer payments were disclosed by region and subject. The process for making public the budget and final accounting was also standardized, and the performance evaluation of the openness in this field was strengthened.

3. Hard Budget Constraint

To ensure that fiscal funds are used in an increasingly effective and standardized manner, the Chinese government has adopted measures to harden the budget constraint. China's government budget, after being approved by the National People's Congress, cannot be changed at will, and all the expenditures must be executed in strict accordance with the budget. Expenditures of local governments, departments and agencies at all levels must be based on the approved budget, without any expenditure for issues beyond the budgeted arrangements. During the execution of each annual budget, except for such emergency expenses as disaster relief that should be resolved with contingent funds, generally no policy will be rolled out for increasing the year's expenditure; in the event emergency policies must be announced, the funds should be approved on the basis of budgetary arrangements for later years. Expenditures of all departments have to be executed in accordance with the budget accounts and items. If it's necessary to make alternative use of funds between different budget accounts, budget levels or projects, the rules and regulations of the government's treasure department shall apply. Governments at all levels and all agencies with a budget should act in strict accordance with the financial discipline, strictly carry out supervision and hold everyone accountable for the use of fiscal funds, and severely crack down on illegal activities.

In addition, the Chinese government has adopted such measures as improving annual budget control, regulating local governments' debt administration, promoting budget performance administration in the whole process, and standardizing preferential tax policies, for the purposes of improving budget administration in an all-round, multi-layer manner and better playing the budget's financial functions.

II. Constantly improving the modern treasury administration system

To further regulate financial administration, the Chinese government has been working on establishing and improving a modern treasury administration system that is based on the treasury's single account system and takes centralized treasury payment as the main form of fund allocation.

1. Improving the treasury's single account system

In line with its concept of strictly controlling newly added special fiscal accounts, the Chinese government strictly handles the approval process for application of opening new local special fiscal accounts, and has been inspecting and making adjustments to existing

local special fiscal accounts. Except those that have been reviewed by the Ministry of Finance and approved by the State Council for their retention, all other special accounts are being phased out. By doing so, administration of fiscal funds is being further standardized.

2. Deepening the reform of centralized treasury disbursement system

It's stipulated in the *Budget Law* that centralized treasury collection and payment are adopted in China, and therefore all the government revenues and expenditures are subject to centralized treasury administration for collection and payment. At present, after centralized treasury payment was fundamentally realized among units at or above the county level of budget, the Chinese government is committed to an overall reform of centralized treasury payment for counties and townships, to promote the development of this system among the grass-roots governments. By the end of 2014, more than 170 central departments and 16,000 subordinate agencies under them, as well as over 620,000 agencies from 36 provinces, autonomous regions, municipalities and the country's social and economic development cities under separate state planning(Cities for short) implemented the reform of centralized treasury payment system.

3. Focusing on strengthening the dynamic mechanism for monitoring balance of revenue and expenditures

In terms of financial revenue, the horizontal networking coverage of electronic collection of tax revenues to the tax treasury was expanded. By the end of 2014, this horizontal networking was completed among all the provinces, autonomous regions, municipalities and Cities. The non-tax revenue collection system has been further improved, and electronic payment is being promoted in this field. By the end of 2014, the administrative reform of non-tax revenue collection was implemented in more than 100 central departments and over 380,000 local collection units. In addition, the range of the dynamic monitoring system for budget execution was further expanded. All the provincial and some municipal and county-level governments' financial departments have established a dynamic monitoring mechanism for budget execution, thus realizing real-time monitoring of payment information of each amount from the budgeted agency.

III. Making greater efforts to strengthen and control the information disclosure mechanism

A powerfully effective supervisory mechanism is indispensable for the standardized, efficient and clean operation of fiscal system. Over the recent years, the Chinese government has made sustained efforts to strengthen internal supervision, accounting supervision and public supervision, and formed a comprehensive and complete system of fiscal supervision.

1. Establishing and improving the risk administration and internal control system

For departments and positions with centralized authority for the allocation and use of fiscal funds, the Chinese government implements such measures as different authority exercised for different issues, different authority allocated to different positions, different authorizations provided to different levels, regular rotation of duties and strengthened

internal control procedures, so as to prevent the abuse of power. China's Ministry of Finance issued the *Basic Rules of the Ministry of Finance for Internal Control (Trial)*, which clearly defines the main objectives, basic elements, means and methods of internal control. Special internal control approaches, which cover the whole process of risk administration from risk identification, assessment, classification, response to report, were worked out respectively for eight types of risks, including legal risk, policy risk, budget preparation risk, budget execution risk, public relation risk, government bodies' operational risk, and risk of interest conflict among positions.

2. Reinforcing the foundation of the accounting supervisory system

The Chinese government has been, in accordance with the requirements for establishing a modern fiscal system, promoting the government's accounting reform and establishing its comprehensive financial reporting system on the basis of accrual system. The government has made a clear decision that before 2020, a system of the government's accounting standards with Chinese characteristics should be basically completed. This system will accurately and completely reflect the government's budget revenues, expenditures, balances and other budget execution information, as well as assets (including net assets), liabilities, revenues, expenses and other financial information. Meanwhile, the Chinese government is also actively exploring ways to establish a public-sector CPA audit system and the government purchase system for CPA service. The purposes are to make full use of social resources in the audit of public funds, play the role of independent third parties in social supervision, and continuously improve transparency in public financial administration.

3. Actively promoting voluntary disclosure of fiscal information

The Chinese government uses the portal of financial departments as the main platform for fiscal information disclosure. On that platform, it timely releases official financial information while vigorously developing and promoting the WeChat channel of the Ministry of Finance to facilitate public participation. All then on-classified fiscal laws, regulations and policy documents released since 2003 have been made accessible to the public on the website; all the newly issued non-classified fiscal laws, regulations and normative documents have been made public on the website within 20 working days after the date of their announcement. Such information is also made public online on a monthly basis as basic data of the country's monthly financial revenue and expenditures, nationwide lottery sales, and economic performance of nationwide state-owned and state holding enterprises; in addition, the structural analysis of the country's tax revenues increase is disclosed on a quarterly basis. The *Annual Report of the Ministry of Finance on the Disclosure Work of Governmental Information* is published on the portal every year.