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# 中华人民共和国预算法（2018修正）

# Budget Law of the People’s Republic of China (2018 Revision)

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（1994年3月22日第八届全国人民代表大会第二次会议通过 根据2014年8月31日第十二届全国人民代表大会常务委员会第十次会议《关于修改〈中华人民共和国预算法〉的决定》第一次修正 根据2018年12月29日第十三届全国人民代表大会常务委员会第七次会议《关于修改〈中华人民共和国产品质量法〉等五部法律的决定》第二次修正）

(Adopted at the Second Session of the Eighth National People 's Congress on March 22, 1994; amended for the first time according to the Decision on Revising the Budget Law of the People's Republic of China at the Tenth Session of the Standing Committee of the 12th National People's Congress on August 31, 2014; and amended for the second time according to the Decision on Revising Five Laws including the Product Quality Law of the People's Republic of China at the Seventh Session of the Standing Committee of the 13th National People's Congress on December 29, 2018)

第一章 总 则

Chapter 1 General Provisions

第一条   为了规范政府收支行为，强化预算约束，加强对预算的管理和监督，建立健全全面规范、公开透明的预算制度，保障经济社会的健康发展，根据宪法，制定本法。

Article 1 This Law is enacted in accordance with the Constitution with a view to regulating the government revenues and expenditures, strengthening budget constraints, strengthening budget management and supervision, establishing and improving a comprehensive, standardized, open and transparent budget system, and ensuring the sound development of the economy and society.

第二条   预算、决算的编制、审查、批准、监督，以及预算的执行和调整，依照本法规定执行。

Article 2 Provisions of the Law apply to the preparation, review, approval and supervision of budget and final account, as well as the implementation of and adjustment to the budget.

第三条   国家实行一级政府一级预算，设立中央，省、自治区、直辖市，设区的市、自治州，县、自治县、不设区的市、市辖区，乡、民族乡、镇五级预算。

Article 3 The State shall establish a budget at each level of the government, namely, at the five levels: the Central Government; the provinces, autonomous regions and municipalities directly under the Central Government; the cities divided into districts and autonomous prefectures; the counties, autonomous counties, cities not divided into districts, and municipal districts; the townships, nationality townships and towns.

全国预算由中央预算和地方预算组成。地方预算由各省、自治区、直辖市总预算组成。

National budget consists of central budget and local budget. The local budget consists of the general budgets of the provinces, autonomous regions and municipalities directly under the Central Government.

地方各级总预算由本级预算和汇总的下一级总预算组成；下一级只有本级预算的，下一级总预算即指下一级的本级预算。没有下一级预算的，总预算即指本级预算。

A local general budget at any level consists of the budget at the corresponding level and the totalized general budget at the next lower level. Where the next lower level has only the budget of the government at the corresponding level, the totalized general budget at the next lower level means the budget of the government at the corresponding level.

第四条   预算由预算收入和预算支出组成。

Article 4 A budget consists of budgetary revenues and budgetary expenditures.

政府的全部收入和支出都应当纳入预算。

All the revenues and expenditures of the government shall be incorporated into the budget.

第五条   预算包括一般公共预算、政府性基金预算、国有资本经营预算、社会保险基金预算。

Article 5 The budget includes general public budget, government-managed fund budget, state-owned capital management budget and social insurance fund budget.

一般公共预算、政府性基金预算、国有资本经营预算、社会保险基金预算应当保持完整、独立。政府性基金预算、国有资本经营预算、社会保险基金预算应当与一般公共预算相衔接。

The general public budget, government-managed fund budget, state-owned capital management budget and social insurance fund budget shall be maintained as complete and independent. The government-managed fund budget, state-owned capital management budget and social insurance fund budget shall be linked with the general public budget.

第六条   一般公共预算是对以税收为主体的财政收入，安排用于保障和改善民生、推动经济社会发展、维护国家安全、维持国家机构正常运转等方面的收支预算。

Article 6 The general public budget refers to the budget for revenues and expenditures of the fiscal revenue mainly from tax collection that is arranged and used for ensuring and improving people's livelihood, promoting economic and social development, safeguarding national security, maintaining the normal operation of national institutions and other aspects.

中央一般公共预算包括中央各部门（含直属单位，下同）的预算和中央对地方的税收返还、转移支付预算。

The general public budget of the Central Government consists of the budgets of all its government departments (including the units directly thereunder, hereinafter the same) and the budgets allocated for tax refunds and transfer payments to local governments.

中央一般公共预算收入包括中央本级收入和地方向中央的上解收入。中央一般公共预算支出包括中央本级支出、中央对地方的税收返还和转移支付。

Revenues of the general public budget of the Central Government consist of revenues at the level of the Central Government and revenues turned over by the local governments to the Central Government. Expenditures of the general public budget of the Central Government consist of expenditures at the level of the Central Government and the tax refunds and transfer payments by the Central Government to local governments.

第七条   地方各级一般公共预算包括本级各部门（含直属单位，下同）的预算和税收返还、转移支付预算。

Article 7 The general public budgets of local governments at all levels consist of the budgets of all departments at their corresponding levels (including the units directly thereunder, hereinafter the same) and the budgets allocated for tax refunds and transfer payments.

地方各级一般公共预算收入包括地方本级收入、上级政府对本级政府的税收返还和转移支付、下级政府的上解收入。地方各级一般公共预算支出包括地方本级支出、对上级政府的上解支出、对下级政府的税收返还和转移支付。

Revenues of the general public budget of local governments at all levels consist of revenues of the governments at corresponding levels, revenues from tax refunds and transfer payments by governments at higher levels and revenues turned over by the governments at lower levels. Expenditures of the general public budget of local governments at any levels consist of expenditures of the government, expenditures caused by turning over tax revenues to governments at higher levels, and tax refunds and transfer payments to governments at lower levels.

第八条   各部门预算由本部门及其所属各单位预算组成。

Article 8 The budget of a department consists of the budgets of the department and the units subordinate to it.

第九条   政府性基金预算是对依照法律、行政法规的规定在一定期限内向特定对象征收、收取或者以其他方式筹集的资金，专项用于特定公共事业发展的收支预算。

Article 9 The government-managed fund budget refers to the budget for revenues and expenditures of the funds collected, received or otherwise raised from specific objects within a certain period as provided in laws and administrative regulations, specifically for development of certain public utilities.

政府性基金预算应当根据基金项目收入情况和实际支出需要，按基金项目编制，做到以收定支。

The government-managed fund budget shall be prepared by fund item based on the revenue and actual spending needs of the fund items so as to realize the determination of expenditures by revenues.

第十条   国有资本经营预算是对国有资本收益作出支出安排的收支预算。

Article 10 State-owned capital management budget refers to the budget for revenues and expenditures in connection with the expenditure arrangement for state-owned capital gains.

国有资本经营预算应当按照收支平衡的原则编制，不列赤字，并安排资金调入一般公共预算。

State-owned capital management budget shall be prepared according to the principle of maintaining a balance between revenues and expenditures, shall not contain deficit and shall arrange the transfer of funds to the general public budget.

第十一条   社会保险基金预算是对社会保险缴款、一般公共预算安排和其他方式筹集的资金，专项用于社会保险的收支预算。

Article 11 Social insurance fund budget refers to the budget for revenues and expenditures of social insurance contributions, general public budget and funds raised otherwise, for the special purpose of social insurance.

社会保险基金预算应当按照统筹层次和社会保险项目分别编制，做到收支平衡。

Social insurance fund budget shall be separately prepared by levels and items of social insurance to make ends meet.

第十二条   各级预算应当遵循统筹兼顾、勤俭节约、量力而行、讲求绩效和收支平衡的原则。

Article 12 Budget at all levels shall follow the principles of making overall consideration, being diligent and thrifty, estimating the strength before acting, pursuing performance and maintaining a balance between revenues and expenditures.

各级政府应当建立跨年度预算平衡机制。

The governments at various levels shall establish a cross-year budget balance mechanism.

第十三条   经人民代表大会批准的预算，非经法定程序，不得调整。各级政府、各部门、各单位的支出必须以经批准的预算为依据，未列入预算的不得支出。

Article 13 The budget approved by the people 's congress shall not be adjusted without going through the procedures prescribed by law. Expenditures of the governments, departments and units at various levels must be based on the approved budgets and are forbidden if they are not listed in the budgets.

第十四条   经本级人民代表大会或者本级人民代表大会常务委员会批准的预算、预算调整、决算、预算执行情况的报告及报表，应当在批准后二十日内由本级政府财政部门向社会公开，并对本级政府财政转移支付安排、执行的情况以及举借债务的情况等重要事项作出说明。

Article 14 Reports and statements of budget, budget adjustments, final accounts and budget enforcement approved by the people 's congress at corresponding level or the standing committee of the people's congress at corresponding level shall, within 20 days upon the approval, be released to the society by financial sector of government at corresponding level, along with the clarification about transfer payment arrangements, implementation thereof, debts and other important issues of the government at corresponding level.

经本级政府财政部门批复的部门预算、决算及报表，应当在批复后二十日内由各部门向社会公开，并对部门预算、决算中机关运行经费的安排、使用情况等重要事项作出说明。

The departmental budgets, final accounts and statements approved by financial sector of government at corresponding level shall, within 20 days upon the approval, be released to the society by each department, along with clarification about the arrangement and use of operational funds by organs in respect of the budgets and final accounts and other important issues.

各级政府、各部门、各单位应当将政府采购的情况及时向社会公开。

The governments at all levels and all departments and units shall timely release information about government procurement to the public.

本条前三款规定的公开事项，涉及国家秘密的除外。

Provisions on information disclosure in the above three paragraphs hereof shall not apply to cases involving state secrets.

第十五条   国家实行中央和地方分税制。

Article 15 The State practises a system of tax division between the Central and local governments.

第十六条   国家实行财政转移支付制度。财政转移支付应当规范、公平、公开，以推进地区间基本公共服务均等化为主要目标。

Article 16 The State adopts the fiscal transfer payment system. Fiscal transfer payment should be standardized, fair and open, and mainly aim at promoting the equalization of inter-regional basic public services.

财政转移支付包括中央对地方的转移支付和地方上级政府对下级政府的转移支付，以为均衡地区间基本财力、由下级政府统筹安排使用的一般性转移支付为主体。

Fiscal transfer payment includes the Central Government's transfer payment to local governments and the transfer payments of local governments at higher levels to those at lower levels, and takes the general transfer payment wholly arranged and used by governments at lower levels for the purpose of maintaining the balance of regions' basic financial resources as the main part.

按照法律、行政法规和国务院的规定可以设立专项转移支付，用于办理特定事项。建立健全专项转移支付定期评估和退出机制。市场竞争机制能够有效调节的事项不得设立专项转移支付。

Special transfer payments can be set for handling specific matters in accordance with laws, administrative regulations and provisions of the State Council. We shall establish and improve the regular assessment and exit mechanism for special transfer payments. Special transfer payments shall not be set for matters that can be effectively regulated by the market competition mechanism.

上级政府在安排专项转移支付时，不得要求下级政府承担配套资金。但是，按照国务院的规定应当由上下级政府共同承担的事项除外。

Governments at higher levels shall not request governments at lower levels to provide supporting funds when arranging special transfer payments. However, the items that shall be jointly undertaken by the governments at higher levels and at lower levels according to the provisions of the State Council are excluded.

第十七条   各级预算的编制、执行应当建立健全相互制约、相互协调的机制。

Article 17 A mutual restraint and coordination mechanism shall be established and perfected for the compilation and implementation of budgets at various levels.

第十八条   预算年度自公历一月一日起，至十二月三十一日止。

Article 18 A budgetary year begins on January 1 and ends on December 31 on the Gregorian calendar.

第十九条   预算收入和预算支出以人民币元为计算单位。

Article 19 The budgetary revenues and expenditures take Renminbi yuan as the calculating unit.

第二章 预算管理职权

Chapter 2 Functions and Powers for Budget Management

第二十条   全国人民代表大会审查中央和地方预算草案及中央和地方预算执行情况的报告；批准中央预算和中央预算执行情况的报告；改变或者撤销全国人民代表大会常务委员会关于预算、决算的不适当的决议。

Article 20 The National People's Congress examines the central and local draft budgets and the reports on the implementation of the central and local budgets, approves the central budget and the report on the implementation of the central budget and alters or annuls inappropriate resolutions made by the Standing Committee of the National People's Congress on budget and final accounts.

全国人民代表大会常务委员会监督中央和地方预算的执行；审查和批准中央预算的调整方案；审查和批准中央决算；撤销国务院制定的同宪法、法律相抵触的关于预算、决算的行政法规、决定和命令；撤销省、自治区、直辖市人民代表大会及其常务委员会制定的同宪法、法律和行政法规相抵触的关于预算、决算的地方性法规和决议。

The Standing Committee of the National People's Congress supervises the implementation of the central and local budgets, examines and approves the adjustment plan for the central budget, examines and approves the final accounts of the Central Government, annuls administrative rules and regulations, decisions, or orders of the State Council on budget or final accounts, which contravene the Constitution or laws, and annuls local regulations or resolutions made by the people's congresses or their standing committees of the provinces, autonomous regions or municipalities directly under the Central Government on budget or final accounts, which contravene the Constitution, laws or administrative rules and regulations.

第二十一条   县级以上地方各级人民代表大会审查本级总预算草案及本级总预算执行情况的报告；批准本级预算和本级预算执行情况的报告；改变或者撤销本级人民代表大会常务委员会关于预算、决算的不适当的决议；撤销本级政府关于预算、决算的不适当的决定和命令。

Article 21 A local people's congress at or above the county level examines the draft general budget at the corresponding level and the report on the implementation of the general budget, approves the budget and the report on its implementation at the corresponding level, alters or annuls inappropriate resolutions made by the standing committee of the people's congress at the corresponding level on budget or final accounts and annuls inappropriate decisions and orders made by the government at the corresponding level on budget or final accounts.

县级以上地方各级人民代表大会常务委员会监督本级总预算的执行；审查和批准本级预算的调整方案；审查和批准本级决算；撤销本级政府和下一级人民代表大会及其常务委员会关于预算、决算的不适当的决定、命令和决议。

The standing committee of a local people's congress at or above the county level supervises the implementation of the general budget at the corresponding level, examines and approves the adjustment plan for the budget at the corresponding level, examines and approves the final accounts at the corresponding level, and annuls inappropriate decisions, orders and resolutions on budget or final accounts that are made by the government at the corresponding level or by the people's congress at the next lower level and its standing committee.

乡、民族乡、镇的人民代表大会审查和批准本级预算和本级预算执行情况的报告；监督本级预算的执行；审查和批准本级预算的调整方案；审查和批准本级决算；撤销本级政府关于预算、决算的不适当的决定和命令。

The people's congress of a township, nationality township or town examines and approves the budget at the corresponding level and the report on the implementation of the budget at the corresponding level, supervises the implementation of the budget at the corresponding level, examines and approves the adjustment plan for the budget at the corresponding level, examines and approves the final accounts at the corresponding level, and annuls inappropriate decisions and orders on budget or final accounts that are made by the government at the corresponding level.

第二十二条   全国人民代表大会财政经济委员会对中央预算草案初步方案及上一年预算执行情况、中央预算调整初步方案和中央决算草案进行初步审查，提出初步审查意见。

Article 22 The Financial and Economic Committee of the National People 's Congress carries out preliminary review over the preliminary plan of draft budget of the Central Government and its implementation for the previous year, the preliminary plan of budget adjustments of the Central Government and draft final accounts of the Central Government, and then puts forward initial review comments.

省、自治区、直辖市人民代表大会有关专门委员会对本级预算草案初步方案及上一年预算执行情况、本级预算调整初步方案和本级决算草案进行初步审查，提出初步审查意见。

The relevant special committees of people's congresses of provinces, autonomous regions and municipalities directly under the Central Government carry out preliminary review over the preliminary plan of draft budget at corresponding levels and the implementation for the previous year, the preliminary plan of budget adjustments at corresponding levels and draft final accounts at corresponding levels, and then put forward initial review comments.

设区的市、自治州人民代表大会有关专门委员会对本级预算草案初步方案及上一年预算执行情况、本级预算调整初步方案和本级决算草案进行初步审查，提出初步审查意见，未设立专门委员会的，由本级人民代表大会常务委员会有关工作机构研究提出意见。

The relevant special committees of people's congresses of cities divided into districts and autonomous prefectures carry out preliminary review over the preliminary plan of draft budget at corresponding levels and the implementation for the previous year, the preliminary plan of budget adjustments at corresponding levels and draft final accounts at corresponding levels, and then put forward initial review comments; where there is no special committee, the relevant working organs of standing committees of people's congresses at corresponding levels shall carry out studies and put forward comments.

县、自治县、不设区的市、市辖区人民代表大会常务委员会对本级预算草案初步方案及上一年预算执行情况进行初步审查，提出初步审查意见。县、自治县、不设区的市、市辖区人民代表大会常务委员会有关工作机构对本级预算调整初步方案和本级决算草案研究提出意见。

The standing committees of people's congresses of counties, autonomous counties, cities not divided into districts and districts directly under the cities carry out preliminary review over the preliminary plan of draft budget at corresponding levels and the implementation for the previous year and then put forward initial review comments. The relevant working organs of standing committees of people's congresses of counties, autonomous counties, cities not divided into districts and districts directly under the cities shall carry out researches on the preliminary plan for budget adjustments at corresponding levels and draft final accounts at corresponding levels and put forward comments.

设区的市、自治州以上各级人民代表大会有关专门委员会进行初步审查、常务委员会有关工作机构研究提出意见时，应当邀请本级人民代表大会代表参加。

When the relevant special committees of people's congresses at or above the levels of cities divided into districts and autonomous prefectures carry out preliminary review and when the relevant working organs of the standing committees put forward comments, they shall invite deputies to the people's congresses at corresponding levels to participate in such review.

对依照本条第一款至第四款规定提出的意见，本级政府财政部门应当将处理情况及时反馈。

For comments put forward in accordance with the provisions of above four paragraphs hereof, the financial sectors of governments at corresponding levels shall timely feed the handling information back.

依照本条第一款至第四款规定提出的意见以及本级政府财政部门反馈的处理情况报告，应当印发本级人民代表大会代表。

The comments put forward in accordance with the provisions of above four paragraphs hereof and the handling reports given by the financial sectors of governments at corresponding levels shall be printed and distributed to the deputies to the people's congresses at corresponding levels.

全国人民代表大会常务委员会和省、自治区、直辖市、设区的市、自治州人民代表大会常务委员会有关工作机构，依照本级人民代表大会常务委员会的决定，协助本级人民代表大会财政经济委员会或者有关专门委员会承担审查预算草案、预算调整方案、决算草案和监督预算执行等方面的具体工作。

Standing Committee of the National People 's Congress and the relevant working organs of standing committees of people's congresses of provinces, autonomous regions, municipalities directly under the Central Government, cities divided into districts and autonomous prefectures shall, in accordance with the decisions of standing committees of people's congresses at corresponding levels, assist the financial and economic committees or the relevant special committees of people's congresses at corresponding levels to undertake specific work in aspects of review of draft budget, budget adjustment plan or draft final accounts and supervision over budget implementation.

第二十三条   国务院编制中央预算、决算草案；向全国人民代表大会作关于中央和地方预算草案的报告；将省、自治区、直辖市政府报送备案的预算汇总后报全国人民代表大会常务委员会备案；组织中央和地方预算的执行；决定中央预算预备费的动用；编制中央预算调整方案；监督中央各部门和地方政府的预算执行；改变或者撤销中央各部门和地方政府关于预算、决算的不适当的决定、命令；向全国人民代表大会、全国人民代表大会常务委员会报告中央和地方预算的执行情况。

Article 23 The State Council compiles the drafts of the central budget and final accounts, makes report to the National People 's Congress on the drafts of central and local budgets, submits for the record to the Standing Committee of the National People's Congress reports on the totalized budgets submitted for the record by the governments of provinces, autonomous regions and municipalities directly under the Central Government, organizes the implementation of the central and local budgets, makes decisions to draw on reserve funds of the central budget, works out the adjustment plan for the central budget, supervises the implementation of the budgets of the departments of the Central Government and of the local governments, alters or annuls inappropriate decisions and orders made by the departments of the Central Government or by the local governments on budgets or final accounts, and makes report to the National People's Congress or its Standing Committee on the implementation of the central and local budgets.

第二十四条   县级以上地方各级政府编制本级预算、决算草案；向本级人民代表大会作关于本级总预算草案的报告；将下一级政府报送备案的预算汇总后报本级人民代表大会常务委员会备案；组织本级总预算的执行；决定本级预算预备费的动用；编制本级预算的调整方案；监督本级各部门和下级政府的预算执行；改变或者撤销本级各部门和下级政府关于预算、决算的不适当的决定、命令；向本级人民代表大会、本级人民代表大会常务委员会报告本级总预算的执行情况。

Article 24 A local government at or above the county level compiles the draft budget and draft final accounts at the corresponding level, makes report on the draft general budget at the corresponding level to the people 's congress at the corresponding level, submits for the record the totalized general budget submitted by the next lower level to the standing committee of the people's congress at the corresponding level for the record, organizes the implementation of the general budget at the corresponding level, makes decisions to draw on reserve funds of the budget at the corresponding level, works out the adjustment plan for the budget at the corresponding level, supervises the budget implementation by the departments at the corresponding level and by the government at the next lower level, alters or annuls inappropriate decisions and orders made by the departments at the corresponding levels and the government at the next lower level on budget or final accounts, and makes report to the people's congress at the corresponding level or its standing committee on the implementation of the general budget at the corresponding level.

乡、民族乡、镇政府编制本级预算、决算草案；向本级人民代表大会作关于本级预算草案的报告；组织本级预算的执行；决定本级预算预备费的动用；编制本级预算的调整方案；向本级人民代表大会报告本级预算的执行情况。

The government of a township, nationality township or town compiles the draft budget and draft final accounts at the corresponding levels, makes report to the people 's congress at the corresponding level on the draft budget, organizes the implementation of the budget at the corresponding level, makes decisions to draw on reserve funds of the budget at the corresponding level, works out the adjustment plan for the budget at the corresponding level, and makes report to the people's congress at the corresponding level on the implementation of the budget at the corresponding level.

经省、自治区、直辖市政府批准，乡、民族乡、镇本级预算草案、预算调整方案、决算草案，可以由上一级政府代编，并依照本法第二十一条的规定报乡、民族乡、镇的人民代表大会审查和批准。

The draft budget, budget adjustment plan or draft final account of a township, nationality township or town that has been approved by a province, autonomous region or municipality directly under the Central Government can be prepared on behalf by a government at higher level, and then be submitted to the people's congress of the township, nationality township or town for examination and approval in accordance with Article 21 of this Law.

第二十五条   国务院财政部门具体编制中央预算、决算草案；具体组织中央和地方预算的执行；提出中央预算预备费动用方案；具体编制中央预算的调整方案；定期向国务院报告中央和地方预算的执行情况。

Article 25 The financial department under the State Council compiles the specific draft of the central budget and draft of the final accounts, practically organizes the implementation of the central and local budgets, puts forward proposals for drawing on reserve funds of the central budget, works out the specific adjustment plan for the central budget, and regularly reports to the State Council on the implementation of the central and local budgets.

地方各级政府财政部门具体编制本级预算、决算草案；具体组织本级总预算的执行；提出本级预算预备费动用方案；具体编制本级预算的调整方案；定期向本级政府和上一级政府财政部门报告本级总预算的执行情况。

The financial department of a local government at any level compiles the specific drafts of budget and final accounts at the corresponding level, practically organizes the implementation of the general budget at the corresponding level, puts forward proposals for drawing on reserve funds of the budget at the corresponding level, works out the specific adjustment plan for the budget at the corresponding level, and regularly reports to the government at the corresponding level and the financial department of the government at the next higher level on the implementation of the general budget at the corresponding level.

第二十六条   各部门编制本部门预算、决算草案；组织和监督本部门预算的执行；定期向本级政府财政部门报告预算的执行情况。

Article 26 The various departments compile the drafts of their own budgets and final accounts, organize and supervise the budget implementation by their own departments, and regularly report to the financial departments of the governments at the corresponding levels on their budget implementation.

各单位编制本单位预算、决算草案；按照国家规定上缴预算收入，安排预算支出，并接受国家有关部门的监督。

The various units compile the drafts of their own budgets and final accounts, turn over budgetary revenues as prescribed by the State, manage the budgetary expenditures, and accept supervision of the relevant departments of the State.

第三章 预算收支范围

Chapter III Scope of Budgetary Revenues and Expenditures

第二十七条   一般公共预算收入包括各项税收收入、行政事业性收费收入、国有资源（资产）有偿使用收入、转移性收入和其他收入。

Article 27 Revenues of general public budget include various tax incomes, revenue from administrative charges, revenue from paid use of state-owned resources (assets), transfer income and other income.

一般公共预算支出按照其功能分类，包括一般公共服务支出，外交、公共安全、国防支出，农业、环境保护支出，教育、科技、文化、卫生、体育支出，社会保障及就业支出和其他支出。

Expenditures of general public budget, when classified according to their functions, shall include the spending on general public services, the spending on diplomacy, public security and national defense, the spending on agriculture and environmental protection, the spending on education, science and technology, culture, health and sports, the spending on social security and employment, and other spending.

一般公共预算支出按照其经济性质分类，包括工资福利支出、商品和服务支出、资本性支出和其他支出。

Expenditures of general public budget, when classified according to their economic nature, shall include the expenditures of wages and benefits, the expenditures of goods and services, capital expenditures and other expenditures.

第二十八条   政府性基金预算、国有资本经营预算和社会保险基金预算的收支范围，按照法律、行政法规和国务院的规定执行。

Article 28 The revenue and expenditure range of government-managed fund budget, state-owned capital management budget and social insurance fund budget shall be subject to the laws, administrative regulations and provisions of the State Council.

第二十九条   中央预算与地方预算有关收入和支出项目的划分、地方向中央上解收入、中央对地方税收返还或者转移支付的具体办法，由国务院规定，报全国人民代表大会常务委员会备案。

Article 29 Specific measures for the division of items for revenue and expenditure between the central budget and the local budget, the turning-over of revenues by the local governments to the Central Government and the refund of tax revenues or transfer payments by the Central Government to the local governments shall be prescribed by the State Council and reported to the Standing Committee of the National People's Congress for the record.

第三十条   上级政府不得在预算之外调用下级政府预算的资金。下级政府不得挤占或者截留属于上级政府预算的资金。

Article 30 No government at a higher level may allocate, beyond its budget, any budgetary funds of the government at a lower level. No government at a lower level may use or intercept budgetary funds belonging to the government at a higher level.

第四章 预算编制

Chapter IV Budget Compilation

第三十一条   国务院应当及时下达关于编制下一年预算草案的通知。编制预算草案的具体事项由国务院财政部门部署。

Article 31 The State Council shall issue timely circulars regarding the compilation of the next year's draft budgets. The concrete matters relating to the compilation of draft budgets shall be arranged by the financial department under the State Council.

各级政府、各部门、各单位应当按照国务院规定的时间编制预算草案。

The governments, departments and units at various levels shall compile their respective draft budgets within the period of time prescribed by the State Council.

第三十二条   各级预算应当根据年度经济社会发展目标、国家宏观调控总体要求和跨年度预算平衡的需要，参考上一年预算执行情况、有关支出绩效评价结果和本年度收支预测，按照规定程序征求各方面意见后，进行编制。

Article 32 Budgets at all levels shall be compiled in accordance with the annual economic and social development goals, the general requirements of national macro -control and the needs of cross-year budget balance, by reference to the actual implementation of the previous year's budget, to the assessment results of expenditure performance and to the estimation of the current year's revenues and expenditures and after soliciting opinions from all sides according to stipulated procedures.

各级政府依据法定权限作出决定或者制定行政措施，凡涉及增加或者减少财政收入或者支出的，应当在预算批准前提出并在预算草案中作出相应安排。

Governments at all levels make decisions or formulate administrative measures in accordance with their statutory authority, and if such decisions or measures involve increase or decrease in financial revenues or expenditures, they shall put forward the same before the budget is approved and make corresponding arrangements in the draft budget.

各部门、各单位应当按照国务院财政部门制定的政府收支分类科目、预算支出标准和要求，以及绩效目标管理等预算编制规定，根据其依法履行职能和事业发展的需要以及存量资产情况，编制本部门、本单位预算草案。

Based on the needs for function performance and cause development in accordance with the law and stock assets, all departments and units shall compile draft budgets of their own according to government revenue and expenditure item classification, budget expenditures standards and requirements as well as performance objective management and other budget compilation provisions that are formulated by the financial department under the State Council.

前款所称政府收支分类科目，收入分为类、款、项、目；支出按其功能分类分为类、款、项，按其经济性质分类分为类、款。

In terms of the aforesaid classification of government revenue and expenditure, revenue is divided to type, sub-type, item, sub-item; expenditure is divided into type, sub-type and item based on its functions and into type and sub-type based on its economic nature.

第三十三条   省、自治区、直辖市政府应当按照国务院规定的时间，将本级总预算草案报国务院审核汇总。

Article 33 The governments of the provinces, autonomous regions and municipalities directly under the Central Government shall, within the period of time defined by the State Council, submit the general draft budgets at the corresponding levels to the State Council for examination, verification and totalization.

第三十四条   中央一般公共预算中必需的部分资金，可以通过举借国内和国外债务等方式筹措，举借债务应当控制适当的规模，保持合理的结构。

Article 34 Partial funds indispensable to the general public budget of the Central Government may be raised in form of domestic and foreign loans, provided that loans shall be in an appropriate scale and rational structure.

对中央一般公共预算中举借的债务实行余额管理，余额的规模不得超过全国人民代表大会批准的限额。

Balance management is applied to debts in general public budget of the Central Government, and the size of the balance may not exceed the limits approved by National People 's Congress.

国务院财政部门具体负责对中央政府债务的统一管理。

Financial department under the State Council shall be specifically responsible for the unified management of the debts of the Central Government.

第三十五条   地方各级预算按照量入为出、收支平衡的原则编制，除本法另有规定外，不列赤字。

Article 35 The local budgets at various levels shall be compiled according to the principles of keeping expenditures within the limits of revenues and maintaining a balance between revenues and expenditures, and shall not contain deficit unless otherwise provided in the Law.

经国务院批准的省、自治区、直辖市的预算中必需的建设投资的部分资金，可以在国务院确定的限额内，通过发行地方政府债券举借债务的方式筹措。举借债务的规模，由国务院报全国人民代表大会或者全国人民代表大会常务委员会批准。省、自治区、直辖市依照国务院下达的限额举借的债务，列入本级预算调整方案，报本级人民代表大会常务委员会批准。举借的债务应当有偿还计划和稳定的偿还资金来源，只能用于公益性资本支出，不得用于经常性支出。

Partial funds for construction investment indispensable to the budgets of provinces, autonomous regions and municipalities directly under the Central Government as approved by the State Council may be raised in form of debts by issuing local government bonds within the limits set by the State Council. The scale of debts shall be reported by the State Council to the National People's Congress or its Standing Committee for approval. The debts to be borrowed by provinces, autonomous regions and municipalities directly under the Central Government based on the limits set by the State Council shall be included in the budget adjustment plans at corresponding levels and reported to the standing committees of people's congresses at corresponding levels for approval. The debts borrowed shall have a repayment plan and stable sources of repayment funds, and shall only be used for public welfare capital expenditures other than recurrent expenditures.

除前款规定外，地方政府及其所属部门不得以任何方式举借债务。

Except as provided in the preceding paragraph, local governments and their subordinate departments shall not get debts through borrowing in any way.

除法律另有规定外，地方政府及其所属部门不得为任何单位和个人的债务以任何方式提供担保。

Unless otherwise provided by law, local governments and their subordinate departments shall not provide security for the debts of any entity or individual in any manner.

国务院建立地方政府债务风险评估和预警机制、应急处置机制以及责任追究制度。国务院财政部门对地方政府债务实施监督。

The State Council shall establish a local government debt risk assessment and early warning mechanism, an emergency response mechanism and an accountability system. Financial department under the State Council shall supervise debts of local governments.

第三十六条   各级预算收入的编制，应当与经济社会发展水平相适应，与财政政策相衔接。

Article 36 The compilation of the budgetary revenues at various levels shall be compatible with the level of economic and social development and be linked with fiscal policies.

各级政府、各部门、各单位应当依照本法规定，将所有政府收入全部列入预算，不得隐瞒、少列。

The governments at all levels and all departments and units shall, in accordance with provisions of the Law, include all government revenues into the budget and shall not conceal or incompletely list the revenues.

第三十七条   各级预算支出应当依照本法规定，按其功能和经济性质分类编制。

Article 37 The budgetary expenditures at various levels shall, in accordance with provisions of the Law, be compiled according to the classification by their functions and economic natures.

各级预算支出的编制，应当贯彻勤俭节约的原则，严格控制各部门、各单位的机关运行经费和楼堂馆所等基本建设支出。

When compiling the budgetary expenditures at various levels, we shall follow the principles of diligence and frugality and strictly control the use of operational fund by each department and unit and their expenditures for government buildings and other basic constructions.

各级一般公共预算支出的编制，应当统筹兼顾，在保证基本公共服务合理需要的前提下，优先安排国家确定的重点支出。

The general public budgetary expenditures at various levels shall be compiled by making overall plans and taking all factors into consideration, and key expenditures as determined by the State shall be firstly arranged under the precondition that the reasonable requirements of basic public services are secured.

第三十八条   一般性转移支付应当按照国务院规定的基本标准和计算方法编制。专项转移支付应当分地区、分项目编制。

Article 38 General transfer payments shall be prepared in accordance with the basic standards and calculation methods as provided by the State Council. Special transfer payments shall be prepared by region and item.

县级以上各级政府应当将对下级政府的转移支付预计数提前下达下级政府。

Governments at or above the county level shall notify the governments at lower levels in advance of the estimated amount of transfer payments granted to them.

地方各级政府应当将上级政府提前下达的转移支付预计数编入本级预算。

Local governments at all levels shall include the estimated amount of transfer payments granted by governments at higher levels in the budgets at the corresponding levels.

第三十九条   中央预算和有关地方预算中应当安排必要的资金，用于扶助革命老区、民族地区、边疆地区、贫困地区发展经济社会建设事业。

Article 39 Necessary funds shall be arranged in the central and relevant local budgets to support and help the economic and social construction in old revolutionary base areas, ethnic minority areas, border areas and poverty-stricken areas.

第四十条   各级一般公共预算应当按照本级一般公共预算支出额的百分之一至百分之三设置预备费，用于当年预算执行中的自然灾害等突发事件处理增加的支出及其他难以预见的开支。

Article 40 Reserve funds in the general public budgets at various levels shall be established at a ratio of 1% to 3% of the expenditures of general public budgets for coping with natural disasters and other emergencies as well as other unexpected expenditures in the implementation of the current year's budgets.

第四十一条   各级一般公共预算按照国务院的规定可以设置预算周转金，用于本级政府调剂预算年度内季节性收支差额。

Article 41 Budgetary circulating funds in the general public budgets at various levels may be established in accordance with the provisions of the State Council to enable governments at corresponding levels to adjust the seasonal differences within the budget year.

各级一般公共预算按照国务院的规定可以设置预算稳定调节基金，用于弥补以后年度预算资金的不足。

Budget stabilization funds in the general public budgets at various levels may be established in accordance with the provisions of the State Council for making up the insufficiency of budget funds of subsequent budget years.

第四十二条   各级政府上一年预算的结转资金，应当在下一年用于结转项目的支出；连续两年未用完的结转资金，应当作为结余资金管理。

Article 42 Carry-over funds of prior-year budgets of governments at various levels shall be used in the next year for the expenditure of carry-over projects; the carry-over funds that have not been used up shall be managed as surplus funds.

各部门、各单位上一年预算的结转、结余资金按照国务院财政部门的规定办理。

The prior-year carry-over funds and surplus funds of all departments and units shall be handled in accordance with the provisions of financial department under the State Council.

第五章 预算审查和批准

Chapter 5 Review and Approval of the Budget

第四十三条   中央预算由全国人民代表大会审查和批准。

Article 43 The central budget shall be examined and approved by the National People's Congress.

地方各级预算由本级人民代表大会审查和批准。

The local budgets at various levels shall be examined and approved by the people's congresses at the corresponding levels.

第四十四条   国务院财政部门应当在每年全国人民代表大会会议举行的四十五日前，将中央预算草案的初步方案提交全国人民代表大会财政经济委员会进行初步审查。

Article 44 Financial department under the State Council shall, 45 days before the annual session of the National People 's Congress, submit the preliminary plan of the draft central budget to the Financial and Economic Committee of the National People's Congress for preliminary examination.

省、自治区、直辖市政府财政部门应当在本级人民代表大会会议举行的三十日前，将本级预算草案的初步方案提交本级人民代表大会有关专门委员会进行初步审查。

The financial departments under the governments of the provinces, autonomous regions and municipalities directly under the Central Government shall, 30 days before the sessions of the people's congresses at the corresponding levels, submit the preliminary plans of the draft budgets at the corresponding levels to the relevant special committees of the people's congresses at corresponding levels for preliminary examination.

设区的市、自治州政府财政部门应当在本级人民代表大会会议举行的三十日前，将本级预算草案的初步方案提交本级人民代表大会有关专门委员会进行初步审查，或者送交本级人民代表大会常务委员会有关工作机构征求意见。

The financial departments under the governments of cities divided into districts or autonomous prefectures shall, 30 days before the sessions of the people's congresses at the corresponding levels, submit the preliminary plans of the draft budgets at the corresponding levels to the relevant special committees of the people's congresses at corresponding levels for preliminary examination or to the relevant working organs of the standing committees of the people's congresses at corresponding levels for consultation.

县、自治县、不设区的市、市辖区政府应当在本级人民代表大会会议举行的三十日前，将本级预算草案的初步方案提交本级人民代表大会常务委员会进行初步审查。

The governments of the counties, autonomous counties, and cities not divided into districts or municipal districts shall, 30 days before the sessions of the people's congresses at the corresponding levels, submit the preliminary plans of the draft budgets at the corresponding levels to the standing committees of the people's congresses at the corresponding levels for preliminary examination.

第四十五条   县、自治县、不设区的市、市辖区、乡、民族乡、镇的人民代表大会举行会议审查预算草案前，应当采用多种形式，组织本级人民代表大会代表，听取选民和社会各界的意见。

Article 45 Counties, autonomous counties, cities not divided into districts, municipal districts, townships, nationality townships, and towns shall, before holding sessions of people's congresses to examine the draft budgets, adopt various forms to organize the deputies to the people's congresses at corresponding levels to listen to the opinions of their constituencies and all sectors of the society.

第四十六条   报送各级人民代表大会审查和批准的预算草案应当细化。本级一般公共预算支出，按其功能分类应当编列到项；按其经济性质分类，基本支出应当编列到款。本级政府性基金预算、国有资本经营预算、社会保险基金预算支出，按其功能分类应当编列到项。

Article 46 The draft budgets to be submitted to the people's congresses at various levels for examination and approval shall be refined. Expenditures of general public budgets at corresponding levels shall be detailed to item when classified according to their functions; and the basic expenditures shall be detailed to sub-type when classified according to their economic natures. The budgetary expenditures of government-managed fund budgets, state-owned capital management budgets and social insurance fund budgets at corresponding levels shall be detailed to item when classified according to their functions.

第四十七条   国务院在全国人民代表大会举行会议时，向大会作关于中央和地方预算草案以及中央和地方预算执行情况的报告。

Article 47 The State Council shall, when the National People's Congress is in session, make a report to the Congress on the draft central and local budgets and on the implementation of central and local budgets.

地方各级政府在本级人民代表大会举行会议时，向大会作关于总预算草案和总预算执行情况的报告。

The local governments at various levels shall, when the people's congresses at the corresponding levels are in session, make reports to the congresses on their respective draft total budgets and on the implementation of those total budgets.

第四十八条   全国人民代表大会和地方各级人民代表大会对预算草案及其报告、预算执行情况的报告重点审查下列内容：

Article 48 As for the draft budgets and the reports thereon as well as the reports on budget implementation presented at the National People 's Congress and the local people's congresses at various levels, examination shall be focused on the following aspects:

（一）上一年预算执行情况是否符合本级人民代表大会预算决议的要求；

1. whether the budget implementation of the previous year meets the requirements of the resolution on budget passed at the people's congresses at the corresponding levels;

（二）预算安排是否符合本法的规定；

2. whether the budget arrangement conforms to the provisions of the Law;

（三）预算安排是否贯彻国民经济和社会发展的方针政策，收支政策是否切实可行；

3. whether the budget layout conforms to the principles and policies concerning national economy and social development, and whether the revenue and expenditure policies are feasible;

（四）重点支出和重大投资项目的预算安排是否适当；

(IV) whether the budget layout for major expenditures and major investment projects is appropriate;

（五）预算的编制是否完整，是否符合本法第四十六条的规定；

(V) whether the budget compilation is complete and in compliance with the provisions of Article 46 of the Law;

（六）对下级政府的转移性支出预算是否规范、适当；

(VI) whether the budget of transfer payments to governments at lower levels is normative and appropriate;

（七）预算安排举借的债务是否合法、合理，是否有偿还计划和稳定的偿还资金来源；

(VII) whether the debts borrowed according to budget arrangements are legal and reasonable, and whether there is a repayment plan and a stable source of funds to repay the debts;

（八）与预算有关重要事项的说明是否清晰。

(VIII) Whether important matters concerning the budget are clearly stated.

第四十九条   全国人民代表大会财政经济委员会向全国人民代表大会主席团提出关于中央和地方预算草案及中央和地方预算执行情况的审查结果报告。

Article 49 The Financial and Economic Committee of the National People 's Congress shall submit an examination result report on the draft central and local budgets and the implementation of the central and local budgets to the Presidium of the National People's Congress.

省、自治区、直辖市、设区的市、自治州人民代表大会有关专门委员会，县、自治县、不设区的市、市辖区人民代表大会常务委员会，向本级人民代表大会主席团提出关于总预算草案及上一年总预算执行情况的审查结果报告。

The relevant special committees of people's congresses of provinces, autonomous regions, municipalities directly under the Central Government, cities divided into districts and autonomous prefectures, and the standing committees of people's congresses of counties, autonomous counties, cities not divided into districts and municipal districts shall submit examination result reports on the draft total budgets and the implementation of total budgets of the previous year to the presidiums of people's congresses at corresponding levels.

审查结果报告应当包括下列内容：

The examination result report shall include the following contents:

（一）对上一年预算执行和落实本级人民代表大会预算决议的情况作出评价；

1. comments on the enforcement of budget of the previous year and the implementation of budget resolution passed at the people 's congress at corresponding level;

（二）对本年度预算草案是否符合本法的规定,是否可行作出评价；

2. comments on whether the draft budget for the current year is in compliance with the provisions of the Law and whether it is feasible;

（三）对本级人民代表大会批准预算草案和预算报告提出建议；

(III) proposing the draft budgets and budget reports approved by the people's congresses at corresponding levels; and

（四）对执行年度预算、改进预算管理、提高预算绩效、加强预算监督等提出意见和建议。

(IV) comments and suggestions on the implementation of annual budget, the improvement of budget management and budget performance, and the strengthening of budget supervision.

第五十条   乡、民族乡、镇政府应当及时将经本级人民代表大会批准的本级预算报上一级政府备案。县级以上地方各级政府应当及时将经本级人民代表大会批准的本级预算及下一级政府报送备案的预算汇总，报上一级政府备案。

Article 50 The government of a township, nationality township or town shall report without delay its budget approved by the people 's congress at the corresponding level to the government at the next higher level for the record. A local government at or above the county level shall report without delay its budget approved by the people 's congress at the corresponding level and the totalized budget submitted for the record by the government at the next lower level to the government at the next higher level for the record.

县级以上地方各级政府将下一级政府依照前款规定报送备案的预算汇总后，报本级人民代表大会常务委员会备案。国务院将省、自治区、直辖市政府依照前款规定报送备案的预算汇总后，报全国人民代表大会常务委员会备案。

A local government at or above the county level shall, after totalizing the budgets submitted for the record by the governments at the next lower level in accordance with the provisions of the preceding paragraph, report the totalized budgets to the standing committee of the people's congress at the corresponding level for the record. The State Council shall, after totalizing the budgets submitted for the record by the governments of the provinces, autonomous regions and municipalities directly under the Central Government in accordance with the provisions of the preceding paragraph, submit the totalized budgets to the Standing Committee of the National People's Congress for the record.

第五十一条   国务院和县级以上地方各级政府对下一级政府依照本法第五十条规定报送备案的预算，认为有同法律、行政法规相抵触或者有其他不适当之处，需要撤销批准预算的决议的，应当提请本级人民代表大会常务委员会审议决定。

Article 51 In case the State Council or a local government at or above the county level judges that the budget submitted for the record by the government at the next lower level in accordance with the provisions of Article 50 of this Law, contravenes laws or administrative rules and regulations, or contains other inappropriatenesses, and that the resolution approving the budget has to be cancelled, the said government shall submit the matter to the standing committee of the people's congress at the corresponding level for deliberation and decision.

第五十二条   各级预算经本级人民代表大会批准后，本级政府财政部门应当在二十日内向本级各部门批复预算。各部门应当在接到本级政府财政部门批复的本部门预算后十五日内向所属各单位批复预算。

Article 52 After the approval of the budgets at various levels by the people's congresses at the corresponding levels, the financial departments under the governments at the corresponding levels shall within 20 days give an official reply regarding their budgets to the departments at the corresponding levels. The departments at various levels shall, within 15 days upon receipt of the official reply regarding budgets at the corresponding levels given by financial departments under the governments at the corresponding levels, give an official reply regarding their budgets to their subordinate units.

中央对地方的一般性转移支付应当在全国人民代表大会批准预算后三十日内正式下达。中央对地方的专项转移支付应当在全国人民代表大会批准预算后九十日内正式下达。

The general transfer payments by the Central Government to local governments shall be formally made within 30 days after the budgets are approved at the National People 's Congress. The special transfer payments by the Central Government to local governments shall be formally made within 90 days after the budgets are approved at the National People 's Congress.

省、自治区、直辖市政府接到中央一般性转移支付和专项转移支付后，应当在三十日内正式下达到本行政区域县级以上各级政府。

Governments of provinces, autonomous regions and municipalities directly under the Central Government shall officially allocate the general and special transfer payments to all the governments at or above the county level under their administrative jurisdictions within 30 days after they receive the said transfer payments by the Central Government.

县级以上地方各级预算安排对下级政府的一般性转移支付和专项转移支付，应当分别在本级人民代表大会批准预算后的三十日和六十日内正式下达。

The general and special transfer payments in budgets at various levels at or above the county level to governments at lower levels shall be formally and separately made within 30 days and 60 days after the budgets are approved at the people's congresses at corresponding levels.

对自然灾害等突发事件处理的转移支付，应当及时下达预算；对据实结算等特殊项目的转移支付，可以分期下达预算，或者先预付后结算。

The transfer payments for coping with natural disasters and other emergencies in budgets shall be made promptly; the transfer payments used for actual settlement and other special items can be made by stages or be prepaid before settlement.

县级以上各级政府财政部门应当将批复本级各部门的预算和批复下级政府的转移支付预算，抄送本级人民代表大会财政经济委员会、有关专门委员会和常务委员会有关工作机构。

The financial departments under the governments at or above the county level shall make copies for the approved budgets of various departments at the corresponding levels and the approved transfer payment budgets of governments at the lower levels, and send the same to the financial and economic committees, the relevant special committees and the relevant working organs of the standing committees of people's congresses at corresponding levels.

第六章 预算执行

Chapter 6 Budget Implementation

第五十三条   各级预算由本级政府组织执行，具体工作由本级政府财政部门负责。

Article 53 The implementation of the budgets of governments at various levels shall be organized by the governments at the corresponding levels, and the financial departments of the governments at the corresponding levels shall be in charge of the concrete work.

各部门、各单位是本部门、本单位的预算执行主体，负责本部门、本单位的预算执行，并对执行结果负责。

All departments and units, as main bodies of implementing their budgets, shall be responsible for the implementation of their budgets and be accountable for the implementation results.

第五十四条   预算年度开始后，各级预算草案在本级人民代表大会批准前，可以安排下列支出：

Article 54 After the beginning of a budgetary year, the draft budgets at various levels may be arranged for the following expenditures before they are approved by the people's congresses at the corresponding levels:

（一）上一年度结转的支出；

1. expenditures carried over from the previous year;

（二）参照上一年同期的预算支出数额安排必须支付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；

2. the basic expenses and project costs necessary for departments for the current year by reference to the budgetary expenditures arranged for the same period of the previous year, as well as the transfer payments disbursed to governments at lower levels; and

（三）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。

3. the expenditures that must be paid as provided by law, and the expenditures that are used for coping with natural disasters and other emergencies.

根据前款规定安排支出的情况，应当在预算草案的报告中作出说明。

The expenditures arranged according to the preceding paragraph shall be stated in the report on draft budgets.

预算经本级人民代表大会批准后，按照批准的预算执行。

The budgets shall be implemented according to the budgets approved by the people's congresses at corresponding levels.

第五十五条   预算收入征收部门和单位，必须依照法律、行政法规的规定，及时、足额征收应征的预算收入。不得违反法律、行政法规规定，多征、提前征收或者减征、免征、缓征应征的预算收入，不得截留、占用或者挪用预算收入。

Article 55 The departments and units responsible for collecting budgetary revenues must, in accordance with the provisions of the laws or administrative rules and regulations, collect in time and in full amount the budgetary revenues that ought to be collected. It is not allowed to excessively collect, levy in advance, reduce, exempt or postpone the collection of the budgetary revenues that ought to be collected, nor to intercept, detain or misappropriate the budgetary revenues.

各级政府不得向预算收入征收部门和单位下达收入指标。

The governments at various levels shall not assign revenue indexes to departments and units collecting budgetary revenues.

第五十六条   政府的全部收入应当上缴国家金库（以下简称国库），任何部门、单位和个人不得截留、占用、挪用或者拖欠。

Article 56 All government revenues shall be turned over to the State Treasury (hereinafter referred to as the "Treasury"), and no department, unit or individual can intercept, detain, misappropriate or default such revenues.

对于法律有明确规定或者经国务院批准的特定专用资金，可以依照国务院的规定设立财政专户。

For the special funds expressly provided by the law or approved by the State Council, special financial accounts can be set up in accordance with the provisions of the State Council.

第五十七条   各级政府财政部门必须依照法律、行政法规和国务院财政部门的规定，及时、足额地拨付预算支出资金，加强对预算支出的管理和监督。

Article 57 The financial departments of the governments at various levels must, in accordance with the laws, administrative rules and regulations and the provisions of the financial department under the State Council, allocate in time and in full amount the funds for budgetary expenditures and strengthen the management of and supervision over the budgetary expenditures.

各级政府、各部门、各单位的支出必须按照预算执行，不得虚假列支。

The expenditures of governments at all levels and all departments and units must be disbursed in accordance with the budget and shall not be disbursed under false pretenses.

各级政府、各部门、各单位应当对预算支出情况开展绩效评价。

The governments at various levels and all departments and units shall carry out performance evaluation of the budgetary expenditures.

第五十八条   各级预算的收入和支出实行收付实现制。

Article 58 The revenues and expenditures of budgets at various levels shall be accounted for on a cash basis.

特定事项按照国务院的规定实行权责发生制的有关情况,应当向本级人民代表大会常务委员会报告。

Information about specific matters subject to the accrual -basis accounting according to provisions of the State Council shall be reported to the standing committees of the people's congresses at the corresponding levels.

第五十九条   县级以上各级预算必须设立国库；具备条件的乡、民族乡、镇也应当设立国库。

Article 59 The Treasury must be established in any budget at or above the county level; it shall also be established for any township, nationality township or town where conditions permit.

中央国库业务由中国人民银行经理，地方国库业务依照国务院的有关规定办理。

The business of the Central Treasury shall be managed by the People's Bank of China and the business of the local Treasuries shall be managed in accordance with the relevant provisions of the State Council.

各级国库应当按照国家有关规定，及时准确地办理预算收入的收纳、划分、留解、退付和预算支出的拨付。

The Treasuries at various levels shall, in accordance with the relevant provisions of the State, manage promptly and accurately the collection, allocation, retainment and turnover, and refund of the budgetary revenues, and the appropriation of the budgetary expenditures.

各级国库库款的支配权属于本级政府财政部门。除法律、行政法规另有规定外，未经本级政府财政部门同意，任何部门、单位和个人都无权冻结、动用国库库款或者以其他方式支配已入国库的库款。

The power to dispose of the funds of the Treasuries at various levels is vested in the financial departments under the governments at the corresponding levels. Except as otherwise provided by the laws or administrative rules and regulations, no departments, units or individuals shall, without the authorization of the financial departments of the governments at the corresponding levels, have the right to freeze or draw on any funds from the Treasuries or otherwise dispose of any funds already put in the Treasuries.

各级政府应当加强对本级国库的管理和监督，按照国务院的规定完善国库现金管理，合理调节国库资金余额。

The governments at all levels shall strengthen the management of and supervision over the Treasuries at the corresponding levels, improve the Treasury cash management in accordance with the provisions of the State Council, and rationally regulate the balance of Treasury funds.

第六十条   已经缴入国库的资金，依照法律、行政法规的规定或者国务院的决定需要退付的，各级政府财政部门或者其授权的机构应当及时办理退付。按照规定应当由财政支出安排的事项，不得用退库处理。

Article 60 Where the funds already put in the Treasuries need to be returned in accordance with the provisions of the laws or administrative regulations or the decisions of the State Council, the financial departments under the governments at various levels or the organs authorized thereby shall promptly handle the refund procedures. Refund shall not be used for matters which should be arranged by treasury expenditure pursuant to the provisions.

第六十一条   国家实行国库集中收缴和集中支付制度，对政府全部收入和支出实行国库集中收付管理。

Article 61 The State applies the system of centralized collection and payment of the State Treasury, and exercises the administration of centralized collection and payment of the State Treasury over all its revenues and expenditures.

第六十二条   各级政府应当加强对预算执行的领导，支持政府财政、税务、海关等预算收入的征收部门依法组织预算收入，支持政府财政部门严格管理预算支出。

Article 62 The governments at various levels shall strengthen the leadership over the budget implementation, support the budgetary-revenue collecting departments such as the financial departments, taxation and customs authorities to arrange budgetary revenues according to law and support the financial departments to strictly manage budgetary expenditures.

财政、税务、海关等部门在预算执行中，应当加强对预算执行的分析；发现问题时应当及时建议本级政府采取措施予以解决。

The financial departments, taxation and customs authorities shall in the course of budget implementation strengthen the analysis of the budget implementation and shall, whenever discovering any problems, promptly suggest that the governments at the corresponding levels adopt measures to settle them.

第六十三条   各部门、各单位应当加强对预算收入和支出的管理，不得截留或者动用应当上缴的预算收入，不得擅自改变预算支出的用途。

Article 63 All departments or units shall strengthen the management of the budgetary revenues and expenditures, and may not intercept or draw on the budgetary revenues which ought to be turned over, nor arbitrarily change the usage of budgetary expenditures.

第六十四条   各级预算预备费的动用方案，由本级政府财政部门提出，报本级政府决定。

Article 64 The plan to draw on the budget reserve funds at any level shall be made by the financial department of the government at the corresponding level and be submitted to the government at the corresponding level for a decision.

第六十五条   各级预算周转金由本级政府财政部门管理，不得挪作他用。

Article 65 The budgetary circulating funds at various levels shall be managed by the financial departments under the governments at the corresponding levels, and may not be used for other purposes.

第六十六条   各级一般公共预算年度执行中有超收收入的，只能用于冲减赤字或者补充预算稳定调节基金。

Article 66 Where there is any excess revenue in the annual implementation of general public budgets at various levels, such excess revenue can only be used to offset deficit or supplement the budget stabilization funds.

各级一般公共预算的结余资金，应当补充预算稳定调节基金。

The remaining funds under the general public budgets at various levels shall be added to the budget stabilization funds.

省、自治区、直辖市一般公共预算年度执行中出现短收，通过调入预算稳定调节基金、减少支出等方式仍不能实现收支平衡的，省、自治区、直辖市政府报本级人民代表大会或者其常务委员会批准，可以增列赤字，报国务院财政部门备案，并应当在下一年度预算中予以弥补。

Where there is any deficient revenue in the annual implementation of general public budgets of provinces, autonomous regions and municipalities directly under the Central Government and it cannot make ends meet through investing budget stabilization funds, reducing expenditures and other methods, the governments of provinces, autonomous regions and municipalities directly under the Central Government, after reporting to and approved by people's congresses at corresponding levels or their standing committees, may add such deficiency to deficit, report to financial department under the State Council for the record, and make up such deficiency in the budget of next year.

第七章 预算调整

Chapter 7 Budget Adjustment

第六十七条   经全国人民代表大会批准的中央预算和经地方各级人民代表大会批准的地方各级预算，在执行中出现下列情况之一的，应当进行预算调整：

Article 67 Where any of the following situations occur in the implementation of the central budget already approved by the National People 's Congress or of the local budgets at various levels already approved by the local people's congresses at the corresponding levels, budget adjustment shall be made:

（一）需要增加或者减少预算总支出的；

1. the total budgetary expenditures need to be increased or decreased;

（二）需要调入预算稳定调节基金的；

2. investing budget stabilization funds is required;

（三）需要调减预算安排的重点支出数额的；

3. the amount of key expenditures that have been arranged in the budgets needs to be decreased; and

（四）需要增加举借债务数额的。

(IV) the debts to be borrowed need to be increased.

第六十八条   在预算执行中，各级政府一般不制定新的增加财政收入或者支出的政策和措施，也不制定减少财政收入的政策和措施；必须作出并需要进行预算调整的，应当在预算调整方案中作出安排。

Article 68 In the course of budget implementation, the governments at various levels generally neither formulate new policies and measures for increasing fiscal revenues or expenditures nor formulate policies and measures for reducing fiscal revenues; where the budget adjustment is indispensable and must be made, arrangements shall be made in the budget adjustment plans.

第六十九条   在预算执行中，各级政府对于必须进行的预算调整，应当编制预算调整方案。预算调整方案应当说明预算调整的理由、项目和数额。

Article 69 In the course of budget implementation, the governments at various levels shall, with regard to indispensable budget adjustments, work out plans for budget adjustments. The budget adjustment plans shall state the reasons for budget adjustments and items and amounts involved.

在预算执行中，由于发生自然灾害等突发事件，必须及时增加预算支出的，应当先动支预备费；预备费不足支出的，各级政府可以先安排支出，属于预算调整的，列入预算调整方案。

In the course of budget implementation, if the budgetary expenditures must be increased due to occurrence of natural disasters and other emergencies, the reserve funds shall be disbursed first; if the reserve funds are inadequate to cover the expenditures, the governments at various levels may first arrange expenditures and then include those belonging to budget adjustments into the budget adjustment plans.

国务院财政部门应当在全国人民代表大会常务委员会举行会议审查和批准预算调整方案的三十日前，将预算调整初步方案送交全国人民代表大会财政经济委员会进行初步审查。

Financial department under the State Council shall, 30 days before the Standing Committee of the National People 's Congress holds meetings to review and approve the budget adjustment plans, send the preliminary budget adjustment plans to the Financial and Economic Committee of the National People's Congress for preliminary examination.

省、自治区、直辖市政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准预算调整方案的三十日前，将预算调整初步方案送交本级人民代表大会有关专门委员会进行初步审查。

The financial departments under the governments of provinces, autonomous regions and municipalities directly under the Central Government shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the budget adjustment plans, send the preliminary budget adjustment plans to the relevant special committees of the people's congresses at corresponding levels for preliminary examination.

设区的市、自治州政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准预算调整方案的三十日前，将预算调整初步方案送交本级人民代表大会有关专门委员会进行初步审查，或者送交本级人民代表大会常务委员会有关工作机构征求意见。

The financial departments under the governments of cities divided into districts and autonomous prefectures shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the budget adjustment plans, send the preliminary budget adjustment plans to the relevant special committees of the people's congresses at corresponding levels for preliminary examination or to the relevant working organs of the standing committees of the people's congresses at corresponding levels for advice.

县、自治县、不设区的市、市辖区政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准预算调整方案的三十日前，将预算调整初步方案送交本级人民代表大会常务委员会有关工作机构征求意见。

The financial departments under the governments of counties, autonomous counties, cities not divided into districts and municipal districts shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the budget adjustment plans, send the preliminary budget adjustment plans to the relevant working organs of the standing committees of the people's congresses at the corresponding levels for advice.

中央预算的调整方案应当提请全国人民代表大会常务委员会审查和批准。县级以上地方各级预算的调整方案应当提请本级人民代表大会常务委员会审查和批准；乡、民族乡、镇预算的调整方案应当提请本级人民代表大会审查和批准。未经批准，不得调整预算。

Adjustment plans of the central budget shall be referred to the Standing Committee of the National People's Congress for review and approval. Adjustment plans of budgets at or above the county level shall be referred to the standing committees of people's congresses at corresponding levels for examination and approval; Adjustment plans of budgets of townships, nationality townships and towns shall be referred to the people's congresses at corresponding levels for examination and approval. No budget adjustment shall be made without due approval.

第七十条   经批准的预算调整方案，各级政府应当严格执行。未经本法第六十九条规定的程序，各级政府不得作出预算调整的决定。

Article 70 The governments at various levels shall strictly implement the approved budget adjustment plans. The governments at various levels shall not make decisions on budget adjustments without going through procedures as provided in Article 69 hereof.

对违反前款规定作出的决定，本级人民代表大会、本级人民代表大会常务委员会或者上级政府应当责令其改变或者撤销。

In case a decision is made in violation of the provisions of the preceding paragraph, the people 's congress or the standing committee of the people's congress at the corresponding level or the governments at higher levels shall order a change or annulment of the decision.

第七十一条   在预算执行中，地方各级政府因上级政府增加不需要本级政府提供配套资金的专项转移支付而引起的预算支出变化，不属于预算调整。

Article 71 In the course of budget implementation, for changes in budgetary expenditures of local governments at various levels arising from increase in special transfer payments by governments at higher levels that requires no provision of supporting funds by governments at the corresponding levels, they shall not be regarded as budget adjustments.

接受增加专项转移支付的县级以上地方各级政府应当向本级人民代表大会常务委员会报告有关情况；接受增加专项转移支付的乡、民族乡、镇政府应当向本级人民代表大会报告有关情况。

The local governments at or above the county level that have accepted increase in special transfer payments shall report the relevant situations to the standing committees of the people's congresses at the corresponding levels; the governments of townships, nationality townships and towns that have accepted the increase in special transfer payments shall report the relevant situations to the people's congresses at the corresponding levels.

第七十二条   各部门、各单位的预算支出应当按照预算科目执行。严格控制不同预算科目、预算级次或者项目间的预算资金的调剂，确需调剂使用的，按照国务院财政部门的规定办理。

Article 72 The budgetary expenditures of a department or unit shall be implemented according to the budget items. Strictly control transfer of budgetary funds under different budget items, budget levels or projects. Any necessary transfer must be handled in accordance with the provisions of financial department under the State Council.

第七十三条   地方各级预算的调整方案经批准后，由本级政府报上一级政府备案。

Article 73 After the local budget adjustment plan at any level has been approved, the government at the corresponding level shall report such plan to the government at the next higher level for the record.

第八章 决 算

Chapter 8 Final Settlement

第七十四条   决算草案由各级政府、各部门、各单位，在每一预算年度终了后按照国务院规定的时间编制。

Article 74 Draft final accounts shall be compiled by governments at various levels, various departments and units in accordance with the schedule prescribed by the State Council at the end of each budgetary year.

编制决算草案的具体事项，由国务院财政部门部署。

The required matters concerning the compilation of the draft final accounts shall be arranged by the department of finance under the State Council.

第七十五条   编制决算草案，必须符合法律、行政法规，做到收支真实、数额准确、内容完整、报送及时。

Article 75 The compilation of the draft final accounts must conform to the laws and administrative regulations and ensure the authenticity in revenues and expenditures, the accuracy in amounts, the completeness of the contents and the prompt submission.

决算草案应当与预算相对应，按预算数、调整预算数、决算数分别列出。一般公共预算支出应当按其功能分类编列到项，按其经济性质分类编列到款。

The draft final accounts shall be correspond to the budget, and listed separately according to the budget amount, adjusted amount and final amount. The expenditures of general public budgets shall be detailed to item when classified according to their functions, or be detailed to sub-type when classified according to their economic natures.

第七十六条   各部门对所属各单位的决算草案，应当审核并汇总编制本部门的决算草案，在规定的期限内报本级政府财政部门审核。

Article 76 A department shall examine, verify and totalize the draft final accounts of all units subordinate to it and then compile draft final accounts of its own and shall, within the prescribed time limit, submit such draft to the financial department of the government at the corresponding level for examination and verification.

各级政府财政部门对本级各部门决算草案审核后发现有不符合法律、行政法规规定的，有权予以纠正。

The financial department of a government at any level shall, in examining and verifying the draft final accounts of all departments at the corresponding level, have the power to correct any inconformity with the provisions of the laws and administrative rules and regulations.

第七十七条   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。

Article 77 The financial department under the State Council shall compile the draft of the central final accounts, and submit the draft audited by audit department of the State Council to the State Council for examination and decision, and then the State Council shall submit the same to the Standing Committee of the National People's Congress for examination and approval.

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。

The financial departments under local governments at or above the county level shall compile the draft final accounts at the corresponding levels and submit the draft final accounts audited by audit departments of governments at the corresponding levels to the governments at the corresponding levels for examination and decision, and then the governments at the corresponding levels shall submit the same to the standing committees of the people's congresses at the corresponding levels for examination and approval.

乡、民族乡、镇政府编制本级决算草案，提请本级人民代表大会审查和批准。

The government of a township, nationality township or town shall compile the draft final accounts at its own level and submit the draft to the people's congress at that level for examination and approval.

第七十八条   国务院财政部门应当在全国人民代表大会常务委员会举行会议审查和批准中央决算草案的三十日前，将上一年度中央决算草案提交全国人民代表大会财政经济委员会进行初步审查。

Article 78 Financial department under the State Council shall, 30 days before the Standing Committee of the National People 's Congress holds meeting to review and approve the draft of the central final accounts, send the draft of the central final accounts for the previous year to the Financial and Economic Committee of the National People's Congress for preliminary examination.

省、自治区、直辖市政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准本级决算草案的三十日前，将上一年度本级决算草案提交本级人民代表大会有关专门委员会进行初步审查。

The financial departments under the governments of provinces, autonomous regions and municipalities directly under the Central Government shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the draft final accounts at the corresponding levels, send the draft final accounts at the corresponding levels for the previous year to the relevant special committees of the people's congresses at corresponding levels for preliminary examination.

设区的市、自治州政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准本级决算草案的三十日前，将上一年度本级决算草案提交本级人民代表大会有关专门委员会进行初步审查，或者送交本级人民代表大会常务委员会有关工作机构征求意见。

The financial departments under the governments of cities divided into districts and autonomous prefectures shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the draft final accounts at the corresponding levels, send the draft final accounts at the corresponding levels for the previous year to the relevant special committees of the people's congresses at corresponding levels for preliminary examination or to the relevant working organs of the standing committees of the people's congresses at the corresponding levels for advice.

县、自治县、不设区的市、市辖区政府财政部门应当在本级人民代表大会常务委员会举行会议审查和批准本级决算草案的三十日前，将上一年度本级决算草案送交本级人民代表大会常务委员会有关工作机构征求意见。

The financial departments under the governments of counties, autonomous counties, cities not divided into districts and municipal districts shall, 30 days before the standing committees of the people's congresses at the corresponding levels hold meetings to review and approve the draft final accounts at the corresponding levels, send the draft final accounts at the corresponding levels for the previous year to the relevant working organs of the standing committees of the people's congresses at the corresponding levels for advice.

全国人民代表大会财政经济委员会和省、自治区、直辖市、设区的市、自治州人民代表大会有关专门委员会，向本级人民代表大会常务委员会提出关于本级决算草案的审查结果报告。

The Financial and Economic Committee of the National People 's Congress and the relevant special committees of people's congresses of provinces, autonomous regions, municipalities directly under the Central Government, cities divided into districts and autonomous prefectures shall submit the examination result report on draft final accounts at the corresponding levels to the standing committees of the people's congresses at the corresponding levels.

第七十九条   县级以上各级人民代表大会常务委员会和乡、民族乡、镇人民代表大会对本级决算草案，重点审查下列内容：

Article 79 As for the draft final accounts at corresponding levels, the standing committees of people's congresses at or above the county level and the people's congresses of townships, nationality townships or towns shall focus on examining the following contents:

（一）预算收入情况；

1. information about the budgetary revenues;

（二）支出政策实施情况和重点支出、重大投资项目资金的使用及绩效情况；

2. information about the implementation of policies on expenditures and about the use and performance of key expenditures and major investment project funds;

（三）结转资金的使用情况；

(III) Use of carryover funds;

（四）资金结余情况；

(IV) Funds balance;

（五）本级预算调整及执行情况；

5. information about the adjustment and implementation of budgets at the corresponding levels;

（六）财政转移支付安排执行情况；

(VI) information about the implementation of arranged fiscal transfer payments;

（七）经批准举借债务的规模、结构、使用、偿还等情况；

(VII) the scale, structure, use, repayment and other information of debts approved to borrow;

（八）本级预算周转金规模和使用情况；

(VIII) information about the scale and use of budgetary revolving funds at the corresponding levels;

（九）本级预备费使用情况；

(IX) information about the reserve funds at the corresponding levels;

（十）超收收入安排情况，预算稳定调节基金的规模和使用情况；

(X) information about the arrangements of excess revenues and about the scale and use of budget stabilization funds;

（十一）本级人民代表大会批准的预算决议落实情况；

11. information about the implementation of budget resolutions approved at the people's congresses at corresponding levels; and

（十二）其他与决算有关的重要情况。

(XII) other important information relevant to the final accounts.

县级以上各级人民代表大会常务委员会应当结合本级政府提出的上一年度预算执行和其他财政收支的审计工作报告，对本级决算草案进行审查。

The standing committees of the people's congresses at or above the county level shall review the draft final accounts at corresponding levels in combination with the implementation of budgets for the previous year as proposed by the governments at corresponding levels and the audit reports on other fiscal revenues and expenditures.

第八十条   各级决算经批准后，财政部门应当在二十日内向本级各部门批复决算。各部门应当在接到本级政府财政部门批复的本部门决算后十五日内向所属单位批复决算。

Article 80 After the final accounts of the government at any level have been approved, the relevant financial department shall give an official written reply concerning the final accounts to all departments at the corresponding level within 20 days. All the departments shall give an official reply concerning the final accounts to their subordinate entities within 15 days after they receive the official reply concerning the final accounts given by the financial department of the government at the corresponding level.

第八十一条   地方各级政府应当将经批准的决算及下一级政府上报备案的决算汇总，报上一级政府备案。

Article 81 A local government at any level shall summarize its approved final accounts and the final accounts submitted by the government at the next lower level for the record, which shall be submitted to the government at the next higher level for the record.

县级以上各级政府应当将下一级政府报送备案的决算汇总后，报本级人民代表大会常务委员会备案。

Any government at or above the county level shall summarize the summarization of the final accounts submitted by the government at the next lower level for the record, and submit the same to the standing committee of the people's congress at the corresponding level for the record.

第八十二条   国务院和县级以上地方各级政府对下一级政府依照本法第八十一条规定报送备案的决算，认为有同法律、行政法规相抵触或者有其他不适当之处，需要撤销批准该项决算的决议的，应当提请本级人民代表大会常务委员会审议决定；经审议决定撤销的，该下级人民代表大会常务委员会应当责成本级政府依照本法规定重新编制决算草案，提请本级人民代表大会常务委员会审查和批准。

Article 82 In case a government at or above the county level judges that the final accounts submitted for the record by a government at the next lower level in accordance with the provisions of Article 81 of this Law contravene the laws or administrative rules and regulations or contain other inappropriatenesses and the resolution approving the final accounts has to be cancelled, the State Council and the local government at or above the county level shall submit the matter to the standing committee of the people's congress at the corresponding level for deliberation and decision; if a decision is made on its cancellation after deliberation, the standing committee of the people's congress at the said next lower level shall instruct the government at the corresponding level to recompile the draft final accounts in accordance with the provisions of this Law, and then submit the draft to the standing committee of the people's congress at the corresponding level for examination and approval.

第九章 监 督

Chapter 9 Supervision

第八十三条   全国人民代表大会及其常务委员会对中央和地方预算、决算进行监督。

Article 83 The National People 's Congress and its Standing Committee exercise supervision over the central and local budgets and final accounts.

县级以上地方各级人民代表大会及其常务委员会对本级和下级预算、决算进行监督。

A local people's congress at or above the county level and its standing committee exercise supervision over the budget and final accounts at the corresponding and lower levels.

乡、民族乡、镇人民代表大会对本级预算、决算进行监督。

The people 's congress of a township, nationality township or town exercises supervision over the budget and final accounts of the government at the corresponding level.

第八十四条   各级人民代表大会和县级以上各级人民代表大会常务委员会有权就预算、决算中的重大事项或者特定问题组织调查，有关的政府、部门、单位和个人应当如实反映情况和提供必要的材料。

Article 84 A people 's congress at any level and the standing committee of the people's congress at or above the county level have the power to conduct investigations of major issues or specific questions concerning the budget or final accounts; governments, departments, units or individuals concerned shall truthfully report the situations and provide the necessary materials.

第八十五条   各级人民代表大会和县级以上各级人民代表大会常务委员会举行会议时，人民代表大会代表或者常务委员会组成人员，依照法律规定程序就预算、决算中的有关问题提出询问或者质询，受询问或者受质询的有关的政府或者财政部门必须及时给予答复。

Article 85 When the people's congresses at various levels and the standing committees of the people's congresses at or above the county level are in session, deputies to the people's congresses or members of the standing committees may, in accordance with the procedures prescribed by law, raise questions or address inquiries concerning the budgets or final accounts to the relevant governments or financial departments, which must promptly answer the questions or inquiries.

第八十六条   国务院和县级以上地方各级政府应当在每年六月至九月期间向本级人民代表大会常务委员会报告预算执行情况。

Article 86 The State Council and the local governments at or above the county level shall, during the period of June through September of each year, make reports on the budget implementation to the standing committees of the people's congresses at the corresponding levels.

第八十七条   各级政府监督下级政府的预算执行；下级政府应当定期向上一级政府报告预算执行情况。

Article 87 A government at any level shall supervise the budget implementation by the governments at lower levels; A government at lower levels shall regularly make reports on the budget implementation to the government at the next higher level.

第八十八条   各级政府财政部门负责监督本级各部门及其所属各单位预算管理有关工作，并向本级政府和上一级政府财政部门报告预算执行情况。

Article 88 The financial department of a government at any level shall be responsible for supervision of the budget management of all departments at the corresponding level and their subordinate units, and shall make reports on the budget implementation to the government at the corresponding level and the financial department of the government at the next higher level.

第八十九条   县级以上政府审计部门依法对预算执行、决算实行审计监督。

Article 89 The audit department of a government at or above the county level shall exercise auditing supervision over the budget implementation and final accounts in accordance with the law.

对预算执行和其他财政收支的审计工作报告应当向社会公开。

The audit report on the budget implementation and other financial revenues and expenditures shall be open to the society.

第九十条   政府各部门负责监督检查所属各单位的预算执行，及时向本级政府财政部门反映本部门预算执行情况，依法纠正违反预算的行为。

Article 90 All government departments shall supervise and inspect the budget implementation by all subordinate units, inform the financial departments of the governments at the corresponding levels of their budget implementation, and correct the acts in violation of budgets in accordance with the law.

第九十一条   公民、法人或者其他组织发现有违反本法的行为，可以依法向有关国家机关进行检举、控告。

Article 91 Any citizen, legal person or other organization may inform the relevant State organs of any act in violation hereof he or it discovers, or accuse the relevant actor according to law.

接受检举、控告的国家机关应当依法进行处理，并为检举人、控告人保密。任何单位或者个人不得压制和打击报复检举人、控告人。

The State organ accepting the information or accusation shall handle the case in accordance with the law, and shall keep the informant or accuser confidential. No unit or individual may suppress or retaliate the informant or accuser.

第十章 法律责任

Chapter 10 Legal Liabilities

第九十二条   各级政府及有关部门有下列行为之一的，责令改正，对负有直接责任的主管人员和其他直接责任人员追究行政责任：

Article 92 Any government at any level or any relevant department committing any of the following acts shall be ordered to make correction, and the persons directly in charge and other persons directly responsible shall be held for administrative responsibility:

（一）未依照本法规定，编制、报送预算草案、预算调整方案、决算草案和部门预算、决算以及批复预算、决算的；

1. failing to prepare and submit the draft budget, budget adjustment plan, draft final accounts, and departmental budget and final accounts, or give an official reply to budget and final accounts pursuant hereto;

（二）违反本法规定，进行预算调整的；

2. adjusting the budget in violation hereof;

（三）未依照本法规定对有关预算事项进行公开和说明的;

(III) failing to announce and explain the matters concerning the budget pursuant hereto;

（四）违反规定设立政府性基金项目和其他财政收入项目的；

(IV) establishing the governmental fund items and other fiscal revenue items in violation of the provisions;

（五）违反法律、法规规定使用预算预备费、预算周转金、预算稳定调节基金、超收收入的；

(V) using the budget reserve funds, budget circulating funds, budget stabilization funds and excess revenue in violation of laws and regulations; and

（六）违反本法规定开设财政专户的。

(VI) opening special financial account in violation hereof.

第九十三条   各级政府及有关部门、单位有下列行为之一的，责令改正，对负有直接责任的主管人员和其他直接责任人员依法给予降级、撤职、开除的处分：

Article 93 Any government at any level or any relevant department or unit committing any of the following acts shall be ordered to make correction, and the persons directly in charge and other persons directly responsible shall be demoted, dismissed or fired:

（一）未将所有政府收入和支出列入预算或者虚列收入和支出的；

1. failing to include all the governmental revenues and expenditures in the budget or misstating the revenues or expenditures;

（二）违反法律、行政法规的规定，多征、提前征收或者减征、免征、缓征应征预算收入的；

2. carrying out over collection or early collection of, grant reduction of, or exemption from collection of, or postpone the collection of, budgetary revenues that ought to be collected, in violation of the provisions of the laws or administrative regulations;

（三）截留、占用、挪用或者拖欠应当上缴国库的预算收入的；

(III) intercepting, detaining, misappropriating or defaulting the budget revenues that ought to be turned over to the Treasury;

（四）违反本法规定，改变预算支出用途的；

(IV) changing the usage of budgetary outlays in violation hereof;

（五）擅自改变上级政府专项转移支付资金用途的；

(V) arbitrarily changing the usage of special transfer payment funds of the government at higher level;

（六）违反本法规定拨付预算支出资金，办理预算收入收纳、划分、留解、退付，或者违反本法规定冻结、动用国库库款或者以其他方式支配已入国库库款的。

(VI) appropriating the funds for budgetary outlays or managing the collection, allocation, retainment and turnover, and refund of the budgetary revenues in violation hereof, or freezing or drawing on the treasury reserve, or otherwise disposing of the funds already put in the Treasuries in violation hereof.

第九十四条   各级政府、各部门、各单位违反本法规定举借债务或者为他人债务提供担保，或者挪用重点支出资金，或者在预算之外及超预算标准建设楼堂馆所的，责令改正，对负有直接责任的主管人员和其他直接责任人员给予撤职、开除的处分。

Article 94 Any government at any level or any department or unit borrowing debts to provide guarantee for the debts of others, misappropriating the funds for major expenditures, or constructing any government building with the expenditures incurred uncovered in the budget or exceeding the budget, in violation hereof, shall be ordered to make correction, and the persons directly in charge and other persons directly responsible shall be demoted, dismissed or fired.

第九十五条   各级政府有关部门、单位及其工作人员有下列行为之一的，责令改正，追回骗取、使用的资金，有违法所得的没收违法所得，对单位给予警告或者通报批评；对负有直接责任的主管人员和其他直接责任人员依法给予处分：

Article 95 Any relevant department or unit or staff thereof of any government at any level committing any of the following acts shall be ordered to make correction, return the funds it gains by cheating or uses, and have the illegal gains confiscated, if any; the unit concerned shall be given a warning or a notice of criticism; and the persons directly in charge and other persons directly responsible shall be given sanctions according to law:

（一）违反法律、法规的规定，改变预算收入上缴方式的；

1. changing the way whereby the budget revenue is turned over in violation of laws and regulations;

（二）以虚报、冒领等手段骗取预算资金的；

2. gaining the budget funds by means of misstatement, impersonation or otherwise;

（三）违反规定扩大开支范围、提高开支标准的；

(III) expanding the expenditure range or raising the expenditure standards in violation of the relevant provisions;

（四）其他违反财政管理规定的行为。

4. Any other act in violation of the provisions on fiscal administration.

第九十六条   本法第九十二条、第九十三条、第九十四条、第九十五条所列违法行为，其他法律对其处理、处罚另有规定的，依照其规定。

Article 96 Where other laws stipulate otherwise on handling or punishment for an illegal act stipulated in Article 92, Article 93, Article 94 or Article 95, such provisions shall prevail.

违反本法规定，构成犯罪的，依法追究刑事责任。

Where a violation of the provisions of this Law constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第十一章 附 则

Chapter 11 Supplementary Provisions

第九十七条   各级政府财政部门应当按年度编制以权责发生制为基础的政府综合财务报告，报告政府整体财务状况、运行情况和财政中长期可持续性，报本级人民代表大会常务委员会备案。

Article 97 The financial departments of governments at all levels shall prepare an annual consolidated financial report of the governments on an accrual basis to report the overall financial position, operation and medium and long-term fiscal sustainability of the governments, which shall be reported to the standing committees of the people's congresses at the corresponding levels for the record.

第九十八条   国务院根据本法制定实施条例。

Article 98 The State Council shall, in accordance with this Law, formulate rules for its implementation.

第九十九条   民族自治地方的预算管理，依照民族区域自治法的有关规定执行；民族区域自治法没有规定的，依照本法和国务院的有关规定执行。

Article 99 The management of budgets in the national autonomous areas shall comply with the relevant provisions of the Law on Regional National Autonomy; In the absence of such stipulations in the Law on Regional National Autonomy, the relevant provisions of this Law and relevant regulations of the State Council shall apply.

第一百条   省、自治区、直辖市人民代表大会或者其常务委员会根据本法，可以制定有关预算审查监督的决定或者地方性法规。

Article 100 The people's congresses or their standing committees of the provinces, autonomous regions and municipalities directly under the Central Government may, according to this Law, formulate decisions on budget examination and supervision or local regulations.

第一百零一条   本法自1995年1月1日起施行。1991年10月21日国务院发布的《国家预算管理条例》同时废止。

Article 101 This Law shall go into effect as of January 1, 1995. The Regulations on the Control of State Budget promulgated by the State Council on October 21, 1991 shall be repealed simultaneously.