

Report on the Execution of the Central and Local Budgets for 2021 and on the Draft Central and Local Budgets for 2022 (I)

关于2021年中央和地方预算执行情况与2022年中央和地方预算草案的报告(上)

Fifth Session of the 13th National People's Congress of
The People's Republic of China

——在第十三届全国人民代表大会第五次会议上

Ministry of Finance

财政部

March 5, 2022

2022年3月5日

Esteemed Deputies,

The Ministry of Finance has been entrusted by the State Council to submit this report on the execution of the central and local budgets for 2021 and on the draft central and local budgets for 2022 to the present Fifth Session of the 13th National People's Congress (NPC) for your deliberation and for comments from members of the National Committee of the Chinese People's Political Consultative Conference (CPPCC).

I. Execution of the 2021 Central and Local Budgets

The year 2021 was a milestone in the history of both the Party and the country. The Central Committee of the Communist Party of China (CPC) with Comrade Xi Jinping at its core united and led the whole Party and Chinese people of all ethnic groups in accomplishing the following endeavors: We celebrated the centenary of the Communist Party of China; the 19th Party Central Committee convened its sixth plenary session where a resolution on the Party's major achievements and historical experience over the past century was adopted; we prevailed in the critical battle against poverty on schedule; we achieved the first centenary goal of building a moderately prosperous society in all respects and began a new journey toward the second centenary goal of building a modern socialist country in all respects.

Last year, facing complex and daunting conditions and various risks and challenges both at home and abroad, under the strong leadership of the Party Central Committee with Comrade Xi Jinping at its core, all local authorities and government departments resolutely followed the guidance of Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era, fully applied the guiding principles of the 19th CPC National Congress and all the

各位代表:

受国务院委托, 现将2021年中央和地方预算执行情况与2022年中央和地方预算草案提请十三届全国人大五次会议审查, 并请全国政协各位委员提出意见。

一、2021年中央和地方预算执行情况

2021年是党和国家历史上具有里程碑意义的一年。以习近平同志为核心的党中央团结带领全党全国各族人民, 隆重庆祝中国共产党成立一百周年, 胜利召开党的十九届六中全会、制定党的第三个历史决议, 如期打赢脱贫攻坚战, 如期全面建成小康社会、实现第一个百年奋斗目标, 开启全面建设社会主义现代化国家、向第二个百年奋斗目标进军新征程。面对复杂严峻的国内外形势和诸多风险挑战, 在以习近平同志为核心的党中央坚强领导下, 各地区各部门坚持以习近平新时代中国特色社会主义思想为指导, 深入贯彻党的十九大和十九届历次全会精神, 坚决落实党中央、国务院决策

plenary sessions of the 19th CPC Central Committee, and firmly implemented the decisions and plans of the Party Central Committee and the State Council. We rigorously executed the budgets reviewed and approved at the Fourth Session of the 13th NPC, coordinated COVID-19 prevention and control with economic and social development, successfully ensured stability on six fronts, and maintained security in six areas [The six fronts refer to employment, the financial sector, foreign trade, foreign investment, domestic investment, and expectations. The six areas refer to job security, basic living needs, operations of market entities, food and energy security, stable industrial and supply chains, and the normal functioning of primary-level governments.]. By effectively responding to various risks and challenges, we made new progress in forging a new pattern of development, scored new achievements in high-quality development, boosted China's strategic scientific and technological strength, increased the resilience of our industrial chains, advanced deeper with reform and opening up, made vigorous and effective efforts to meet people's basic living needs, continued to strengthen ecological conservation, and ensured overall social stability. The 14th Five-Year Plan got off to a good start, and execution of both central and local budgets was satisfactory.

1. Revenue and expenditure in the general public budget in 2021

1) National general public budget

Revenue in the national general public budget was 20.253888 trillion yuan, representing 102.5% of the budgeted figure, an increase of 10.7% compared with 2020, mainly driven by sustained, steady economic recovery and rising prices. Revenue included tax receipts of 17.273047 trillion yuan, an increase of 11.9%, and non-tax revenue of 2.980841 trillion yuan, an increase of 4.2%. With the addition of 1.171352 trillion yuan of funds transferred from budget stabilization funds, budgets of government-managed funds, and budgets of state capital operations as well as utilized carryover and surplus funds, total revenue reached 21.42524 trillion yuan.

Expenditure in the national general public budget was 24.63215 trillion yuan, representing 98.5% of the budgeted figure and an increase of 0.3%. With the addition of 354.09 billion yuan used to replenish the Central Budget Stabilization Fund and 9 billion yuan transferred to budgets of government-managed funds, total expenditure reached 24.99524 trillion yuan. Total expenditure exceeded total revenue, leaving a deficit of 3.57 trillion yuan, which is consistent with the figure projected.

2) Central general public budget

Revenue in the central government's general public budget was 9.14618 trillion yuan, representing 102.2% of the budgeted figure and an increase of 10.5%. Adding in 95 billion yuan from the Central Budget Stabilization Fund and 98.5 billion yuan from the budgets of central government-managed funds and central government state capital operations, total revenue came to 9.33968 trillion yuan.

Expenditure in the central government's general public budget totaled 11.72659 trillion yuan, representing 98.6% of the budgeted figure and a decrease of 0.9%. This figure includes: central government expenditures of 3.504996 trillion yuan, representing 100.1% of the budgeted figure and a 0.1% decrease; and transfer payments to local governments of 8.221594 trillion yuan, representing 98.6% of the budgeted figure and a 1.2% decrease. With the addition of

部署, 严格执行十三届全国人大四次会议审查批准的预算, 统筹疫情防控和经济社会发展, 扎实做好“六稳”工作、全面落实“六保”任务, 有效应对各种风险挑战, 构建新发展格局迈出新步伐, 高质量发展取得新成效, 国家战略科技力量加快壮大, 产业链韧性得到提升, 改革开放向纵深推进, 民生保障有力有效, 生态文明建设持续推进, 社会大局保持稳定, 实现“十四五”良好开局。中央和地方预算执行情况较好。

(一) 2021年一般公共预算收支情况。

1. 全国一般公共预算。

全国一般公共预算收入202538.88亿元, 为预算的102.5%, 比2020年增长10.7%, 主要是经济持续稳定恢复和价格上涨等因素拉动。其中, 税收收入172730.47亿元, 增长11.9%; 非税收入29808.41亿元, 增长4.2%。加上从预算稳定调节基金、政府性基金预算、国有资本经营预算调入资金及使用结转结余11713.52亿元, 收入总量为214252.4亿元。全国一般公共预算支出246321.5亿元, 完成预算的98.5%, 增长0.3%。加上补充中央预算稳定调节基金3540.9亿元、向政府性基金预算调出90亿元, 支出总量为249952.4亿元。收支总量相抵, 赤字35700亿元, 与预算持平。

2. 中央一般公共预算。

中央一般公共预算收入91461.8亿元, 为预算的102.2%, 增长10.5%。加上从中央预算稳定调节基金调入950亿元, 从中央政府性基金预算、中央国有资本经营预算调入985亿元, 收入总量为93396.8亿元。中央一般公共预算支出117265.9亿元, 完成预算的98.6%, 下降0.9%, 其中, 本级支出35049.96亿元, 完成预算的100.1%, 下降0.1%; 对地方转移支付82215.94亿

354.09 billion yuan contributed to the Central Budget Stabilization Fund and 9 billion yuan transferred to the budget of central government-managed funds, total expenditure reached 12.08968 trillion yuan. Total expenditure exceeded total revenue, leaving a deficit of 2.75 trillion yuan, which is consistent with the figure projected.

Main revenue items in the central government's general public budget: Domestic value-added tax (VAT) revenue was 3.175266 trillion yuan, 100.5% of the budgeted figure. Domestic excise tax revenue amounted to 1.38807 trillion yuan, 104.3% of the budgeted figure. Corporate income tax revenue was 2.660534 trillion yuan, 103.8% of the budgeted figure. Individual income tax revenue was 839.595 billion yuan, 106.3% of the budgeted figure. Revenue from customs duties came to 280.587 billion yuan, 102% of the budgeted figure. Revenue from VAT and excise tax on imports totaled 1.731636 trillion yuan, 107.8% of the budgeted figure. VAT and excise tax rebates on exports totaled 1.815769 trillion yuan, 117.1% of the budgeted figure. Thanks to better-than-expected growth of foreign trade as well as rising prices for imported commodities, taxes on both imports and exports exceeded projections by a relatively large margin.

Main expenditures in the central government's general public budget: General public service expenditures reached 157.269 billion yuan, 107% of the budgeted figure, primarily due to rising investment in digitalization in the central government budget and increased spending on customs countermeasures for COVID-19. Diplomatic spending totaled 49.096 billion yuan, 97.4% of the budgeted figure. National defense spending was 1.355758 trillion yuan, 100% of the budgeted figure. Public security expenses totaled 189.002 billion yuan, 102.1% of the budgeted figure. Spending on education came to 169.035 billion yuan, 101.6% of the budgeted figure. Spending on science and technology amounted to 320.554 billion yuan, 99.3% of the budgeted figure. Spending on stockpiling grain, edible oils, and other materials was 111.249 billion yuan, 90.8% of the budgeted figure. Interest payments on debt totaled 586.769 billion yuan, 97.8% of the budgeted figure.

Central government transfer payments made to local governments: General transfer payments totaled 7.48629 trillion yuan, 99.8% of the budgeted figure. Special transfer payments reached 735.304 billion yuan, 88% of the budgeted figure. This was mainly due to the fact that some transfer payments included under central government budgetary investment were recategorized as relevant central government expenditures according to the way they were actually used.

In 2021, a total of 201.18 billion yuan of extra revenue and 152.91 billion yuan of unspent funds in the central general public budget were transferred in full to the Central Budget Stabilization Fund. Central government reserve funds budgeted for 2021 amounted to 50 billion yuan. Of this, actual spending was 40 billion yuan, which was mainly used in post-flood reconstruction and one-off subsidies for grain producers. The 10 billion yuan surplus (already included in the aforementioned 152.91 billion yuan of unspent funds) was transferred in full to the Central Budget Stabilization Fund. At the end of 2021, the Central Budget Stabilization Fund had a balance of 385.401 billion yuan.

3) Local general public budget

Revenue in the local general public budget was 19.329302

元, 完成预算的98.6%, 下降1.2%。加上补充中央预算稳定调节基金3540.9亿元、向中央政府性基金预算调出90亿元, 支出总量为120896.8亿元。收支总量相抵, 中央财政赤字27500亿元, 与预算持平。

中央一般公共预算主要收入项目具体情况是: 国内增值税31752.66亿元, 为预算的100.5%。国内消费税13880.7亿元, 为预算的104.3%。企业所得税26605.34亿元, 为预算的103.8%。个人所得税8395.95亿元, 为预算的106.3%。关税2805.87亿元, 为预算的102%。进口货物增值税、消费税17316.36亿元, 为预算的107.8%。出口货物退增值税、消费税18157.69亿元, 为预算的117.1%。进出口税收均超出预算较多, 主要是外贸进出口增长好于预期, 以及进口大宗商品价格上涨等影响。

中央一般公共预算本级主要支出项目具体情况是: 一般公共服务支出1572.69亿元, 完成预算的107%, 主要是信息化建设等中央预算内投资、海关系统新冠肺炎疫情防控支出增加。外交支出490.96亿元, 完成预算的97.4%。国防支出13557.58亿元, 完成预算的100%。公共安全支出1890.02亿元, 完成预算的102.1%。教育支出1690.35亿元, 完成预算的101.6%。科学技术支出3205.54亿元, 完成预算的99.3%。粮油物资储备支出1112.49亿元, 完成预算的90.8%。债务付息支出5867.69亿元, 完成预算的97.8%。

中央对地方转移支付具体情况是: 一般性转移支付74862.9亿元, 完成预算的99.8%; 专项转移支付7353.04亿元, 完成预算的88%, 主要是部分原安排的对地方转移支付中央预算内投资, 执行中根据实际用途列入中央本级相关支出。

2021年中央一般公共预算超收收入2011.8亿元、支出结余1529.1亿元, 全部转入预算稳定