

# 地方债绩效问题

## Performance of Local Debt

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2019.09

# 2019年7月地方债投向

## Local Debt Investments in July, 2019

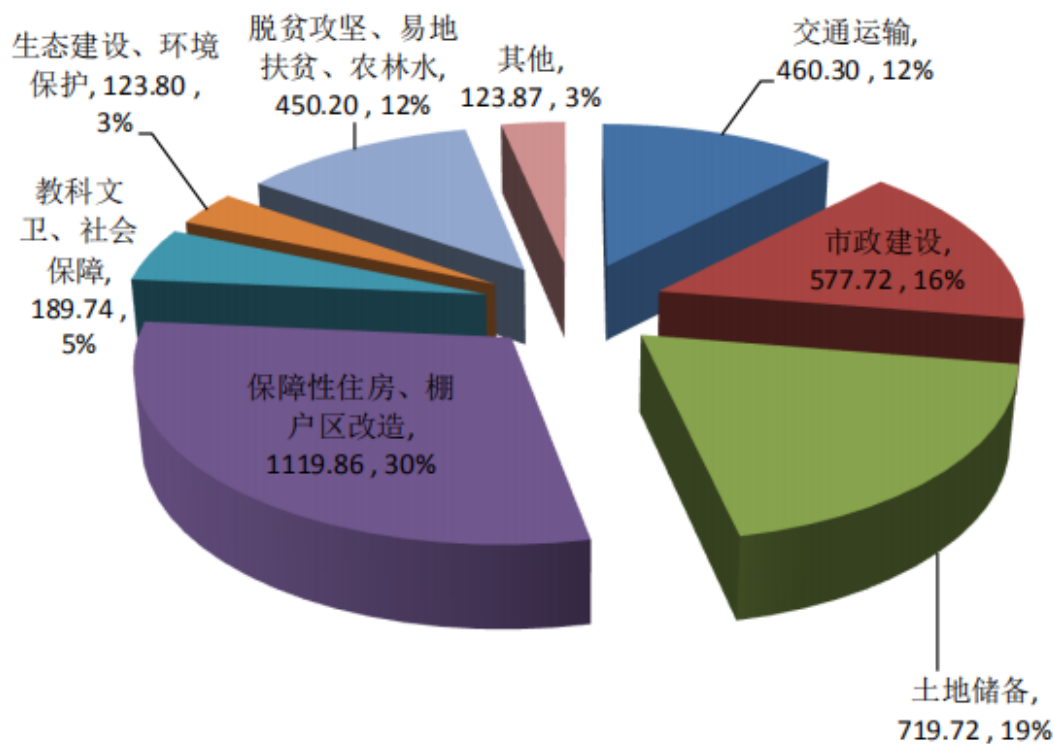


图 1: 2019 年 7 月发行新增地方政府债券资金投向情况

# 年内地方债发行逾3.7万亿 多地新增额度完成发行

2019年08月23日 10:05 财经网

新浪财经APP | A<sup>-</sup> | A<sup>+</sup> | ☆ | 微博 | 微信

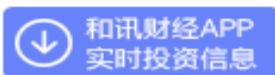
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贴债092

## 地方债“余额不足”，往年额度有多少可动用？

019-08-25 11:23:50 和讯名家



### 适度扩大地方政府专项债发行规模

炒股 频道

证券时报

08-21 13:08

听报

# 存在问题 Problems

## 1. 法律约束性不强 The legal binding is not strong

《预算法》要求在国务院限额内发债只能用于公益性资本支出。

The Budget Law requires that bonds issued within the limits of the State Council can only be used for public welfare capital expenditures.

除以上外，地方政府及其所属部门不得以任何方式举借债务

Except for the above, local governments and their subordinate departments shall not borrow debts in any way.

# 存在问题 Problems

## 2. 债务资金预算不规范 Debt budget is not standardized

全国人大批准后，下达当年各地债务配额列入预算调整

After the approval of the National People's Congress, the debt quota of the local governments were included in the budget adjustment.

只编制收支，具体支出体现在债务发行公告，而未体现在预算中。

Only income and expenditure are compiled, and the specific expenses are reflected in the debt issuance announcement, but not in the budget.

# 存在问题 Problems

## 3. 债务资金使用效率不高 The inefficient use of debt funds

债务资金未按计划使用，闲置

Debt funds are not used as planned, resulting in idle funds

债务资金未用于规定支出，违规

Debt funds are not used for prescribed expenditure, resulting in violation of fund use

债务资金用于重复建设，浪费

Debt funds are used for redundant construction, resulting in waste of funds

# 存在问题 Problems

## 4. 债务绩效评价体系不健全

The debt performance evaluation system is not sound

财政绩效评价初步建立，但债务绩效评价尚未建立

Fiscal performance evaluation was initially established, but debt performance evaluation has not yet been established.

绩效评价指标、机构、程序都不健全

Performance evaluation indicators, institutions and procedures are not sound.

# 对策建议 Suggestions

## 1. 强化法律约束性

**Strengthen legal binding**

## 2. 尽快建立债务预算制度

**Establish a Debt Budget System as soon as possible**

## 3. 建立债务绩效评价制度

**Establish a Debt Performance Evaluation System**

## 4. 强化债务绩效评价结果应用

**Strengthen the application of Debt Performance Evaluation Results**



谢谢!