

The Central People's Government Administration Council issued a decision on the unified management of fiscal revenues and expenditures in 1950 (adopted at the 25th Administrative Conference of the Council of State Administration on March 24, 1950)

In order to overcome the imbalance between national fiscal revenue and expenditure and the disconnection between revenue and expenditure agencies, to save expenditure, rectify revenue, and unify the management of national fiscal revenue and expenditure, the Central People's Government Administration Council made the following decisions:

1. The national finance is unified under the Central People's Government: the taxation system, fiscal revenue and expenditure procedures, supply wage standards, administrative staffing, and the national total budget and final accounts are all determined by the Central People's Government's Ministry of Finance in accordance with the National Finance Revenue and Expenditure approved by the Central People's Government Committee. The budget estimates shall be formulated or compiled in consultation with relevant departments, and shall be respectively submitted to the Central People's Government for approval or forwarded to the Central People's Government Committee for approval before implementation. The people's governments of the major administrative regions and the provinces (cities) directly under the Central Government shall compile their respective major administrative regions (including their provinces and cities) and their provinces (cities) based on the total budgetary estimates of national fiscal revenue and expenditure approved by the Central People's Government Committee and according to the specific conditions of each region. The annual fiscal revenue and expenditure budget and the monthly and quarterly fiscal revenue and expenditure plan of the people's government shall be implemented after being approved by the Ministry of Finance of the Central People's Government. The people's governments of all major administrative regions and provinces (municipalities) directly under the Central Government shall report to the Ministry of Finance of the Central People's Government the revenue and expenditure of the current month at the end of each month in accordance with uniformly prescribed subjects, and report the revenue and expenditure of the current quarter at the end of each quarter. Calculation: At the end of the year, the final accounts of the year must be prepared and submitted for review. The above quarterly income and expenditure calculations must be delivered within two months after the beginning of the next quarter; the annual final accounts must be delivered before the end of March of the next year. The annual final accounts of the people's governments of the major administrative regions and the provinces (municipalities) directly under the Central Government are reviewed by the Ministry of Finance of the Central People's Government. Together with the central annual final accounts, the national annual final accounts are compiled and submitted to the Central People's Government Administration Council for approval by the Central People's Government Committee.

The provincial (municipal) people's government of each major administrative region shall compile the annual financial revenue and expenditure budget and monthly and quarterly revenue and expenditure plans of the provincial (municipal) people's government according to the annual financial revenue and expenditure estimates of the respective major administrative regions, and report. Implemented after approval by the Ministry of Finance of the People's Government of the Greater Administrative Region. It must also report to the Ministry of Finance of the People's Government of the Greater Administrative Region on monthly revenue and expenditure in accordance with the prescribed subjects, quarterly and at the end of the year, report quarterly calculations and annual final accounts; and submit a separate copy to the Ministry of Finance of the Central People's Government for reference.

People's governments at all levels and their financial departments must be responsible for ensuring that revenues will not be reduced and expenditures will not be exceeded.

2. The national public grains received in various places and their discounted cash or other physical goods, customs duties, salt taxes, merchandise taxes, and industrial and commercial taxes are all owned by the Central People's Government. All taxes shall be paid to the treasury of the Central People's Government. The national public grain system is limited to the central public grain depot within half a month after the requisition. Other physical objects are temporarily managed by the local government, subject to instructions from the Ministry of Finance of the Central People's Government. Taxes in cities and towns that have established treasuries are all limited to the same day, and those far away from the treasury and towns with less income are limited to three to five days. Delayed storage or misappropriation is strictly prohibited. In areas with telegraph and telephone equipment, the collection agency and treasury must report their income level by telegraph or telephone on a daily basis. The treasury at all levels has the right to supervise and urge revenue to the collection agency. When the collection agency releases the money and enters the treasury, the treasury at all levels must also collect it on demand, and shall not postpone or refuse the collection for excuses. If the income is relatively high during the tax season, if the income is not enough, the higher-level treasury may approve the temporary employment and count the votes. Several people participate in the work, and the financial departments of the people's governments of major administrative regions and provinces (municipalities) shall also conduct regular inspections and be responsible for supervision and implementation.

In addition to the above taxes, other salary and remuneration income tax, deposit interest income tax, stamp duty, inheritance tax, transaction tax, slaughter tax, special consumption tax, real estate tax, real estate tax, license tax, animal husbandry tax, terminal usage fee and other places Taxes are collected by the Ministry of Finance of the Central People's Government in accordance with the annual fiscal budgets of the major administrative regions and central provinces (municipalities). The Ministry of Finance of the people's governments of the major administrative regions is divided according to the annual fiscal budgets of the people's governments of each province (city). Taxes allocated to the local government must also be deposited in the People's Bank of China, and the bank will act as an agent for the local treasury. It is strictly forbidden to deposit the tax with a private bank account.

After taxation is divided, central taxation shall be allocated by the Ministry of Finance of the Central People's Government. Local retained taxes shall be allocated by the financial departments of local governments at various levels according to the scope of local governments.

The Central People's Government assigns national public food and taxation tasks to the major administrative regions and provinces (municipalities). The major administrative regions and provinces (municipalities) must comply with the policies and tax types, tax rules, and tax rates stipulated by the Central People's Government. For those who have specified tasks, 80% of the public grain will be returned to the local government, and 20% will be paid to the central government; 70% of the tax will be returned to the local government and 30% will be paid to the central government for reward. Each major administrative region may, in accordance with the expenditures of the people's government of each province (city), decide to allocate a number of the major administrative regions and a number of the provinces (cities) within the part that is returned to the locality.

Various rural funds, including rural elementary schools, cultural and recreational activities, construction, county teachers, education halls, hospital equipment, farms, nurseries, road construction, preferential treatment to the families of revolutionary soldiers, militia training, etc.,

can be levied by the county people's government from the state's public food. The local supplementary public grain shall be resolved, but the local supplementary public grain shall not exceed 15% of the national public grain, that is, the state levies 100 shi for the public grain, and the local additional public grain shall not exceed 15 shi. Municipal construction fees, elementary school education, culture and health fees, suburban administrative education fees and other expenditures in each city can be levied on urban surcharges for political and educational undertakings. The levy methods, tax rules, and tax rates for this local surplus public food and urban surcharges for political and educational undertakings are all subject to It shall be submitted for review level by level, and only after the approval of the people's government of the large administrative region can it be expropriated, and it must be reported to the Ministry of Finance of the Central People's Government for the record. Provinces (cities) directly under the Central Government must report to the Ministry of Finance of the Central People's Government for approval before expropriation. All provinces (cities) and commissioners' offices may, in accordance with the specific conditions of the counties under their jurisdiction, provide additional rations to the localities, and make necessary and reasonable arrangements and adjustments.

The income and depreciation reserves of state-owned enterprises are all owned by the Central People's Government. Among them, the income of trade, banking, shipping, factories, mines, railways, post and telecommunications, etc., are all transferred to the central treasury and reported to the Ministry of Finance of the Central People's Government on schedule by the competent departments; other state-owned enterprises are directly managed by the various ministries of the Central People's Government. Collection is collected by the Ministry of Finance of the Central People's Government; the central government entrusts or allocates to the administrators of the people's governments of major administrative regions and provinces (municipalities), and collection is collected by the Finance and Economic Commission of the major administrative regions and provinces (municipalities) people's governments and the Ministry of Finance, departments, and bureaus.

Clearing warehouse materials, materials seized in war, confiscation of traitors, war criminals and enemy rebellion, gold and silver foreign currency notes and other physical income taken over by the New Liberation City, public debt revenue, central-level public property revenue, central-level judicial and public security organs confiscated cash foreign currency and The income from other materials and various central government fees, etc., are all owned by the Central People's Government, and they will all be turned over to the treasury. The materials that cannot be stored in the warehouse shall be kept by the people's governments of the major administrative regions and reported to the Ministry of Finance of the Central People's Government for processing; those that have been taken over will be cleaned and deployed by the Warehouse Material Clearance and Deployment Committee organized by the Central People's Government Administration Council.

The cash foreign currency and other material income confiscated by the public security and judicial organs of the people's governments below the Central People's Government, and various local fee income and public property income are all assigned to the local government according to the budget of the people's government at all levels.

All the above incomes, regardless of whether they belong to the major administrative regions, provinces (municipalities) or those entrusted by the central government, the major administrative regions, provinces (municipalities) people's governments must carefully supervise the implementation and conduct regular inspections. If any Any department of the agency that has made unauthorized withdrawals, overdue payment, concealed non-payment, or full of corruption, shall be delayed, reduced, suspended or detained by the Ministry of Finance of the Central People's

Government or the financial departments of local governments at all levels. Its fund deposits or the enforcement of disciplinary sanctions.

3. Military expenditures, including national defense construction, navy, land and air expenses, living expenses, food, clothing, equipment, ordnance, medicines, military equipment, transportation operations, etc., are all prepared by the military system on a monthly and quarterly budget and reviewed level by level. After the General Logistics Department of the People's Revolutionary Military Commission of the Central People's Government approves within the scope of the military part of the national fiscal revenue and expenditure budget, it will request the Ministry of Finance of the Central People's Government to verify the military expenditure part of the country's fiscal revenue and expenditure budget, and then allocate it after verification.

Except for those directly funded by the Ministry of Finance of the Central People's Government, the Ministry of Finance of the Central People's Government may authorize all major administrative regions and departments in accordance with the approved military budget for all troops stationed in various regions to facilitate the supply of troops. The Finance and Economic Committee, Ministry of Finance, Departments and Bureaus of the People's Government of the Central People's Government of the Central People's Government, in accordance with the directives of the Ministry of Finance of the Central People's Government, operate from districts and branches to the district and provincial (municipal) central public grain depots according to military needs. Withdrawal in installments and pay on your behalf; the specific measures shall be separately prescribed by the Ministry of Finance of the Central People's Government.

Administrative expenses, diplomatic expenses, financial expenses, public security expenses, political expenses, school expenses of cultural and educational institutions directly managed by the central government, administrative expenses, diplomatic expenses, financial expenses, administrative expenses Etc.), economic construction costs, and investment in state-owned enterprises (including industry, trade, banking, railway, transportation, agriculture, forestry, water conservancy construction investment, etc.), etc., are all included in the central people's government budget. In charge, review the expenditure item by item according to the national income and expenditure budget. Expenses for public security teams in major administrative regions and provinces (cities), including county and district public security teams, administrative expenses above districts, investment in state-owned enterprises, and economic construction expenses of major administrative regions and provinces (cities) include agriculture, forestry, water conservancy, transportation, and government. Expenses including rivers, cultural and public health services and education at county level and above, and social services in large administrative regions and provinces (cities) including special care relief, etc., are all included in the large administrative regions and provinces (cities). Budgetary expenditure. National schools above colleges and national cultural and educational institutions whose expenditures are entrusted by the Central People's Government to the major administrative regions shall be temporarily included in the budgets of the major administrative regions.

All major administrative regions and provinces (municipalities) directly under the Central Government's funding, business expenses, food expenditures, are all settled by the local fiscal taxation. If the tax allocated to the local government does not cover the expenditure of the people's government at that level, the Ministry of Finance of the Central People's Government may separately allocate and supplement the central tax revenue based on the budget of the district and province (city) fiscal revenue and expenditure.

The treasury of the Central People's Government and the material warehouses of the central public grain depots at all levels will refuse to pay for grain or other in-kind goods unless directed by the Ministry of Finance of the Central People's Government. Illegal disbursements are dealt with and dealt with; the agency holding the instruction order may, within a specified period of time, make withdrawals from the designated treasury, grain depot or physical depot. When disbursing food funds, all major administrative regions and provinces (cities) must strictly abide by the principles of the central government before the local governments, military expenditures first, political expenditures, and the first and the back. In order to ensure that local expenditures are not affected by rising prices, all localities have to deposit cash with the People's Bank of China where they are located, without profit, and withdraw them on a ten-day basis.

4. Unified finance must strictly implement budget and final accounts, audit accounting system and strict financial supervision system: verify the number of people, verify expenditures, and pay the surplus to the public; no budget, no appropriation, no calculation, no budget, correct the practice of replacing audit with temporary allocation ; And check each revenue and expenditure department at any time, whether it is implemented in accordance with the financial plan, and whether there are any errors in the implementation. Establish strict payment procedures and reporting system, and report regularly. All receipts and receipts without the signature of the person in charge of the agency and the accountant shall be deemed invalid.

5. In order to manage fiscal revenues and expenditures in a unified manner to overcome the country's financial difficulties, the above items must be implemented in earnest. After the implementation of the above measures, some difficulties may occur in various places, which must be resolutely overcome. However, if there are certain difficulties that cannot be overcome at the local level, they should report the facts to the Central People's Government and explain the reasons so that the Central People's Government can make necessary and possible remedies.