青铜峡市2019年上半年财政预算执行分析

一、一般公共预算收支情况

**（一）收入情况**

1-6月份，辖区内一般公共预算收入累计完成83240万元，同比增收4588万元，增长5.8%。其中：中央级收入30218万元，同比增收1494万元，增长5.2%；自治区级收入16729万元，同比增收1975万元，增长13.4%；市本级收入36293万元，同比增收1119万元，增长3.2%。

6月份，当月完成市本级一般公共预算收入6049万元，同比减收1229万元，下降16.9%。**从收入结构看，**税收收入当月完成3867万元，同比减收536万元，下降12.2%；非税收入当月完成2182万元，同比减收693万元，下降24%。

1-6月份，累计完成市本级一般公共预算收入36293万元，完成年度预算的50%，时间过半任务过半。**从收入结构看，**税收收入25109万元，完成年度预算的48%，慢于序时进度2个百分点，同比增收571万元，增长2.3%；非税收入11184万元，完成年度预算的56%，快于序时进度6个百分点，同比增收548万元，增长5.2%。

**1-6月份财政收入运行主要特点：**

**1.财政收入稳中有进，增幅呈小幅度回落。**1-6月份，市本级一般公共预算收入完成年度预算的50%，比去年同期增长3.2%，增幅较5月份回落5个百分点。

**2.税收收入平稳增长，部分税种增幅走高。**1-6月份，市县级税收收入完成25109万元，同比增长2.3%。其中：增值税收入稳定增长，累计完成10782万元，同比增收892万元，增长9%；加大欠税的清缴力度，督促企业补缴前期欠税,房产税收入累计完成1713万元，同比增收459万元，增长36.6%；企业购销业务增加，促使印花税增收，累计完成1102万元，同比增收376万元，增长51.8%；企业购置不动产活跃，促进契税增收，累计完成1194万元，同比增收293万元，增长32.5%；环境保护税顺利开征，拉动税收增长，上半年实现环保税收入828万元，同比增收426万元，增长106%。

**3.非税收入增幅回落，拉动财政增收作用减缓。**1-6月份，非税收入完成11184万元，比上年同期增收548万元，增长5.2%，比上月回落了11个百分点，对财政收入的拉动作用减缓。分科目看，教育资金收入比上年同期增加334万元，农田水利建设资金收入比上年增加267万元，主要是从国有土地使用权出让收入中计提的两项收入比上年增幅较大；国有资源有偿使用收入比上年同期增加1295万元，主要是资产处置收入和土地租赁收入；行政事业性收费比上年同期减少461万元，主要是政策性减收。

**（二）支出情况**

6月份，当月完成市本级一般公共预算支出38431万元，同比减支9389万元，下降19.6%。

1-6月份，累计完成市本级一般公共预算支出162175万元，完成全年支出任务的56%，快于序时进度6个百分点，同比增支35527万元，增长28.1%。

主要支出项目情况：

1. 一般公共服务支出10496万元，下降5.6%；
2. 公共安全支出3255万元，增长12.6%；
3. 教育支出18492万元，增长11.6%；
4. 科学技术支出63万元，下降92%；
5. 文化旅游体育与传媒支出3392万元，增长103%；
6. 社会保障和就业支出20666万元，增长48.7%；
7. 卫生健康支出26480万元，增长44.5%；
8. 节能环保支出3016万元，增长85.5%；
9. 城乡社区支出29518万元，下降3.2%；
10. 农林水支出22339万元，增长154.1%；
11. 交通运输支出4418万元，增长144.5%；
12. 资源勘探信息等支出2203万元，增长52%
13. 商业服务业支出1091万元，下降23%；
14. 自然资源海洋气象等支出1445万元，增长76%；
15. 住房保障支出6497万元，下降22.6%；
16. 粮油物资储备支出11万元，增长37.5%；
17. 灾害防治及应急支出410万元；
18. 债务付息支出5788万元，增长2.1%；
19. 其他支出2595万元，增长188.3%；

**1-6月份财政支出运行主要特点：**

**1.支出月度均衡性较差，增幅逐月放缓。**按照自治区财政厅下达我市的全年支出任务及序时进度考核要求，平均每月我市需完成一般公共预算支出28600万元。截至目前，仅3月份、6月份当月分别完成一般公共预算支出45441万元和38431万元，超额完成了月度支出任务，其余各月均未按照序时进度完成支出任务，后期财政支出压力将进一步加大。

单位：万元；%

**2.全力保障工资及民生重点领域支出。**6月份，财政部门积极作为，全力保障了工资的发放及用于教育、卫生健康、社会保障和就业、住房保障等民生10项支出33131万元，占当月一般公共预算支出的86.2%。

1. **服务业八项支出情况**

6月份，当月完成服务业八项支出21888万元，占当月一般公共预算支出的57%，同比减支15804万元，下降42%。

1-6月份，累计完成服务业八项支出111986万元，占一般公共预算支出的69.1%，同比增支16263万元，增长17%。

二、政府性基金预算收支情况

**（一）收入情况**

6月份，当月完成政府性基金收入2712万元，同比增收2987万元（2018年6月政府性基金收入退库当月数为-275万元），主要是入库政府挂牌出让国有土地价款收入。

1-6月份，累计完成政府性基金收入8250万元，完成年度预算的82%，快于序时进度32个百分点，同比增收7830万元。

1. **支出情况**

6月份，当月完成政府性基金支出2044万元，同比增支1070万元，增长109.9%。

1-6月份，累计完成政府性基金支出10496万元，同比增支4691万元，增长80.8%。

1. 下一步工作措施

受减税降费政策影响，财政部门面临的增收压力进一步加大，财政收支矛盾将会更加突出。下一步，我们要提前谋划、积极作为，采取切实有效的措施，努力挖潜增收，加快财政支出进度，保障财政收支平稳运行。

**（一）积极研判收入形势，抓紧研究对策措施**

加强组织收入的主动性，密切关注经济形势变化，强化减税降费规模预测，准确掌握税源变化，提高组织收入的预见性。税务部门要加强税收征管，严格组织收入措施，夯实征管基础。同时规范非税收入管理，统筹协调好财政收入增长与逐步降低非税收入占比的关系，逐步提高财政收入质量。

**（二）全力推进支出进度，提高财政保障水平**

及时掌握预算执行动态，督促项目主管部门提早做好项目前期准备工作，推动重点单位和重点项目加快预算执行，增强财政资金支出管理工作的前瞻性和主动性，避免出现往年下半年才发力的被动局面。同时，进一步强化预算约束力，无预算来源的资金禁止追加预算，严格控制暂付款规模。

**（三）积极盘活财政存量资金，加大统筹使用力度**

摸清财政存量资金底数，采取分类处置办法，对部门结转资金两年及以上仍未使用完毕的，收回财政重新纳入预算，统筹安排使用。对于项目不能按时开工、年底可能再次形成结余或结转的项目，调整用于其他急需支出的项目，从而减轻当年支出压力，避免结转结余资金的二次沉淀。

单位：万元

增长率：%

单位：万元

增长率：%

增长率：%

单位：万元

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 全市财政收入完成情况表 | | | | | | | | | | | 2019年6月 |  |  |  |  |  |  |  |  | 单位:万元 | | **项 目** | **预算数** | **本月发生数** | | | **1-本月累计数** | | | | | | **当月数** | **去年同月数** | **增减%** | **金额** | **为预算%** | **去年同期累计数** | **比上年同期增减** | **增减%** | | **一般公共预算收入合计** | **72,300** | **6,049** | **7,278** | **-16.9** | **36,293** | **50** | **35,174** | **1,119** | **3.2** | | **税收收入小计** | **52,300** | **3,867** | **4,403** | **-12.2** | **25,109** | **48** | **24,538** | **571** | **2.3** | | 增值税 | 24,300 | 1,908 | 1,748 | 9.2 | 10,782 | 44 | 9,890 | 892 | 9.0 | | 营业税 | - | - | 2 | -100.0 | - | - | - | - | - | | 企业所得税 | 4,300 | 196 | 233 | -15.9 | 2,752 | 64 | 2,794 | -42 | -1.5 | | 个人所得税 | 1,900 | 36 | 79 | -54.4 | 876 | 46 | 1,144 | -268 | -23.4 | | 城市维护建设税 | 5,000 | 331 | 275 | 20.4 | 1,981 | 40 | 1,805 | 176 | 9.8 | | 房产税 | 2,500 | 44 | 16 | 175.0 | 1,713 | 69 | 1,254 | 459 | 36.6 | | 印花税 | 1,800 | 184 | 113 | 62.8 | 1,102 | 61 | 726 | 376 | 51.8 | | 城镇土地使用税 | 4,800 | 13 | 11 | 18.2 | 2,299 | 48 | 2,570 | -271 | -10.5 | | 土地增值税 | 600 | 54 | 42 | 28.6 | 210 | 35 | 222 | -12 | -5.4 | | 车船税 | 1,300 | 118 | 107 | 10.3 | 701 | 54 | 681 | 20 | 2.9 | | 耕地占用税 | 2,500 | 667 | 1,673 | -60.1 | 671 | 27 | 2,149 | -1,478 | -68.8 | | 契税 | 1,800 | 314 | 104 | 201.9 | 1,194 | 66 | 901 | 293 | 32.5 | | 环境保护税 | 1,500 | 2 | - | - | 828 | 55 | 402 | 426 | 106.0 | | **非税收入小计** | **20,000** | **2,182** | **2,875** | **-24.1** | **11,184** | **56** | **10,636** | **548** | **5.2** | | 专项收入 | 3,700 | 358 | 144 | 148.6 | 1,797 | 49 | 1,057 | 740 | 70.0 | | 教育费附加收入 | 2,500 | 184 | 150 | 22.7 | 1,097 | 44 | 1,004 | 93 | 9.3 | | 残疾人就业保障金 | 200 | 4 | 1 | 300.0 | 31 | 16 | 28 | 3 | 10.7 | | 教育资金收入 | 450 | 86 | - | - | 334 | 74 | - | 334 | - | | 农田水利建设资金 | 450 | 84 | -17 | 594.1 | 272 | 60 | 5 | 267 | 5,340.0 | | 其他专项收入 | 100 | - | 10 | -100.0 | 63 | 63 | 20 | 43 | 215.0 | | 行政事业性收费收入 | 3,500 | 499 | 313 | 59.4 | 1,354 | 39 | 1,815 | -461 | -25.4 | | 罚没收入 | 2,000 | 409 | 243 | 68.3 | 1,478 | 74 | 739 | 739 | 100.0 | | 国有资源有偿使用收入 | 9,500 | 797 | 1,371 | -41.9 | 5,502 | 58 | 4,207 | 1,295 | 30.8 | | 捐赠收入 | 200 | - | - | - | - | - | 11 | -11 | -100.0 | | 政府住房基金收入 | 900 | - | - | - | 583 | 65 | 897 | -314 | -35.0 | | 其它收入 | 200 | 119 | 804 | -85.2 | 470 | 235 | 1,910 | -1,440 | -75.4 | | **政府性基金预算收入合计** | **10,100** | **2,712** | **-275** | **1,086.2** | **8,250** | **82** | **420** | **7,830** | **1,864.3** | | 国有土地使用权出让金收入 | 9,000 | 2,567 | -537 | 578.0 | 7,908 | 88 | 158 | 7,750 | 4,905.1 | | 污水处理费收入 | 1,100 | 145 | 262 | -44.7 | 342 | 31 | 262 | 80 | 30.5 | |
| |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 全市财政支出执行情况表 | | | | | | | | | | | 2019年6月 |  |  |  |  |  |  |  |  | 单位:万元 | | **项 目** | **变动预算数** | **本月发生数** | | | **1-本月累计数** | | | | | | **当月数** | **去年同月数** | **增减%** | **金额** | **为变动预算%** | **去年同期累计数** | **比上年同期增减** | **增减%** | | **一般公共预算支出合计** | **289,780** | **38,431** | **47,820** | **-19.6** | **162,175** | **56.0** | **126,648** | **35,527** | **28.1** | | 一般公共服务支出 | 19,329 | 1,082 | 3,273 | -66.9 | 10,496 | 54.3 | 11,117 | -621 | -5.6 | | 国防支出 | - | - | - | - | - | - | - | - | - | | 公共安全支出 | 8,780 | 469 | 1,203 | -61.0 | 3,255 | 37.1 | 2,891 | 364 | 12.6 | | 教育支出 | 35,673 | 2,091 | 7,513 | -72.2 | 18,492 | 51.8 | 16,573 | 1,919 | 11.6 | | 科学技术支出 | 1,044 | 15 | 594 | -97.5 | 63 | 6.0 | 790 | -727 | -92.0 | | 文化旅游体育与传媒支出 | 6,936 | 1,359 | 504 | 169.6 | 3,392 | 48.9 | 1,671 | 1,721 | 103.0 | | 社会保障和就业支出 | 40,134 | 4,077 | 5,939 | -31.4 | 20,666 | 51.5 | 13,894 | 6,772 | 48.7 | | 卫生健康支出 | 29,551 | 4,204 | 5,131 | -18.1 | 26,480 | 89.6 | 18,323 | 8,157 | 44.5 | | 节能环保支出 | 10,487 | 842 | 479 | 75.8 | 3,016 | 28.8 | 1,626 | 1,390 | 85.5 | | 城乡社区支出 | 30,849 | 9,108 | 13,560 | -32.8 | 29,518 | 95.7 | 30,509 | -991 | -3.2 | | 农林水支出 | 62,591 | 9,363 | 2,511 | 272.9 | 22,339 | 35.7 | 8,792 | 13,547 | 154.1 | | 交通运输支出 | 8,052 | 624 | 260 | 140.0 | 4,418 | 54.9 | 1,807 | 2,611 | 144.5 | | 资源勘探信息等支出 | 3,407 | 618 | 90 | 586.7 | 2,203 | 64.7 | 1,449 | 754 | 52.0 | | 商业服务业等支出 | 1,890 | 716 | 508 | 40.9 | 1,091 | 57.7 | 1,416 | -325 | -23.0 | | 金融支出 | 20 | - | - | - | - | - | - | - | - | | 自然资源海洋气象等支出 | 2,050 | 367 | 321 | 14.3 | 1,445 | 70.5 | 821 | 624 | 76.0 | | 住房保障支出 | 6,994 | 994 | 3,461 | -71.3 | 6,497 | 92.9 | 8,390 | -1,893 | -22.6 | | 粮油物资储备支出 | 76 | - | - | - | 11 | 14.5 | 8 | 3 | 37.5 | | 灾害防治及应急管理支出 | 581 | 149 | - | - | 410 | 70.6 | - | 410 | - | | 预备费 | 2,000 | - | - | - | - | - | - | - | - | | 债务付息支出 | 10,500 | 2,353 | 2,473 | -4.9 | 5,788 | 55.1 | 5,671 | 117 | 2.1 | | 其他支出 | 8,836 | - | - | - | 2,595 | 29.4 | 900 | 1,695 | 188.3 | | **政府性基金预算支出合计** | **27,750** | **2,044** | **974** | **109.9** | **10,496** | **37.8** | **5,805** | **4,691** | **80.8** | | 文化旅游体育与传媒支出 | 300 | - | - | - | - | - | - | - | - | | 社会保障和就业支出 | 2,161 | 200 | - | - | 1,505 | 69.6 | 104 | 1,401 | 1,347.1 | | 城乡社区事务支出 | 19,241 | 1,703 | 970 | 75.6 | 7,689 | 40.0 | 5,069 | 2,620 | 51.7 | | 农林水支出 | 200 | - | - | - | 199 | 99.5 | - | 199 | - | | 商业服务业支出 | 320 | - | - | - | - | - | - | - | - | | 债务付息支出 | 900 | 141 | - | - | 141 | 15.7 | - | 141 | - | | 其他支出 | 4,628 | - | 4 | -100.0 | 962 | 20.8 | 632 | 330 | 52.2 | | |