

Guidelines for Performance Evaluation of
International Financial
Institution Loan Projects in China

国际金融组织贷款项目绩效评价 操作指南

财政部国际司 著



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前 言

建立有效的政府公共支出绩效评价体系是落实科学发展观、改进公共支出管理的重要举措，得到了党中央、国务院的高度重视和全社会的广泛关注。作为中国政府主权外债重要组成部分的国际金融组织贷款，由各级财政部门承担贷款担保或最终还款责任，具有准公共财政资金的性质。截至 2009 年底，中国共利用世界银行、亚洲开发银行、国际农发基金、欧洲投资银行等国际金融组织贷款协议资金额 745.42 亿美元，支持建设了 511 个项目，项目建设规模超过 10000 亿元人民币。不断强化项目全过程管理，努力提高国际金融组织贷款项目的绩效，是各级财政部门及其他相关部门的重要职责。近年来，财政部国际司认真贯彻落实部党组关于加强财政科学化、精细化管理的要求，开拓创新，有序推动国际金融组织贷款项目绩效评价工作，在制度建设、能力建设、试点实践和共享机制建设等方面取得了阶段性成果，《国际金融组织贷款项目绩效评价操作指南》（以下简称《操作指南》）即是其中的一个重要成果。

为尝试建立符合中国国情的绩效评价制度和方法体系，财政部国际司从 2007 年 6 月开始，利用世界银行机构发展赠款（IDF），组织开展了一系列研究工作和试点实践。三年来，我们借助国内外绩效评价专业机构和专业人

员的智力资源，在积极借鉴世行、亚行等国际金融组织经验的基础之上，立足中国实际，广泛征求各方的意见，稳步推进《操作指南》的草拟和修订工作。《操作指南》初稿形成之后，财政部国际司征询了世界银行项目管理团队以及国家发改委、审计署、亚太财经与发展中心等国内有关部门的意见，于2009年平行开展了两项绩效评价试点工作：一是委托专业评估机构和财政监督检查及专员办系统就4个中央项目开展试点，二是组织地方财政外经系统，在27个省、自治区、直辖市选择了27个国际金融组织贷款项目开展试点。结合试点的情况，在广泛听取地方财政部门和专业机构的意见后，对《操作指南》做了第二轮修改。2010年初，财政部国际司进一步征求了世界银行、亚洲开发银行、国际农发基金及全球环境基金等国际组织有关专家对《操作指南》的意见，并根据反馈意见对《操作指南》进行了第三轮的修改和完善。在《操作指南》的开发过程中，科技部评估中心作为财政国际司聘请的技术支持单位，全过程参与了《操作指南》的草拟、修订和定稿工作。该中心为《操作指南》的制定和发布做出了重要贡献。

《操作指南》从实际操作要求出发，对绩效评价的基本框架、评价准则、核心内容、评价方法、实施程序、数据来源、报告格式、绩效评价评分系统等进行了明确规定，建立了以“相关性、效率、效果、可持续性”为评价准则、13个关键问题为基本评价内容的评价框架体系，体现了以结果为导向的管理理念，目前已成为各地开展国际金融组织贷赠款项目绩效评价工作的重要技术性指导文件。当前，以结果为导向的管理理念正深入人心，绩效评

价实践在各地各部门推开，财政部国际司将继续组织开展国际金融组织贷赠款完工和在建项目的绩效评价工作，更加注重绩效评价结果运用。衷心希望《操作指南》的出版，能为推进国际金融组织绩效评价工作发挥应用的作用，为国内外同行提供一些借鉴和参考。

受客观条件的限制，《操作指南》侧重于完工项目的评价，但在对评价内容和方法做一定调整后，也可适用于在建项目的评价。随着绩效评价工作的发展，财政部国际司将适时组织对《操作指南》作进一步的修订，不断充实指标体系，完善评价方法与准则，积极研究项目前期的绩效评价模式，实现从项目后评价到项目前评价的转变，逐步建立覆盖项目全过程的绩效评价制度。

在《操作指南》出版之际，我们愿借此机会感谢世界银行中国局 David Dollar 先生、Klaus Rohland 先生、刘晓云女士和黄岫如女士等对中国绩效评价能力建设的关注和对本项目的大力支持；感谢科技部评估中心陈兆莹女士，施筱勇先生，杨云女士，翟启江先生，韩军先生，陶蕊女士等对《操作指南》所付出汗水和努力；感谢世界银行独立评价局 Nidhi Khattri 女士、亚太核心业务局 Luc Lecuit 先生、世界银行研究院王燕女士、世界银行亚太局可持续发展部门曹文道先生、亚洲开发银行独立评价局 Suganya Hutaserani 女士、国际农发基金 Luigi Cuna 先生以及全球环境基金 Anna Viggh 女士等国际金融组织绩效评价资深专家，以及独立咨询专家 Ray Rist 先生、中央财经大学施青军先生、亚太财经与发展中心曹声容先生及赵敏女士、财政部财政科学研究所孔志峰先生等提出的宝贵意见和建议；最后，尤其要感谢参与试点工作的中央和地方财政部

门和评价专家，他们以自己出色的工作为提高《操作指南》的实用性和操作性做出了重要的贡献。

A handwritten signature in black ink, appearing to read '高松' (Gao Song).

二〇一〇年五月

Preamble

As an important measure to implement the scientific development approach and to improve public expenditure management in China, the establishment of an efficient performance evaluation system has received high attention from the Communist Party Central Committee, the State Council and the general public in recent years. Loans by international financial institutions (IFIs) forms an important part of China's sovereign debts, which are regarded as proxy to public expenditures since the debt repayment is the obligation of finance authorities at various levels. By the end of 2009, China has committed USD 74.542 billion loans from various IFIs including the World Bank (WB), the Asian Development Bank (ADB), the International Fund for Agricultural Development (IFAD) and the European Investment Bank (EIB) through 511 projects with total investment value of over RMB 1 trillion. In this context, the International Department of Ministry of Finance (MOF) has been spearheading performance evaluation of IFI loan projects in an innovative and progressive manner, with an aim to materialize scientific and meticulous management of public funded projects as so required by ministerial leaders. To date, substantial progress have been made in institutional strengthening, capacity building, pilot implementation

and information sharing mechanisms in the subject area. This is showcased, for example, by the publication of *Guidelines for Performance Evaluation of International Financial Institution Loan Projects* (thereafter referred as the *Guidelines*).

The *Guidelines* was prepared on the basis of a series of research and pilot activities with support of the World Bank Institutional Development Fund (IDF). Since June 2007, the International Department, MOF has been actively engaging international and domestic calibers on performance evaluation to work on establishing a result-oriented monitoring and evaluation system. Experiences from the WB, ADB and other IFIs were systematically introduced during the process. Opinions and suggestions on functional departments were extensively solicited such as National Development and Reform Commission, State Audit Office, Budget Department of MOF, Inspection Bureau of MOF, Asia Pacific Development centre. When the draft *Guidelines* was produced, the Department conducted two pilots in parallel to test its practicability, including 4 central-level projects and 27 IFI loan projects in 27 provinces, autonomous regions and municipalities as pilots. Drawing on findings from these pilots, the Department solicited opinions from local finance Bureaus and professional agencies and made second round of revision to the *Guidelines*. In early 2010, after taking stock of comments from the World Bank, ADB, IFAD and Global Environment Facility (GEF), the Department further revised and finalized the *Guidelines*. National Center for Science and Technology Evaluation recruited by the International Department to provide key technical support in the whole process, has contribu-

ted significantly to the formulation and release of this *Guidelines*.

The *Guidelines* highlights the result-oriented project management mentality and has become an important technical guidance on performance evaluation. With a focus on its practicability, the *Guidelines* provides a clear provision on the framework, principle, dimension, methodology, implementation procedures, data sources, reporting mechanism, and scale of the performance evaluation. Project relevance, efficiency, effectiveness and sustainability are the major dimensions for evaluation and 13 key questions form the fundamental evaluation areas. At present, performance evaluation has been rolled out in different localities and governmental agencies. The International Department will continue to carry out performance evaluation on completed and ongoing IFI loan projects and effectively use the evaluation results. It is our sincere hope that this *Guidelines* will play a key role in these endeavors, meanwhile formulate useful references to both domestic and international practitioners in performance evaluation.

While the current *Guidelines* focuses more on completed projects, it could also be adapted to evaluate ongoing projects. With the development of performance evaluation, the Department will also make timely revisions to the *Guidelines*, further improve indicator system and evaluation methodology, explore ways of establishing monitoring and evaluation system for project under preparation as well, so as to gradually establish a performance evaluation system for the whole project life cycle.

On the occasion of its publication, we wish to express our sincere gratitude to the World Bank Beijing Office, and Mr. Da-

vid Dollar, Mr. Klaus Rohland, Ms. Elaine Sun and Ms. Louisa Huang in particular, for their continuous attention and strong support to the establishment of performance evaluation in China in general and this IDF project itself. We wish to thank experts from the National Center for Science and Technology Evaluation including Ms. Chen Zhaoying, Mr. Shi Xiaoyong, Ms. Yang Yun, Mr. Zhai Qijiang, Mr. Han Jun, Ms. Tao Rui etc. for their efforts and contribution to the formulation of the *Guidelines*. Our thanks also go to reviewers of the *Guidelines*, including Ms. Nidhi Khatrri, WB Independent Evaluation Group, Mr. Luc Le-cuit, WB East Asia Central Operations Service Unit, Ms. Yan Wang, WB Institute, Mr. Wendao Cao, WB East Asia Sustainable Development Department, Ms. Suganya Hutaserani, ADB Independent Evaluation Bureau Mr. Liugi Cuna from IFAD, Ms. Anna Viggh from GEF, as well as independent experts including Mr. Ray Rist, Mr. Shi Qingjun, Mr. Cao Shengrong, Ms. Zhao Min, Mr. Kong Zhifeng etc., for their invaluable comments and suggestions in finalizing the *Guidelines*. Last but not least, we wish to thank the local finance departments and evaluation experts working on the pilot projects, who have made this guideline a more practical instrument.

Zheng Xiaosong

Director General

International Department

Ministry of Finance, P. R. China

May 2010

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