



## Money Matters: Local Government Finance in the People's Republic of China

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The Third Plenum of the 18<sup>th</sup> Central Committee of the Communist Party of China in November reinforced the importance of public finance reform. Drawing on recent technical assistance from the Asian Development Bank (ADB), special reports, and the work of ADB staff, the publication offers observation and suggestion on how to pursue public finance reform. The publication also outlines practical actions that can be taken to improve budgeting, taxation, and the system of fiscal decentralization in the People's Republic of China. Special attention is given to the management of local government debt, the most pressing fiscal issue facing the People's Republic of China. The potential contribution of public-private partnerships is also introduced.

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