Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises

Order of the State-owned Assets Supervision and Administration Commission of the State Council

(No.14)

The Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises, which were adopted through discussion at the 38th executive meeting of the director of State-owned Assets Supervision and Administration Commission of the State Council, are hereby promulgated, and shall come into force as of May 7, 2006.

Director of the State-owned Assets Supervision and Administration Commission of the State Council: Li Rongrong

April 7, 2006

Interim Measures for the Administration of Comprehensive Performance Evaluation of Central Enterprises

Chapter I General Provisions

Article 1 With a view to strengthening financial supervision over the enterprises (hereinafter referred to as enterprises)whose investment contribution duties are preformed by the State-owned Assets Supervision and Administration Commission of the State Council (hereinafter referred to as the SASAC), regulating the work for comprehensive performance evaluation of enterprises, and comprehensively reflecting the operating quality of enterprise assets, promoting to improve the level of capital returns, and correctly guiding the operation acts of enterprises, the present Measures are formulated in accordance with the Interim Regulations on the Supervision and Administration of State-owned Assets of Enterprises and the relevant state provisions.

Article 2 Comprehensive Performance Evaluation, as mentioned in the present Measures, shall refer to the comprehensive judgment on profit-earning abilities of an enterprise in special operation period, on assets quality, risk of debts, operation increase, and management conditions thereof by the basic method of analysis on input and output and through establishing a comprehensive evaluation index system, and comparing corresponding industrial evaluation standard.

Article 3 The comprehensive performance evaluation on enterprises shall include tenure performance evaluation and annual performance evaluation upon the need of audit on economic liability and financial supervision work.

1. Tenure performance evaluation shall refer to the comprehensive judgment conducted on the person in charge of an enterprise for his business achievement and management status during his tenure.

2. Annual performance evaluation shall refer to the comprehensive judgment conducted on the business achievement of an enterprise in a fiscal year.

Article 4 With a view to ensuring that the work for comprehensive performance evaluation be objective, just, and fair, and effectively bringing into play the overall judgment, management diagnosis, and behavior guide to enterprises, the work for comprehensive performance evaluation shall be carried out on the basis of the financial statements audited by social intermediary institutions.

As to any enterprise that does not make auditing by social intermediary institutions as required, its work for comprehensive performance evaluation shall be carried out on the basis of the financial statements audited by the internal auditing institution of the enterprise.

Article 5 The following principles shall be followed for carrying out the work for comprehensive performance evaluation on enterprises:

1. Overall principle. Comprehensive performance evaluation on enterprises shall be conducted on the various factors that may affect enterprise performance level by making multi-level and multi-angle analysis and comprehensive judgment through establishing a comprehensive index system.

2. Objectivity principle. Comprehensive performance evaluation on enterprises shall sufficiently embody the characteristics of market competition environment, and judge the business achievement and management status of the enterprises in an objective and just manner on the basis of the domestic industrial standard or international industrial standard that are measured uniformly in the same period.

3. Benefit principle. Comprehensive performance evaluation on enterprises shall focus on the examination of the level of return on investment, and apply the basic method of analysis on input and output, and truly reflect the assets operation efficiency of enterprises and capital maintenance and appreciation.

4. Development principle. Comprehensive performance evaluation on enterprises shall, on the basis of comprehensively reflecting the annual financial status and business achievements of enterprises, objectively analyze the increase and development level of the enterprises among the years, and predict the future development ability of the enterprises in a scientific way.

Article 6 The SASAC shall organize to carry out the work for comprehensive performance evaluation on enterprises according to the present Measures, and make guidance and supervision over the work for internal performance evaluation on enterprises.

Chapter II Contents of Evaluation and Evaluation Indexes

Article 7 Comprehensive performance evaluation on enterprises shall consist of two parts: quantitive evaluation on financial performance and qualitative evaluation on management performance.

Article 8 Quantitive evaluation on financial performance shall refer to quantitive comparative analysis and judgment on profit-earning ability, assets quality, risk of debts, and business increase of an enterprise in a certain period.

1. The analysis and judgment on profit-earning ability of an enterprise shall comprehensively reflect the level of input and output of the enterprise and the profit earning-quality and cash

guarantee through capital and assets remuneration level, level of cost and expense control, and operational cash flow status, and other financial indexes.

2. The analysis and judgment on assets quality of an enterprise shall comprehensively reflect the efficiency of the use of economic resources possessed by the enterprise, assets management level and the security of the assets of the enterprise through assets turnover, assets running status, assets structure, and the efficiency of assets, and other financial indicators.

3. The analysis and judgment on the debt risk of an enterprise shall comprehensively reflect the level of debts of the enterprise, solvency, and the debt risk faced by it through the level of debt burden, structure of assets and liabilities, contingent liabilities, and cash solvency.

4. The analysis and judgment on the business increase of an enterprise shall comprehensively reflect the business increase level and the strength for future development of the enterprise through sales increase, capital accumulation, change of benefit, technical input, and other financial indexes.

Article 9 The quantitive evaluation indexes of financial performance shall be divided into basic index and modified index according to the functions and roles of the various indexes.

1. Basic index reflects the major aspects of financial performance of an enterprise in a certain period, and draws a conclusion of the quantitive evaluation on financial performance of the enterprise.

2. Modified index makes up and corrects the evaluation result of basic index according to the differences and complementariness of financial indexes.

Article 10 Qualitative evaluation on management performance shall refer to the qualitative analysis and comprehensive judgment on the operation and management level of an enterprise in a certain period through expert review on the basis of quantitive evaluation on financial performance of the enterprise.

Article 11 Qualitative evaluation index of management performance shall include the establishment and execution of enterprise development strategy, business decision making, development innovation, risk control, base management, human resources, industrial impact, and social contributions, and other aspects.

Article 12 The quantitive evaluation index of financial performance and the qualitative evaluation index of management performance of an enterprise constitute the system of comprehensive performance evaluation index of the enterprise. The weight of each index shall be determined through referring to the consultant expert's opinions and organizing necessary test on the basis of the importance of the evaluation indexes and the guiding functions of each index.

Chapter III Evaluation Standard and Evaluation Method

Article 13 The standard of comprehensive performance evaluation on an enterprise shall include the standard for quantitive evaluation on financial performance and the standard for qualitative evaluation on management performance.

Article 14 The standard for quantitive evaluation on financial performance shall include domestic

industrial standard and international industrial standard.

1. Domestic industrial standard shall be measured uniformly on the basis of the statistical data for annual finance and operation and management by adopting the method of mathematical statistics and promulgated by year, industry, and scale.

2. International industrial standard shall be measured and promulgated on the basis of the actual value of the relevant financial indexes of large enterprises that rank leading internationally in the industry, or on the basis of the advanced value of the relevant financial indexes of the same type of enterprises after getting rid of the difference of business accounting.

Article 15 The classification on the industries subject to the standard of quantitive evaluation on financial performance shall be made in accordance with the industrial classification for national economic activities as promulgated by the state uniformly in combination with the reality of the enterprises.

Article 16 The standard of quantitive evaluation on financial performance may measure out five levels respectively: excellent value, good value, average value, lower value, and worse value on the basis of different industries, different scales and types of indexes.

Article 17 A large enterprise group shall, when making evaluation by adopting domestic standards, make evaluation by adopting international standard positively, and make pairwise comparison on international advanced levels.

Article 18 The standard of qualitative evaluation on management performance shall be formulated and promulgated uniformly through combining the actual level of operation and management of the enterprises and the supervision requirements of capital contributors on the basis of the evaluation contents, and divided into such five levels as superior, good, medium, low, and bad. The standard of qualitative evaluation on management performance shall not be divided by industry, and shall be provided only to the evaluation experts for reference.

Article 19 The actual value of the relevant financial indexes of the quantitive evaluation on financial performance of an enterprise shall be based on the audited financial statements of the enterprise, and shall make reasonable elimination on the difference of accounting policies, acquisition and reorganization of the enterprise, and other objective factors as required, so as to ensure the comparability of the evaluation result.

Article 20 The score of quantitive evaluation on financial performance shall be measured on the basis of the actual value of the evaluation index of an enterprise by comparing the industry and scale standard the enterprise lies in and by using prescribed scoring model.

The score of qualitative evaluation on management performance shall be determined on the basis of the actual conditions of the relevant factors of management performance of the enterprise during the period of evaluation by referring to the standard of qualitative evaluation on management performance.

Article 21 The score of quantitive evaluation on tenure financial performance of an enterprise shall be made on the basis of financial auditing result of the economic liabilities by using the evaluation standard of each year during the tenure, and the score of quantitive evaluation on

tenure financial performance of the enterprise shall be reckoned by using arithmetic average method.

Chapter IV Organization of the Evaluation Work

Article 22 The work of comprehensive performance evaluation on enterprises shall be organized and implemented in light of the principle of "Unifying the method, unifying the standard, and implementing through classification".

1. The work for tenure performance evaluation is an important component of the work for economic liability audit of enterprises, and shall be organized and implemented in accordance with the procedures of SASAC for the work for audit of economic liabilities.

2. The work for annual performance evaluation is an important content of the work for annual financial supervision carried out by SASAC, and shall be organized and implemented in light of the working procedures for settlement of annual financial accounts and the requirements for financial supervision work of SASAC.

Article 23 SASAC shall undertake the following duties in the work for comprehensive performance evaluation on enterprises:

1. Formulating systems and policies of comprehensive performance evaluation on enterprises;

2. Establishing and improving comprehensive performance evaluation index system of enterprises and evaluation methods;

3. Formulating and promulgating the standard for comprehensive performance evaluation on enterprises;

4. Organizing the implementation of the work for tenure and annual comprehensive performance evaluation on enterprises, and circulating a report on the evaluation result; and

5. Guiding and supervising over the work for internal performance evaluation on enterprises.

Article 24 The work for tenure performance evaluation may be carried out upon the need of the work for audit on economic liabilities of enterprises by engaging social intermediary institutions to give assistance and cooperation. The social intermediary institution that gives cooperation upon entrustment shall undertake the following functions in the work for comprehensive performance evaluation on enterprises:

1. Carrying out the work for auditing on financial bases of each year during the tenure upon entrustment;

2. Assisting in the examination and adjustment on basic data of evaluation each year during the tenure;

3. Assisting in measuring the result of quantitive evaluation on financial performance during the tenure

4. Assisting in gathering and collecting the materials of qualitative evaluation on management performance; and

5. Assisting in the implementation of the work for qualitative evaluation on management performance.

Article 25 The work for qualitative evaluation on management performance shall be organized and implemented on the basis of the work for quantitive evaluation on financial performance by engaging senior experts in the departments of supervision, industrial associations, research institutions, and social agencies. The experts of management performance evaluation shall undertake the following work functions:

1. Issuing expert opinions on the result of quantitive evaluation on financial performance of enterprises;

2. Making analysis and judgment on the actual conditions of the management performance of enterprises;

3. Making review on the management performance conditions of enterprises and issuing consultation and advisory opinions; and

4. Determining the score of qualitative evaluation index of management performance of enterprises.

Article 26 An enterprise shall undertake the following functions in the work for comprehensive performance evaluation:

1. Providing the relevant annual final statements and audit report;

2. Providing the relevant materials needed for qualitative evaluation on management performance; and

3. Organizing to carry out the work for comprehensive performance evaluation on its subsidiaries.

Chapter V Evaluation Result and Evaluation Report

Article 27 The evaluation result shall refer to the evaluation conclusions drawn on the basis of the scores of and analysis on comprehensive performance evaluation.

Article 28 The scores of comprehensive performance evaluation shall be expressed by hundred mark system, and include such five grades as superior, good, medium, low, and bad.

Article 29 In the comprehensive performance evaluation on enterprises, comparison and analysis shall be made on the change of performance in different years, so as to evaluate the extent of improvement on the business achievement and management level of the enterprises.

1. Tenure performance evaluation uses the evaluation result in the last year during the tenure to compare with the evaluation result of the last year in the previous tenure.

2. Annual performance evaluation uses the evaluation result of the current year to compare with the evaluation result of the last year.

Article 30 Tenure performance evaluation result is an important basis for evaluating the fulfillment of duties by the person in charge of an enterprise during his tenure and for determining the tenure economic liabilities in the work for audit of economic liabilities, and

provides reference for the work of tenure examination on the person in charge of the enterprise.

Article 31 The result of annual performance evaluation is an important basis for carrying out financial supervision work, and provides reference for the work of annual examination on the persons in charge of the enterprises.

Article 32 The report of comprehensive performance evaluation on enterprises is the document which is compiled on the basis of evaluation result, and reflects the performance status of the enterprises under evaluation, and consists of the main body of the report and the attachment.

1. The main body of the report of comprehensive performance evaluation on enterprises shall specify the basis of evaluation, process of evaluation, evaluation result, and the major matters need to be stated.

2. The attachment of the report of comprehensive performance evaluation on enterprises shall include: analysis report on management performance, evaluation scoring form, analysis on the result of questionnaire, expert consultation and advisory opinions, and etc., of which: the analysis report on management performance shall make analysis and diagnosis on the management performance status of enterprises, factors affecting management performance thereof, and the existing problems, and bring forward relevant management suggestions.

Article 33 The problems revealed and reflected in the comprehensive performance evaluation on enterprises shall be fed back to enterprises in a timely manner, and the enterprises shall be required to pay attention to them.

1. Any problem reflected in the tenure performance evaluation shall be clarified in the handling opinions on the audit of economic liabilities transferred to the enterprises, and the enterprises shall be required to pay attention to it and make correction.

2. Any problem reflected in the annual performance evaluation shall be clarified in the reply of annual final statements, and the enterprises shall be required to pay attention to it and make correction.

Chapter VI Work Liabilities

Article 34 An enterprise shall provide real and overall basic data materials of performance evaluation, and the main person in charge of the enterprise, the general accountant, or the person in charge of financial and accounting work shall be responsible for the truthfulness of the annual financial statements and the relevant basic evaluation materials.

Article 35 The institutions that carry out the business of comprehensive performance evaluation on enterprises upon entrustment and the relevant working staff thereof shall strictly implement the provisions on the work of comprehensive performance evaluation on enterprises, regulate technical operations, ensure the independence, objectiveness and justness of evaluation process, and the properness of evaluation conclusions, and shall strictly keep business secrets of the enterprises. If any institution or personnel participate in making false evaluation, violating procedures and work rules, and resulting in the inconsistency of the evaluation conclusions with the facts and revealing of business secrets of enterprises, SASAC shall no longer entrust it/him to undertake the business of comprehensive performance evaluation on enterprises, and shall

circulate a report on the relevant information to the organ in charge of the industry, and suggest giving it/him corresponding punishment.

Article 36 The relevant staff members of the SASAC shall, when organizing to carry out the work for comprehensive performance evaluation on enterprises, earnestly abide by their duties, regulate the procedures, and strengthen guidance. Any of them who fails to fulfill his duty or plays favoritism and commits irregularities during the process of comprehensive performance evaluation, which results in grave negligence in the work shall be given disciplinary punishment.

Article 37 The engaged review experts shall know of and analyze the management performance conditions of the enterprises carefully, and make review and scoring objectively and justly, and bring forward reasonable consulting opinions. If any expert is careless and unjust in the process of management performance evaluation, which results in the inconsistency of the evaluation result or consulting opinions with the actual conditions of the enterprises, and has a detrimental impact on the evaluation work, SASAC shall no longer engage him as the review expert.

Chapter VII Supplementary Provisions

Article 38 The Detailed Rules for the Implementation of Comprehensive Performance Evaluation on Central Enterprises and the evaluation standards formulated in accordance with the present Measures shall be promulgated additionally.

Article 39 An enterprise may formulate concrete working rules on the basis of the present Measures for carrying out the work for internal comprehensive performance evaluation.

Article 40 The present Measures shall be referred to for carrying out the work of comprehensive performance evaluation by state-owned assets supervision and administration organs at each locality.

Article 41 The present Measures shall be implemented as of May 7, 2006.

国务院国有资产监督管理委员会令

第 14 号

《中央企业综合绩效评价管理暂行办法》已经国务院国有资产监督管理委员会第 38 次主任办公会议审议通过，现予公布，自 2006 年 5 月 7 日起施行。

国务院国有资产监督管理委员会主任　李荣融

二〇〇六年四月七日

中央企业综合绩效评价管理暂行办法

第一章　总　则

第一条　为加强对国务院国有资产监督管理委员会（以下简称国资委）履行出资人职责企业（以下简称企业）的财务监督，规范企业综合绩效评价工作，综合反映企业资产运营质量，促进提高资本回报水平，正确引导企业经营行为，根据《企业国有资产监督管理暂行条例》和国家有关规定，制定本办法。

第二条　本办法所称综合绩效评价，是指以投入产出分析为基本方法，通过建立综合评价指标体系，对照相应行业评价标准，对企业特定经营期间的盈利能力、资产质量、债务风险、经营增长以及管理状况等进行的综合评判。

第三条　企业综合绩效评价根据经济责任审计及财务监督工作需要，分为任期绩效评价和年度绩效评价。

（一）任期绩效评价是指对企业负责人任职期间的经营成果及管理状况进行综合评判。

（二）年度绩效评价是指对企业一个会计年度的经营成果进行综合评判。

第四条　为确保综合绩效评价工作的客观、公正与公平，有效发挥对企业的全面评判、管理诊断和行为引导作用，开展综合绩效评价工作应当以经社会中介机构审计后的财务会计报告为基础。

按规定不进行社会中介机构审计的企业，其综合绩效评价工作以经企业内部审计机构审计后的财务会计报告为基础。

第五条　开展企业综合绩效评价工作应当遵循以下原则：

（一）全面性原则。企业综合绩效评价应当通过建立综合的指标体系，对影响企业绩效水平的各种因素进行多层次、多角度的分析和综合评判。

（二）客观性原则。企业综合绩效评价应当充分体现市场竞争环境特征，依据统一测算的、同一期间的国内行业标准或者国际行业标准，客观公正地评判企业经营成果及管理状况。

（三）效益性原则。企业综合绩效评价应当以考察投资回报水平为重点，运用投入产出分析基本方法，真实反映企业资产运营效率和资本保值增值水平。

（四）发展性原则。企业综合绩效评价应当在综合反映企业年度财务状况和经营成果的基础上，客观分析企业年度之间的增长状况及发展水平，科学预测企业的未来发展能力。

第六条　国资委依据本办法组织实施企业综合绩效评价工作，并对企业内部绩效评价工作进行指导和监督。

第二章　评价内容与评价指标

第七条　企业综合绩效评价由财务绩效定量评价和管理绩效定性评价两部分组成。

第八条　财务绩效定量评价是指对企业一定期间的盈利能力、资产质量、债务风险和经营增长四个方面进行定量对比分析和评判。

（一）企业盈利能力分析与评判主要通过资本及资产报酬水平、成本费用控制水平和经营现金流量状况等方面的财务指标，综合反映企业的投入产出水平以及盈利质量和现金保障

状况。

（二）企业资产质量分析与评判主要通过资产周转速度、资产运行状态、资产结构以及资产有效性等方面的财务指标，综合反映企业所占用经济资源的利用效率、资产管理水平与资产的安全性。

（三）企业债务风险分析与评判主要通过债务负担水平、资产负债结构、或有负债情况、现金偿债能力等方面的财务指标，综合反映企业的债务水平、偿债能力及其面临的债务风险。

（四）企业经营增长分析与评判主要通过销售增长、资本积累、效益变化以及技术投入等方面的财务指标，综合反映企业的经营增长水平及发展后劲。

第九条　财务绩效定量评价指标依据各项指标的功能作用划分为基本指标和修正指标。

（一）基本指标反映企业一定期间财务绩效的主要方面，并得出企业财务绩效定量评价的基本结果。

（二）修正指标是根据财务指标的差异性和互补性，对基本指标的评价结果作进一步的补充和矫正。

第十条　管理绩效定性评价是指在企业财务绩效定量评价的基础上，通过采取专家评议的方式，对企业一定期间的经营管理水平进行定性分析与综合评判。

第十一条　管理绩效定性评价指标包括企业发展战略的确立与执行、经营决策、发展创新、风险控制、基础管理、人力资源、行业影响、社会贡献等方面。

第十二条　企业财务绩效定量评价指标和管理绩效定性评价指标构成企业综合绩效评价指标体系。各指标的权重，依据评价指标的重要性和各指标的引导功能，通过参照咨询专家意见和组织必要测试进行确定。

第三章　评价标准与评价方法

第十三条　企业综合绩效评价标准分为财务绩效定量评价标准和管理绩效定性评价标

准。

第十四条 财务绩效定量评价标准包括国内行业标准和国际行业标准。

（一）国内行业标准根据国内企业年度财务和经营管理统计数据，运用数理统计方法，分年度、分行业、分规模统一测算并发布。

（二）国际行业标准根据居于行业国际领先地位的大型企业相关财务指标实际值，或者根据同类型企业组相关财务指标的先进值，在剔除会计核算差异后统一测算并发布。

第十五条 财务绩效定量评价标准的行业分类，按照国家统一颁布的国民经济行业分类标准结合企业实际情况进行划分。

第十六条 财务绩效定量评价标准按照不同行业、不同规模及指标类别，分别测算出优秀值、良好值、平均值、较低值和较差值五个档次。

第十七条 大型企业集团在采取国内标准进行评价的同时，应当积极采用国际标准进行评价，并展国际先进水平的对标活动。

第十八条 管理绩效定性评价标准根据评价内容，结合企业经营管理的实际水平和出资人监管要求，统一制定和发布，并划分为优、良、中、低、差五个档次。管理绩效定性评价标准不进行行业划分，仅提供给评议专家参考。

第十九条 企业财务绩效定量评价有关财务指标实际值应当以经审计的企业财务会计报告为依据，并按照规定对会计政策差异、企业并购重组等客观因素进行合理剔除，以保证评价结果的可比性。

第二十条 财务绩效定量评价计分以企业评价指标实际值对照企业所处行业、规模标准，运用规定的计分模型进行定量测算。

管理绩效定性评价计分由专家组根据评价期间企业管理绩效相关因素的实际情况，参考管理绩效定性评价标准，确定分值。

第二十一条　对企业任期财务绩效定量评价计分应当依据经济责任财务审计结果，运用各年度评价标准对任期各年度的财务绩效进行分别评价，并运用算术平均法计算出企业任期财务绩效定量评价分数。

第四章　评价工作组织

第二十二条　企业综合绩效评价工作按照“统一方法、统一标准、分类实施”的原则组织实施。

（一）任期绩效评价工作，是企业经济责任审计工作的重要组成部分，依据国资委经济责任审计工作程序和要求组织实施。

（二）年度绩效评价工作，是国资委开展企业年度财务监督工作的重要内容，依据国资委年度财务决算工作程序和财务监督工作要求组织实施。

第二十三条　国资委在企业综合绩效评价工作中承担以下职责：

（一）制定企业综合绩效评价制度与政策；

（二）建立和完善企业综合绩效评价指标体系与评价方法；

（三）制定和公布企业综合绩效评价标准；

（四）组织实施企业任期和年度综合绩效评价工作，通报评价结果；

（五）对企业内部绩效评价工作进行指导和监督。

第二十四条　任期绩效评价工作可以根据企业经济责任审计工作需要，聘请社会中介机构协助配合开展。受托配合的社会中介机构在企业综合绩效评价工作中承担以下职责：

（一）受托开展任期各年度财务基础审计工作；

（二）协助审核调整任期各年度评价基础数据；

（三）协助测算任期财务绩效定量评价结果；

（四）协助收集整理管理绩效定性评价资料；

（五）协助实施管理绩效定性评价工作。

第二十五条　管理绩效定性评价工作应当在财务绩效定量评价工作的基础上，聘请监管部门、行业协会、研究机构、社会中介等方面的资深专家组织实施。管理绩效评价专家承担以下工作职责：

（一）对企业财务绩效定量评价结果发表专家意见；

（二）对企业管理绩效实际状况进行分析和判断；

（三）对企业管理绩效状况进行评议，并发表咨询意见；

（四）确定企业管理绩效定性评价指标分值。

第二十六条　企业在综合绩效评价工作中承担以下职责：

（一）提供有关年度财务决算报表和审计报告；

（二）提供管理绩效定性评价所需的有关资料；

（三）组织开展子企业的综合绩效评价工作。

第五章　评价结果与评价报告

第二十七条　评价结果是指根据综合绩效评价分数及分析得出的评价结论。

第二十八条　综合绩效评价分数用百分制表示，并分为优、良、中、低、差五个等级。

第二十九条　企业综合绩效评价应当进行年度之间绩效变化的比较分析，客观评价企业经营成果与管理水平的提高程度。

（一）任期绩效评价运用任期最后年度评价结果与上一任期最后年度评价结果进行对比。

（二）年度绩效评价运用当年评价结果与上年评价结果进行对比。

第三十条　任期绩效评价结果是经济责任审计工作中评估企业负责人任期履行职责情况和认定任期经济责任的重要依据，并为企业负责人任期考核工作提供参考。

第三十一条　年度绩效评价结果是开展财务监督工作的重要依据，并为企业负责人年度考核工作提供参考。

第三十二条　企业综合绩效评价报告是根据评价结果编制、反映被评价企业绩效状况的文件，由报告正文和附件构成。

（一）企业综合绩效评价报告正文应当说明评价依据、评价过程、评价结果，以及需要说明的重大事项。

（二）企业综合绩效评价报告附件包括经营绩效分析报告、评价计分表、问卷调查结果分析、专家咨询意见等，其中：经营绩效分析报告应当对企业经营绩效状况、影响因素、存在的问题等进行分析和诊断，并提出相关管理建议。

第三十三条　对企业综合绩效评价揭示和反映的问题，应当及时反馈企业，并要求企业予以关注。

（一）对于任期绩效评价反映的问题，应当在下达企业的经济责任审计处理意见书中明确指出，并要求企业予以关注和整改。

（二）对于年度绩效评价结果反映的问题，应当在年度财务决算批复中明确指出，并要求企业予以关注和整改。

第六章　工作责任

第三十四条　企业应当提供真实、全面的绩效评价基础数据资料，企业主要负责人、总会计师或主管财务会计工作的负责人应当对提供的年度财务会计报表和相关评价基础资料的真实性负责。

第三十五条　受托开展企业综合绩效评价业务的机构及其相关工作人员应严格执行企业综合绩效评价工作的规定，规范技术操作，确保评价过程独立、客观、公正，评价结论适当，并严守企业的商业秘密。对参与造假、违反程序和工作规定，导致评价结论失实以及泄露企业商业秘密的，国资委将不再委托其承担企业综合绩效评价业务，并将有关情况通报其行业主管机关，建议给予相应处罚。

第三十六条　国资委的相关工作人员组织开展企业综合绩效评价工作应当恪尽职守、规范程序、加强指导。对于在综合绩效评价过程中不尽职或者徇私舞弊，造成重大工作过失的，给予纪律处分。

第三十七条　所聘请的评议专家应当认真了解和分析企业的管理绩效状况，客观公正地进行评议打分，并提出合理的咨询意见。对于在管理绩效评价过程中不认真、不公正，出现评议结果或者咨询意见不符合企业实际情况，对评价工作造成不利影响的，国资委将不再继续聘请其为评议专家。

第七章　附　则

第三十八条　根据本办法制定的《中央企业综合绩效评价实施细则》和评价标准另行公布。

第三十九条　企业开展内部综合绩效评价工作，可依据本办法制定具体的工作规范。

第四十条　各地区国有资产监督管理机构开展综合绩效评价工作，可参照本办法执行。

第四十一条　本办法自 2006 年 5 月 7 日起施行。