

# Explanatory Notes on Main Statistical Indicators

## Finance

**General Public Budgetary Revenue** refers to the revenue organized by finance authorities at all levels in certain form and through certain procedures and involved in budgetary management.

**Governmental Fund Budgetary Revenue** refers to governmental fund budgetary revenues collected, transferred or allocated by government finance in the current year in accordance with regulations, and regulated by government finance and used for specific purpose.

**Budgetary Revenue of State-owned Capital Operation** refers to the state-owned capital income of the country as the owner and all kinds of income and expenditure budgets resulted from the allocation of the income. It is an important part of governmental budget.

**Social Insurance Fund Budgetary Revenue** refers to a legally effective annual financial revenue and expenditure plan of fund formulated by social insurance agencies in accordance with relevant laws and regulations of state budget management and social insurance as well as specified approval procedures.

**Tax Revenue** includes value-added tax, business tax, corporate income tax, individual income tax, resource tax, urban maintenance and construction tax, house property tax, stamp tax, urban land use tax, land appreciation tax, tax on vehicles and boat operation, farm land occupation tax, deed tax, etc.

**Non-tax Revenue** includes special program receipts, charge of administrative and institutional units, income of fines and confiscation, and other non-tax revenues.

**General Public Budgetary Expenditure** refers to the expenditure arranged by finance authorities at all levels from the general budgetary revenue according to the planned distribution.

**Governmental Fund Budgetary Expenditure** refers to the expenditure arranged by finance authorities at all levels according to the fund budget revenue.

**Expenditure for General Public Services** refers to the spending on the basic public management and services provided by the government, including the expenses on affairs of Beijing Municipal People's Congress, CPC Beijing Municipal Committee, General Office of Beijing Municipal Government and relative institutions, development and reform, statistical information, finance, taxation, audit, customs, human resources, discipline inspection and supervision, population and family planning, commerce and trade, intellectual property, administration for industry and commerce, land and resources, oceanic administration, surveying and mapping, earthquake, weather, ethnics, religions, Hong Kong, Macao, Taiwan, and Overseas Chinese, archive administration, Chinese Communist

Party, democratic parties, federation of industry and commerce, mass organizations, and lottery, etc.

**Expenditure for Education** refers to the spending of government on education, including the expenses on the administration of education, pre-school education, primary education, junior high school education, senior high school education, general higher education, primary vocational education, secondary vocational education, technical school education, vocational senior high school education and higher vocational education, radio and television education, overseas student education, special education, continuing education for management personnel, and services for education authorities, etc.

**Expenditure for Science and Technology** refers to the spending on science and technology (S&T), including the expense on the administration of S&T, basic research, applied research, technology research and development, conditions and services of S&T, popularization of social science and S&T, exchanges and cooperation of S&T, etc.

**Expenditure for Cultural, Tourism Sport and Media** refers to the spending on culture, cultural relics, sports, radio, films, television, press and publication, etc.

**Expenditure for Social Security and Employment** refers to the spending on social security and employment, including the expenses on social security and employment administration affairs, civil affairs, budgetary subsidy on the social insurance funds, subsidy on National Social Security Fund, subsidy on retirees of administrative and institutional units, subsidy on enterprise reform, subsidy on employment, pension, reemployment of ex-serviceman, social welfare, the handicapped undertakings, subsistence allowances for urban residents, other urban social relief, rural social relief, relief for natural disasters, affairs of Red Cross, etc.

**Expenditure for Health** refers to the spending of government on health care and family planning.

**Expenditure for Energy Conservation and Environmental Protection** refers to the spending of government on environmental protection, including the expenses on administration of environmental protection, environment monitoring and supervision, pollution control, natural and ecological protection, projects of natural forest protection, reforestation, control of sand storms, returning pasture and grazing land to grassland, energy conservation and utilization, emission reduction, comprehensive utilization of renewable energy and resources, etc.

**Expenditure for Transportation** refers to the spending of government on transportation and postal services, including the

expenses on highway transportation, waterway transportation, railway transportation, civil aviation transportation and postal services, etc.

**Expenditure for Urban and Rural Community** refers to the spending of government on urban and rural community affairs, including the expenses on administration of urban and rural communities, planning and management of urban and rural communities, public facilities in urban and rural communities, residential houses in urban and rural communities, sanitation in urban and rural communities, management and supervision of construction markets, etc.

**Expenditure for Agriculture, Forestry and Water Conservancy** refers to the spending of government on agriculture affairs, forestry affairs, water conservancy affairs, poverty alleviation and comprehensive agricultural development, etc.

## Taxes

**Local Tax Revenue** refers to the revenue of taxes levied and collected by tax authorities at all levels, including corporate income tax, personal income tax, resource tax, house property tax, deed tax, urban maintenance and construction tax, etc.

**State Tax Revenue** refers to the revenue of taxes levied and collected by tax authorities at all levels, including value-added tax, excise tax, corporate income tax, individual income tax, urban maintenance and construction tax, etc.

**Corporate Income Tax** is a sort of tax levied against income of China domestic enterprises from their production and operation and other income.

**Value-Added Tax** is a sort of commodity turnover tax based on commodity and service sales, with a system of deduction of tax levied.

**Personal Income Tax** is a sort of tax levied against taxable income earned by individuals (natural persons).