

ICS 35.240
CCS L 67



**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 42940-2023

**Financial information technology-Audit data interface of
financial budget management software**

财经信息技术 财政预算管理软件审计数据接口

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Table of Contents

Foreword

1 Scope

About this edition

Classification and status

How a Chinese national standard is set out

Foreword

This document was issued on 6 August 2023 by the State Administration for Market Regulation and the Standardization Administration of the People's Republic of China, and has been in force since 1 March 2024.

It is the first edition of this standard.

Classification: ICS 35.240, CCS L 67.

1 Scope

GB/T 42940-2023 is the Chinese national standard covering financial information technology, Audit data interface of financial budget management software. It was issued on 6 August 2023 and has been in force since 1 March 2024, as a first edition. This page is published from the official record of the 2023 edition. The figures, limits and tables the standard contains are those of the document itself, delivered in full with the English translation.

About this edition

GB/T 42940-2023 is the first edition of this standard. It was issued on 6 August 2023 and has been in force since 1 March 2024.

There is no earlier edition to compare it with, so a specification that has to refer to this subject can only cite GB/T 42940-2023 itself.

The interval between issue and effect is the transition period. It exists so that producers, laboratories and buyers can requalify products, revise procedures and use up documentation before the new text becomes the one that applies. The date on this page is the official one from the record of the Standardization Administration.

Classification and status

GB/T 42940-2023 is classified under ICS 35.240, in the field of information technology. ICS is the International Classification for Standards, the same scheme used by ISO and by the national bodies of most countries, which is what allows a Chinese standard to be placed beside its foreign counterparts on subject rather than on number.

Its Chinese Standard Classification code is CCS L 67. CCS is the domestic scheme, a letter for the sector and two digits for the subject within it, and it is the code by which the standard is filed and searched in China.

The GB/T prefix marks a recommended national standard. It is not, in itself, law: it becomes binding when a contract names it, when a regulation or a mandatory standard refers to it, or when a producer declares conformity with it. In practice that covers most of the cases in which it will be read - a purchase specification, an inspection agreement or a certification scheme.

How a Chinese national standard is set out

Chinese national standards are drafted to the rules of GB/T 1.1, which fixes the order in which a standard is set out. The document opens with a foreword recording the issuing bodies, the relationship to any previous edition and the technical committee responsible for it. Clause 1 is the scope. Clause 2 lists the normative references - the other standards that have to be applied together with this one, and without which its requirements cannot be met. Clause 3 gives the terms and definitions. The technical clauses follow: the requirements themselves, the test or measurement methods by which conformity is established, the inspection rules that say how a lot is sampled and judged, and, for a product standard, the provisions on marking, packaging, transport and storage. Annexes, normative or informative, come last.

What is delivered is the complete document in that order: every clause, every table, every figure and every annex of the Chinese original, with the same numbering, so that a reference to a clause number in a contract or a test report points to the same place in both languages.