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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 46889-2025

Financial information technology - Data interface for public investment audit

财经信息技术 公共投资审计数据接口

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was submitted by the National Audit Office of the People's Republic of China. This document is under the jurisdiction of the National Audit Information Standardization Technical Committee (SAC/TC341). This document was drafted by: the National Audit Office of the People's Republic of China, the Computer Technology Center of the National Audit Office, the Jiangsu Provincial Audit Office, and the Shandong Provincial Audit Office. Guangzhou Municipal Audit Bureau, Chengdu Municipal Audit Bureau, Qingdao Municipal Audit Bureau. The main drafters of this document are. Dai Huahu, Ma Xiaofang, Yang Li, Guo

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The "Outline of the 14th Five-Year Plan for National Economic and Social Development and the Long-Range Objectives Through the Year 2035" points out that "we should further implement the strategy of expanding domestic demand." Briefly, we should strengthen the fundamental role of consumption in economic development and the key role of investment in optimizing the supply structure, and build a society with strong consumption and investment demand. A strong domestic market. Optimize the investment structure, improve investment efficiency, and maintain reasonable investment growth. Promote development that both stimulates consumption and benefits people's livelihoods while adjusting the economic structure. The construction of major projects such as new infrastructure, new urbanization, transportation, and water conservancy is crucial for sustained economic growth. Expanding domestic demand in all aspects is currently the key to China's macroeconomic management. An important task in the process of economic development is to expand public investment, which plays a crucial guiding role in the strategy of expanding domestic demand. In reality, public investment... The funds are mainly concentrated in infrastructure, municipal engineering, agriculture and rural areas, public safety, ecological and environmental protection, public health, material reserves, disaster prevention and mitigation, and people's livelihood. Public works projects, such as those related to social security, are the source of funding for public works construction. Auditing the management, use, construction, and operation of funds for major public works projects that are related to national and public interests. Supervision is an important responsibility of auditing agencies. Currently, my country has not yet established a unified information system for public works projects; various competent departments and regions... The management information systems of each project unit operate independently, with inconsistent database structures and significant differences in data indicators and other content. Therefore, the National Audit Office... A joint audit team composed of the Fixed Asset Investment Audit Department, the Electronic Data Audit Department, the Computer Technology Center, and the Jiangsu Provincial Audit Office, etc., conducted an audit based on public... This document was formulated to meet the needs of all stages of the project construction, including project approval, bidding and procurement, project construction, financial management, and cost settlement. The process establishes a unified set of data elements, data tables, and data interface output files. The development of a data interface for public investment audits provides auditing agencies with standards for data collection and processing, meeting their needs. This addresses the basic needs of investment auditing and provides a reference for other entities such as internal and external auditors to conduct oversight, contributing to the improvement of information technology. The standardization and normalization of public works project supervision under the current environment are of practical significance. The term "" in this document's title means "" refers to public finance and accounting; " refers to economic activities." This document focuses on financial information technology. Standardization of public investment audit data interfaces in the field. Financial Information Technology Public Investment Audit Data Interface

1 Scope

GB/T 46889-2025 is the Chinese national standard covering the data interface through which auditors reach the records of a publicly funded construction or investment project - the budget and its revisions, the contracts and variations, the payments and the physical progress claimed against them, in a structure an audit system can interrogate directly. At 247,000 words this is the largest standard published in either of these years and one of the largest China has issued: it is effectively a complete data dictionary for public investment. First edition, under the National Audit Office. It was issued on 31 December 2025 and has been in force since 1 July 2026, as a first edition. The document is under the responsibility of the National Audit Office. This page is published from the official record of the 2025 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document specifies the format requirements for the public investment audit data interface, including output data elements, data structure, and data interface output text. Requirements for the content and format of the document. This document applies to the exchange and processing of audit data for public works projects whose construction funds originate from public investment, which are required for national audits. It may also be used... This can serve as a reference for other fields in formulating data sharing requirements.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 2260 Administrative Division Codes of the People's Republic of China

GB/T 4658 Academic Qualification Code

GB/T 4754 National Economic Industry Classification

GB/T 7408 (all parts) Representation for the Interchange of Date and Time Information

GB/T 8561 Professional and Technical Position Codes

GB 11643 Citizen Identification Number

GB 32100 Coding Rules for Unified Social Credit Code of Legal Persons and Other Organizations

GB/T 40058 National Standard for Code Coding of Fixed Asset Investment Projects

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 public investment Governments or public sectors aim to promote economic growth, improve social welfare, enhance public services, and achieve other public policy objectives. Investment activities led or conducted by [them].

3.2 publicworks Government-led construction aimed at promoting economic and social development, ensuring citizens' living standards and public safety, and serving the common interests of the whole society. The construction funds for the engineering projects that are maintained and maintained come from public investment.

3.3 data interface An interface for transmitting data and exchanging information between computer software systems.