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GB/T 47017-2026

Terminology of the integrated fiscal budget management system

财政预算管理一体化系统术语

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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 proposed by the Ministry of Finance of the People's Republic of China. This document is under the jurisdiction of the National Fiscal Informatization Standardization Working Group (SAC/SWG20). This document was drafted by the Information Network Center of the Ministry of Finance. The main drafters of this document are. Zhao Yanchao, Pan Haiyan, Zhang Shuo, Luo Bin, Han Di, Zeng Jicai, and Wang Zhong.

To support the establishment of a comprehensive, standardized, transparent, scientifically sound, and effectively binding budget system, the finance department employs a systematic approach and information technology. Advance budget management, build a management mechanism based on "institutional technology" under modern information technology conditions, and construct an integrated fiscal budget management system. The system integrates basic information, project database management, budget preparation, budget approval, budget adjustment and allocation, budget execution, accounting, final accounts and reporting. The main budget management processes are standardized, business elements and data structures are unified, and support is provided for the realization of national government budget management, departmental budget management, and full budget management. The integration of process management, full lifecycle management of budget projects, and national budget data management comprehensively improves the standardization and efficiency of budget management at all levels. The level of standardization and automation provides fundamental support for deepening the reform of the budget management system. The purpose of issuing and implementing this document is to better support finance departments at all levels, budget units, banks, and construction contractors in carrying out their work in accordance with unified standards. The construction and application of an integrated budget management system aims to support budget system reform and improve the level of scientific fiscal management. Terminology of Integrated Fiscal Budget Management System

1 Scope

GB/T 47017-2026 is the Chinese national standard covering the vocabulary of China's integrated budget system - the budget preparation and its levels, the appropriation and the treasury single account, the payment and the accounting entries, and the terms that let a county's system talk to the ministry's. First edition, in force since 1 May 2026, under the Ministry of Finance. It was issued on 28 January 2026 and has been in force since 1 May 2026, as a first edition. This page is published from the official record of the 2026 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 defines the common terminology for an integrated fiscal budget management system. This document applies to the construction and application of integrated budget management systems by finance departments, budget units, banks, and construction contractors.

2 Normative references

This document has no normative references.

3 Integrated Budget Management System

3.1 Based on relevant national laws and regulations, and grounded in unified business specifications and technical standards, the project is led by central and local finance departments and covers [various areas/regions]. An information management system for the main business of budget preparation, budget execution, accounting, final accounts, performance, debt, and asset management at all levels of government.

4 Basic Information Management Module

4.1 agency information Basic information of administrative, public (including public institutions managed in accordance with civil servant regulations), and enterprise units included in the budget management scope.

Note. Organization information includes organization name, organization abbreviation, organization type and code, etc.

4.2 Personnel information Specific information on all personnel in the budget unit, including those currently employed, retired, and on leave, is primarily used as a basis for related expense calculations and budget execution management. Basic data.

Note. Personnel information includes personnel information, salary and benefits information, housing reform information, salary card and official credit card information, etc.

4.3 Asset information The information on the asset information card reflects the asset formation process, asset characteristics, asset management, and other related information.

4.4 Treasury bond balance Within the national debt balance limit approved by the National People's Congress or its Standing Committee, bonds that have been issued but not yet... The cumulative amount of principal repaid from government bonds.

4.5 Based on factors such as debt risk and financial capacity in each region, and taking into account the needs of national macroeconomic control policies, the provinces, with the approval of the State Council, have formulated relevant plans. The upper limit of debt that local governments (autonomous regions, municipalities directly under the central government, and cities with independent planning status) can raise within a certain period.