

附录 4：分类

本附录提供了政府财政统计体系使用的所有分类代码。

1. 政府财政统计体系使用分类代码，以识别交易、其他经济流量以及资产和负债存量的类型。本附录集中提供了第五章至第十章使用的所有代码。图A4.1显示了代码的整体组织结构。

2. 以1开头的代码指收入；以2开头的代码指开支；以3开头的代码指非金融资产、金融资产及负债的交易。对于金融资产和负债，代码3表示这些资产和负债按金融工具进行分类。

3. 其他经济流量的分类代码的第一位数总是4或5。以4开头的代码指持有收益。以5开头的代码指资产和负债数量的其他变化。资产或负债存量的分类代码的第一位数总是6。

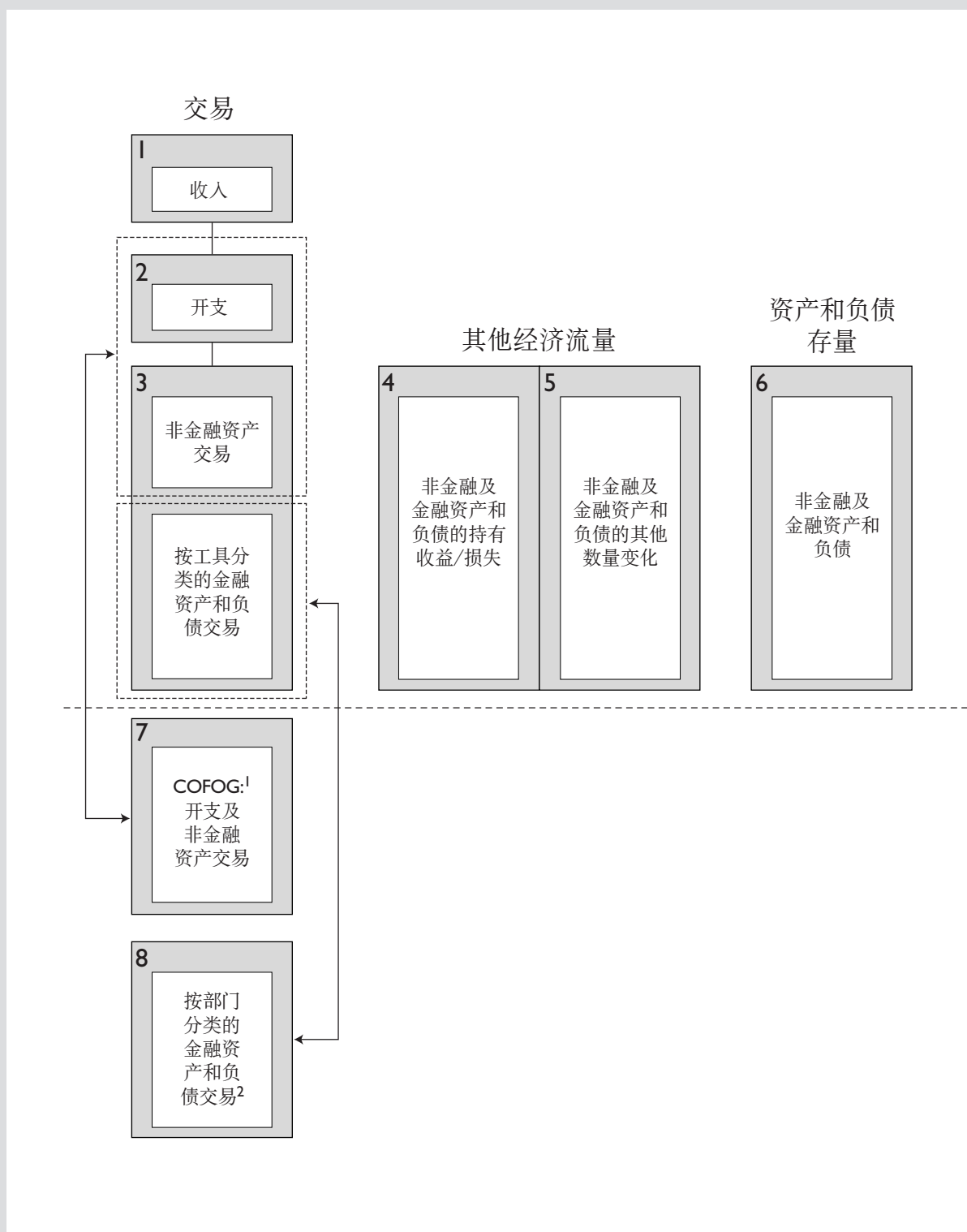
4. 资产和负债的交易、其他经济流量以及资产和负债存量均涉及资产和负债的类型。因

此，对于每一类型的资产或负债，每一代码的第二位及第二位以后的数字都是一样的。即，311指固定资产交易，411指固定资产的持有收益，511指固定资产数量的其他变化，611指固定资产存量。

5. 开支交易及非金融资产交易也可按第六章介绍的《政府职能分类》进行划分。所有的《政府职能分类》分类代码均以7开头。金融资产和负债的交易可按金融工具另一方的部门进行分类，也可按金融工具的类型进行分类。按部门进行分类时，这些交易的分类代码以8开头。

6. 在实际应用中，使用更详细的分类也许是可能的，并是符合需要的。可以通过在某一分类代码后添加一位数字来扩展分类。例如，交通设备存量的分类代码是61121。如果单独划分不同类型的交通设备，则可使用代码611211、611212等。

图 A4.1: 政府财政统计的分类代码体系



¹ 《政府职能分类》。

² 按金融工具对手方的部门分类。

一. 收入分类

1	收入	12	社会缴款[政府财政统计]
11	税收	121	社会保障缴款
111	对所得、利润和资本收益征收的税收	1211	雇员缴款
1111	由个人缴纳	1212	雇主缴款
1112	由公司和其他企业缴纳	1213	自营职业者或无业者缴款
1113	不可分配	1214	不可分配的缴款
112	对工资和劳动力征收的税收	122	其他社会缴款
113	对财产征收的税收	1221	雇员缴款
1131	对不动产征收的经常性税收	1222	雇主缴款
1132	对净财富征收的经常性税收	1223	估算缴款
1133	遗产、继承和赠与税	13	赠与
1134	对金融和资本交易征收的税收	131	来自外国政府
1135	对财产征收的其他非经常性税收	1311	经常性
1136	对财产征收的其他经常性税收	1312	资本性
114	一般商品和服务税	132	来自国际组织
1141	对商品和服务征收的普通税收	1321	经常性
11411	增值税	1322	资本性
11412	销售税	133	来自其他广义政府单位
11413	流转税及其他一般商品和服务税	1331	经常性
1142	特种消费税	1332	资本性
1143	财政专营利润	14	其他收入
1144	特种服务税	141	财产收入[政府财政统计]
1145	对使用商品和获得使用商品或从事活动许可征收的税收	1411	利息[政府财政统计]
11451	机动车税	1412	股息
11452	对使用商品和获得使用商品或从事活动许可征收的其他税收	1413	准公司收入提取
1146	其他商品和服务税	1414	属于保单持有者的财产收入
115	对国际贸易和交易征收的税收	1415	租金
1151	关税和其他进口税	142	出售商品和服务
1152	对出口征收的税收	1421	市场基层单位的出售
1153	出口或进口垄断利润	1422	管理费
1154	汇兑利润	1423	非市场基层单位的偶然出售
1155	汇兑税	1424	估算的商品和服务的出售
1156	对国际贸易和交易征收的其他税收	143	罚金、罚款和罚没收入
116	其他税收	144	除赠与外的自愿转移
1161	仅由企业缴纳	1441	经常性
1162	由非企业缴纳或不可识别	1442	资本性
		145	杂项和未列明的收入

[政府财政统计] 表明该项在《1993年国民帐户体系》中具有同样的名称, 但覆盖范围不同。

二. 开支的经济分类

2	开支	27	社会福利[政府财政统计]
21	雇员报酬[政府财政统计]	271	社会保障福利
211	工资和薪金[政府财政统计]	2711	现金形式的社会保障福利
2111	现金形式的工资和薪金[政府财政统计]	2712	实物形式的社会保障福利
2112	实物形式的工资和薪金[政府财政统计]	272	社会救济福利
212	社会缴款[政府财政统计]	2721	现金形式的社会救济福利
2121	实际的社会缴款[政府财政统计]	2722	实物形式的社会救济福利[政府财政统计]
2122	估算的社会缴款[政府财政统计]	273	雇主社会福利
22	商品和服务的使用	2731	现金形式的雇主社会福利
23	固定资本消耗[政府财政统计]	2732	实物形式的雇主社会福利
24	利息[政府财政统计]	28	其他开支
241	向非居民支付的	281	除利息外的财产开支
242	向除广义政府外的居民支付的	2811	股息(仅包括公共公司)
243	向其它广义政府单位支付的	2812	准公司收入提取(仅包括公共公司)
25	补贴	2813	属于保单持有者的财产开支[政府财政统计]
251	向公共公司提供的	2814	租金
2511	向非金融公共公司提供的	282	其他杂项开支
2512	向金融公共公司提供的	2821	经常性
252	向私人企业提供的	2822	资本性
2521	向非金融私人企业提供的		
2522	向金融私人企业提供的		
26	赠与		
261	向外国政府提供的		
2611	经常性		
2612	资本性		
262	向国际组织提供的		
2621	经常性		
2622	资本性		
263	向其他广义政府单位提供的		
2631	经常性		
2632	资本性		

[政府财政统计] 表明该项在《1993年国民帐户体系》中具有同样的名称, 但覆盖范围不同。

三. 资产和负债流量及存量的分类

	资产和负债 交易的分类	资产和负债 持有收益的 分类	资产和负债 数量的其他 变化的分类	资产和负债 存量的分类
净值及其变化	3	4	5	6
非金融资产	31	41	51	61
固定资产	311	411	511	611
建筑物和构筑物	3111	4111	5111	6111
住宅	31111	41111	51111	61111
非住宅建筑	31112	41112	51112	61112
其他构筑物	31113	41113	51113	61113
机器和设备	3112	4112	5112	6112
交通设备	31121	41121	51121	61121
其他机器和设备	31122	41122	51122	61122
其他固定资产	3113	4113	5113	6113
培育资产	31131	41131	51131	61131
无形固定资产	31132	41132	51132	61132
库存	312	412	512	612
战略性储备	3121	4121	5121	6121
其他库存	3122	4122	5122	6122
原料和供应品	31221	41221	51221	61221
在制品	31222	41222	51222	61222
制成品	31223	41223	51223	61223
用于再出售的商品 [政府财政 统计]	31224	41224	51224	61224
贵重物品	313	413	513	613
非生产资产	314	414	514	614
土地	3141	4141	5141	6141
地下资产	3142	4142	5142	6142
其他自然资产	3143	4143	5143	6143
无形非生产资产	3144	4144	5144	6144
金融资产	32	42	52	62
国内	321	421	521	621
货币和存款	3212	4212	5212	6212
非股票证券	3213	4213	5213	6213
贷款	3214	4214	5214	6214
股票和其他权益	3215	4215	5215	6215
保险技术准备金	3216	4216	5216	6216
金融衍生产品	3217	4217	5217	6217
其他应收帐款	3218	4218	5218	6218
国外	322	422	522	622
货币和存款	3222	4222	5222	6222
非股票证券	3223	4223	5223	6223
贷款	3224	4224	5224	6224
股票和其他权益	3225	4225	5225	6225
保险技术准备金	3226	4226	5226	6226
金融衍生产品	3227	4227	5227	6227
其他应收帐款	3228	4228	5228	6228
货币黄金和特别提款权	323	423	523	623

三. 资产和负债流量及存量的分类 (续完)

	资产和负债 交易的分类	资产和负债 持有收益的 分类	资产和负债 数量的其他 变化的分类	资产和负债 存量的分类
负债	33	43	53	63
国内	331	431	531	631
货币和存款	3312	4312	5312	6312
非股票证券	3313	4313	5313	6313
贷款	3314	4314	5314	6314
股票和其他权益 (仅包括公共公司)	3315	4315	5315	6315
保险技术准备金 [政府财政统计]	3316	4316	5316	6316
金融衍生产品	3317	4317	5317	6317
其他应付帐款	3318	4318	5318	6318
国外	332	432	532	632
货币和存款	3322	4322	5322	6322
非股票证券	3323	4323	5323	6323
贷款	3324	4324	5324	6324
股票和其他权益 (仅包括公共公司)	3325	4325	5325	6325
保险技术准备金 [政府财政统计]	3326	4326	5326	6326
金融衍生产品	3327	4327	5327	6327
其他应付帐款	3328	4328	5328	6328
备忘项目				
自有帐户资本形成	3M1			
雇员报酬	3M11			
商品和服务的使用	3M12			
固定资本消耗	3M13			
对生产征收的其他税收减去对 生产提供的其他补贴	3M14			
金融净值				6M1
债务 (市场价值)				6M2
债务 (名义价值)				6M3
拖欠				6M4
社会保障福利债务				6M5
或有负债				6M6
国际储备及外币流动性				6M7
非资本化的军事武器和武器运送 系统				6M8

[政府财政统计] 表明该项在《1993年国民帐户体系》中具有同样的名称, 但覆盖范围不同。

四. 支出的职能分类

7	总支出	70434	其他燃料
701	一般公共服务	70435	电力
7011	行政和立法机关、金融和财政事务、对外事务	70436	非电力能源
70111	行政和立法机关	7044	采矿业、制造业和建筑业
70112	金融和财政事务	70441	除矿物燃料外的矿物资源的开采
70113	对外事务	70442	制造业
7012	对外经济援助	70443	建筑业
70121	给予发展中国家和转轨国家的经济援助	7045	交通
70122	通过国际组织安排的经济援助	70451	公路交通
7013	一般服务	70452	水路交通
70131	一般人事服务	70453	铁路交通
70132	总体规划和统计服务	70454	空中交通
70133	其他一般服务	70455	管道和其他交通
7014	基础研究	7046	通讯
7015	研究和发展, 一般公共服务	7047	其他行业
7016	未另分类的一般公共服务	70471	销售业和仓储业
7017	公共债务交易	70472	旅馆和饭店
7018	各级政府间的一般性转移	70473	旅游业
702	国防	70474	多用途开发项目
7021	军事防御	7048	研究和发展, 经济事务
7022	民防	70481	研究和发展, 一般经济、商业和劳工事务
7023	对外军事援助	70482	研究和发展, 农业、林业、渔业和狩猎业
7024	研究和发展, 国防	70483	研究和发展, 燃料和能源
7025	未另分类的国防事务	70484	研究和发展, 采矿、制造和建筑业
703	公共秩序和安全	70485	研究和发展, 运输
7031	警察服务	70486	研究和发展, 通讯
7032	消防服务	70487	研究和发展, 其他行业
7033	法院	7049	未另分类的经济事务
7034	监狱	705	环境保护
7035	研究和发展, 公共秩序和安全	7051	废物管理
7036	未另分类的公共秩序和安全	7052	废水管理
704	经济事务	7053	减轻污染
7041	一般经济、商业和劳工事务	7054	保护生物多样性和自然景观
70411	一般经济和商业事务	7055	研究和发展, 环境保护
70412	一般劳工事务	7056	未另分类的环境保护
7042	农业、林业、渔业和狩猎业	706	住房和社区福利设施
70421	农业	7061	住房开发
70422	林业	7062	社区发展
70423	渔业和狩猎业	7063	供水
7043	燃料和能源	7064	街道照明
70431	煤和其他固体矿物燃料	7065	研究和发展, 住房和社区福利设施
70432	石油和天然气	7066	未另分类的住房和社区福利设施
70433	核燃料		

四. 支出的职能分类 (续完)

707	医疗保健	709	教育
7071	医疗产品、器械和设备	7091	学前和初等教育
70711	药品	70911	学前教育
70712	其他医疗产品	70912	初等教育
70713	治疗器械和设备	7092	中等教育
7072	门诊服务	70921	初中教育
70721	一般医疗服务	70922	高中教育
70722	专科医疗服务	7093	中等教育后的非高等教育
70723	牙科服务	7094	高等教育
70724	辅助医疗服务	70941	高等教育第一阶段
7073	医院服务	70942	高等教育第二阶段
70731	一般医院服务	7095	无法定级的教育
70732	专科医院服务	7096	教育的辅助服务
70733	医疗和妇产中心服务	7097	研究和发展, 教育
70734	疗养院和康复院服务	7098	未另分类的教育
7074	公共医疗保健服务	710	社会保护
7075	研究和发展, 医疗保健	7101	疾病和残疾
7076	未另分类的医疗保健	71011	疾病
708	娱乐、文化和宗教	71012	残疾
7081	娱乐和体育服务	7102	老龄
7082	文化服务	7103	遗属
7083	广播和出版服务	7104	家庭和儿童
7084	宗教和其他社区服务	7105	失业
7085	研究和发展, 娱乐、文体和宗教	7106	住房
7086	未另分类的娱乐、文化和宗教	7107	未另分类的社会排斥
		7108	研究和发展, 社会保护
		7109	未另分类的社会保护

五. 按部门对金融资产和负债资产进行的分类

8	由交易产生的金融净值的变化
82	金融资产(=32)
821	国内(=321)
8211	广义政府
8212	中央银行
8213	其他存款公司
8214	未另分类的金融公司
8215	非金融公司
8216	住户及为住户服务的非营利性机构
822	国外(=322)
8221	广义政府
8227	国际组织
8228	除国际组织外的金融公司
8229	其他非居民
823	货币黄金和特别提款权(=323)
83	负债(=33)
831	国内(=331)
8311	广义政府
8312	中央银行
8313	其他存款公司
8314	未另分类的金融公司
8315	非金融公司
8316	住户及为住户服务的非营利性机构
832	国外(=332)
8321	广义政府
8327	国际组织
8328	除国际组织外的金融公司
8329	其他非居民

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