

## Explanatory Notes on Main Statistical Indicators

### General Public Budget Revenue

includes city maintenance and construct tax (excluding the part of the Ministry of Railways, head offices of banks, head offices of insurance company, which are handed over to the government in a centralized way), house property tax, urban land use tax, land appreciation tax, tax on vehicles and boat operation, farm land occupation tax, deed tax, and tobacco leaf tax, stamp tax (not including stamp tax on security exchange), 50% of the value-added tax, 40% the share part of the corporate income tax, 40% of individual income tax, resource tax other than the tax on offshore petroleum resources, local non-tax revenue, etc.

**Revenue from Taxes** includes value-added tax, consumption tax, business tax, corporate income tax, corporate income tax rebate, individual income tax, resource tax, fixed asset investment direction adjustment tax, city 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, and tobacco leaf tax and other tax revenue.

### General Public Budget Expenditure

according to the different functions of governments in economic and social activities, the rights of administration are demarcated between those of the Central Government and those of local governments; and the classification of the expenditure between the governments are made on the basis of the classification of the rights administration between them. The general public budget expenditure of the local governments includes mainly the expenditure for general public services, expenditure for public security, and expenditures for social development which are planed by local governments, etc.

**General Public Service Expenditure** refers to government expenditure on providing general public services.

**Science and Technology Expenditure** refers to government expenditure on science and technology.

**Education Expenditure** refers to government expenditure on education affairs, which include education administration, preschool education, regular primary education, junior secondary education, senior secondary education, higher education, junior vocational education, secondary vocational education, skilled workers education, senior secondary vocational education, higher vocational education, radio and television education, foreign students, special education, continuing education, educational institution services, etc.

**Cultural, Tourism, Sports and Media Expenditure** refers to government expenditures on culture, cultural relics, tourism, sports, radio and television, news and publications.

**Health and Wellness Expenditure** refers to government expenditure on medical care and health expenditure items.

**Urban and Rural Community Affairs Expenditure** refers to government expenditure on urban and rural community affairs. It includes urban and rural community management affairs expenditure, planning and management expenditure, public facilities expenditure, housing expenditure, environmental sanitation expenditure, construction market management and supervision expenditure, etc.

**Social Security and Employment Expenditure** refers to government expenditure on social security and employment. It includes social security and employment management affairs, civil management affairs, financial subsidies to social insurance funds, supplementary national social security funds, retirement and enterprise reform subsidies, employment subsidies, pensions, retirement from the military resettlement, social welfare, affairs for the disabled, minimum living security for urban residents, other urban social relief, rural social relief, natural disaster living allowance, Red Cross affairs, etc..