

The Research on Reform and Development of
the Chinese System of National Economic Accounting

中国国民经济核算体系 改革与发展 (修订版)

The Chinese SNA

许宪春 著

Development of
Economic Accounting



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the Chinese System of National



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内 容 提 要

受社会主义经济改革理论发展阶段和国际国内客观情况的制约，我国于1984年至1992年间研究制定的《中国国民经济核算体系（试行方案）》（简称中国1992年核算体系）与国民经济核算最新国际标准——1993年SNA之间尚存在较大的距离。为了吸收国际上国民经济核算发展的最新成果，更好地满足国家宏观经济管理和对外交流的需要，国家统计局明确提出了实现中国国民经济核算体系向1993年SNA过渡的战略目标。《中国国民经济核算体系改革与发展》一书的目的就是为实现这一目标做一些基础性研究工作。它主要论述和解决为什么和怎样对中国国民经济核算体系进行改革和发展问题。全书包括八章，第一、二章重点论述为什么要对中国国民经济核算体系进行改革和发展问题；第三、四、五、六、七、八章重点论述怎样对中国国民经济核算体系进行改革和发展问题。

第一章论述了中国国民经济核算体系改革和发展的若干基本理论问题。包括中国国民经济核算体系改革和发展与邓小平理论的几个重要组成部分，即解放思想、实事求是理论、社会主义初级阶段理论、社会主义对外开放理论和社会主义市场经济理论的关系问题。首先，它以解放思想、实事求是理论为基本指导思想，客观地、实事求是地评价了国际上两大核算体系，肯定了MPS体系在我国传统计划经济体制下曾经发挥过积极作用，揭示了它在

市场经济体制下的缺陷；客观地、实事求是地评价了中国 1992 年核算体系，肯定了它在经济体制改革的特定时期所具有的重要的理论及实际意义，阐述了它所具有的过渡性特点。其次，它从社会主义初级阶段理论出发，论述了中国国民经济核算体系改革和发展必须立足于中国实际，必须从基本国情出发的基本原则。再次，它通过中国国民经济核算体系的发展与我国对外开放历史过程之间的关系的论述阐明了以社会主义改革开放理论为指导，对中国国民经济核算体系进行改革和发展的必要性。它还通过中国国民经济核算体系的发展与社会主义经济理论发展的历史过程，揭示了两者之间的密切联系，进而阐述了社会主义经济理论从社会主义有计划商品经济理论发展为社会主义市场经济理论之后中国国民经济核算体系改革和发展的必要性。

第二章论述了社会主义市场经济理论在确定中国国民经济核算体系的基本概念和基本分类方面的重要指导作用。首先，本章通过对 SNA 和 MPS 的核算主体范围的比较分析，得出如下结论：SNA 的核算主体范围反映了市场经济体制所具有的开放性特征，MPS 的核算主体范围反映了高度集中的计划经济体制所具有的封闭性特征，因此，在我国社会主义市场经济体制下需要采用 SNA 的核算主体范围。其次，本章通过深入分析发现，尽管 SNA 的生产范围中包括了一定数量的非市场性货物和服务活动，但它仍然以货物和服务活动是否具有市场性和可能具有市场性作为确定生产范围的基本原则。中国国民经济核算体系也应采用这一原则，否则，就难以全面准确地反映社会主义市场经济的运行状况。再次，本章通过分析发现，SNA 的基本核算单位——机构单位的定义体现了市场经济的一些基本要求。反映社会主义市场经济运行状况的中国国民经济核算体系在定义它的基本核算单位时，也应当满足这些基本要求。最后，本章通过分析发现，SNA 的机构部门分类基本上是不同的类型市场主体的分类，它在这种分类基础上建立机构部门账户，用以系统地描述不同类型市场主体在国民

经济运行中的地位及其相互联系和相互作用。SNA 的这一特点对于社会主义市场经济条件下的宏观经济管理具有十分重要的意义。因此,在中国国民经济核算体系中引进 SNA 的机构部门分类和建立相应的账户是非常必要的。总之,本章通过揭示 SNA 的若干基本概念、基本分类同市场经济一般特征之间的内在联系,阐述了社会主义市场经济条件下采用 SNA 的相应概念和分类的必要性。

第三章试图通过对中国 1992 年核算体系与 1993 年 SNA 的系统比较研究,比较全面、系统、深入地揭示两个核算体系之间的区别,包括基本概念、基本分类、基本核算内容、基本账户结构和投入产出核算等方面的区别。基本概念的区别揭示了两个体系在有关生产核算、消费核算、收入分配核算、积累核算、资产负债核算和对外交易核算等基本概念方面的区别。基本分类的区别揭示了两个体系在机构部门分类、资产分类和流量分类方面的区别。基本核算内容的区别揭示了两个体系在生产核算、收入分配核算、消费核算、积累核算、资产负债核算和对外交易核算等基本内容方面的区别。基本账户结构的区别揭示了两个体系在国内机构部门账户、国外部门账户和经济总体账户结构方面的区别。投入产出核算的区别揭示了两个体系在统计单位定义、产业部门分类标准、估价、指标设置和编表方法等方面的区别。上述比较分析的目的在于为中国国民经济核算体系的改革和发展奠定基础。

第四章在前一章对两个核算体系进行系统的比较研究的基础上,针对社会主义经济改革理论的发展和国际国内客观情况的变化,从我国宏观经济管理的需要出发,结合我国国民经济核算工作的实际可能性,试图就中国国民经济核算体系的改革和发展提出一套比较全面、系统、具体的设想,包括对中国 1992 年核算体系中的基本概念、基本分类和基本核算内容进行补充和调整,对经济循环账户和基本核算表的表式和指标设置进行修订等等。其

中基本概念的补充和调整主要论述了如下一些基本概念的补充和调整：一、生产者价格和购买者价格；二、产出和中间消耗的定义及估价；三、实物社会转移和实际最终消费；四、集体消费支出；五、生产资产和非生产资产；六、贵重物品；七、持有收益；八、资产负债核算的有关术语。另外还论述了1992年核算体系中不同部分所用术语的统一问题。基本分类的补充和调整，论述了机构部门分类、资产分类、流量分类的补充和调整。基本核算内容的补充和调整，论述了以下内容的补充和调整：一、MPS体系中的国民收入核算；二、中间消耗和固定资本消耗核算；三、实际最终消费核算；四、养老金净产权变化核算；五、固定资产流量和存量核算；六、贵重物品核算；七、资产其他变化核算。经济循环账户的修订论述了机构部门账户、产业部门账户和经济总体账户的修订。基本核算表的修订论述了国内生产总值表、投入产出表、资金流量表、国际收支平衡表和资产负债表的修订。

第五章阐述了修订后的中国国民经济核算体系不同组成部分之间的关系，包括经济循环账户中不同账户之间的关系，经济循环账户与基本核算表之间的关系，基本核算表，即国内生产总值表、投入产出表、资金流量表、国际收支平衡表和资产负债表之间的关系，等等。

第六章论述了中国国民经济核算实践中遇到的主要问题，包括居民住房服务问题、企业补贴问题、单位内部的福利服务问题、非法生产和地下经济问题、金融媒介服务费用和利息的处理问题、离退休金的处理问题、企业会计核算资料的调整问题，等等，阐述了国际上对相应问题处理的一般性原则，在我国特殊情况下处理这些问题的困难所在和合理地解决这些问题的重要意义，并就其中一些问题的处理方法提出了个人的设想。

第七章论述了中国国民经济核算体系改革和发展所面临的资料来源问题，包括统计资料来源问题和行政管理部门的资料来源问题。统计资料来源问题包括资料来源的缺口问题、口径问题和

质量问题。行政管理部门的资料来源问题主要是渠道不畅问题。本章还提出了拓宽统计范围、协调统计口径和完善统计调查方法等建议。

第八章探讨了1993年SNA的环境和经济综合核算附属体系的基本框架及在中国国民经济核算中引进资源环境核算的必要性和所应采取的方法和步骤。

附录部分给出了修订后的中国国民经济核算体系的基本表式。

The Research on Reform and Development of the Chinese System of National Economic Accounting

Abstract

Due to the limitation of the socialist economic reform theory development stage and international and national situations, there are many differences between the 1992 Chinese System of National Economic Accounting (CSNEA) and System of National Accounts, 1993 (1993 SNA). In order to absorb the research results and experience in the world and to meet better the needs of the national macroeconomic management and international exchange, State Statistical Bureau has set a strategic goal to transit CSNEA to 1993 SNA. The purpose of this book is to conduct basic research which will help to realize the goal. The paper mainly discusses two key issues:

Why CSNEA needs reform and development?

How to reform and develop CSNEA?

There are eight chapters in this book. Chapter 1 and Chapter 2 mainly discuss why CSNEA needs reform and development, Chapter 3 to Chapter 8 mainly discuss How to reform and develop CSNEA.

Chapter 1 discusses several theoretical problems on the reform and development of CSNEA, including the relationships between the reform and development and the key points of Deng

Xiaoping theory, such as "Emancipate one's own mind", "Seek truth from facts", "Socialist preliminary stage theory", "Open up to the outside world theory", and "Socialist market economic theory". Firstly, based on "Emancipate one's own mind" and "Seek truth from facts", it objectively affirms the positive effects of MPS in a planned economy and points out its disadvantages in a market economy. Then it objectively evaluates 1992 CSNEA, confirming its important theoretical and practical significance in special reform periods and it also elaborates its transitional characteristics. Secondly, based on "Socialist preliminary stage theory", the reform and development of CSNEA must take the actual situation of China into consideration. Thirdly, through discussing the relationship between the CSNEA development and the history of China's economic openings to the international community, the book comes to the conclusion that it is necessary to reform and develop CSNEA based on "Open up to the outside world theory". Also, there is a close relationship between development of CSNEA and socialist economic theory. Therefore, CSNEA needs reform and development because socialist economic theory has transformed from the planned commodity economic theory to the socialist market economic theory.

Chapter 2 discusses the key guiding roles that socialist market economic theory has provided for the basic concepts and classifications in CSNEA reform. Firstly, this chapter compares the scope of the subject of 1993 SNA and MPS, and draws the following conclusions: The scope of the subject of 1993 SNA reflect the opening-oriented characteristics of the market economic system and that of MPS reflect the closed-oriented characteristics of a centralized planned economic system. Therefore, based on Chi-

na's current socialist market economy, it is most appropriate for China to adopt the scope of the subject of 1993 SNA. Secondly, through detailed analysis in this chapter, it is clear that the principle of determination of production boundary in SNA is based on whether the goods and services have or tend to have market property, even though its production boundary includes some non-market goods & services. CSNEA should also follow this principle. Otherwise, it is hard to correctly reflect the overall performance of Chinese socialist market economy. Thirdly, through the analysis of this chapter, it is clear that the definition of the basic economic units — institutional units in SNA reflects some basic requirements of market economy. Therefore, CSNEA which reflects the performance of Chinese socialist market economy should also reflect these basic requirements in defining its basic economic units. Finally, through the analysis of this chapter, it is clear that the institutional sector classifications of SNA is basically the classification of different types of market bodies. Institutional sector accounts are constructed upon this kind of classification which are used to describe systematically the role of and relationship among different types of market bodies in national economic performance. This character of SNA has great importance for macro-economic management under socialist market economy. Therefore, it is necessary to introduce institutional sector classifications and related institutional sector accounts of SNA into CSNEA. General speaking, through the discussion of the inner link between several basic concepts, basic classifications of SNA and the general characteristics of market economy, this chapter has revealed the necessity of taking certain related concepts & classifications of SNA into use under socialist market

economy condition.

Chapter 3 tries to make comparison between 1992 CSNEA and 1993 SNA and to reveal the main difference in the two systems, mainly in basic concepts, basic classifications, basic accounting contents, basic structure of accounts and input-output accounting etc. Difference in basic concepts reveals difference of the concepts in production accounting, consumption accounting, income & distribution accounting, accumulation accounting, balance sheet accounting, external transaction accounting etc. in the two systems. Difference in basic classifications reveals difference of the classifications about institutional sectors, assets and flows in the two systems. Difference in basic accounting contents reveals difference of contents about production accounting, income & distribution accounting, consumption accounting, accumulation accounting, balance sheet accounting, external transaction accounting etc. in the two systems. Difference in basic structure of accounts reveals difference in structures of domestic institutional sector accounts, rest of world accounts and total economy accounts in the two systems. Difference in input-output accounting reveals the difference of definition in statistical units, standard of industrial classification, products valuation, indicators and compilation method between the two systems. The goal of the above comparison is to lay a foundation for the further reform and development of CSNEA.

Chapter 4 tries to provide a comprehensive, systematic and specific plan for the reform and development of CSNEA, which is designed upon the comparison between the 1992 CSNEA and 1993 SNA, the research of China's objective situations, the research of possibility of the practice of national economic account-

ing. The plan makes some adjustment and improvement of the basic concepts, basic classifications, basic accounting contents in 1992 CSNEA. It also makes some revisions of the structure and indicators of the economic accounts and the basic accounting tables in 1992 CSNEA. The adjustment and improvement of basic concepts include:

- Producers' price and purchasers' price;

- The definition and valuation of output and intermediate consumption;

- Social transfers in kind and actual final consumption;

- Collective consumption expenditure;

- Produced assets and non-produced assets;

- Valuables;

- Holding gains

In addition, it discusses the unification of the terminology used in 1992 CSNEA. The adjustment and improvement of basic classifications includes the adjustment and improvement of institutional sector, asset and flow classifications. The adjustment and improvement of basic accounting contents includes the following aspects;

- National income of MPS accounting;

- Intermediate consumption and fixed capital consumption accounting;

- Actual final consumption accounting;

- Change in net equity on pension funds accounting;

- Fixed assets flows and stocks accounting;

- Valuables accounting;

- Other changes in assets accounting

The revision of the economic accounts includes the revision of in-

stitutional sector accounts, industrial accounts and total economy accounts. The revision of basic accounting tables includes revision of gross domestic product and its use table, input-output table, flow of funds table, balance of payments and balance sheet.

Chapter 5 discusses the relationships among different parts of revised CSNEA, including the relationships among different accounts of the economic accounts, the relationships between the economic accounts and the basic accounting tables, and the relationships among different basic accounting tables.

Chapter 6 discusses the main problems in Chinese national economic accounting practice, including the problems of household dwelling service, enterprise subsidies, welfare services within units, illegal production and the underground economy, the treatment of financial intermediation services indirectly measured and interest, the treatment of pensions, and the adjustment of business accounts data sources. It elaborates the general principles on solving these problems in the international standard and the difficulties in Chinese special situation to treat them. It also puts forward some ideas to solve some of these problems.

Chapter 7 discusses the problems of data sources faced by the reform and development of CSNEA, that is, the one of statistical data sources and the one of administrative data sources. The problems of statistical data sources are related to the lack, scope and quality of statistical data. The problem of administrative data sources means the one of in-cooperation of related units. In the discussion of statistical data sources, there are several suggestions given to the special departments to improve their statistics, which are centralized on extending the scope, harmonizing the special statistics and perfecting investigation methods.

Chapter 3 discusses the framework of the satellite system for integrated environmental and economic accounting of 1993 SNA and the necessity, methodology and steps of introducing the integrated environmental and economic accounting into CSNEA.

The empty tables (format) of the economic accounts and basic accounting tables of the revised CSNEA are given in appendix.

引 言

从建国初期到经济体制改革初期，我国国民经济核算采用的是产生于前苏联、东欧国家的物质产品平衡表体系（MPS）。随着经济体制改革的深入和对外开放的发展，建立在 MPS 体系基础上的中国传统国民经济核算体系表现出明显的缺陷和不足，已经不能满足国家宏观经济管理和对外交流的需要。1984 年至 1992 年，在国务院专门机构领导下，国家统计局会同有关部门以联合国 1968 年国民经济核算体系（1968 年 SNA）、1993 年国民经济核算体系（1993 年 SNA）修订草案和 MPS 为基础，通过深入的理论研究和方案设计，广泛征求各方面意见和建议，制定了《中国国民经济核算体系（试行方案）》（简称中国 1992 年核算体系）。1992 年 1 月，国务院组织有关各方面专家论证，正式通过了这一方案，认定它是科学的、可以付诸实施的方案。1992 年 8 月，国务院发布了《关于实施新国民经济核算体系方案的通知》，要求分步实施这套方案。目前，我国已经初步实现了实施这套方案的计划。

几乎就在中国研制自己的核算体系的同时，联合国、世界银行等五个国际组织组成联合工作组，组织有关国际组织和各国（地区）国民经济核算专家开展对 1968 年 SNA 的修订工作。1993 年，经联合国经济社会理事会讨论通过，一部国民经济核算最新

国际标准——1993年SNA正式诞生。

这部新的国际标准表现出许多新特点。它充分注意并采用适当的方式反映世界经济发展出现的新情况和新问题，例如，通货膨胀问题已经成为许多国家制定经济政策的核心问题；许多国家政府的作用发生了变化；许多服务活动变得越来越重要；金融机构和金融市场变得日益复杂，派生出大量混合性金融工具；环境与经济之间的相互作用日益为人们所关注，等等。它充分考虑到发展中国家和新出现的市场经济国家的不同情况，使之易于为这些国家所采用。它注意与国际收支平衡表等国际统计体系的相互衔接，使之具有广泛的协调性和一致性。这些新特点使这部国际标准更具有广泛的应用价值。目前，联合国等国际组织正在全世界范围推广这套核算体系，许多国家已经或正在计划按照1993年SNA修改本国的原有核算体系。1993年SNA将成为世界各国通用的核算体系，这已经成为世界国民经济核算发展的大趋势。

受社会主义经济改革理论发展阶段和国际国内客观情况的制约，中国1992年核算体系与1993年SNA尚存在相当的距离。为了吸收国际上国民经济核算发展的最新成果，更好地满足国家宏观经济管理和对外交流的需要，现在已经进入中国国民经济核算体系的改革和发展阶段。

国家统计局制定的《国家统计制度方法改革规划(1996—2000年)》明确提出在本世纪末基本上实现中国国民经济核算体系向1993年SNA过渡的战略目标。《中国国民经济核算体系改革与发展》一书的目的就是为实现这一目标做一些基础性研究工作。它力图论述和解决为什么和怎样对中国国民经济核算体系进行改革和发展的问題。

全书包括八章，第一章从理论上论述中国国民经济核算体系改革和发展的必要性；第二章论述社会主义市场经济理论在确定中国国民经济核算体系的基本概念和基本分类方面的重要指导作用；第三章对中国1992年核算体系和联合国1993年SNA进行比