

**Translation**



*The following document is the 2019 budget for the PRC Ministry of Human Resources and Social Security. The Ministry's responsibilities include job hunting assistance, unemployment benefits, labor relations, training of technical personnel and postdocs, and enticing skilled overseas students to return to China and start businesses.*

**Title**

Ministry of Human Resources and Social Security 2019 Annual Budget  
人力资源和社会保障部 2019 年度部门预算

**Author**

PRC Ministry of Human Resources and Social Security (人力资源和社会保障部)

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**Ministry of Human Resources and Social Security  
2019 Departmental Budget**

April 2019

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## **Part 1: Overview of the Ministry of Human Resources and Social Security (MOHRSS)**

### **1. Primary Responsibilities of MOHRSS**

(1) To formulate policies and plans for the development of human resources and social security, draft relevant laws and regulations, and formulate ministry rules and organize their implementation.

(2) To formulate human resource market development plans, human resource service industry development, and human resource flow policies to promote the rational flow and effective allocation of human resources.

(3) To be responsible for promoting employment, formulating urban and rural employment development plans and policies, perfecting the public employment service system, coordinating the establishment of a vocational skills training system for urban and rural workers, formulating an employment assistance system, and taking the lead in formulating employment policies for graduates of institutes of higher education.

(4) To promote the establishment of a multi-level social security system covering both urban and rural areas. To formulate social insurance and supplementary insurance policies and standards for pensions, unemployment, and work-related injuries. To formulate national overall planning measures for pension insurance and national unified measures for the renewal of pension, unemployment, and work injury insurance relationships. To organize the formulation of pension, unemployment, work-related injury, and other social insurance and their supplementary insurance fund management and supervision systems, prepare relevant social insurance fund budget and final accounts drafts, and participate in the formulation of relevant social security fund investment policies. To cooperate with relevant ministries to implement universal insurance participation plans and establish a unified national social insurance public service platform.

(5) To be responsible for forecasting, early warning, and information guidance for employment, unemployment, and related social insurance funds, to formulate response plans, to implement prevention, regulation, and control, and to maintain a stable employment situation and the overall balance of relevant social insurance funds.

(6) To coordinate and formulate labor and personnel dispute mediation and arbitration systems and labor relations policies, improve labor relations negotiation and coordination mechanisms, formulate employee working hours, rest, and vacation systems, and formulate policies to eliminate illegal use of child labor as well as special labor protection policies for women and underage workers. To organize and implement Labor assurance supervision, coordinate labor rights protection, and investigate and deal with major cases in accordance with the law.

(7) To take the lead in advancing and deepening the reform of the job title system (职称制度), formulate policies for professional and technical personnel management and continuing education and postdoctoral management, to be responsible for the selection and training of high-level professional and technical personnel, and formulate policies for recruiting overseas students to work or settle in China (or return to China). To organize and formulate training, evaluation, employment, and incentives systems for skilled talents. To improve the vocational qualification system and improve diversified evaluation policies for vocational skills.

(8) To work with relevant ministries to guide the reform of the personnel system of public institutions,<sup>1</sup> be responsible for standardizing the comprehensive management of public institutions' establishment of posts, open recruitment, and employment contracts in accordance with administrative authorities, and formulate administrative policies for public institution staff and the hardworking staff of government offices (机关工勤人员).

(9) To work with relevant ministries to formulate a national commendation and reward system, comprehensively manage national commendation and reward work, undertake national evaluation and commendation and provincial and ministerial commendations, and, as authorized, undertake national commendation and reward activities in the name of the Chinese Communist Party (CCP) Central Committee and the State Council.

(10) To work with relevant ministries to formulate salary and income distribution policies for the personnel of public institutions, establish wage determination, normal growth, and payment guarantee mechanisms for the personnel of public institutions, and formulate policies for welfare and retirement from public institutions.

(11) To work with relevant ministries to formulate comprehensive policies and plans for the work of migrant workers, promote the implementation of relevant policies, coordinate and address key problems and difficult issues, and safeguard the legitimate rights and interests of migrant workers.

(12) To be responsible for international exchanges and cooperation in the fields of human resources and social security and for drafting management systems for staff dispatched to international organizations.

(13) To perform other tasks assigned by the CCP Central Committee and the State Council.

## **2. Scope of the MOHRSS 2019 Budget**

In accordance with relevant budget management provisions, a comprehensive budgeting system—that is, a system where all revenue and expenditures are reflected in the budget—is currently implemented for the compilation of China's ministry budgets. The revenues and expenditures of MOHRSS institutions (including the Bureau of Retired Cadres) and the 22 budgetary units under the ministry are included in the ministry's budget. Public institutions affiliated with the ministry respectively include the MOHRSS Internal Service Center (机关服务中心), the MOHRSS Social Insurance Management Center (社会保险事业管理中心), the China Employment Training Technical Instruction Center (中国就业培训技术指导中心), the MOHRSS Center for Statistical Surveys (统计调查中心), the MOHRSS Information Center (信息中心), the China Senior Civil Servant Training Center (中国高级公务员培训中心), the MOHRSS National Talent Flow Center (全国人才流动中心), the MOHRSS Personnel

<sup>1</sup> Translator's note: "Public institutions" (事业单位) are organizations created and led by PRC government departments that provide social services. Unlike state-owned enterprises (SOEs), public institutions do not create material products and do not generate income. Public institutions are not considered government agencies, and their employees are not civil servants. Most public institutions are fully or partially government-funded, but some fully privately funded (but still government-led) public institutions exist. Public institutions typically provide services in areas such as education, science and technology, culture, health, and sanitation.

Examination Center (人事考试中心), the MOHRSS Service Center for Overseas Students and Experts (留学人员和专家服务中心), the MOHRSS International Exchange Service Center (国际交流服务中心), the MOHRSS Education and Training Center (教育培训中心), the MOHRSS Propaganda Center (宣传中心), the China Association of Staff and Workers Education and Vocational Training (中国职工教育和职业培训协会), the MOHRSS Jiujiang Training Center (九江培训中心), the MOHRSS Printing Office (文印室), the China Personnel Press (中国人事报刊社), the Old Age Insurance Management Center for Central Committee and State Offices (中央国家机关养老保险管理中心), the MOHRSS Center for Capacity Building (能力建设中心), the Chinese Academy of Labor and Social Security (中国劳动保障科学研究院), the MOHRSS Occupational Skill Appraisal Center (职业技能鉴定中心), the Chinese Academy of Personnel Science (中国人事科学研究院), and the China Postdoctoral Science Foundation (中国博士后科学基金会).

**Part 2: MOHRSS 2019 Budget**

### Summary of Government Fiscal Allocation Revenue and Expenditures

Units: Chinese Yuan Renminbi (RMB) 10,000

Revenue		Expenditures			
Item	Budgeted amount	Item	Total	General public budget fiscal allocations	Government fund budget fiscal allocations
1. Current year revenue	395,968.08	1. Current year expenditures	466,628.44	466,628.44	
(1) General public budget allocations	395,968.08	(1) General public services expenditures	233,070.05	233,070.05	
(2) Government fund budget allocations		(2) Diplomatic expenditures	24,419.28	24,419.28	
		(3) Educational expenditures	1,019.10	1,019.10	
2. Balance carried forward from previous year	70,660.36	(4) S&T expenditures	113,934.25	113,934.25	
(1) General public budget allocations	70,660.36	(5) Culture, tourism, sports, and media expenditures	395.50	395.50	
(2) Government fund budget allocations		(6) Social security and employment expenditures	89,155.56	89,155.56	
		(7) Energy conservation and environmental protection expenditures	1,332.42	1,332.42	
		(8) Housing assurance expenditures	3,302.28	3,302.28	
		2. Balance carried over to following year			
<b>Total revenue</b>	<b>466,628.44</b>	<b>Total expenditures</b>	<b>466,628.44</b>	<b>466,628.44</b>	

## General Public Budget Expenditures

Units: RMB 10,000

Functional categorization account		2018 actual amount		2019 budgeted amount				2019 to 2018 YoY Comparison		2019 to 2018 YoY Comparison (excluding NDRC infrastructure construction)	
Account code	Account name	Actual amount	Actual amount after deducting National Development and Reform Commission (NDRC) infrastructure	Initial Annual Budget			Budgeted amount after deducting NDRC infrastructure	Increase amount	Increase %	Increase amount	Increase %
				Subtotal	Basic expenditures	Project expenditures					
<b>201</b>	<b>General public service expenditures</b>	<b>191,212.62</b>	<b>191,212.62</b>	<b>210,569.45</b>	-	<b>210,569.45</b>	<b>210,569.45</b>	<b>19,356.83</b>	<b>10.12%</b>	<b>19356.83</b>	<b>10.12%</b>
<b>20110</b>	<b>Human resources work</b>	<b>191,062.62</b>	<b>191,062.62</b>	<b>210,569.45</b>	-	<b>210,569.45</b>	<b>210,569.45</b>	<b>19,506.83</b>	<b>10.21%</b>	<b>19506.83</b>	<b>10.21%</b>
2011002	General administrative management	14,408.06	14,408.06	17,291.10	-	17,291.10	17,291.10	2,883.04	20.01%	2883.04	20.01%
2011004	Special government subsidies	49,861.96	49,861.96	62,623.07	-	62,623.07	62,623.07	12,761.11	25.59%	12761.11	25.59%
2011005	Sponsorship of returnees from studying abroad	4,631.00	4,631.00	1,600.00	-	1,600.00	1,600.00	-3,031.00	-65.45%	-3031.00	-65.45%
2011007	Daily funding for postdocs	103,755.00	103,755.00	110,517.12	-	110,517.12	110,517.12	6,762.12	6.52%	6762.12	6.52%
2011099	Other human resources work expenditures	18,406.60	18,406.60	18,538.16	-	18,538.16	18,538.16	131.56	0.71%	131.56	0.71%
<b>20111</b>	<b>Discipline inspection and supervision</b>	<b>150.00</b>	<b>150.00</b>	-	-	-	-	<b>-150.00</b>	<b>-100.00%</b>	<b>-150.00</b>	<b>-100.00%</b>
2011105	Institutions abroad	150.00	150.00	-	-	-	-	-150.00	-100.00%	-150.00	-100.00%
<b>202</b>	<b>Diplomatic expenditures</b>	<b>22,800.00</b>	<b>22,800.00</b>	<b>22,800.00</b>	-	<b>22,800.00</b>	<b>22,800.00</b>	-	-	-	-
<b>20204</b>	<b>International organizations</b>	<b>22,800.00</b>	<b>22,800.00</b>	<b>22,800.00</b>	-	<b>22,800.00</b>	<b>22,800.00</b>	-	-	-	-
2020401	International organization membership fees	22,100.00	22,100.00	22,100.00	-	22,100.00	22,100.00	-	-	-	-
2020402	Donations to international organizations	700.00	700.00	700.00	-	700.00	700.00	-	-	-	-
<b>205</b>	<b>Education expenditures</b>	<b>846.83</b>	<b>846.83</b>	<b>761.83</b>	-	<b>761.83</b>	<b>761.83</b>	<b>-85.00</b>	<b>-10.04%</b>	<b>-85.00</b>	<b>-10.04%</b>
<b>20508</b>	<b>Education and training</b>	<b>846.83</b>	<b>846.83</b>	<b>761.83</b>	-	<b>761.83</b>	<b>761.83</b>	<b>-85.00</b>	<b>-10.04%</b>	<b>-85.00</b>	<b>-10.04%</b>
2050803	Training expenditures	846.83	846.83	761.83	-	761.83	761.83	-85.00	-10.04%	-85.00	-10.04%
<b>206</b>	<b>Science and technology expenditures</b>	<b>79,316.44</b>	<b>79,316.44</b>	<b>102,690.48</b>	<b>6,474.73</b>	<b>96,115.75</b>	<b>102,590.48</b>	<b>23,274.04</b>	<b>29.34%</b>	<b>23274.04</b>	<b>29.34%</b>
<b>20602</b>	<b>Basic research</b>	<b>69,099.00</b>	<b>89,099.00</b>	<b>92,811.00</b>	-	<b>92,811.00</b>	<b>92,811.00</b>	<b>23,712.00</b>	<b>34.32%</b>	<b>23712.00</b>	<b>34.32%</b>
2060299	Other basic research expenditures	69,099.00	69,099.00	92,811.00	-	92,811.00	92,811.00	23,712.00	34.32%	23712.00	34.32%
<b>20603</b>	<b>Applied research</b>	<b>4032.44</b>	<b>6,032.44</b>	<b>5,917.63</b>	<b>3,329.13</b>	<b>2,588.60</b>	<b>5,917.63</b>	<b>-114.81</b>	<b>-1.90%</b>	<b>-114.81</b>	<b>-1.90%</b>
2060301	Institutional operations	3,987.44	3,987.44	3,329.13	3,329.13	-	3,329.13	-658.31	-16.51%	-658.31	-16.51%



Functional categorization account		2018 actual amount		2019 budgeted amount				2019 to 2018 YoY Comparison		2019 to 2018 YoY Comparison (excluding NDRC infrastructure construction)	
Account code	Account name	Actual amount	Actual amount after deducting National Development and Reform Commission (NDRC) infrastructure	Initial Annual Budget			Budgeted amount after deducting NDRC infrastructure	Increase amount	Increase %	Increase amount	Increase %
				Subtotal	Basic expenditures	Project expenditures					
2060302	Public welfare research	2,045.00	2,045.00	2,588.50	-	2,588.50	2,588.50	543.50	26.58%	543.50	26.58%
<b>20606</b>	<b>Social sciences</b>	<b>4,175.00</b>	<b>4,175.00</b>	<b>3,851.85</b>	<b>3,145.60</b>	<b>706.25</b>	<b>3,851.85</b>	<b>-323.15</b>	<b>-7.74%</b>	<b>-323.15</b>	<b>-7.74%</b>
2060601	Social sciences research institutions	4,175.00	4,175.00	3,851.85	3,145.60	706.25	3,851.85	-323.15	-7.74%	-323.15	-7.74%
<b>20699</b>	<b>Other S&amp;T expenditures</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	-	<b>10.00</b>	<b>10.00</b>	-	-	-	-
2069999	Other S&T expenditures	10.00	10.00	10.00	-	10.00	10.00	-	-	-	-
<b>207</b>	<b>Culture, tourism, sports, and media expenditures</b>	<b>427.50</b>	<b>427.50</b>	<b>384.50</b>	-	<b>384.50</b>	<b>384.50</b>	<b>-43.00</b>	<b>-10.06%</b>	<b>-43.00</b>	<b>-10.06%</b>
<b>20706</b>	<b>News, publications, and film</b>	<b>427.50</b>	<b>427.50</b>	<b>384.50</b>	-	<b>384.50</b>	<b>384.50</b>	<b>-43.00</b>	<b>-10.06%</b>	<b>-43.00</b>	<b>-10.06%</b>
2070603	Internal services (formerly Publishing)	427.50	427.50	384.50	-	384.50	384.50	-43.00	-10.06%	-43.00	-10.06%
<b>208</b>	<b>Social security and employment expenditures</b>	<b>60,961.23</b>	<b>58,012.23</b>	<b>55,726.82</b>	<b>26,125.92</b>	<b>29,600.90</b>	<b>55,726.82</b>	<b>-5,234.41</b>	<b>-8.59%</b>	<b>-2285.41</b>	<b>-3.94%</b>
<b>20801</b>	<b>Human resources and social security administrative affairs</b>	<b>51,594.64</b>	<b>48,645.64</b>	<b>48,826.91</b>	<b>19,266.01</b>	<b>29,660.90</b>	<b>48,826.91</b>	<b>-2,767.73</b>	<b>-5.36%</b>	<b>181.27</b>	<b>0.37%</b>
2080101	Administrative operations	16,243.21	16,243.21	16,334.89	15,125.14	1,209.75	16,334.89	91.68	0.56%	91.68	0.56%
2080102	General administrative management affairs	5,030.50	5,030.50	6,743.90	-	6,743.90	6,743.90	1,713.40	34.06%	1713.40	34.06%
2080103	Internal services	430.62	430.62	505.49	505.49	-	505.49	74.87	17.39%	74.87	17.39%
2080104	Comprehensive business management	2,750.00	2,750.00	2,303.00	-	2,303.00	2,303.00	-447.00	-16.25%	-447.00	-16.25%
2080105	Labor assurance supervision (劳动保障监察)	446.50	446.50	340.00	-	340.00	340.00	-106.50	-23.85%	-106.50	-23.85%
2080106	Employment administrative affairs	1,373.25	7,373.25	8,258.25	-	8,258.25	8,258.25	885.00	12.00%	885.00	12.00%
2080107	Social insurance business administrative affairs	3,047.77	3,047.77	2,290.00	-	2,290.00	2,290.00	-757.77	-24.86%	-757.77	-24.86%
2080108	Informatization construction	4,467.00	1,880.00	1,692.00	-	1,692.00	1,692.00	-2,775.00	-62.12%	-188.00	-10.00%
2080109	Social insurance handling institutions	3,852.80	3,852.80	1,414.00	-	1,414.00	1,414.00	-2,438.80	-63.30%	-2438.80	-63.30%
2080110	Labor relations and rights protection	1,602.46	1,602.46	1,435.00	-	1,435.00	1,435.00	-167.46	-10.45%	-167.46	-10.45%
2080112	Labor and personnel dispute mediation and	285.00	285.00	217.00	-	217.00	217.00	-68.00	-23.86%	-68.00	-23.86%

Functional categorization account		2018 actual amount		2019 budgeted amount				2019 to 2018 YoY Comparison		2019 to 2018 YoY Comparison (excluding NDRC infrastructure construction)	
Account code	Account name	Actual amount	Actual amount after deducting National Development and Reform Commission (NDRC) infrastructure	Initial Annual Budget			Budgeted amount after deducting NDRC infrastructure	Increase amount	Increase %	Increase amount	Increase %
				Subtotal	Basic expenditures	Project expenditures					
	arbitration										
2080199	Other human resource and social security administrative affairs expenditures	6,065.53	5,703.53	7,293.38	3,635.38	3,658.00	7,293.38	1,227.85	20.24%	1589.85	27.87%
<b>20805</b>	<b>Administrative unit and public institution pensions</b>	<b>8,366.59</b>	<b>8,366.59</b>	<b>6,899.91</b>	<b>6,859.91</b>	<b>40.00</b>	<b>6,899.91</b>	<b>-1,466.68</b>	<b>-17.53%</b>	<b>-1466.68</b>	<b>-17.53%</b>
2080501	Retirement from centrally managed administrative units	5,717.26	5,717.26	1,676.93	1,676.93	-	1,676.93	-4,040.33	-70.67%	-4040.33	-70.67%
2080502	Retirement from public institutions	1,647.04	1,647.04	349.27	349.27	-	349.27	-1,297.77	-78.79%	-1297.77	-78.79%
2080503	Management institution for retired staff	620.88	620.88	1,064.26	1,024.26	40.00	1,064.26	443.38	71.41%	443.38	71.41%
2080505	Expenditures on basic old age insurance contributions of institutions and public institutions	381.41	381.41	2,852.96	2,852.96	-	2,852.96	2,471.55	648.00%	2471.55	648.00%
2080506	Expenditures on occupational pension contributions of institutions and public institutions	-	-	956.49	956.49	-	956.49	956.49	100.00%	956.49	100.00%
<b>20807</b>	<b>Employment subsidies</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,000.00</b>	<b>-100.00%</b>	<b>-1000.00</b>	<b>-100.00%</b>
2080701	Employment and entrepreneurship service subsidies	1,000.00	1,000.00	-	-	-	-	-1,000.00	-100.00%	-1000.00	-100.00%
<b>221</b>	<b>Housing assurance expenditures</b>	<b>2,940.57</b>	<b>2,940.57</b>	<b>3,135.00</b>	<b>3,135.00</b>	<b>-</b>	<b>3,135.00</b>	<b>194.43</b>	<b>6.61%</b>	<b>194.43</b>	<b>6.61%</b>
<b>22102</b>	<b>Housing reform expenditures</b>	<b>2,940.57</b>	<b>2,940.57</b>	<b>3,135.00</b>	<b>3,135.00</b>	<b>-</b>	<b>3,135.00</b>	<b>194.43</b>	<b>6.61%</b>	<b>194.43</b>	<b>6.61%</b>
2210201	Housing provident fund	1,721.25	1,721.25	1,950.00	1,950.00	-	1,950.00	228.75	13.29%	228.75	13.29%
2210202	Rent subsidies	262.03	262.03	270.00	270.00	-	270.00	7.97	3.04%	7.97	3.04%
2210203	Home purchase subsidies	957.29	957.29	915.00	915.00	-	915.00	-42.29	-4.42%	-42.29	-4.42%
	<b>Total</b>	<b>358,505.19</b>	<b>355,556.19</b>	<b>395,968.08</b>	<b>35,735.65</b>	<b>360,232.43</b>	<b>395,968.08</b>	<b>37,462.89</b>	<b>10.45%</b>	<b>40411.89</b>	<b>11.37%</b>

## General Public Budget Basic Expenditures

Units: RMB 10,000

Economic categorization items		2019 Basic Expenditures		
Account code	Account name	Total	Personnel expenses	Public expenses
<b>301</b>	<b>Salary and benefits expenditures</b>	<b>21,945.97</b>	<b>21,945.97</b>	
30101	Basic salaries	7,507.01	7,507.01	
30102	Subsidies and allowances	7,099.47	7,099.47	
30103	Bonuses	297.37	297.37	
30106	Meal allowances	14.88	14.88	
30107	Performance pay	357.00	357.00	
30108	Expenditures on basic old age insurance contributions of institutions and public institutions	2,960.24	2,960.24	
30109	Occupational annuity contributions	1,057.49	1,057.49	
30112	Other social security contributions	488.37	488.37	
30113	Housing provident fund	1,950.00	1,950.00	
30114	Medical expenses	128.00	128.00	
30199	Other salary and benefits expenditures	86.14	86.14	
<b>302</b>	<b>Goods and services expenditures</b>	<b>10,491.60</b>		<b>10,491.60</b>
30201	Office expenses	548.22		548.22
30202	Printing expenses	1,001.20		1,001.20
30203	Consulting fees	156.30		156.30
30204	Service charges	8.00		8.00
30205	Water fees	50.80		50.80
30206	Electricity fees	345.00		345.00
30207	Postage and cable fees	630.40		630.40
30208	Heating expenses	117.50		117.50
30209	Property management fees	806.67		806.67
30211	Travel expenses	903.26		903.26
30212	Expenses for official travel abroad	55.05		55.05
30213	Maintenance and repair fees	263.50		263.50
30214	Rental fees	34.69		34.69
30215	Conference fees	624.39		624.39

Economic categorization items		2019 Basic Expenditures		
Account code	Account name	Total	Personnel expenses	Public expenses
30216	Training fees	346.02		346.02
30217	Official reception expenses	24.98		24.98
30218	Special-use material costs	57.11		57.11
30225	Special-use fuel costs	3.00		3.00
30226	Labor costs	194.10		194.10
30227	Contracted business fees (委托业务费)	1,366.30		1,366.30
30228	Trade union funds	427.70		427.70
30229	Welfare expenses	76.35		76.35
30231	Government vehicle operation and maintenance costs	447.63		447.63
30239	Other transportation expenses	1,197.89		1,197.89
30240	Taxes and surcharges	3.55		3.55
30299	Other goods and services expenditures	801.99		801.99
<b>303</b>	<b>Assistance for individuals and families</b>	<b>2,132.71</b>	<b>2,132.71</b>	
30301	Retirement costs	1,225.56	1,225.56	
30302	Retirement costs <sup>2</sup>	856.19	856.19	
30305	Subsistence allowances	11.12	11.12	
30307	Medical expense assistance	1.00	1.00	
30309	Awards	2.40	2.40	
30399	Other assistance for individuals and families	36.44	36.44	
<b>310</b>	<b>Other capital expenditures</b>	<b>1,165.37</b>		<b>1,165.37</b>
31002	Office equipment procurement	806.37		806.37
31003	Specialized equipment procurement	18.00		18.00
31007	Acquisition and upgrading of information networks and software	308.00		308.00
31022	Acquisition of intangible assets	1.50		1.50
31099	Other capital expenditures	31.50		31.50

<sup>2</sup> Translator's note: China has two different systems for paying out retirement pensions to former government and Party employees, depending on whether said employees began their careers before or after the establishment of the People's Republic of China in 1949. Line item 30301, 离休费, refers to pensions paid to employees who began working before 1949 and have since retired. Line item 30302, 退休费, refers to pensions paid to employees who began working after 1949 and have since retired.

Economic categorization items		2019 Basic Expenditures		
Account code	Account name	Total	Personnel expenses	Public expenses
<b>Total</b>		<b>35,735.65</b>	<b>24,078.68</b>	<b>11,656.97</b>

### General Public Budget Expenditures for the "Three Public" Expenses<sup>3</sup>

Units: RMB 10,000

Early 2018 budgeted amount					Adjusted 2018 budgeted amount					2019 budgeted amount							
Total	Official travel abroad expenses	Government vehicle acquisition and operation costs		Official reception expenses	Total	Official travel abroad expenses	Government vehicle acquisition and operation costs		Official reception expenses	Total	Official travel abroad expenses	Government vehicle acquisition and operation costs		Official reception expenses			
		Subtotal	Government vehicle acquisition				Government vehicle operation costs	Subtotal				Government vehicle acquisition	Government vehicle operation costs		Subtotal	Government vehicle acquisition	Government vehicle operation costs
2,246.85	1,610.65	544.75		544.75	91.45	2,236.89	1,610.65	535.75		535.75	90.49	3,654.53	3,119.13	447.63		447.63	87.77

<sup>3</sup> Translator's note: The "three public" expenses ( “三公” 经费) refer to spending on (1) foreign travel, (2) cars and chauffeurs, and (3) official receptions. PRC central government and Party Central Committee agencies have been required to publicly disclose their annual spending on these categories—the most visible examples of corruption and waste of public funds, when abused—since 2011.

**Government Fund Budget Expenditures**

Units: RMB 10,000

Account code	Account name	Government Fund Budget Expenditures		
		Total	Basic expenditures	Project expenditures
	Total			

Note: MOHRSS did not receive any funding through government fund budget allocations in 2019 and does not have any expenditures related to the use of government funds. Therefore, this table is empty.

**Summary of Ministry Revenue and Expenditures**

Units: RMB 10,000

Revenue		Expenditures	
Item	Budgeted amount	Item	Budgeted amount
1. General public budget allocation	395,968.08	1. General public services expenditures	233,070.05
2. Government fund budget allocation		2. Diplomatic expenditures	24,419.28
3. Business revenue (事业收入)	33,004.13	3. Educational expenditures	1,019.10
4. Public institution operating revenue	12,098.50	4. S&T expenditures	118,049.25
5. Other revenue	3,390.44	5. Culture, tourism, sports, and media expenditures	6,245.50
		6. Social security and employment expenditures	127,188.69
		7. Energy conservation and environmental protection	1,332.42
		8. Housing assurance expenditures	4,628.67
Total current year revenue	444,461.15	Total current year expenditures	515,952.96
Business funds used to make up the balance of revenue and expenditures	766.99	Balance carried over to following year	112.00
Balance carried forward from previous year	70,836.82		
<b>Total revenue</b>	<b>516,064.96</b>	<b>Total expenditures</b>	<b>516,064.96</b>



## Summary of Ministry Revenue

Units: RMB 10,000

Account code	Account item	Total	Balance carried forward from previous year	General public budget allocations	Government fund budget allocations	Business revenue		Public institution operating revenue	Subsidy revenue from higher levels	Revenue from payments by lower-level units	Other revenue	Business funds used to make up the balance of revenue and expenditures
	Account name					Amount	Of which: Educational charges					
<b>201</b>	<b>General public service expenditures</b>	<b>233,170.05</b>	<b>22,500.60</b>	<b>210,569.45</b>		<b>100.00</b>						
<b>20110</b>	<b>Human resources work</b>	<b>233,032.05</b>	<b>22,362.60</b>	<b>210,569.45</b>		<b>100.00</b>						
2011002	General administrative management	20,320.48	3,029.38	17,291.10								
2011004	Special government subsidies	76,930.66	14,307.59	62,623.07								
2011005	Sponsorship of returnees from studying abroad	1,703.77	103.77	1,600.00								
2011007	Daily funding for postdocs	114,494.18	3,977.06	110,517.12								
2011099	Other human resources work expenditures	19,582.96	944.80	18,538.16		100.00						
<b>20111</b>	<b>Discipline inspection and supervision</b>	<b>138.00</b>	<b>138.00</b>	<b>0.00</b>								
2011105	Institutions abroad	138.00	138.00	0.00								
<b>202</b>	<b>Diplomatic expenditures</b>	<b>24,419.28</b>	<b>1,619.28</b>	<b>22,800.00</b>								
<b>20204</b>	<b>International organizations</b>	<b>24,419.28</b>	<b>1,619.28</b>	<b>22,800.00</b>								
2020401	International organization membership fees	23,703.54	1,603.54	22,100.00								
2020402	Donations to international organizations	715.74	15.74	700.00								
<b>205</b>	<b>Education expenditures</b>	<b>1,019.10</b>	<b>257.27</b>	<b>761.83</b>								
<b>20508</b>	<b>Education and training</b>	<b>1,019.10</b>	<b>257.27</b>	<b>761.83</b>								
2050803	Training expenditures	1,019.10	257.27	761.83								
<b>206</b>	<b>Science and technology expenditures</b>	<b>118,049.25</b>	<b>11,343.77</b>	<b>102,590.48</b>		<b>3,436.00</b>					<b>511.00</b>	<b>168.00</b>
<b>20602</b>	<b>Basic research</b>	<b>96,826.00</b>	<b>4,015.00</b>	<b>92,811.00</b>								
2060299	Other basic research expenditures	96,826.00	4,015.00	92,811.00								
<b>20603</b>	<b>Applied research</b>	<b>2,114.82</b>	<b>2,114.82</b>	<b>5,917.63</b>		<b>2,200.00</b>					<b>161.00</b>	
2060301	Institutional operations	1,514.46	1,396.46	3,329.13		2,200.00					161.00	118.00
2060302	Public welfare research	3,306.86	718.36	2,588.50								
<b>20606</b>	<b>Social sciences</b>	<b>10,701.80</b>	<b>5,213.95</b>	<b>3,851.85</b>		<b>1,236.00</b>					<b>350.00</b>	<b>50.00</b>
2060601	Social sciences research institutions	10,701.80	5,213.95	3,851.85		1,236.00					350.00	50.00
<b>20699</b>	<b>Other S&amp;T expenditures</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>								
2069999	Other S&T expenditures	10.00	0.00	10.00								
<b>207</b>	<b>Culture, tourism, sports, and media expenditures</b>	<b>6,245.50</b>	<b>11.00</b>	<b>384.60</b>				<b>5,850.00</b>				
<b>20706</b>	<b>News, publications, and film</b>	<b>6,245.50</b>	<b>11.00</b>	<b>384.50</b>				<b>5,850.00</b>				
2070603	Internal services	6,245.50	11.00	384.50				5,850.00				
<b>208</b>	<b>Social security and employment expenditures</b>	<b>127,200.69</b>	<b>33,605.20</b>	<b>55,726.82</b>		<b>28,436.18</b>		<b>6,248.50</b>			<b>2,601.00</b>	<b>583.99</b>
<b>20801</b>	<b>Human resources and social security administrative affairs</b>	<b>117,051.67</b>	<b>32,742.95</b>	<b>48,826.91</b>		<b>26,841.32</b>		<b>6,248.50</b>			<b>1,808.00</b>	<b>583.99</b>
2080101	Administrative operations	19,130.84	1,707.95	16,334.89		665.00					422.00	1.00
2080102	General administrative management	10,684.02	3,940.12	6,743.90								
2080103	Internal services	5,712.31	0.00	505.49		4,534.83					589.00	82.99
2080104	Comprehensive business management	3,187.45	884.45	2,303.00								
2080105	Labor assurance supervision	580.00	240.00	340.00								
2080106	Employment administrative affairs	13,787.69	5,529.44	8,258.25								
2080107	Social insurance business administrative affairs	3,892.04	1,602.04	2,290.00								
2080108	Informatization (信息化) construction	16,430.31	14,738.31	1,692.00								
2080109	Social insurance handling institutions	2,447.96	1,033.96	1,414.00								
2080110	Labor relations and rights protection	1,775.00	340.00	1,435.00								

Account item		Total	Balance carried forward from previous year	General public budget allocations	Government fund budget allocations	Business revenue		Public institution operating revenue	Subsidy revenue from higher levels	Revenue from payments by lower-level units	Other revenue	Business funds used to make up the balance of revenue and expenditures
Account code	Account name					Amount	Of which: Educational charges					
2080112	Labor and personnel dispute mediation and arbitration	417.00	200.00	217.00								
2080199	Other human resources and social security administrative affairs expenditures	39,007.05	2,526.68	7,293.38		21,641.49		6,248.50			797.00	500.00
<b>20805</b>	<b>Administrative unit and public institution pensions</b>	<b>10,149.02</b>	<b>862.25</b>	<b>6,899.91</b>		<b>1,593.86</b>					<b>793.00</b>	<b>0.00</b>
2080501	Retirement from centrally managed administrative units	2,629.93	160.00	1,676.93							793.00	0.00
2080502	Retirement from public institutions	676.66	318.98	349.27		8.41						
2080503	Management institution for retired staff	1,103.98	39.72	1,064.26								
2080505	Expenditures on basic old age insurance contributions of government offices and public institutions	4,166.82	343.55	2,852.96		970.31						
2080506	Expenditures on occupational pension contributions of government offices and public institutions	1,571.63	0.00	956.49		615.14						
<b>211</b>	<b>Energy conservation and environmental protection expenditures</b>	<b>1,332.42</b>	<b>1,332.42</b>									
<b>21110</b>	<b>Energy conservation and use</b>	<b>1,332.42</b>	<b>1,332.42</b>									
2111001	Energy conservation and use	1,332.42	1,332.42									
<b>221</b>	<b>Housing assurance expenditures</b>	<b>4,628.67</b>	<b>167.28</b>	<b>3,135.00</b>		<b>1,032.96</b>					<b>278.44</b>	<b>15.00</b>
<b>22102</b>	<b>Housing reform expenditures</b>	<b>4,628.67</b>	<b>167.28</b>	<b>3,135.00</b>		<b>1,032.96</b>					<b>278.44</b>	<b>15.00</b>
2210201	Housing provident fund	3,086.07	96.75	1,950.00		904.32					120.00	15.00
2210202	Rent subsidies	292.32	18.02	270.00		4.30						
2210203	Home purchase subsidies	1,250.28	52.51	915.00		124.33					158.44	
	<b>Total</b>	<b>516,064.96</b>	<b>70,836.82</b>	<b>395,968.08</b>		<b>33,004.13</b>		<b>12,098.50</b>			<b>3,390.44</b>	<b>766.99</b>

## Summary of Ministry Expenditures

Units: RMB 10,000

Account code	Account name	Total	Basic expenditures	Project expenditures	Payments to higher authorities	Public institution operating expenses	Subsidies for Lower-level Units
<b>201</b>	<b>General public services expenditures</b>	<b>233,070.05</b>		<b>233,070.05</b>			
<b>20110</b>	<b>Human resources work</b>	<b>232,932.05</b>		<b>232,932.05</b>			
2011002	General administrative management	20,320.48		20,320.48			
2011004	Special government subsidies	76,930.66		76,930.66			
2011005	Sponsorship of returnees from studying abroad	1,703.77		1,703.77			
2011007	Daily funding for postdocs	114,494.18		114,494.18			
2011099	Other human resources work expenditures	19,482.96		19,482.96			
<b>20111</b>	<b>Discipline inspection and supervision</b>	<b>138.00</b>		<b>138.00</b>			
2011105	Institutions abroad	138.00		138.00			
<b>202</b>	<b>Diplomatic expenditures</b>	<b>24,419.28</b>		<b>24,419.28</b>			
<b>20204</b>	<b>International organizations</b>	<b>24,419.28</b>		<b>24,419.28</b>			
2020401	International organization membership fees	23,703.54		23,703.54			
2020402	Donations to international organizations	715.74		715.74			
<b>205</b>	<b>Education expenditures</b>	<b>1,019.10</b>		<b>1,019.10</b>			
<b>20508</b>	<b>Education and training</b>	<b>1,019.10</b>		<b>1,019.10</b>			
2050803	Training expenditures	1,019.10		1,019.10			
<b>206</b>	<b>Science and technology expenditures</b>	<b>118,049.25</b>	<b>16,442.34</b>	<b>101,606.91</b>			
<b>20602</b>	<b>Basic research</b>	<b>96,826.00</b>		<b>96,826.00</b>			
2060299	Other basic research expenditures	96,826.00		96,826.00			
<b>20603</b>	<b>Applied research</b>	<b>10,511.45</b>	<b>7,204.59</b>	<b>3,306.86</b>			
2060301	Institutional operations	7,204.59	7,204.59				
2060302	Public welfare research	3,306.86		3,306.86			
<b>20606</b>	<b>Social sciences</b>	<b>10,701.80</b>	<b>9,237.75</b>	<b>1,464.05</b>			
2060601	Social sciences research institutions	10,701.80	9,237.75	1,464.05			
<b>20699</b>	<b>Other S&amp;T expenditures</b>	<b>10.00</b>		<b>10.00</b>			
2069999	Other S&T expenditures	10.00		10.00			
<b>207</b>	<b>Culture, tourism, sports, and media expenditures</b>	<b>6,245.50</b>		<b>395.50</b>		<b>5,850.00</b>	
<b>20706</b>	<b>News, publications, and film</b>	<b>6,245.50</b>		<b>395.50</b>		<b>5,850.00</b>	
2070603	Internal services	6,245.50		395.50		5,850.00	
<b>208</b>	<b>Social security and employment expenditures</b>	<b>127,188.69</b>	<b>64,600.55</b>	<b>60,400.14</b>		<b>2,188.00</b>	
<b>20801</b>	<b>Human resources and social security administrative affairs</b>	<b>117,039.67</b>	<b>54,491.53</b>	<b>60,360.14</b>		<b>2,188.00</b>	
2080101	Administrative operations	19,130.84	17,823.10	1,307.74			
2080102	General administrative management	10,684.02		10,684.02			
2080103	Internal services	5,712.31	5,712.31				
2080104	Comprehensive business management	3,187.45		3,187.45			
2080105	Labor assurance supervision	580.00		580.00			
2080106	Employment administrative affairs	13,787.69		13,787.69			
2080107	Social insurance business administrative affairs	3,892.04		3,892.04			
2080108	Informatization construction	16,430.31		16,430.31			
2080109	Social insurance handling institutions	2,447.96		2,447.96			
2080110	Labor relations and rights protection	1,775.00		1,775.00			
2080112	Labor and personnel dispute mediation and arbitration	417.00		417.00			
2080199	Other human resources and social security administrative affairs expenditures	38,995.05	30,956.12	5,850.93		2,188.00	

<b>20805</b>	<b>Administrative unit and public institution pensions</b>	<b>10,149.02</b>	<b>10,109.02</b>	<b>40.00</b>			
2080501	Retirement from centrally managed administrative units	2,629.93	2,629.93				
2080502	Retirement from public institutions	676.66	676.66				
2080503	Management institution for retired staff	1, 103.98	1,063.98	40.00			
2080505	Expenditures on basic old age insurance contributions of government offices and public institutions	4,166.82	4,166.82				
2080506	Expenditures on occupational pension contributions of government offices and public institutions	1,571.63	1,571.63				
<b>211</b>	<b>Energy conservation and environmental protection expenditure</b>	<b>1,332.42</b>		<b>1,332.42</b>			
<b>21110</b>	<b>Energy conservation and use</b>	<b>1,332.42</b>		<b>1,332.42</b>			
2111001	Energy conservation and use	1,332.42		1,332.42			
<b>221</b>	<b>Housing assurance expenditures</b>	<b>4,628.67</b>	<b>4,628.67</b>				
<b>22102</b>	<b>Housing reform expenditures</b>	<b>4,628.67</b>	<b>4,628.67</b>				
2210201	Housing provident fund	3,086.07	3,086.07				
2210202	Rent subsidies	292.32	292.32				
2210203	Home purchase subsidies	1,250.28	1,250.28				
	<b>Total</b>	<b>515,952.96</b>	<b>85,671.56</b>	<b>422,243.40</b>			<b>8,038.00</b>

## **Part 3: Description of the MOHRSS 2019 Budget**

### **1. Description of the 2019 Government Fiscal Allocation Revenue and Expenditures Budget**

In 2019, MOHRSS' total revenue and expenditure budget is RMB 4,666,284,400. All revenue is general public budget allocations, with no government fund budget allocations, with government fiscal allocations for the year amounting to RMB 3,959,680,800, with RMB 706,603,600 carried forward from the prior year. Expenditures include general public service expenditures of RMB 2,330,700,500, diplomacy expenditures of RMB 244,192,800, education expenditures of RMB 3,955,000, social security and employment expenditures of RMB 891,555,600, and housing assurance expenditures of RMB 33,022,800.

### **2. Description of 2019 General Public Budget Expenditures**

MOHRSS' 2019 general public budget government fiscal allocations for the current year are RMB 3,959,680,800, an increase of RMB 374,628,900, or 10.45%, overall, from the amount executed in 2018 as a result of structural changes. This is mainly attributed to a reduction in the expenditures on non-essential and non-key projects such as training funding by no less than 5% in 2019 in accordance with the spirit of the CCP Central Committee and the State Council regarding belt-tightening. The expenditures on special government allowances, postdoctoral daily necessities, postdoctoral funds, the WorldSkills Competition, and competition examination service guarantees, however, will be guaranteed. This is reflected in the relevant expenditure accounts.

**(1) The 2019 budget for general public services (type) human resources work (sub-type)** is RMB 2,105,694,500, an increase of RMB 195,068,300, or 10.21%, from the amount executed in 2018.

**a. The 2019 budget for general administrative management affairs (item)** is RMB 172,911,000, an increase of RMB 28,830,400, or 20.01%, from the amount executed in 2018. This is mainly due to project integration, with other item-level accounts adjusted to this item-level account.

**b. The 2019 budget for special government subsidies (item)** is RMB 626,230,700, an increase of RMB 127,611,100, or 25.59%, from the amount executed in 2018. This is mainly due to, first, an increase in the standard of disbursement for academicians allowances and, second, to digest carryover funds to reduce budget applications from the previous year, increasing the budget for actual applications in 2019.

**c. The 2019 budget for sponsorship of returnees from studying abroad (item)** is RMB 16,000,000, a decrease of RMB 30,310,000, or 65.45%, from the amount executed in 2018. This is mainly due to project integration, with some projects under this item-level account adjusted to other item-level accounts.

**d. The 2019 budget for daily funding for postdocs (item)** is RMB 1,105,171,200, an increase of RMB 67,521,200, or 6.52%, from the amount executed in 2018. This is mainly due to an increase in the number of persons sponsored in accordance with established planning.

**e. The 2019 budget for other human resources work expenditures (item)** is RMB

185,381,600, an increase of RMB 1,315,600, or 0.71%, from the amount executed in 2018.

**(2) The 2019 budget for general public services (type) discipline inspection and supervision affairs (sub-type) institutions abroad (item)** is RMB 0, a decrease of RMB 1.5 million from the amount executed in 2018. This is mainly due to the use of funds carried forward from the previous year in a coordinated manner and that no new budget for the current year was arranged.

**(3) The 2019 budget for diplomatic expenditures (type) international organizations (sub-type)** is RMB 228 million, which is basically the same as the amount executed in 2018.

**a. The 2019 budget for international organization membership fees (item)** is RMB 221 million, which is basically the same as the amount executed in 2018.

**b. The 2019 budget for donations to international organizations (item)** is RMB 7 million, which is basically the same as the amount executed in 2018.

**(4) The 2019 budget for education expenditures (type) education and training (sub-type) training expenditures (item)** is RMB 7,618,300, a decrease of RMB 850,000, or 10.04% from the amount executed in the 2018 budget. This is mainly due to the fully implement a reduction in expenditures in accordance with the “belt-tightening” requirements advocated by the Party Central Committee and State Council.

**(5) The 2019 budget for S&T expenditures (type) basic research expenditures (sub-type) other basic research expenditures (item)** is RMB 928,110,000, an increase of RMB 237,120,000, or 34.32%, from the amount executed in 2018. This is mainly due to an increase in funding for postdoctoral research work in accordance with relevant planning.

**(6) The 2019 budget for S&T expenditures (type) applied research (sub-type)** is RMB 59,176,300, a decrease of RMB 1,148,100, or 1.90%, from the amount executed in 2018.

**a. The 2019 budget for institutional operations (item)** is RMB 33,291,300, a decrease of RMB 6,583,100, or 16.51%, from the amount executed in 2018. This is mainly due to, first, a reduction in personnel expenses to correspond to the decrease in the number of people in research institutions, and second, the transfer of benefits for retirees to funds after central units participated in endowment insurance reform, which reduced expenditures accordingly.

**b. The 2019 budget for public welfare research (item)** is RMB 25,885,000, an increase of RMB 5,435,000, or 26.58%, from the amount executed in 2018. This is mainly due to, first, an increase in the operation and maintenance costs of scientific research information systems, and second, an increase in the basic scientific research business expenses of scientific research units.

**(7) The 2019 budget for S&T expenditures (type) social sciences (sub-type) social science research institutions (item)** is RMB 38,518,500, a decrease of RMB 3,231,500, or 7.74%, from the amount executed in 2018. This is mainly due to a reduction in project budget applications.

**(8) The 2019 budget for S&T expenditures (category) other S&T expenditures (budget) other S&T expenditures (item)** is RMB 100,000, which is basically the same as the amount executed in 2018.

**(9) The 2019 budget for culture, tourism, sports and media expenditures (type) news, publication, and film (sub-type) internal services (item)** is RMB 3,845,000, a decrease

of RMB 430,000, or 10.06%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.

**(10) The 2019 budget for social security and employment expenditures (type) MOHRSS administrative affairs (sub-type) is RMB 488,269,100, a decrease of RMB 27,677,300, or 5.36%, from the amount executed in 2018.**

**a. initial 2019 budget for administrative operations (item) is RMB 163,348,900, an increase of RMB 916,800, or 0.56%, from the amount executed in 2018.**

**b. The 2019 budget for general administrative management affairs (item) is RMB 67,439,000, an increase of RMB 17,134,000, or 34.06%, from the amount executed in 2018. This is mainly due to, first, ministry flexible expenditures (机动经费) arranged in accordance with the prescribed budget at the beginning of the year, and second, project integration, with other item-level accounts adjusted to this item-level account.**

**c. The 2019 budget for internal services (item) is RMB 5,054,900, an increase of RMB 748,700, or 17.39%, from the amount executed in 2018.**

**d. The 2019 budget for comprehensive business management (item) is RMB 23,030,000, a decrease of RMB 4,470,000, or 16.25%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.**

**e. The 2019 budget for labor assurance supervision (item) is RMB 3,400,000, a decrease of RMB 1,065,000, or 23.85%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.**

**f. The 2019 budget for employment administrative affairs (item) is RMB 82,582,500, an increase of RMB 8,850,000, or 12.00%, from the amount executed in 2018. This is mainly due to an increase in the budget of projects that promote the improvement of employment skills.**

**g. The 2019 budget for social insurance business administrative affairs (item) is RMB 22,900,000, a decrease of RMB 7,577,700, or 24.86%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.**

**h. The 2019 budget for informatization construction (item) is RMB 16,920,000, a decrease of RMB 27,750,000, or 62.12%, from the amount executed in 2018. This is mainly due to a decrease in basic construction project expenditures.**

**i. The 2019 budget for social insurance handling institutions (item) is RMB 14,140,000, a decrease of RMB 24,388,000, or 63.30%, from the amount executed in 2018. This is mainly due to project content adjustments and a reduction in budget applications.**

**j. The 2019 budget for labor relations and rights protection (item) is RMB 14,350,000, a decrease of RMB 1,674,600, or 10.45%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.**

**k. The 2019 budget for labor and personnel dispute mediation and arbitration**

(item) is RMB 2,170,000, a decrease of RMB 680,000, or 23.86%, from the amount executed in 2018. This is mainly due to implementation of the requirements of the CPC Central Committee and the State Council regarding “belt-tightening” and the insistence on cost-savings and waste reduction.

**l. The 2019 budget for other human resource and social security administrative affair expenditures (item)** is RMB 72,933,800, an increase of RMB 12,278,500, or 20.24%, from the amount executed in 2018. This is mainly due, first, to project integration with other item-level accounts adjusted to this item-level account, and second, to basic expenditure account adjustments, with other item-level accounts adjusted to this item-level account.

**(11) The 2019 budget for social security and employment expenditures (type) retirement from administrative units (sub-type)** is RMB 68,999,100, a decrease of RMB 14,666,800, or 17.53%, from the executed amount in 2018.

**a. The 2019 budget for retirement from centrally managed administrative units (item)** is RMB 16,769,300, a decrease of RMB 40,403,300, or 70.67%, from the amount executed in 2018. This is mainly due to the transfer of benefits for retirees to funds after central units participated in endowment insurance reform, which reduced expenditures accordingly.

**b. The 2019 budget for retirement from public institutions (item)** is RMB 3,492,700, a decrease of RMB 12,977,700, or 78.79%, from the amount executed in 2018. This is mainly due to the transfer of benefits for retirees to funds after central units participated in endowment insurance reform, which reduced expenditures accordingly.

**c. The 2019 budget for management institution for retired staff (item)** is RMB 10,642,600, an increase of RMB 4,433,800, or 71.41%, from the amount executed in 2018.

**d. The 2019 budget for expenditures on basic old age insurance contributions of institutions and public institutions (item)** is RMB 28,529,600, an increase of RMB 24,715,500, or 648.00%, from the amount executed in 2018. This is mainly due to arrangements for the budget for contribution expenditures to correspond to the reform process of the basic old age insurance of government offices and public institutions.

**e. The 2019 budget for expenditures on occupational pension contributions of institutions and public institutions (item)** is RMB 9,564,900, an increase of RMB 9,564,900, or 100.00%, from the amount executed in 2018. This is mainly due to arrangements for the budget for contribution expenditures to correspond to the reform process of the basic old age insurance of government offices and public institutions.

**(12) The 2019 budget for social security and employment expenditures (type) employment subsidies (sub-type) employment and entrepreneurship service subsidies (item)** is RMB 0, a decrease of RMB 10 million from the amount executed in 2018. This is mainly due to project integration with items under this item-level account adjusted to other item-level accounts.

**(13) The 2019 budget for housing assurance expenditures (type) housing reform expenditures (sub-type)** is RMB 31,350,000, an increase of RMB 1,944,300, or 6.61%, from the amount executed in 2018.

**a. The 2019 budget for housing provident fund (item)** is RMB 19,500,000, an increase of RMB 2,287,500, or 13.29%, from the amount executed in 2018. This is mainly due to an increase in the 2019 housing provident fund cost base.



**b. The 2019 budget for rent subsidies (提租补贴) (item)** is RMB 2,700,000, an increase of RMB 79,700, or 3.04%, from the amount executed in 2018. This is mainly due to an increase in the number of people receiving rent subsidies to comply with regulations.

**c. The 2019 budget for housing purchase subsidies (购房补贴) (item)** is RMB 9,150,000, a decrease of RMB 422,900, or 4.42%, from the amount executed in 2018.

### **3. Description of Basic Expenditures in 2019 General Public Budget**

In MOHRSS' 2019 general public budget, basic expenditures are RMB 357,356,500, of which:

Personnel expenditures account for RMB 240,786,800, which mainly include: Basic wages, subsidies and allowances, bonuses, food allowances, performance-based wages, basic old age insurance for government offices and public institutions, occupational pensions, basic employee health insurance, other social security expenditures, housing provident fund contributions, medical expenses, other salary and benefit expenditures, retirement expenses, retirement benefits, living expense subsidies, medical expense subsidies, incentives, and other individual and family subsidies.

Routine public expenditures account for RMB 116,569,700, which mainly include office expenses, printing expenses, consulting expenses, processing expenses, water fees, electricity fees, postage and telecom fees, heating fees, property management fees, travel expenses, international business travel expenses, maintenance and repair fees, rental expenses, conference expenses, training expenses, official reception expenses, special material fees, labor expenses, outsourcing expenses, union fees, benefit expenses, maintenance expenses of official vehicles, other transportation expenses, taxes and surcharges, other product and service expenditures, office equipment purchase and installation, special equipment purchase and installation, information network and software purchase, installation, and update, intangible asset purchases, and other capital expenditures.

### **4. "Three Public" Expenses in the 2019 General Public Budget Expenditures**

MOHRSS' 2019 budget for funding for the "three public" expenses is RMB 36,545,300, of which, expenses for official travel abroad account for RMB 31,191,300, official vehicle purchase and operation costs account for RMB 4,476,300, and official reception expenses account for RMB 877,700.

The budget for the "three public" expenditures in 2019 increased by RMB 14,176,400 compared with the amount executed in 2018. Specifically, the expenses on official travel abroad increased by RMB 15,084,800, an increase of 94%, mainly because the WorldSkills Competition organized by MOHRSS is held once every two years and 2019 is a competition year; as such, the budget for expenses on official travel abroad will increase periodically. Expenses for official vehicle purchasing and operations decreased by RMB 881,200, or 16%, mainly due to the decrease in official vehicle expenses after the implementation of vehicle reforms by subordinate public institutions. Official reception fees decreased by RMB 27,200, or 3%.

### **5. Description of 2019 Government Fund Expenditures**

In 2019, MOHRSS did not use a government fund budget to allocate for arranged expenditures.

## **6. Overall Description of 2019 Ministry Revenue and Expenditures Budgets**

Following the comprehensive budgeting principles, all revenue and expenditures of MOHRSS are managed in the ministry budget. Revenue includes: general public budget appropriation revenue, business revenue, public institution operating revenue, other revenue, funds carried forward from prior year, and business funds used to make up a shortfall. Expenditures include: General public service expenditures, diplomatic expenditures, education expenditures, S&T expenditures, culture, tourism, sports, and media expenditures, social security and employment expenditures, energy conservation and environmental protection expenditures, and housing assurance expenditures. In 2019, MOHRSS' total revenue and expenditures budget is RMB 5,160,649,600.

## **7. Description of the 2019 Revenue Budget**

In 2019, MOHRSS' revenue budget is RMB 5,160,649,600, of which, RMB 708,368,200 was carried over from the previous year, accounting for 13.73%; general public budget fiscal allocation revenue accounts for RMB 3,959,680,800, or 76.73%; business revenue accounts for RMB 330,041,300, or 6.40%; public institution operating revenue accounts for RMB 120,985,000, or 2.34%; other revenue accounts for RMB 33,904,400, or 0.65%; and funds used to make up a shortfall account for RMB 7,669,900, or 0.15%.

## **8. Description of the 2019 Expenditure Budget**

In 2019, MOHRSS' expenditure budget is RMB 5,159,529,600, of which, basic expenditures account for RMB 856,715,600, or 16.60%; project expenditures account for RMB 4,222,434,000, or 81.84%; and public institution operating expenses account for RMB 80,380,000, or 1.56%.

## **9. Description of Other Important Matters**

### **(1) Institutional Operation Expenditures**

In 2019, the fiscal government allocations budget for institutional operation expenditures is RMB 69,374,900, a decrease of RMB 14,321,700, or 17.11%, from the amount budgeted for 2018. This is mainly due to a reduction in expenditures corresponding to the transfer of institutional reform responsibilities.

### **(2) Government Procurement**

In 2019, the total budget for government procurement is RMB 289,124,200, of which, the budget for government procurement of goods is RMB 66,002,700, the budget for government procurement for projects is RMB 50,773,400, and the budget for government procurement of services is RMB 172,348,100. The publicly announced government procurement budgets of central ministries are calculated as the sum of the amounts used for government procurement in the basic expenditures of the ministry, project expenditures, and operating expenditures of public institutions in 2019.

### **(3) Use of State-Owned Assets**

As of July 31, 2018, MOHRSS' various units had a total of 112 vehicles, of which 26 were vehicles used by ministry-level leading cadres, 11 were vehicles for confidential communications (机要通信用车), four were emergency support vehicles, and 71 vehicles were

for other uses. These other vehicles, apart from confidential communications vehicles and emergency support vehicles, were mainly general official vehicles. There were 45 units (sets) of general-use equipment with a unit value of over RMB 500,000, and three units (sets) of special-use equipment with a unit value of over RMB 1 million.

In 2019, the ministry's budget did not arrange for the purchase of vehicles or the purchase of units (sets) of general-purpose equipment with a unit price of more than RMB 500,000 or the purchase of special-purpose equipment with a unit price of more than RMB 1 million.

#### **(4) Budget Performance**

In 2018, there were 103 projects for performance target management, involving general public budget allocations of RMB 3,250,989,700. Two projects were included under the ministry-based key performance evaluation pilot program, involving a general public budget allocation of RMB 28,468,500. In 2019, there were 85 projects for performance target management, involving general public budget allocations of RMB 3,602,324,300. Two projects were included under the ministry-based key performance evaluation pilot program, involving a general public budget allocation of RMB 16,000,000.

## Part 4: Glossary

In accordance with the 2019 government revenue and expenditures categorized accounts formulated by the Ministry of Finance, relevant terms are interpreted as follows:

(1) General public budget allocations revenue (一般公共预算拨款收入): This refers to funds allocated by the central government in the current year.

(2) Business revenue (事业收入): This refers to revenue derived from professional and ancillary activities of public institutions.

(3) Public institution operating revenue (事业单位经营收入): This refers to revenue derived by public institutions from engaging in non-independent accounting (非独立核算) business activities undertaken outside of their professional activities and auxiliary activities.

(4) Other revenue (其他收入): This refers to revenue other than "general public budget allocations," "business revenue," and "public institution operating revenue" as described above. This revenue is mainly derived from property sales and interest on deposits as per the relevant regulations.

(5) Business funds used to make up for shortfalls (用事业基金弥补收支差额): This refers to the operating funds accumulated in prior years (funds are drawn down and used to make up the balance of revenue and expenditure in future years in accordance with national regulations, after offsetting the revenue and expenditures of the public institution for the current year) that public institutions use to make up the balance of revenue and expenditures in the current year, under circumstances in which they expect that the current year's "government fiscal allocations," "general public budget allocation carryover and surplus funds," "business revenue," and "public institution operating revenue" and "other revenue" will be insufficient to cover the current year's expenditures.

(6) Balance carried forward from prior year (上年结转): This refers to funds that were not used up in prior years and are carried over to the current year but continue to be used for their original intended purposes.

(7) General public service expenditures (type) human resources work (人力资源事务) (sub-type): This refers to MOHRSS expenditures on human resources.

a. General administrative management affairs (一般行政管理事务) (item): This refers to other project expenditures of MOHRSS administrative units and public institutions managed under the civil service system that do not have dedicated item-level accounts.

b. Special government subsidies (政府特殊津贴) (item): This refers to MOHRSS expenditures related to special government subsidies.

c. Sponsorship of returnees from studying abroad (资助留学回国人员) (item): This refers to expenditures on MOHRSS-administered merit-based funding for overseas students returning to China to start their own businesses.

d. Daily funding for postdocs (博士后日常经费) (item): This refers to expenditures on daily funding and related management work for postdocs recruited by MOHRSS under national planning.

e. Other human resources work expenditures (其他人事事务支出) (item): This refers to MOHRSS expenditures on other human resources affairs.

(8) General public services (type) discipline inspection and supervision (sub-type) institutions abroad (派驻派出机构) (item): This refers to MOHRSS expenditures on discipline and inspection.

(9) Diplomatic expenditures (type) international organizations (国际组织) (sub-type): This is mainly used for expenditures such as dues and donations paid to international organizations.

a. International organization dues (国际组织会费) (item): This refers to dues paid in the name of the Chinese government or MOHRSS to take part in international organizations based on the dues payable according to the international organization's stipulations.

b. Donations to international organizations (国际组织捐赠) (item): This refers to MOHRSS expenditures on donations to international organizations in the name of the Chinese government or MOHRSS.

(10) Education expenditures (type) education and training (sub-type) training expenditures (培训支出) (item): This refers to MOHRSS expenditures for training.

(11) S&T expenditures (type): This is mainly used for personnel and daily public funds of research institutions affiliated with the Ministry, as well as funding for scientific research work by postdoctoral researchers.

a. S&T expenditures (type) basic research (sub-type): This is mainly used for expenditures on postdoctoral science funds.

Other basic research expenditures (item): This is mainly used for expenditures on postdoctoral science funds.

b. S&T expenditures (type) applied research (sub-type): This is mainly used for expenditures on public welfare research.

Institutional operations (item): This is mainly used for the basic expenditures of research institutions.

Public welfare research (item): This is mainly used for expenditures on public welfare research.

c. S&T expenditures (type) social sciences (社会科学) (sub-type): This is mainly used for expenditures on social science research institutions.

Social science research institutions (社会科学研究机构) (item): This is mainly used for basic expenditures and basic scientific research business costs of ministry-level human resource science research institutions.

d. S&T expenditures (type) other S&T expenditures (sub-type): Expenditures for expenses such as S&T business management expenses.

Other S&T expenditures (其他科学技术支出) (item): This is mainly used for expenditures on the S&T business management of ministry institutions.

(12) Culture, tourism, sports, and media expenditures (type) news, publications, and film (新闻出版电影) (sub-type): This is mainly used for expenditures of news and publishing public institutions affiliated with the ministry.

(13) Social security and employment expenditures (type) human resources and social security administrative affairs (人力资源和社会保障管理事务) (sub-type): This is mainly used for expenditures on human resources and social security administrative affairs.

a. Administrative operations (行政运行) (item): This is mainly used for basic expenditures of administrative units and public institutions managed under the civil service system.

b. General administrative management affairs (一般行政管理事务) (item): This is mainly used for maintenance and renovation and office building operation and maintenance expenses.

c. Internal services (机关服务) (item): This is mainly used for the expenditures of logistics units.

d. Comprehensive business management (综合业务管理) (item): This is mainly used for the expenditures of comprehensive business management.

e. Labor assurance supervision (劳动保障监察) (item): This is mainly used for the expenditures of labor assurance supervision affairs.

f. Employment administrative affairs (就业管理事务) (item): This is mainly used for such expenditures as employment and vocational skills appraisal management.

g. Social insurance business administrative affairs (社会保险业务管理事务) (item): This is mainly used for expenditures on social insurance business management and fund supervision.

h. Informatization construction (信息化建设) (item): This is mainly used for expenditures on informatization construction, operations, maintenance, and data analysis.

i. Social insurance handling institutions (社会保险经办机构) (item): This is mainly used for expenditures on business work carried out by social insurance handling institutions.

j. Labor relations and rights protection (劳动关系和维权) (item): This is mainly used for expenditures on labor relations and rights protection affairs.

k. Labor and personnel dispute mediation and arbitration (劳动人事争议调解仲裁) (item): This is mainly used for the substantive construction of arbitration institutions, case handling expenses, and mediation and arbitration capacity building.

l. Other human resource and social security administrative affairs expenditures (其他人力资源和社会保障管理事务支出) (item): This is mainly used for expenditures on other human resource and social security administrative affairs.

(14) Social security and employment expenditures (type) employment subsidies (sub-type) employment and entrepreneurship service subsidies (item): MOHRSS subsidies on employment and entrepreneurship.

(15) Energy conservation and environmental protection expenditures (type) energy conservation and use (sub-type) energy conservation and use (item): This refers to MOHRSS

expenditures on energy conservation and use.

(16) Social security and employment expenditures (type) retirement from administrative units (sub-type): This refers to MOHRSS expenditures on former personnel and the Bureau of Retired Cadres that provide management services to former personnel.

a. Retirement from centrally managed administrative units (归口管理的行政单位) (item): Expenditures for the retirement funds of ministries and institutions under the unified management of the Bureau of Retired Cadres.

b. Retirement from public institutions (事业单位离退休) (item): Expenditures on retired personnel from directly affiliated public institutions.

c. Management institution for retired staff (离退休人员管理机构) (item): Expenditures for the Bureau of Retired Cadres.

d. Expenditures on basic pension insurance contributions of government offices and public institutions (机关事业单位基本养老保险缴费支出) (item): This is mainly for expenditures of government offices and public institutions on basic old age insurance contributions actually made by units to implement the old age insurance system.

e. Expenditures on occupational annuity contributions of government offices and public institutions (机关事业单位职业年金缴费支出) (item): This is mainly used for expenditures of government offices and public institutions on occupational annuity contributions made by units to implement the old age insurance system.

(17) Housing security expenditures (type) housing reform expenditures (住房改革支出) (sub-type): This is mainly used for expenditures by government offices and ministry-affiliated public institutions on housing reform, as required by national policies.

a. Housing provident fund (住房公积金) (item): A long-term housing savings fund contributed to by work units and their active employees in accordance with *Regulations on the Management of the Housing Provident Fund*. This policy began in the mid-1990s and is generally implemented among employees in government agencies, enterprises, and institutions across the country. The minimum contribution ratio is 5% and the maximum contribution ratio is 12% of the employee's salary from the prior year. This program has been implemented for nearly 20 years. The bases for contributions by administrative units include the salaries for the posts and grades of civil servants, salaries for posts and technical grades (positions) of workers in institutions, one-time year-end bonuses, special post allowances, and allowances for hardship and remote areas, as uniformly stipulated by the State, and work-related subsidies and living allowances issued after the regulation; the bases for contributions by public institutions include the salaries for posts, pay scale salaries, allowances for hardship and remote areas, and special post allowances, as uniformly stipulated by the State.

b. The rent subsidy was approved by the State Council and subsidies for the increase in the rent standard for public housing of central units in Beijing began in 2000. Central units in Beijing determine the rent subsidy according to the number of active employees and retirees and the corresponding subsidy standard. The monthly subsidy per capita is RMB 90.

c. Housing purchase subsidies (购房补贴) (item): House purchase subsidies are paid in accordance with the provisions of the *Circular of the State Council on Further Deepening Urban Housing System Reform and Accelerating Housing Construction* ([1998] No. 23). Since

the discontinuation of housing allocation in kind in the second half of 1998, subsidy funds for the monetization reform of housing distribution are disbursed to employees without housing or with non-compliant housing in areas with a housing price-to-revenue ratio of more than four. Central government administrative units began issuing home purchase subsidies in 2000, while local administrative units began issuing them in 1999. Enterprises determine them based on their own circumstances. Implementation on the part of central government units in Beijing is in accordance with the standards stipulated in *Notice of the General Office of the CCP Central Committee and the General Office of the State Council on Forwarding the "Opinions on Improving the Housing System for Central and State Organs in Beijing"* ([2005] No. 8), while implementation on the part of central government units outside of Beijing is in accordance with the standards stipulated in the policies of local people's governments on the monetary reform of housing allocation.

(18) Carry over to next year (结转下年): Refers to funds in the budget of one year which could not be used as originally planned due to changes in objective conditions. These funds must be carried over to the next year, when they must continue to be used for their original purpose.

(19) Basic expenditures (基本支出): Refers to personnel expenditures and office expenditures incurred to ensure the normal operation of agencies and their completion of routine work tasks.

(20) Project expenditures (项目支出): Refers to expenditures in addition to basic expenditures that are incurred to complete special administrative tasks and business development goals.

(21) Public institution operating expenditures (事业单位经营支出): Refers to expenditures incurred by public institutions through non-independent accounting (非独立核算) business activities other than professional business activities and auxiliary activities.

(22) Subsidies for lower-level units: Refers to expenditures on subsidies paid to affiliated units.

(23) The "three public" expenses ( "三公" 经费): Funding for the "three public" expenses is managed in the central fiscal budget. This refers to the use of fiscal allocations from central ministries to cover the expenses of official international travel, official vehicle purchases and operation, and official receptions. Official international travel expenses are the international travel expenses, inter-city travel expenses once abroad, accommodation expenses, dining expenses, training fees, and miscellaneous expenses of staff on official business during official international travel. Official vehicle purchase and operating expenses include vehicle purchase expenses (including tax), rental expenses, fuel expenses, repair expenses, tolls, insurance expenses, and safety award expenses. Official reception expenses include the various expenditures on official receptions (including for foreign guests) as per relevant regulations.

(24) Institutional operation funding (机关运行经费): This refers to funds used to purchase goods and services in order to ensure the operation of administrative units (including public institutions managed with reference to the Civil Servant Law), including office and printing fees, postage and telecommunications fees, business travel expenses, conference fees, benefit expenses, daily maintenance fees, special materials and general equipment purchasing fees, office space utilities fees, office space heating fees, office space property management fees,



official vehicle operation and maintenance fees, and other expenses.