

- A -

“A” loan

Standard World Bank loan.

“A”类贷款

世界银行发放的标准贷款

abatement technologies

Technologies designed to reduce (but not eliminate) the amount of pollutants released into the environment, e.g. from a factory.

减排技术，减污技术

减少（但不是消除）工厂等向环境中排放的污染物数量的技术。

above quota

超限额，超配额

above the line (item)

A customary balance-sheet or revenue-or-expense position in a financial statement as compared to a below the line item.

线上（条目）

财务报表中常规的资产负债或损益状况。相对于线下条目而言。

absolute poor

Those with an average annual per capita income of less than that needed to pay for a minimum consumption basket, based on the food necessary for a recommended calorie intake, and for nonfood needs, consistent with the spending patterns of the poor. This rate will vary from country to country.

绝对贫困者，赤贫者

指人均年收入不足以支付最低消费需求的人。最低消费需求是根据能满足建议卡路里摄入量的食物需求和与贫困人口支出模式相一致的食物需求决定的。这一标准因国家而异。

Absorption accounting; full cost accounting

全额成本记帐法

absorptive capacity

吸收能力

abstract (of a publication)

(出版物的)摘要，概括，概要

academic research

学术研究

accelerate a loan

加速贷款准备工作

accelerated depreciation

Depreciation at a higher than usual rate in the early years of an asset's life and a lower than usual rate in the later years of its life.

加速折旧，快速折旧

指一种折旧方法，即在一项资产的使用年限中初期各年采用高于通常的折旧率，而在后期各年采用低于通常的折旧率。

accelerated recall [MOV]

加速回收（货币）[保值]

accelerated recovery

Recovery of currency used in lending operations subject to maintenance of value. Recovery is accelerated at the request of the member, provided that such recovery does not result in a material reduction of the sum of repurchases.

加速回收（货币）

贷款业务中为保值而采用的货币回收方式。加速回收是在成员国的要求下进行的，前提是这种回收不会导致回购额的实际减少。

acceleration of maturity (of a loan) [IBRD]

Declaration by a lender that the outstanding principal is due and payable immediately, together with the interest due, following non-compliance with loan covenants.

（贷款）提前到期[国际复兴开发银行]

由于（借款人）未能履行贷款协议的条款，贷款人宣布贷款余额的未偿本金立即到期，并要求连同应付利息一起偿还。

acceptance, accepting house [UK]

Merchant bank in the U.K. specializing in accepting bills of exchange.

承兑；票据承兑银行[英国]

英国专门负责承兑汇票的商人银行。

acceptance; bank acceptance; banker's acceptance

A bill of exchange which has been accepted by a banker.

承兑；银行承兑；银行承兑票据

指银行已经接收的汇票。

acceptance rate (by beneficiaries of a project)

（项目受益人的）受益率

access, entrance, leading, channel, fairway\*

进入, 准入, 门路, 渠道, 途径	用于将收益和成本的终值换算为相应现值的折现率。
accession 到达, 接近, 增加, 增加物, (法律) 财产自然增益, 加入 (条约等)	accounting rate of return* 会计收益率
accomodating policy* 融通政策	accounting ratio Ratio of accounting price to market price of a good. 会计比率 货物的会计价格与市场价格的比率。
accommodation type 融通类型	accounting unit A business enterprise or other economic unit for which a system of accounts is maintained. 会计核算单位 指设有会计制度的企业或其他经济单位。
accountability 会计责任, 经营责任	accounts payable Amounts due and payable to third parties for goods and/or services purchased for which payments have not been made. 应付帐款 购进货物和 (或) 劳务之后, 对第三方应付而尚未支付的金额。
accounting 会计 亦见accrual (basis) accounting; business accounting; cost accounting; current cost (value) accounting; double entry accounting; full cost accounting; general price level accounting; inflation accounting; job order accounting; management accounting; managerial accounting; single-entry accounting; social accounting matrix; standard cost accounting; stock accounting	accounts receivable; receivables Amounts due from others within one year of report date for goods and/or services sold in the normal course of business, but for which payment(s) have not been received. 应收帐款 报告日之后一年内, 按正常途径售出的商品和 (或) 劳务从他人处应收而尚未收讫的付款。
accounting entries; entries The record of a transaction in a book of accounts. 会计分录; 帐项 在帐簿中对一笔交易的记录。	accrual 应计 见nonaccrual status; overaccruals
accounting period 会计期, 会计结算期	accrual (basis) accounting A form of accounting wherein all transactions are recognized and recorded at the time income is earned or expenditures are incurred, irrespective of whether or not cash is paid or received. 权责发生会计制 指一种记帐形式, 即对所有交易均在获得收入或发生支出时给予认定和记录, 不管是否已经支付或收到现金。
accounting practices 会计业务, 会计实务, 核算惯例	accrual rate The rate at which interest is accrued. In pensions, the rate at which benefits accrue. 应计比率
accounting price A price used for accounting purposes (i.e. not a market price). Often used synonymously with shadow price. 会计价格, 帐目价格 用于会计目的的价格 (即, 不是市场价格), 常常作为影子价格的同义词使用。	
accounting procedure 会计程序	
accounting rate of interest - ARI Discount rate used to convert future values of benefits and costs into equivalent present values. 会计利率 (简称为ARI)	

利息的应计率。用于养老金时指福利应计比率。

#### accruals

Revenues and expenditures recognized as earned or incurred and recorded in the financial statement of the periods to which they relate.

应记项目，应计收支额

已认定并记入相应时期财务报表的收到或发生的支出。

#### accrued depreciation; accumulated depreciation

The total depreciation suffered by an asset or asset group, based on customary or fairly determined rates or estimates of useful life.

应计折旧；累计折旧

一项资产或资产组合按照常规的或公平确定的比率，或按预计使用计算的折旧总额。

#### accrued income

Income earned but neither received nor past due.

应计收益（收入），应收未收收益

未收到也未到期的已获收入。

#### accrued interest - AI

Interest earned but not yet due and payable.

应计利息，应收利息，累计利息（简写为AI）

指尚未到期和未付的已获利息。

#### accrued liabilities

An amount of interest, wages or other expenses recognized or incurred but not paid.

应计负债，应付未付债务，累计负债

已确认或已发生但尚未支付的利息、工资或其他支出额。

#### accrued loan commissions

Loan commissions earned but not paid.

应计贷款佣金

已获但尚未支付的贷款佣金。

#### accumulated depreciation

累计折旧

见 accrued depreciation

#### accumulated profit [accounting]

累计利润 [会计]

#### achievement tests [education]

Test for measuring learner's present ability in a particular subject or skill (as opposed to his potential ability).

成绩测验，学业水平测验[教育]

用于测定学习者在某一特定学科或技能方面的现有能力（相对于其潜在能力而言）的测验。

#### acid deposition

酸沉降

#### acid rain

酸雨

#### acid-test ratio; liquid ratio; quick ratio

The standard IBRD definition is the ratio of cash plus marketable securities plus accounts receivable plus other amounts readily convertible into cash to current liabilities. Other definitions include ratio of current assets less inventories to current liabilities, ratio of quick assets to current liabilities, ratio of cash plus near-cash assets to current liabilities, and ratio of cash plus accounts receivable plus the market value of selected investments to current liabilities.

酸性试验比率；流动比率；速动比率

国际复兴开发银行的标准定义是现金、可出售证券、应收帐款和其他随时可兑换成现金的总额与流动负债之间的比率。其他定义还有：流动资产减去存货与流动负债的比率；速动资产与流动负债的比率；现金加近似现金的资产与流动负债的比率；现金、应收帐款和某些投资的市价与流动负债的比率等。

#### ACP countries [Lomé Convention]

European Union country classification, consisting of countries that have established a cooperation scheme (the Lomé Convention) with the European Union. Consists primarily of the former colonies of the European Union members.

非洲、加勒比海、太平洋国家[洛美公约]

欧盟国家类别，包括那些同欧盟建立了某种合作方案（洛美公约）的国家，主要是欧盟成员国的前殖民地。

#### acquired immune-deficiency syndrome - AIDS

获得性免疫力缺乏综合症—艾滋病（简写为AIDS）

#### act of state

Legal theory according to which the courts of one country should abstain from passing judgment about the legality of a sovereign act.

国家行为

一种法学理论。认为一个国家的法院不得对该国主权行为的合法性作出判决。

<p><b>action plan</b> 行动计划 见mitigation plan</p> <p><b>active borrower</b> Country that still receives World Bank loans. 当前借款国 目前仍然接受世界银行贷款的国家</p> <p><b>active loan</b> A loan on which disbursement is still being made. 当前贷款 正处于支付阶段的贷款。</p> <p><b>activity brief [EDI]</b> 活动简报[经济发展学院]</p> <p><b>actual costs</b> Amounts determined on the basis of costs incurred as opposed to forecasted costs. 实际费用 实际发生的费用，区别于预测费用。</p> <p><b>actual figures</b> 实际数字</p> <p><b>actuarial lump sum</b> 精算总数</p> <p><b>ad valorem (customs) duty</b> A tax or duty levied as a given proportion of the value of a commodity or service. It grows with inflation. 从价税（关税） 按照商品或服务的价值的一定比例征收的税或关税。这种税随通货膨胀而增长。</p> <p><b>adaptive research</b> Research which adapts to local conditions. 适用研究 为适应当地条件而进行的研究。</p> <p><b>additionality</b> Used to refer to the provision of extra loan flows to developing countries. 额外贷款 曾经用来指向发展中国家提供的额外贷款</p> <p><b>additional facility [ICSID]</b> 追加的融通资金[解决投资争端国际中心]</p> <p><b>Additional Facility Rules [ICSID]</b></p>	<p>融通资金追加条例[解决投资争端国际中心]</p> <p><b>adjective law; procedural law</b> 程序法</p> <p><b>adjustable peg [foreign exchange]</b> 可调整钉住汇率[外汇]</p> <p><b>adjustment</b> 调整</p> <p><b>adjustment aid</b> 调整援助</p> <p><b>admeasurement contract</b> 单元?合同 见unit price contract</p> <p><b>administered arbitration system [ICSID]</b> 执行的仲裁制度[解决投资争端国际中心]</p> <p><b>administered price</b> The price per unit of commodity where the amount to be paid or received is directly established or substantially influenced by a controlling agent. Such a price is ordinarily the result of planned control. Includes ceiling prices, support prices and fixed rates (government) and base prices, computed prices and millnet or netback prices (industry). 管制价格，控制价格，操纵价格 由代理人直接确定或受代理人强大影响的商品应付或应收的单位价格。这种价格一般是由有计划的控制造成的，其中包括（政府）上限价格、支持价格、固定利率，以及（工业）基础价格、推算价格、以及厂盘净价或出厂净价。</p> <p><b>administrative machinery</b> 行政机构</p> <p><b>advance account</b> 预付款帐户</p> <p><b>advance contracting</b> In World Bank loans, procedure whereby the borrower enters into a contract before the signing of the relevant loan agreement. 先期合同 指借款人在向世界银行申请贷款的过程中，签定有关贷款协议之前签定的合同。</p> <p><b>advance contribution scheme (for IDA-10)</b> 先期提供捐款资金计划（国际开发协会第10次增</p>
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资)	advanced training 高级培训
advance deposit 预缴押金	adverse selection [MIGA] (风险的) 逆向选择[多边投资担保机构]
advance deposit requirements (on imports) (进口) 预缴押金条件, 预缴定金要求	advocate [ICSID] 辩护律师[解决投资争端国际中心]
advance payment 预付款	aeromagnetic survey; airmag survey 航空地磁探测
advance payment bond A bank bond guaranteeing the advance payment made by the employer to the contractor in case of bankruptcy or other cause. 先期付款契约 一种银行契约, 保证雇主在破产或其他情况下, 向承包人先行付款。	affiliate 附属公司, 子公司, 联营公司, 联号
advance payment security A bank security guaranteeing the advance payment made by the employer to the contractor in case of bankruptcy or other cause. 先期付款保证 一种银行担保, 保证雇主在破产或其他情况下, 向承包人先期付款。	affiliate bank 联营银行, 分行, 联属银行
advance procurement action Initiating and processing the procurement, up to the point where bids have been received and evaluated and an award decided upon. It stops short of entering into a contract, to avoid committing the borrower before the Bank funding for the operation is assured. 先期采购行动 借款人着手办理采购事宜, 直至收到标书、评标并确定授标为止。它止于合同签订之前, 以避免在世界银行提供项目贷款得到保证之前, 使借款人承担义务。	affordability 承担能力, 承受能力
advance repayment 提前清偿, 预付	affordability ratio 可承受比率 见housing expenses/income ratio
advanced export payments 出口预付款	afforestation 造林, 绿化
advanced farmer 技术先进农民	age-standardized death rate Death rate corrected so as to allow for the effects of the differences in age structure of a population. 年龄标准化死亡率 根据(一国)人口年龄结构差异的影响修正的死亡率。
advanced studies 高级研究	agency line; credit line on a agency basis [IFC] 代理机构信贷额度 [国际金融公司]
	agency (line) subprojects 代理机构(信贷额度)子项目
	agency securities, obligations [U.S.] 政府机构证券, 债务 [美国]
	agent 代理 亦见 billing agent; buying agent; extension agent; field agent; fiscal agent; procurement agent
	agent [bank syndicate] 代理人 [银行辛迪加]

agent [ICSID]

代理人 [解决投资争端国际中心]

agent bank

1. Bank acting for a foreign bank.
2. Bank handling administration of loan in a syndicated credit.

代理银行

1. 为外国银行作代理的银行。
2. 管理辛迪加（银行集团）贷款的银行。

agglomeration economies

Economies of scale resulting from urban concentration. Cf. localization economies, urbanization economies.

聚集经济

城市集中化所产生的规模经济（参见localization economies, urbanization economies）。

Aggregate

总计，累计，累积

aggregate demand

总需求

aggregate measure of support - AMS

A way of measuring domestic agricultural support, proposed by the European Union, whereby all government support provided to a specific farm product is measured.

农业支持综合衡量（简称为AMS）

由欧盟提出的一种衡量对国内农业支持的方法，可衡量对某一农产品提供的全部政府支持。

aggregate model

A mathematical model which models a combined sample instead of several units in a group, e.g. it takes representative factors for a farm instead of modeling a number of farms and the interactions between them.

综合模式，总（体）模式

一种数学模型，对综合样本而不是一个群体中的若干单位进行模拟。例如，它从一个农场抽取有代表性的因素而不是对若干个农场及其相互作用进行模拟。

aggregative planning

总体计划，宏观计划

aging schedule [accounts receivable]

Classification of accounts receivable according to whether they are current or past due. If past due they

are classified into categories based upon the period when they became due.

帐龄分类表 [应收帐款]

对应收帐款根据本期或过期进行的分类。如已过期，则根据其到期时间进行分类。

agreed budget plan; contract plan

A selective statement of the major tasks and performance indicators - including dates and anticipated costs - to be used in tracking and evaluating quarterly progress during the budget year. A cornerstone of the Bank's budget policy. Both terms are used, though agreed budget plan is the official one.

议定预算计划；承包计划

主要任务和业绩指标（包括日期和预计费用）的选择性报表，用来跟踪和评价预算年度中每个季度的进度，是世界银行预算政策的一个基石。虽然“议定预算计划”（agreed budget plan）一词更为正式，但这两个词是可以通用的。

agreement to reimburse

支付协议

见 irrevocable agreement to reimburse; qualified agreement to reimburse

agribusiness; agroindustries; agro-based industry; agroprocessing industries

农业综合企业；农工联合体；农基产业；农产品加工业

agricultural credit intermediary

农业信贷中介机构

agricultural extension

农业（技术）推广

agricultural extension officer - AEO

农业技术推广官员（简称为AEO）

agricultural production and export (APEX) bank

农产品生产与出口（简称为APEX）银行

agricultural production and export (APEX) cooperative

农产品生产与出口（简称为APEX）合作社

agricultural sector adjustment loan - ASAL [World Bank]

农业部门调整贷款（简称为ASAL）[世界银行]

agriculturist

农学家	or detergents). 藻类; 藻类繁盛
agro-based industry 农基企业; 农业关联产业	由于氮和磷(例如肥料和洗涤用品)的过度排放而引起的藻类大量生长。
agro-economist 农业经济学家	all risk insurance 全风险保险, 包全险
agroforestry 农林业	alley cropping; strip cropping Growing two or more crops in alternating strips or blocks on the same piece of land at the same time. 条植法; 条播法 在同一块田里按条或块同时种植两种或两种以上的作物。
agroindustries 农工综合企业	allocated costs 调拨成本, 已分摊成本
agroprocessing 农产品加工	allocation of loan proceeds 贷款资金的分配
agroprocessing industries 农产品加工业	allocation of net income 净收入的分配
agrosupport industry 支农工业	allocation of profits; appropriation of profits 利润分配; 利润拨付
aid dependency Refers to the poorest countries that need foreign aid merely to maintain their present low quality of life. 援助依赖国 指那些需要外国援助, 但不过仅能以此维持目前低生活质量的最贫穷国家。	allocation of resources 资源分配, 资源配置
air dried ton A ton of an agricultural product which has been dried in the air and will therefore weigh less than the same quantity not dried in the air. 风干吨 风干后的一吨农产品, 重量上轻于未经风干的等量农产品。	allotment [budget] 分配, 拨款(预算)
airmag survey; aeromagnetic survey 航空地磁探测	allowance for contingencies; reserve for contingencies; contingency allowance 应急筹备金, 意外事件准备金
airshed An area with similar air mix and affected by the same air pollution sources, thereby having similar air quality. 空气区域 指由于具有相似的大气构成并受到同一空气污染源影响、因而空气质量相似的区域。	allowance for depreciation 折旧备抵 见reserve for depreciation
algae, algal bloom Proliferation of algae due to excessive release of nitrogen and phosphorus (e.g. from fertilizer runoff	alternative [projects] 供选择的(项目), 备选(项目), 备选方案[项目]
	alternative bid [procurement] 副标[采购]
	alternative energy 代用能源
	amendment, amending agreement

修正案; 修正协定	年会 [解决投资争端国际中心]
amendments to the Articles of Agreement 《协定》修正案	Annual Meetings (of the Boards of Governors) of the World Bank and the International Monetary Fund 世界银行和国际货币基金组织（理事会）年会
American short staple cotton; Arabian cotton; herbaceous cotton; Levant cotton 美国短绒棉; 阿拉伯棉; 草本棉; 黎凡特棉	annualization 年度化, 年率化, 按年计算
amortization schedule 分期偿付计划, 分期偿付时间表	annuity bond Bond on which interest is paid indefinitely and which has no maturity date. 年金债券 无限期支付利息, 无到期日的债券
andropogon Grass used for erosion control. 须芒草 用于控制水土流失的一种草。	annuity system [debt service] 年金制, 年度还本付息制 [偿 债]
animal husbandry 畜牧业	annuity-type repayment terms 年金式偿付条件
animal unit - AU Measurement based upon the amount of feed eaten and manure produced by an average mature horse or cow or the equivalent. The equivalent is taken to be two heifers over one year, four calves under one year, seven ewes or bucks, two and a half brood sows or boars, five hogs raised to 200 pounds each or 100 hens. 牲畜单位 (简称为AU) 一种度量单位, 以一头成熟的马或母牛或与其相 当的牲畜一年所食用的饲料和产生的粪便为依 据。其量值为两头一岁以上的小母牛; 四头不足 一岁的小牛; 七头公羊或母羊; 两头半母猪或公 猪; 五头养到200磅的猪; 或100只母鸡。	anthracite; hard coal 无烟煤; 硬煤
annotated agenda 注明的议程, 加注议程	anticipatory rate setting - ARS Similar to deferred rate setting but which allows purchaser to lock in the underlying Treasury yield at one or more points in time <i>preceding</i> the date of the issue. 预期确定利率 (简称为ARS) 与递延确定利率相类似, 但允许购买者在美国财 政部的长期证券发行日之前, 锁住某个或多个时 间的收益率。
announcement effect The change in market price or other economic condition that occurs upon the mere knowledge of something later that will cause the change. For example, if a developer plans to buy land for a shopping center, land prices will rise when his intentions are known. 宣布效应 指种仅仅由于得知某种会造成变化的事件以后 而引起的市场价格或其他经济条件发生变化的 效应。例如, 一个开发商计划购买地皮建造购物 中心, 当其意向被人得知后, 地价就会上扬。	antidumping duty 反倾销税
Annual Meeting [ICSID]	apex bank, cooperative 农产品出口银行, 农产品出口合作社 见agricultural production and export bank, cooperative
	apex bank, institution Institution receiving money from the World Bank under an apex loan which it, in turn, onlends to other borrowers. 农产品生产与出口银行, 机构 接受世界银行农产品生产与出口贷款再转贷给 其他借款人的机构。
	apex loan



Loan whereby IBRD lends money to an apex development financial unit which onlends it to participating financial institutions which, in turn, onlend it to industrial companies.

农产品生产与出口贷款

国际复兴开发银行向某一农产品生产与出口发展金融单位提供贷款，该单位在接受贷款后先转贷给参与的金融机构，然后再由后者转贷给实业公司。

apex report

Quarterly report issued on the previous quarter's budget. They show the extent to which agreed budget plans are being implemented and highlight areas where corrective action or resource redeployment would be appropriate.

农产品生产与出口（贷款）报告

关于上一季度预算的季报。该季报显示经同意的预算计划的执行情况，并着重说明适于采取纠正措施或重新配置资金的方面。

application fee [MIGA]

Fee charged for every definitive application for a guarantee filed with MIGA.

申请费 [多边投资担保机构]

对多边投资担保机构提出的每一正式担保申请所收取的费用。

application for membership

入会申请，加入世界银行的申请

application for withdrawal (from loan account or credit account)

（从贷款帐户或信贷帐户中）提款申请

application of funds

资金申请

applied research

应用研究

appraisal (technical and economic)

（技术和经济）评估

appraisal fee [IFC]

Fee levied under various IFC facilities (APDF, MLF), payable by borrower at time of signing relevant loan agreement.

评估费 [国际金融公司]

国际金融公司各种基金（非洲项目发展基金等）所征收的费用，在签定相应的贷款协定时由借款人支付。

appraisal mission

评估团

appraisal team [IFC]

The investment officer, engineer and economist for a project.

评估小组 [国际金融公司]

由投资官员、工程师和经济学家为某一项目的评估组成的小组。

appreciation (in value)

增值，升值

approach paper

Issues paper

探讨问题的文件

appropriate technology - AT

The application of a technology appropriate for the factor endowment that exists. As developing countries usually have a large labor force and relatively little spare investment capital, labor-intensive industries are appropriate for them.

适用技术，适用工艺（简称为 AT）

适合于现有生产要素的技术。例如，发展中国家通常拥有大量的劳动力，而相对缺乏投资资金，因此劳动集约型产业对他们来说是适用的。

appropriation [budget]

拨款 [预算]

appropriation law [US]

US statute that generally provides authorization for federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

拨款法 [美国]

一项美国法规，授权联邦机构为特定目的承担义务，并从国库中提取资金进行支付。

appropriation of profits; allocation of profits

利润拨付；利润分配

aqua privy

Consists essentially of a squatting plate situated immediately above a small septic tank that discharges its effluent to an adjacent soakaway.

蹲式冲水厕所

这种厕所的蹲坑设在一个小型便池上，粪便由此排入临近的储便池。

Arabian cotton; American short staple cotton;

<p><b>Levant cotton; herbaceous cotton</b> 阿拉伯棉；美国短绒棉；黎凡特棉；草本棉</p> <p><b>Arabian crude</b> 阿拉伯轻原油 见light Arabian crude</p> <p><b>arbitrage</b> 仲裁 见 covered interest arbitrage; tax arbitrage</p> <p><b>arbitrage pricing theory - APT</b> An economic theory that determines prices of assets and the associated risk premia for each kind of pervasive risk assets face, on the assumption that the expected return of an arbitrage portfolio is zero. 套利定价理论 一种经济理论，在假设套利资产组合的预期收益为零的条件下，确定资产价格及每种具有普遍性风险的资产所面临的相关风险溢价。</p> <p><b>Arbitral Tribunal [ICSID; MIGA]</b> 仲裁法庭 [ 解决投资争端国际中心； 多边投资担保机构]</p> <p><b>arbitration clause</b> Clause in contract requiring some or all disputes between the parties to be settled by arbitration, usually final, rather than litigation. 仲裁条款 合同中的一项条款，要求合同各方将其某些或所有争议以仲裁方式解决，通常为最终裁决，而不是付诸诉讼。</p> <p><b>Arbitration Rules [ICSID]</b> 仲裁规则 [解决投资争端国际中心 ]</p> <p><b>arbitrator [ICSID]</b> 仲裁人 [ 解决投资争端国际中心 ]</p> <p><b>area development</b> 地区开发， 区域开发</p> <p><b>area of operational emphasis - AOE</b> Sectors which the Bank wishes to give specific focus to. They include poverty reduction and food security; debt, financial intermediation, and adjustment; human-resource development; private-sector development and public-sector management; and environment and natural-resource management. 业务重点领域（简称为AOE）</p>	<p>世界银行期望在业务上给予重点关注的部门，包括减贫和粮食安全；债务、金融中介和调整；人力资源开发；私营部门发展和公共部门管理；以及环境和自然资源管理。</p> <p><b>area specific project</b> 特定领域项目</p> <p><b>arm's length contract</b> Contract negotiated on an equal basis between two parties, excluding favoritism or irregularity. 公平合同 双方在平等基础上谈判达成的合同，排除徇私或不正常行为。</p> <p><b>arm's length negotiation</b> 公平谈判</p> <p><b>arm's length price</b> Price between corporations under fully competitive conditions (the opposite of transfer price). 公平价格 公司之间在充分竞争的条件下形成的价格（相对于转帐价格而言）。</p> <p><b>arm's length principle</b> 公平交易原则， 公平计价原则</p> <p><b>arrearage; arrears*</b> 欠款；（未付清款项的）尾数</p> <p><b>Articles of Agreement [IBRD, IDA, IFC, IMF]*</b> 《协定》[国际复兴开发银行， 国际开发协会， 国际金融公司， 国际货币基金组织]</p> <p><b>articles of incorporation</b> 公司章程， 公司章程</p> <p><b>ash farming; burn-beating; burning</b> Cutting and burning rough fallow on land to prepare for tillage. 刀耕火种 在杂草丛生的荒地上割草焚烧以备耕作。</p> <p><b>Assessed income</b> 核定所得， 估定所得</p> <p><b>assessment for tax; tax assessment</b> 征税估价； 税额核定</p> <p><b>asset and liability management</b> 资产负债管理</p>
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[亦见liability management]

asset price inflation

Steep increase in equity and property prices.

资产价格膨胀

股本和资产价格高速增长。

asset quality ratios

Ratios that measure the quality of assets of a lending institution. They include ratio of undisbursed loans to disbursements, reserves to disbursed loans and loans to rescheduling countries to total loans outstanding.

资产质量比率

衡量贷款机构资产质量的各种比率。其中包括未支付贷款与已支付额的比率；准备金与已支付贷款额的比率；给予债务重组国的贷款额与未偿还贷款总余额的比率。

asset stripping

When a company takes over another company and sells off for profit the valuable assets of the company taken over, usually because these assets have been undervalued by the stock market.

资产流失

一家公司接管另一家公司并出售其有价值的资产以赢利。它这样做通常是由于证券市场低估了这些资产的价值。

assets

Physical objects or rights which have economic value.

资产

具有经济价值的物质财产或权利。

assignee

受让人，受托人，被指定人

assignment agreement

转让协议

assignor

转让人

associated cost

The value of goods and services over and above those goods and services included in the project costs incurred to make the immediate products or services of the project available for sale. Used in US Government practice for computing the benefit-cost ratio at market prices.

相关成本

指为使项目的直接产品或服务能够立即出售而确定的价值，它高于项目成本中货物和服务的价值。它是美国政府按市场价格计算效益成本比率的做法。

associated crops, cropping

Growing two or more different crops on the same piece of land.

间种；套种

在同一块地上种植两种或两种以上的不同作物

associated gas

Gas deposit capping an oil deposit.

伴生天然气

油田上面的天然气储层

at the margin

The last point of production or consumption.

处于边际，处于临界状态

处于生产或消费的临界点。

attachment [legal]

Act or process of seizing property by virtue of a writ or other legal order to satisfy a judgment to be entered in action subsequent to the attachment.

扣押，查封财产 [法律]

为执行扣押后裁决，凭令状或其它法律命令所采取的没收财产的行动或程序。

Attitude Survey [IBRD]

态度调查 [国际复兴开发银行]

attrition rate

损耗率

audit

审计

亦见 energy audit; internal audit; passthrough audit; project audit; project performance audit, memorandum, report; tax audit

audit, to

(进行) 审计

audit [energy]

审计 [能源]

audit [finance]

Inspection of accounting or other records in order to provide a basis for third-party evaluation or appraisal.

审计 [财务]

为向第三方提供评价或评估的依据，对会计或其它记录进行检查。	authorized share capital 法定股本
audit [projects] 审计 [项目]	autoconsumption of food 粮食生产者的自身消费
audit; management audit [management] A review and appraisal of any or all parts of management activity. 审计；管理审计 [管理] 对管理活动的任何一部分或全部进行审计和评估。	automatic resetting mechanism [IFC] In an IFC fixed rate loan, an option under which the interest rate would be reset every five years, based on current interest rates. As a result, the initial loan rate would be around 1% less than the normal fixed term rate. 利率自动重新确定机制 [国际金融公司] 国际金融公司固定利率贷款的一种形式，其利率每隔五年可根据当时的利率重新进行确定。因此，最初的贷款利率可比正常的固定利率低1%左右。
audit mission; evaluation mission 审计团；评价团	availability [transportation] 可用性 [运输]
audit report 审计报告 见 project performance audit report	availability fee [IFC] Fee set by IFC, initially at 0.25%, which would guarantee a borrower that the rate set for a loan on signing would remain in force when the loan became effective. 有效费 [国际金融公司] 国际金融公司制定的一种费用。最初为0.25%，用以向借款人保证贷款签定时所确定的贷款利率在贷款生效后将继续有效。
audited statement of accounts 经审计的帐目报表	average earning assets - AEA Average interest return on earning assets less average rate of borrowing costs. 平均创收资产（简写为AEA） 创收资产的平均利息收益减去平均借款成本。
auditor 审计员， 审计师	average effective tax rate - AETR Ratio of total revenues collected through the company's income tax to the company's economic profit. 平均实际税率（简写为AETR） 通过公司所得税收取的总收入与公司经济利润的比率。
authenticated specimen of signature 经正式鉴定的签字样本	average incremental cost - AIC 平均增量成本（简写为AIC） 亦见 Long-run average incremental cost 条
authority [IDA] 当局， 权利 [国际开发协会] 见 commitment authority	average loan life - ALL A composite indicator of how long a loan remains outstanding. For a specific loan it is calculated by
authority [legal] 授权 [法律]	
authorized bank 授权银行	
authorized capital stock [MIGA] For MIGA, it equals one billion Special Drawing Rights. 法定股本[多边投资担保机构] 多边投资担保机构的法定股本相当于十亿特别提款权。	
authorized officer 授权官员	
authorized positions [personnel] 预算内（编制内）职位[人事]	

dividing the cumulative debt disbursed and outstanding over the total time the loan is outstanding by the principal amount (net of cancellations).

贷款平均偿付期限（简称为ALL）

表示一笔贷款积欠时间的综合指标。就一笔贷款而言，其计算方法是用该贷款在整个贷款周期内累计支付额和未偿还余额除以本金（扣除取消部分后的净额）。

avoidable cost

Marginal cost that a corporation can avoid by adopting one solution rather than another.

可避免成本

公司可采取某种办法而不是另一种办法即可避免的边际成本。

avoidance

逃税

见 tax avoidance

avoided cost

已避免成本

award [contracts]

授标 [合同]

award [ICSID]

仲裁赔款[解决投资争端国际中心]

awarding committee [contracts]

评标委员会，授标委员会 [合同]