

- C -

Calendar quarter

日历季度

call for capital; call of capital

Request for paying in of callable capital.

缴股通知

要求（会员国）缴付通知即缴的股本。

call in a loan, to

收回贷款，催收贷款

call loan

A loan on a demand basis (i.e. which either the borrower or lender may terminate at will).

通知放款，短期拆借，活期放款

根据需求发放的贷款（即借款者或放款者都可以随意终止的贷款）。

call money; day to day money; demand money; money at call

Money deposited in an interest-bearing account, that can be called by the depositor on a day's notice.

Often applied to money lent by banks to stock exchange brokers, which may be called at any time. 拆放款；日拆款；日用资金；短期放款；活期资金

指存在有息帐户中的货币，存款者可以随时提取，但需提前一天进行通知。通常指银行借给证券交易所经纪人的钱，它可以随时收回。

call of capital

缴股通知

见 call for capital

call option

Option to purchase designated securities at a predetermined price within a specified time limit.

买入期权；购买期货权

指在限定的时间内，按预先确定的价格购买指定证券的选择权。

call order contract

Contract whereby an enterprise engages staff on a short-term basis but does not know when it needs them so reserves the right to call them when needed.

活期雇佣合同，活期订货合同

指企业短期雇用职工的一种合同。由于不知何时需要他们，因而保留在需要时召集他们的权利。

callable (capital, subscription)

That part of capital which is not yet paid up and on which payments can be called for.

通知即缴（资本，认购资本）

指尚未缴付的认购资本，可以在接到通知后缴付。

called up (share) capital; paid in (share) capital

实收（股本）资金；缴讫（股本）资金

calling in of a currency

货币回收

calorie intake

卡路里摄入量，热能摄入量

calving rate

The number of calves born alive in any year expressed as a percentage of the number of females let to the bull in the previous year.

产犊率

指一年所产活犊数量与前一年参加交配的母牛数量之比。

cancellation

Voiding a debt by annulling or paying it.

撤销，解除 [债务]

以取消或偿付的办法使一笔债务失效。

cancelled debt

已撤销债务

cap

A floating rate note with an upper limit on the interest rate to be paid.

上限

一种对利率规定上限的浮动利率本票。

capability [urban development]

能力，容量 [城市发展]

capacity to pay; ability to pay*

支付能力

capacity

能力

见 rated capacity

Capital

资本

亦见 commercial capital; domestic capital formation; equilibrating capital flow; equity capital;

floating capital; foreign capital; frozen capital; General Capital Increase; gross fixed capital formation; incremental capital-output ratio; loan capital; marginal efficiency of capital; noncash working capital; official capital; overhead capital; paid-in (share) capital; paid-up capital; public (capital) expenditure; quasi-equity; recycling (of capital); return of capital; return on capital; return to capital; risk capital; seed capital; Selective Capital Increase; share capital; social overhead capital; uncalled capital; unimpaired capital; venture capital; volatile capital; working capital

capital account

In balance of payments, it measures the short- and long-term financial movements which may be associated with the purchase of physical assets, stocks and shares, or with the placing of money on a short-term basis.

资本帐户，资本项目

在国际收支中衡量短期和长期资本运动的帐目，如购进有形资产、股票、股份或是把钱留做短期头寸等。

capital adequacy

资本充足

capital assets; fixed assets; permanent assets; fixed capital [accounting]

All tangible assets (movable and immovable) held by an entity and used in its normal operations for the production of goods or services. These assets have a normal life longer than one year and are not normally acquired for resale.

资本资产；固定资产；永久资产；固定资本[会计] 由一个实体所拥有并在其生产货物或劳务的正常业务中使用的一切有形资产(动产和不动产)。这些资产一般有一年以上的使用寿命，一般不是为再出售而购置的。

capital base

Total capital of an organization, i.e. capital plus reserves.

自有资本，资本基础

一个机构的全部资本，即资本加上储备。

capital budget

A budget which is limited to showing planned expenditures and sources of funds for purchases of capital goods. In the Bank, one of three budgets, it is for funds used to incur costs that result in capital assets being created in the balance sheet. Includes computing and office technology equipment,

buildings, building renovation, furniture and other equipment costing more than \$50,000.

资本预算；基本建设预算

这种预算仅限于表明为购置资本货物而计划的支出和资金来源。在世界银行，是三种预算中的一种，它是资产负债表上资本资产所需费用的资金，包括计算技术设备和办公室技术设备、建筑物、建筑物翻修改造、家具和其他价格超过5万美元的设备。

capital consumption allowance

An entry in the national income accounts which reflects the depreciation of equipment and machinery within a given period of time. Usually based on tax reports of depreciation.

资本耗用备抵(即折旧备抵)，资本消耗扣除国民收入核算帐户的一个条目，反映在一定时期内设备和机器的折旧。它通常是根据折旧的纳税报告得出的。

capital cost

资本成本；资本费用

capital deepening

Action which increases the relative value of capital in relation to labor

资本增密；资本深化

在资本与劳动力之间，增加资本的相对价值的行为。

见Capital widening

capital deepening investment

Investment aimed at increasing production efficiency and lowering costs.

资本增密投资

指为提高生产效率和降低成本而进行的投资。

capital-deficit oil exporter

资本短缺的石油出口国

capital efficiency

资本效益

capital endowment

捐赠资本

capital equipment; capital goods

Production goods, i.e. instruments of production such as buildings, machinery, equipment, etc. rather than items for immediate consumption.

资本设备；资本货物

指生产资料，即生产工具，如建筑物、机器、设

备等，而不是立即消费的物品。

capital expenditure; capital outlay
资本支出；基本建设支出

capital flight; flight of capital
资本外逃；资本外流

capital flow; capital movement
资本流量，资本流动；资本运动

capital formation
资本形成

capital gain
资本收益

capital gains tax
资本收益税

capital gearing ratio
资本搭配比率
见 gearing ratio

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capital grants
资本赠与

capital impairment
The estimated loss in an investment.
资本减损
对一项投资的损失的估计。

capital inadequacy
资本不足

capital inflow
资本流入

capital infrastructure
资本基础设施

capital intensity
资本集约；资本密集

capital-intensive
资本密集型；资本集约型

capital investment
资本投资；基本建设投资

capital labor ratio
The ratio at which labor and capital are combined within the production process. Generally labor and capital are measured as flows per unit of time.
资本劳动力比率
指在生产过程中，劳动力同资本结合的比率。一般是按单位时间内劳动力和资本的流量来衡量的。

capital loss
资本损失

capital market
The market for buying and selling long-term loanable funds, in the form of bonds, mortgages and the like. Unlike the money market, where short-term funds are traded, the capital market tends to center on well-organized institutions such as the stock exchange. However, there is no clearcut distinction between the two other than that capital market loans are generally used by businesses, financial institutions and governments to buy capital goods whereas money-market loans generally fill a temporary need for working capital.

资本市场
买卖长期可贷款资金的市场。长期可贷款资金的形式包括债券、抵押债券和类似的票证。资本市场不同于进行短期资金交易的货币市场，它一般集中于组织良好的机构，如证券交易所。资本市场的贷款一般由企业、金融机构和政府用来购买资本货物；而货币市场贷款一般用来补充流动资本的暂时需要。除此以外，两者没有十分明显的区别。

Capital Markets System [World Bank]*- CMS
资本市场体系（简称为CMS）[世界银行]

capital movement; capital flow
资本运动；资本流动

capital outlay; capital expenditure
资本支出；基本建设支出

capital output ratio
The ratio of the amount of capital to the amount of output produced by that capital.

资本产出比率

指资本额与该资本所生产的产值之间的比率。

capital position

The amount of capital held.

资本头寸

资本拥有量。

capital recovery factor - CRF

The annual payment that will repay a loan of 1 currency unit in x years with compound interest on the unpaid balance. Also called the “partial payment factor.” The reciprocal of the present worth of an annuity factor. Generally obtained from a set of compounding and discounting tables. This factor permits calculating the equal installments necessary to repay (amortize) a loan over a given period at a stated interest rate. The total payment is a varying combination of both interest and repayment (amortization) of principal.

资本回收系数（简称为CRF）

指在把债务余额按复利计算的条件下，在x年内清偿一个货币单位的贷款余额的年偿还额，亦称为“分期清偿系数”，为“年金现值系数”的倒数。该系数一般可以从复利和贴现表中查出，用于计算在给定年限内按规定利率清偿一笔债务的年均分摊偿付额。总偿付额是本金的利息和分期付款偿付额的不同组合。

capital service ratio

Contractual service payments on long-term debt plus remitted profits on direct investment divided by exports of goods and services.

资本还本付息比率

即长期债务合同规定的还本付息支付额，加上外国直接投资的汇出利润，除以货物和劳务出口额。

capital stock

股金；股本

capital structure

资本结构

capital subscription [IBRD]

（会员国）认缴资本[国际复兴开发银行]

capital supply

资本供应

capital surplus country

资本富余国家

capital transfer

资本转移

capital widening

Investment that increases the absolute value of capital.

资本扩张

指增加资本绝对值的投资。

见capital deepening

capital works

基本建设工程

capitalized expenses

An item of cost usually charged to profit and loss but, because related to a period of construction, added to a capital asset account.

资本化费用

一种费用帐目，一般计入利润和损失，但由于与一定时期的建设有关，因而纳入固定资产帐户。

capitation approach [health financing]

按人计费制[卫生融资]

capitation tax; poll tax; head tax

人头税

capture (e.g. of public services)

The use of a significant amount, e.g. of public services or resources by relatively narrow special interests.

滥用（公共服务等）

为相对狭小的特殊利益而使用大量的公共服务和资源。

capture fishery; harvest fishery

Fishing for wild fish, normally from a boat, as opposed to aquaculture, where the fish are bred in a controlled environment.

捕渔业

捕捉野生鱼类的渔业，一般使用渔船；区别于人为控制环境中的养殖渔业。

carbon fixation, sequestration

Conversion, through photosynthesis, of atmospheric carbon dioxide into organic form in plants.

固碳作用；络合作用

通过光合作用，将大气中的二氧化碳转化为植物中的有机物。

carbon sink

Natural structure, such as a forest, that absorbs carbon dioxide and other carbon-based emissions.

碳吸附井（沉井）

吸收二氧化碳和其他碳基排放物的天然结构，如森林。

carbon tax

A tax levied on products that emit greenhouse gases.

燃烧废气释放税

对释放温室气体的产品征收的一种税。

career development

事业发展；职业开发

carried interest [petroleum industry]

A fractional interest in oil and gas property, usually a lease, the holder of which has no personal obligation for operating costs, which are to be paid by the owner or owners of the remaining fraction, who reimburse themselves, therefore, out of production receipts.

附带权益，部分权益 [石油工业]

指在油和气的财产方面所拥有的部分权益，通常为租赁。权益所有人对经营费用没有个人义务，对此有义务的是拥有财产的其他部分的所有人，他们按生产收据自我报销费用。

carrying capacity (of the Earth)

The ability of Earth to absorb emissions and waste.

(地球的)承载能力

指地球吸收废气和废物的能力。

carrying capacity [pastures]

The amount of feed available from a pasture area, generally stated in animal units.

载畜量 [牧场]

一个牧区内可获饲料的总量，通常以牲畜单位计算。

carrying capacity [transportation]

载货量，承载能力，运载能力 [运输]

carrying cost (of capital); charge of capital

The interest on debit balances.

（资本）储备成本；资产维持费

指借方余额上的利息。

carrying costs, charges [goods]

The cost of carrying commodities held in a warehouse, such as charges for storage, insurance, haulage and loss of interest on the investment.

存储成本，费用 [货物]

指在仓库中储存商品的费用，如储存费、保险费、运输费和在投资上的利息损失。

carrying gain

The positive difference between the return on a portfolio and its average cost.

结存收益

即有价证券组合收益和其平均成本之间的正差额。

carrying loss

The negative difference between the return on a portfolio and its average cost.

结存亏损

有价证券组合收益和其平均成本之间的负差额。

carryover loan

结转贷款

carryovers

Funds unused during a financial year which are transferred to the budget for the following financial year.

结转额

指在一个财政年度中，未用并结转到下一个财政年度预算中的资金。

cascade tax

A tax levied at several stages of the manufacturing process.

汇积增值税，多阶段征收的税款

在制造过程中的若干阶段征收的税种。

case study

案例研究，实例研究，个案研究

cash advance

预付现金

cash balance; cash holdings; cash in hand; cash on hand

Cash in immediate possession represented by coin, paper money and negotiable checks and other paper commonly accepted for immediate credit by a bank in a deposit of cash.

现金余额；现金结存；库存现金

指立即可用的现金，如硬币、纸币、流通支票和其他银行一般可以接受给以信贷的现金储蓄票据。

cash based budget planning

Budget planning based on actual cash outlays for the

budget, rather than for a fixed amount of items, with allowances for cost increases.

现金基础预算计划

指根据实际现金支出额而不是按固定数量的条目做预算计划，允许在价格增加时追加费用。

cash (basis) accounting

A form of accounting wherein transactions are recorded only as cash is paid or received. Related financial statements are usually restricted to a summary of receipts and payments.

收付实现制会计，现金收付制会计

指一种会计方法，即只有在收到和支出现金时才对交易进行记载。有关财务报表也往往限于对收支的总结。

cash basis, on a

收付实现制；现金制

cash budget

An estimate of cash receipts and disbursements for a future period, cash requirements at various points within the period, and cash on hand at the end of the period.

现金预算

对未来某时期现金收入与支出的估算，包括在该时期内不同时间点的现金需求和期末的现金结存。

cash buybacks

现金回购

cash crop

A crop sold directly on the market as compared to one which is fed to animals or otherwise used but not sold.

经济作物

一种直接向市场销售的作物，区别于用来喂养牲口或用作其他用途，而不是销售的作物。

cash deficit

现金亏蚀

cash economy

商品经济

cash expenditures

现金支出

cash flow

A narrow definition for funds flow, restricted to cash or cash equivalents. Sometimes used synonymously

with funds flow.

现金流动；现金流量

资金流动的一个狭义定义，只包括现金或相当于现金。有时是资金流动的同义词。

cash flow system of taxation

System of taxation whereby all expenditures are deducted from the income base in the same year as they are incurred.

现金流量计税制

指一种税收制度，其中所有支出都从其发生的同一年度中从收入基础上减除。

cash forecast

现金预测

cash generation; internal cash generation; internally generated funds

现金生成；内部现金生成；内部资金生成

cash grant

现金捐赠

cash holdings

现金存量

见 cash balance

cash income

现金收入

cash inflows

现金流入；现金注入

cash in hand

现金存量

见 cash balance

cash input [accounting]

The cash component of an investment, as compared to the capital, labor, etc. component

现金投入 [会计]

指一项投资的现金部分，相对于资本、劳务等其他组成部分而言。

cash input [agricultural projects]

An input into a project used to produce an output in the form of cash.

现金投入 [农业项目]

对一个项目的投入，目的在产生现金形式的产出。

cash management

Control and use of liquid assets.

现金管理

对流动资产的控制和使用。

Cash market

现金市场，即期市场

见 spot market

Cash on hand

现金存量

见 cash balance

cash payment

现金支付；以现金支付的款项

cash position

现金头寸

cash projections

现金预测

casual labor

临时工

catalytic converter

A device installed in motor vehicle exhaust systems that reduces the emissions of hydrocarbons and carbon monoxide.

催化转化器

装在汽车排气系统上的一种设备，可以减少碳氢化合物和一氧化碳废气的排放。

catalytic role

The way a project encourages other potential cofinanciers to join in the project.

催化作用

指一个项目所具有的能鼓励其他潜在融资者参加的作用。

catch basin; catchment area

汇水区

catch crop

A quick-growing crop, planted and harvested between two regular crops in consecutive seasons or between two patches of regular crops in the same season.

添闲作物

指在前后不同季节的两种正常作物之间、或在同季节的两种不同作物之间种植的一种快熟作物。

catchment area; catch basin

汇水区

categorical grant; targeted grant

Grant given by central government for specific purposes.

专项赠款；定向赠款

指中央政府为特定目的所作的赠款。

Category I countries [IBRD]

Industrial member countries.

第一类国家 [国际复兴开发银行]

指工业化国家会员国。

Category II countries [IBRD]

Developing member countries.

第二类国家 [国际复兴开发银行]

指发展中国家会员国。

cattle on the hoof

Live cattle.

未屠宰牲畜

活牲畜。

cattle unit

Unit for measuring number of animals - cattle = 1, sheep = 1, goat = 0.05, fowl = 0.01, pig = 0.2-0.4.

牲畜单位

衡量牲畜数量的单位：牛=1，绵羊=1，山羊=0.05，家禽=0.01，猪=0.2-0.4。

caucus (of countries at Annual Meetings)

（世界银行年会上的）国家集团

ceiling price

The maximum price which may be charged, regardless of what price would be reached through the natural forces of supply and demand.

最高限价

不管通过供求关系自然达到的价格是多少而只能收取的最高价格。

center pivot sprinkle irrigation

Type of irrigation which consists of a central pivot linked to a water supply and a long arm extending from this central pivot which sprays water on crops, often with subsidiary arms extending from the major one.

中心旋转喷灌

一种灌溉方法，它包括一个连接水源的中心枢纽和伸展而出对作物进行喷灌的长臂，通常在长臂上还有一些辅臂。

Central Bank Facility-CBF*

中央银行融通资金（简称为CBF）

centrally managed costs

Costs which are the responsibility, for budgetary purposes, of the institution as a whole, as opposed to those that are the responsibility of individual units.

中央管理的费用，集中管理的费用
指预算中对机构整体负责的费用；区别于那些对各个单位负责的费用。

见unit-managed costs

centrally planned economy (country)

中央计划经济；实行中央计划经济的国家

central rate [exchange rates]

中心汇率；中心汇价 [汇率]

central vice presidencies [IBRD]

Vice presidencies in IBRD responsible for the central research and operations support functions.

中央副行长 [国际复兴开发银行]
国际复兴开发银行负责中央研究和业务支持的副行长。

certificate of deposit

Certificate of an interest-bearing time deposit with a bank.

定期储蓄存单

在某银行中的有息定期储蓄存款单。

certificate of payment

支付凭证

certified seed

The progeny of breeder, select, foundation or registered seed so handled as to maintain satisfactory genetic purity and identity.

经鉴定的种子

指保持着满意的遗传纯度和特征的原种、精选种、基础种或注册种的后代。

ceylon cotton; tree cotton; Siam cotton; China cotton

锡兰棉；木棉；暹罗棉；中国棉

chain index

An index number derived by relating the value at any given period to the value in the previous period rather than to a fixed base.

环比指数

指通过把某一时期的数值与前一时期的数值相比，而不是与固定基期相比而得出的指数。

chair, constituency of an Executive Director [World Bank]

一个执行董事的选区、席位 [世界银行]

chair representing ... [World Bank Executive Directors]

代表...席位 [世界银行执行董事会]

changes clause [US]

A clause in a contract giving a contracting officer the right to make unilateral changes to a contract, provided that the changes are within the general scope of the contract.

变更条款 [美国]

合同中的一项条款，它给予签约官员单方面对合同作某些变更的权力，但这种变更仅限于合同总的范围以内。

changes in working capital statement 流动资金变化表

见 statement of changes in financial position

channel [trade]

渠道，途径 [贸易]

channel, river

航道，河流

charge; lien [legal]

托管物，留置权（法律）

chargeback

回索，结算

charge number [currency pool]

An intermediate variable used to calculate currency pool interest, it is determined by revaluing each day's current dollar-equivalent balance to the present using the product of the duality revaluation factors between that day and the present, with the sum of these daily revalued balances representing the charge number.

计息积数 [货币总库]

这是用来计算货币总库中贷款利息的一个中间变量。它是通过以下方式得出的：把迄今为止的每日美元现价等值余额用每日和现时之间的二重再估价系数进行重新估算。这些每日重估价后的余额的和，就是计息积数。

charge of capital; carrying cost (of capital)

The interest on debit balances.

资本费用；（资本）置存成本；
即借方余额中的利率。

charges [utilities]
收费 [公用事业]

chart
图表

见 bar chart; chart of accounts; construction
progress chart; flip chart; flow chart; performance
chart; process chart; progress chart; scatter chart

charter (of a company)
（公司的）章程，执照

charter party - c/p
A contract between shipowner and charterer for the
carriage of goods or hire of vessel for a period of
time.
租船契约，租船合同（简称为c/p）
船主与租船者之间为运送货物或在一定时间内
租用船只而订立的合同。

chart of accounts
A systematically arranged list of accounts applicable
to a specific concern giving account names and
numbers, if any.
会计科目表；帐户一览表
为特殊目的而设立并经过系统整理的帐户一览
表，注有帐户名称和帐号。

cherry picking
选择最好的

chief economist
首席经济学家

child mortality
儿童死亡率
亦见infant mortality

China cotton; Ceylon cotton; Siam cotton; tree
cotton
中国棉；锡兰棉；暹罗棉；木棉

chlorofluorocarbon - CFC
氟氯烃（简称为CFC）

churn factor
Leased space to handle demand surge and space
modifications.
暂时租用的办公用房

为解决用房需求的增加和装修而租用的房屋。

cistern flush latrine
Latrine where the water for flushing comes from a
cistern.
水箱式冲洗厕所
冲水来自于水箱的厕所。

civil commotion
Events which have all the characteristics of a riot but
which are more widespread and of longer duration,
without, however, attaining the status of civil war,
revolution, rebellion or insurrection. Covered by
MIGA under the war and civil disturbance category.
内部骚动 [多边投资担保机构]
指具有一切暴乱特征的事件，但范围更为广泛，
持续事间更长，然而没有达到内战、革命、造反
或起义的程度。在多边投资担保机构保险范围内
属“战争与国内动乱”类别。
参见riot

civil service
公务员，文官

civil works; public works
土建工程；土木工程

claim
权利要求，债权；索赔
亦见financial claim; financial claims of
government

claim [mining]
对某片土地（矿产）的权利要求 [采矿]

claim (on resources)
（对资源的）权利要求

claused bill of lading; dirty bill of lading
A bill of lading that has been endorsed by the
shipowner as the goods described in the bill do not
conform to what is offered for shipment, e.g.
package missing, goods damaged, etc.
附有批注的提单；不洁提单
经船主背书的提单，说明提单所描述的货物与交
运的货物不符，例如包装缺失，货物受损等。

clawback provision
Clause in an underwriting agreement for a security
that restricts the issue to a certain group, e.g.
domestic buyers, till demand from that group is
satisfied.

回补条款

指证券包销协议中的一项条款，它限定向某一群体发售该证券，例如向国内购买者，直至该群体的需求达到满足。

clean bill of lading

A bill of lading which has no superimposed clause(s) expressly declaring a defective condition of the packaging or goods.

清洁提单，货物完好无损的提单

没有附加条款以说明包装和货物有缺陷的提单。

clean coal

Coal produced by a cleaning process.

净煤

经清洗工序生产出来的煤炭。

clean fuel

Fuel that causes little or no pollution

清洁燃料

几乎或者完全不产生污染的燃料。

clean-up (environmental)

净化环境，清除（环境的）污染

clearance

清理，出清，票据交换，纯益计算

亦见slum clearance; tax clearance

clearing [agriculture]

已清理出的一片土地 [农业]

clearing house

An organization set up by financial institutions agreeing to initiate and receive among themselves electronic funds transfers authorized by their customers.

票据交换所，清算机构，交流中心

指由金融机构设立的票据交换机构，客户用以在各金融机构之间按客户授权进行电子资金转帐。

client country

委托国；客户国

clinker

渣块，烧结块；头等货

closed-end investment company, fund [US];

investment trust [UK]

Investment company with a fixed number of shares outstanding. The shares represent an interest in the fund's portfolio. New shares may not be issued.

限额型投资公司，限额基金 [美国]；投资信托公司 [英国]

是指发行固定数量股票的投资公司，这些股份代表在公司的证券组合中拥有一定的权益，一般不发行新股。

closely-held corporation

A corporation whose stock is held by a small group, usually with an agreement that if a member of the group desires to sell any part of the ownership, it must first be offered to the other members of the group.

寡头控股公司，股东人数有限的股份公司

指由一个小集团拥有的公司，通常有一项协议，规定如果集团中某一成员想出售其任何一部分所有权的话，必须首先出售给集团中的其他成员。

close of business - c.o.b.

停止办公时间，截止时间（简写为c.o.b）

closing date

结帐日；交割日期；截止日期

closing stock [livestock]

Number of animals held at the end of an accounting period.

期末存栏数 [牲畜]

指一个会计期末牲畜的数量。

closure of the proceeding [ICSID]

终止诉讼 [解决投资争端国际中心]

club deal

Loan whereby, instead of one bank being designated lead bank and others comanagers or underwriters, the various functions these carry out are divided among a limited group of members, in order to save fees.

联合筹资交易，集团性筹资交易

在贷款业务中，不是由一家银行担任牵头银行，其他各家为共管经理或承保人，而是把各项职能在有限的成员中进行分工，以节省费用。

club loan

Loan whereby, instead of one bank being designated lead bank and others comanagers or underwriters, the various functions these carry out are divided among the members, in order to save fees.

集团性贷款

在贷款业务中，不是由一家银行担任牵头银行，其他各家为共管经理或承保人，而是把各项职能

在成员中进行分工，以节省费用。

cluster analysis

A statistical procedure for arranging a number of objects in homogeneous subgroups based on their mutual similarities and hierarchical relationships.

归纳分析

一种统计程序，即把一些事物按相互间的相似性和等级关系，整理成同类的子组。

cluster audit

OED audit of several operations together in one audit in order to analyze critical issues in a wider sector or country context.

归并审计

世界银行业务评价局把几个项目放在一起进行审计，目的是在较广泛的部门或国家范围内分析关键性的问题。

cluster sampling

When the basic sampling unit in the population is to be found in groups or clusters (e.g. human beings in households) the sampling is sometimes carried out by selecting a sample of clusters and observing all the members of each selected cluster.

整群抽样

一种抽样方法。当母体中的基本抽样单位是按群、组分类时（如家庭中的人口），有时抽样方式是选择一类样本群组，然后对被选择的群组中的每一个样本单位的全体成员进行观察。

coal-based fuel

煤基燃料

coal field

煤田

coal fired power station

燃煤发电站

coal gasification

煤的气化

coal liquefaction

煤的液化

coarse grain(s)

Cereal grains used to feed livestock.

粗粮

用来饲养牲畜、家禽的粮食。

coastal shipping

沿海航运

coastal state

沿海国家

coastal strip country

Country consisting of a small strip of land with an outlet to the sea. Examples include Gambia and Togo.

狭长的沿海国家

国土狭长并具有出海口的国家，例如冈比亚和多哥。

codetermination; comanagement; management participation system

System which gives employees the right to be represented in the decisions of a corporation.

共同决策；共同管理；参与管理制

一种给予雇员权利的参与公司决策制度。

co-exposure [insurance]

共同承担风险 [保险]

cofinanc(i)er

联合贷款者，共同融资者

cofinancing

联合贷款，共同融资

coinsurance

Insurance where a number of insurers share the risk or where insured and insurer share the risk.

联合（共同）保险

由若干承保人分担风险，或受保险人和承保人分担风险的保险方式。

亦见qualitative coinsurance; quantitative

coninsurance

coke oven gas

炼焦炉煤气

coke oven plant

炼焦炉工厂，焦化厂

coking coal

Coal which can be converted into useful coke that must be strong enough to withstand handling.

炼焦煤，焦炭

一种可转化为经得起装运的有用的焦炭的煤。

colead manager

Lender ranking next to lead manager in a Euroloan.

commercial capital
商业资本

commercial conditions
商业条件

commercial debt
商业(银行)债务

commercial deposit [mining]
商业储量 [采矿]

commercial energy
商业能源

commercial, commercialized GDP
The gross domestic product of commercial activities, i.e. excluding invisibles, services, etc.
国内生产总值中的商业化部分
国内生产总值中的商业活动部分, 即不包括无形贸易和劳务等。

commercial lending
Lending not always at market rate but under normal market conditions (e.g. as regards maturity, reimbursement).
商业贷款
指不一定总是按市场利率, 但是在正常市场条件下发放的贷款 (例如还款期、偿还条件等)。
见market-related lending

commercial paper
商业票据
见 commercial bills

commercial production
商业生产

commission, to
代办, 代理, 委托

commissioned company
Agent in Japan which acts for the IBRD (or other non-Japanese financial institutions) in the issue of bonds on the Japanese market.
代办公司, 代理公司
在日本, 代表国际复兴开发银行 (或其他非日本金融机构) 在日本市场上发行债券的代理公司。

commitment authority; authority [IDA]
The authority that IDA has to make credit

commitments based on the amount of resources it has received or had committed from donors.
承诺权 [国际开发协会]
指国际开发协会根据从捐款国收到的捐助额或承诺额做出信贷承诺的权力。

commitment charge, fee
A fee paid by a borrower to a lender in the period between approval of a loan and disbursement of the loan. Intended to reimburse the lender for the cost associated with meeting a disbursement request on demand. Usually stated as a percentage of the loan amount approved and much less than the interest rate charged for the loan commencing with disbursement.
承诺费
指在贷款批准后到开始支付前的时期内, 借款人向贷款人支付的一种费用。这是借款人对贷款人为准备随时满足支付要求而发生的费用的补偿, 一般是批准贷款额的一定的百分比, 远低于贷款支付后的利率。

commitment deflator
A deflator which translates Bank commitments into constant dollars.
承诺减缩指数
把世界银行承诺贷款折算为不变美元的减缩指数。

Commodity
商品
亦见 core commodities; international commodity agreements; international commodity organizations; non-food agricultural commodity; primary commodity; self-targeting (commodity)

commodity agreement
商品协议

commodity assistance
商品援助

commodity loan
商品贷款

commodity producing countries, sectors
商品生产国, 部门

commodity trade
商品贸易

common share; common stock; ordinary share;

<p>equity Units of ownership in a public corporation. 普通股 一个公营公司所有权的单位。</p>	<p>awards) [ICSID] 主管法庭或其他权力机构（实行强制裁决）[解决投资争端国际中心]</p>
<p>communication hub 通讯中心</p>	<p>competing claims (on resources) （对资源的）竞争性权利要求</p>
<p>community facilities; social infrastructure 社区设施；社会基础设施</p>	<p>competitive bidding 竞争性招标</p>
<p>community health services 社区卫生服务</p>	<p>competitive bidding in accordance with local procedures; local competitive bidding - LCB Competitive bidding advertised locally and in accordance with local procedures. Used where foreign competition is unlikely to be attracted. 根据国内程序的竞争性招标；国内竞争性招标（简称为LCB）</p>
<p>community health worker - CHW 社区保健人员（简称为CHW）</p>	<p>只在国内登广告，并按照国内程序进行的招标。用于对外国竞争者不大会具有吸引力的项目。</p>
<p>commuter 持长期票的公共交通乘客；每天乘车上下班的人</p>	<p>competitive market 竞争性市场</p>
<p>companion crops A crop sown with another crop on the same land, often to increase returns from the first crop, e.g. by attracting predators of pests of the primary crop. 间播作物 一种与其他作物在同一地块上播种的作物，常常是为了增加第一种作物的产量，例如用来吸引主要作物的害虫的作物。</p>	<p>complementarity The provision of funds from extra sources. Used to refer to cofinancing arrangements. 相互补充，互补性；追加，补足 从另外来源提供的资金。用来指联合融资协议。</p>
<p>comparatio [staff compensation] A statistical measure which shows the relationship of average salaries of a given population to the midpoint(s) of the applicable salary range(s). 比较比率 [职工报酬] 一种统计度量，表明一定人口的平均工资同适用的工资幅度中点的关系。</p>	<p>complementary financing Form of cofinancing whereby the lead agency (e.g. the Bank) in addition to making its own loan for an investment project or program, could participate in a commercial bank loan for the same project or program with the sales of participations being pre-arranged (i.e. before the financing is executed). 补充融资 联合融资的一种形式，在这种形式下，主办单位（例如世界银行）除了为一项投资项目或计划提供自己本身的贷款外，还可以参加在同一项目或计划中商业银行的贷款，其参与部分的出售是事先(即在联合融资执行之前)安排好的。</p>
<p>comparative advantage 比较优势</p>	<p>complement control Management imposed constraints on the number of staff at certain grades. （人员编制）增补控制 管理部门对一定级别职员人数的限制。</p>
<p>compensation 赔偿，补偿；补偿费，补助金；劳务报酬</p>	<p>completely knocked down - CKD Components of a piece of machinery that have not been assembled.</p>
<p>compensatory damages Damages to compensate an injured party for his actual loss and/or injury and no more, as opposed to nominal damages and punitive damages. 可补偿损失，损失补偿额 对受损方只按实际损失和（或）损伤进行补偿。区别于按名义损伤和处罚损伤进行补偿。</p>	
<p>competent court or other authority (to enforce</p>	

全散装的；未组装的（简称为CKD）

指一台机器未经组装的各个散件。

completion certificate (of a project)

（项目）完成证书, 竣工证书

completion coefficient

Staffweeks per project from identification to

approval, excluding dropped projects.

完成系数

每个项目从识别到批准所用的人/周, 不包括取消
了的项目。

completion economic rate of return

The rate of return on completion of a project.

项目完成经济收益率

指一个项目完成后的经济收益率。

component (of a project)

（项目的）组成部分, 子项目

component bidding

Bidding for part of a contract instead of a whole
contract.

部分投标

对合同的一部分而不是全部进行投标。

composite currency unit

Currency units denominated in a basket of
currencies. The two main ones are the Special
Drawing Right (SDR) and the European Currency
Unit (ECU).

复合货币单位

用一揽子货币来表示的货币单位。两个主要的复
合货币单位是特别提款权（SDR）和欧洲货币单
位（ECU）。

composite mission

综合团

composite peg [foreign exchange]

复合盯住汇率 [外汇]

composting

使成混合肥料

compound [West Africa]

工人居住区 [西非]

compound fertilizer; mixed fertilizer

A formula or mixture of fertilizer compounds such
as nitrogen, phosphorus and potassium, in definite

proportions.

复合肥料

按一定比例公式混合而成的肥料, 包括氮、磷、
钾等成份。

compound interest

复利

compound rate of growth

复合增长率

compounding factor

What an initial amount of 1 becomes when growing
at compound interest.

复利系数

指用复利计算时, 起始为1的数额所达到的终值。

comprehensive auditing

Auditing going beyond financial auditing into
evaluation and examination of other non-financial
aspects of projects.

综合审计

除了财务审计外, 还对项目的其他非财务方面进
行评价和考察。

comprehensive insurance

综合保险

comprehensive planning

综合计划

comprehensive school

In the United States, a secondary school that
includes both general education courses and
specialized fields of study in its program and thus
offers academic, commercial, trade and technical
subjects. In the United Kingdom, a non-selective
secondary school providing all types of education
for all or most of the children in a district.

综合学校

在美国, 指既包括普通教学课程又有专门课程的
中学, 这类学校提供学术、商业、外贸和技术等
多方面的专业知识。在英国, 属一种非选择性的
中学, 在一个地区为全体或大多数学生提供各种
形式的教育。

comptroller

An accountant in charge whose technical skills and
professional interests are confined to a single
organization or organizational group and who has
been given that title by the management of the
organization(s).

主计长, 审计长

一个单独机构或集团的主管会计, 他的技术和专业限于为本机构服务, 由该机构管理当局为其授予这一职衔。

compulsory saving

强制储蓄

computable general equilibrium (CGE) model

A mathematical model developed by the World Bank to model national economies. Used in providing projections and aiding policy analysis as it is able to analyze the effect on a country of project results, macroeconomic factors, etc.

可计算的总体平衡 (简称为CGE) 模型

世界银行开发的一项模拟国民经济的数学模型。由于它能分析项目结果和宏观经济要素等对一国经济的影响, 故可以用来提供预测和帮助进行政策分析。

computer

计算机

见 mainframe computer

computer aided design - CAD

计算机辅助设计 (简称为CAD)

computer aided manufacture - CAM

计算机辅助制造 (简称为CAM)

computer language

计算机语言

computer virus

计算机病毒

computerized

计算机化, 电子化, 电算化

concealed unemployment; covert, disguised, hidden unemployment

隐性失业

concentration ratio

Percentage of total sales or output accounted for by largest firms in a country.

集中度, 集中率

一个国家里, 最大的一些厂商在总销售额或总产值中所占有的比例。

conceptual design

初步设计, 概念设计

concertina reduction

Method of reducing a tariff structure by reducing the top rate at each step of the transition to the next highest level, leaving the lowest rates unchanged.

折裱状减低

减低关税结构的一种方法, 即减低每一级段中的最高税率, 而保持各级段最低税率不变, 形成折裱状, 故名。

concessional; concessionary

优惠的, 减让性的

concessional, concessionary aid

优惠援助

concessional, concessionary element

优惠、减让因素

concessional flow

优惠资金流量

concessional terms

优惠条件, 减让条件

concessionary; concessional

优惠性, 减让性

Conciliation Rules [ICSID]

调解规则 [解决投资争端国际中心]

见 Rules of Procedure for Conciliation Proceedings

concurrent indicator

A statistic which has no value for predicting purposes because it changes at the same time as the economy in general, e.g. many types of sales will peak out and bottom out simultaneously with overall economic conditions.

并用指数

指一种没有预测价值的统计指数, 因为它是随着整个经济的变动而同时变动的。例如, 随整个经济状况同时达到顶峰和走出谷底的多种类型销售。

conditionality

Conditions attached to financing, often used to refer to IMF financing, e.g. upper credit tranche limits.

条件限制, 施加条件

指融资的附加条件, 常常用来指国际货币基金组织的融资, 例如高级信贷分档的限额。

conditions of effectiveness

生效条件

condominial sewerage system

Shallow, small-diameter sewers laid at flat gradients run through backyards, receiving flows from short lengths of house connections before making a single, "block" connection to the public sewer.

公寓排污系统

这种排污系统是以浅埋的小口径污水管道以平缓的倾斜度铺设于后院，它接受房屋中排出的短程污水，然后通过一个单一的、封闭型的管道通向公共污水管。

confirmed letter of credit

Form of irrevocable letter of credit whereby the correspondent bank of the issuing bank gives an undertaking to the beneficiary that payment will be made, provided that the beneficiary complies with the terms of the credit. May be used as performance security.

保兑信用证

不可撤销信用证的一种形式，对该信用证，只要受益人遵守信用证的条款，发证银行的代理银行即向受益人承担支付义务。这种信用证可用作履约保证。

conformed copy

Copy of a legal document which is certified as authentic.

验证无误的文本

经过验证，确认是正本的法律文件。

connection [electricity]

接通，接头，连接 [电力]

consent (to jurisdiction) [ICSID]

同意（裁决）[解决投资争端国际中心]

consequential damages

Damages resulting from a breach which could have been reasonably foreseen.

间接损害，从属损害

由于违约而造成的损失，这种违约本可以合理地预见。

Conservation

节约，保持

见 energy conservation

consideration, for a; valuable consideration, for

给予补偿；（给予）有价值的补偿

consideration [legal, economic]

Something given, done or foreborne in return for the promise or act of another party.

报酬，补偿，对价 [法律，经济]

为回报另一方的承诺或行为而给予、作出或放弃的事物。

consolidate maturities, to

合并到期日

consolidated balance sheet

A balance sheet in which the assets and liabilities of a controlling company are combined with the corresponding items of the organizations it owns or controls in such a manner as to disclose the financial position of the related companies as though they were a single financial unit.

合并资产负债表

指一个总公司的资产负债表，表中把它所拥有或所控制的组织的同类科目并在一起，作为一个单一的财务单位来披露各有关公司的财务状况。

consolidated income statement

A statement combining the income statements of two or more associated enterprises as a single economic unit.

合并损益表

指把两个或两个以上联合企业的损益表，合并为一个单一的经济单位的报表。

consolidation, land

土地集约经营，土地合并

consolidation (of companies)

合并（公司）

consortium (for a country)

（为一个国家组成的）财团

conspicuous consumption

铺张浪费，挥霍性消费

constant dollar budgeting

Budgeting where expenses are adjusted for changes in the purchasing power of the dollar, caused by price changes.

不变美元预算法

指根据价格变化而引起美元购买力的变动，对开支进行调整的预算法。

参见 current dollar budgeting

constant elasticity of substitution - CES

Elasticity of substitution which is linearly homogeneous. 不变替代弹性（简写为CES） 线性变化相同的替代物弹性。	消费者需求
constant energy intensity 不变能源强度（简写CES）	consumer durables 耐用消费品
constant prices 不变价格	consumer goods 消费品，生活资料
constituency, chair of an Executive Director 一个执行董事代表的地区、席位	consumer price 消费者价格
constituent(s) of an Executive Director 执行董事委托人	consumer price index - CPI 消费者价格指数（简写为CPI）
constituent subdivision or agency (of a Contracting State) [ICSID] （缔约国的）某分区或某机构 [解决投资争端国际中心]	consumer subsidy 消费者补贴
constructed value 推定价值，建造价值	consumer subsidy equivalent - CSE Measures the implicit aggregate tax on consumers generated by agricultural policy. 消费者补贴等值（简写为CSE） 衡量农业政策对消费者带来的隐性总税负的单位。
construction allowance Allowance paid to those subject to involuntary resettlement under a Bank project for income foregone while the resettlers build their houses. 施工津贴 付给世界银行项目下非自愿移民的一种津贴，用以补偿他们在建造住房时所花去的收入。	consumer surplus 消费者盈余
construction progress chart 施工进度表	consumption bundle What is consumed by an individual, population. 消费额（量） 个人或总人口的消费额（量）
construction sector 建筑部门，建筑行业	consumption conversion factor - CCF In evaluating project benefits, a factor used to adjust welfare change in border prices, based on the expenditures of the average consumer, when benefits accrue to consumers. 消费换算系数（简写为CCF） 在评价项目收益时，用来调整口岸价格的福利变化的一个系数。依据为消费者收益增加时的普通消费者支出。
consulting firm 咨询公司	consumption economy 消费性经济
consumables 消费品，消耗性物资	contact farmer [agricultural extension] A farmer that has been selected in an agricultural extension scheme who will assist in spreading new practices to most farmers in the area quickly. 农民联系人 [农业推广活动] 指在农业推广计划中被选出来的农民，协助向该地区大多数农民快速推广新的实用技术。
consumer [telecommunications] 用户 [电信]	
consumer credit 消费信贷	
consumer demand	

containerization

集装箱化

contingencies

不可预见的事项，意外事项

contingencies, physical

（物质的）不可预见事项，意外事项

contingencies, price

（价格的）意外变化

contingency allowance; reserve for contingencies;
allowance for contingencies

意外事项备抵；意外事故准备金；应急准备金

contingency mechanism [IMF/World Bank]

A joint scheme between the Bank and Fund to assist troubled economies initially applied to Mexico.

应急机制 [国际货币基金组织 /世界银行]

世界银行和国际货币基金组织之间的一项联合计划，目的是帮助经济上遇到麻烦的国家，最初应用于墨西哥。

contingency plan

应急计划

contingent asset

An asset the existence, value or ownership of which depends upon the occurrence or nonoccurrence of a specified event or upon the performance or nonperformance of a specified act.

或有资产

一项资产，其存在、价值或所有权均取决于某个具体事件的发生或不发生，或某项具体行为的完成或不完成。

contingent commitment [IFC]

或有承诺 [国际金融公司]

contingent interest

或有利息

contingent liability

An obligation which is conditional upon the finalization of certain transactions or may arise in consequence of a future event now considered possible but not probable.

或有负债

指一项负债，它的存在取决于某些交易的最后确定，或一个现在认为可能发生但不一定发生的未

来事件的结果。

contingent obligation

Type of IBRD "B" loan whereby the loan is initially financed entirely by the commercial lender with IBRD having a contingent commitment to finance at a given date (i.e. at the end of the duration considered "normal" by the commercial markets for the specific borrower) the remaining balance of principal (if any), if the commercial lenders choose not to finance this amount.

或有债务

国际复兴开发银行“B”类贷款的一种形式。该贷款起初完全由商业银行融资，而世界银行有一项或有承诺，同意在一定时间（即商业市场认为对该借款者来说是“正常”期限的后期），提供该商业贷款者应贷未贷的余额（如有的话），条件是后者决定不对这部分贷款额提供融资。

contingent reserve

Retained earnings appropriated in anticipation of possible future losses or expenses.

意外事项准备金，应急准备金

作为准备金的留存盈利，用以应付未来可能发生的损失或费用。

continuation rate [contraception]

The rate of continuation of use of contraceptives after a certain lapse of time.

连续使用率 [避孕]

在经过一段时间的停顿以后，继续使用避孕药具的比率。

continuing education; lifelong education; recurrent education

继续教育，终身教育，持续教育

continuous cropping

连续耕作，连续种植，连作

Continuously Offered Longer-Term Securities - COLTS

Program of securities issued by the World Bank, starting in 1986. Buyers can obtain maturities from 3 to over 30 years as they choose. The program is indefinite (hence continuously offered) and of a longer term than the Bank's previous discount note system. It extends the range of paper available in the medium-term note market (initially medium-term meant 2-4 years but now covers up to 30 years or more).

连续上市的长期证券（简称为COLTS）

指世界银行从1986年开始推出的证券发行计划。购买者可选择期限从3年到30年以上期限的证券。该计划是不定期的（因此称为连续上市），期限长于世界银行以前的贴现债券制。它扩大了中期债券市场上可获得的债券的范围（原先中期是2-4年，但现在包括30年或更长期限）。

contour bund
等高土堤，等高堤岸

contour farming
等高耕作

contraceptive prevalence rate - CPR
避孕普及率（简称为CPR）

contract
合同
见 arm's-length contract; breach of contract; breach of contract risk; call order contract; cost-plus fixed fee contract; cost-plus percentage fee contract; fixed cost contract; fixed term contract; lump sum contract; man-month contract; open-ended contract; percentage (fee) contract; performance contract; product in hand contract; production-sharing contract; program contract; risk contract; schedule contract; schedule of rates contract; "slice and package" contract; subcontract; take-and-pay contract; take-or-pay agreement, contract; time-based contract; turnkey contract; unit price contract

contract documents
承包文件，合同文件

contract out, to
出包

contract performance
合同履行情况

contract plan
合同计划
见 agreed budget plan

contract price
合同规定的价格，合同价

Contracting State [ICSID, MIGA]
缔约国 [解决投资争端国际中心，多边投资担保机构]

contractionary policy
紧缩政策

contractor
承包商
见 bonded contract; prime, principal, main contractor; subcontractor

contractual obligations [IBRD]*
合同规定的义务 [国际复兴开发银行]

contractual savings institutions
Institutions dealing with contractual savings, i.e. savings that have to be made such as pensions.
约定储蓄机构
指从事约定储蓄的机构，如为养老金所进行的储蓄。

contribution value [MIGA]
The initial value of the resources contributed by the guarantee holder to the investment project.
出资价值 [多边投资担保机构]
被担保人对投资项目所出的资金的初期价值。

contributory school; feeder school; preparatory school
School where students go on to a specific higher-level school, for which it is the feeder.
先修学校；补习学校；预科
向某种更高一级的学校输送学生的学校。

control
控制，管理，检查

controlled flooding
受控漫灌，控制的漫灌

controlled plot; control plot
试验田

controlling interest
Ownership of a corporation in excess of fifty percent. Can also be used for ownership of less than fifty percent if the remainder of the stock is distributed among many owners.
控股权益
指在一个公司里的所有权超过50%。所有权低于50%时也可以有控股权，只要其余的股份分散在许多所有者手里。

conurbation
集合城市；联合都市（拥有卫星城市的大都市）

conventional energy

常规能源

conventional terms

常规条件，一般利率，协定条件

Convention on the Settlement of Investment Disputes between States and Nationals of other States [ICSID]

《关于解决国家与他国公民之间投资争端的公约》[解决投资争端国际中心]

convergent indicator

收敛指数

conversion at par

平价兑换

conversion forest

Forest assigned for conversion to agriculture or other nonforest use.

转换林

已确定转为农业或其他非林业用途的森林。

convertible adjustable stock

可转换的可调整证券

convertible bond

A bond that, at the option of the holder, may be exchanged for another asset, generally a fixed number of shares of common stock.

可转换债券

一种可根据持有者的意愿兑换成另一种资产的债券，一般为固定数量的普通股股票。

convertible debenture loan investment [IFC]

可转换债券贷款投资 [国际金融公司]

convertible release (of 18% currency) [IBRD]

Release by Bank member of its 18% currency for lending or relending, with permission granted to the Bank to exchange the 18% currency for the currency of any other member.

(对18%的当地货币)解除可转换限制 [国际复兴开发银行]

世界银行会员国解除其作为贷款或再贷款之用的18%的当地货币的限制，允许世界银行把18%的本国货币转换成其他任何会员国的货币。

cooperative program

合作计划

core

核心，岩芯，基本

见 drill core; dwell core

core commodities [IBRD]

This term is used by the Bank to describe the ten major world commodities as defined by UNCTAD; UNCTAD, itself, does not use this term.

核心商品 [国际复兴开发银行]

这是世界银行用来指联合国贸发会议所确定的10种世界主要商品的一个名词。联合国贸发会议本身并不使用这一名词。

core curriculum

A curriculum design in which one subject or group of subjects becomes a center or core to which all the other subjects are subordinated.

基础课程，核心课程

一种课程设计，其中以一個题目或一组题目为中心或核心，其它科目为其附属科目。

core departments

核心部门，主要部门

见 core ministries

core fund [GEF]

The basic funding for the Global Environment Facility.

核心基金 [全球环境基金]

指全球环境基金中的基本资金供应。

core hours; core (working) hours

基本工时

core housing; nuclear housing

A basic structure, often just the shell, built for low-income families. Additional facilities are provided by the family themselves, often in self-help groups.

最基本住房；核心住房

这种住房只有基本的结构，常常只有“外壳”，是专门为低收入家庭建造的。附加的设施由住户自己提供，住户常常以自助组的形式互相帮助。

core inflation

The basic level of inflation over a period of time (e.g. a decade) as opposed to temporary fluctuations in the rate.

基本通货膨胀率

一段时期（如十年）的基本通货膨胀水平，相对于通货膨胀率的短期波动而言。

<p>core ministries, departments The key ministries, i.e. planning and finance. 核心部门，核心部委 关键部门，如计划和财政部门。</p>	<p>corporate sector The business sector. 公司部门 企业部门，企业界。</p>
<p>core process [IBRD] Includes country, economic and sector work; country programs; the project cycle and project evaluation. 基本业务，核心业务 [国际复兴开发银行] 国际复兴开发银行的核心业务包括国家、经济和 部门工作，国别规划，项目周期和项目评价。</p>	<p>corporate stocks 公司股票</p>
<p>core project A project based on certain key activities as designated by the Government. 核心项目 以某些政府确定的关键活动为基础的项目。</p>	<p>corporate structure 公司结构</p>
<p>core staffing 核心人员的配备，核心人员编制</p>	<p>corporate tax 公司税</p>
<p>core subjects; basic subjects [education] A subject that is considered so essential that everyone must have instruction in it. 基础课 [教育] 被认为是非常重要、每个人都必须学习的课程。</p>	<p>corporation tax [UK]; business (profit) tax; corporate income tax [US] 公司税 [英国]; 营业 (利润) 税; 公司所得税 [美 国]</p>
<p>core working hours 基本工时 见 core hours</p>	<p>corporatization Conversion of an economy from state-owned enterprises to joint stock companies. 公司化 一国经济从国有企业制向股份公司制的转化。</p>
<p>corporate body, institution; body corporate 法人团体; 机构</p>	<p>correction 调整, 纠正 见 monetary correction</p>
<p>corporate bond 公司债券</p>	<p>correspondent bank 代理银行; 往来银行</p>
<p>corporate finance 公司财务</p>	<p>corrugation irrigation An irrigation method whereby water flows down the slope in small furrows, called corrugations or rills. Used for irrigating uncultivated close growing crops such as small grains or pasture on steep slopes. 沟畦灌溉, 垅沟灌溉 一种使水沿着斜坡流下, 顺沟、畦进行灌溉的方 法。用来灌溉未耕耘的密集生长的作物, 如小杂 粮或陡坡草地。</p>
<p>corporate income tax [US]; business (profit) tax; corporation tax [UK] 公司所得税 [美国]; 营业 (利润) 税; 公司税 [英 国]</p>	<p>cost accounting A specialized field of accounting which deals with the ascertainment, classification, recording, allocation and summarization of the various elements of cost of production, operation and maintenance (including overheads) of an entity, using accounting and costing principles and methods and techniques. 成本会计, 成本核算</p>
<p>corporate management 公司管理机构, 公司经营管理, 公司管理层</p>	
<p>corporate restructuring 公司改组, 公司改革, 公司机构重组</p>	

会计的一项专门领域，运用会计成本核算的原则、方法和技术，对一个实体的生产、运营和维护（包括间接费用）等诸因素进行确定、分类、记录、分配和总结。

cost and fee contract

成本与费用合同

见 cost-plus (fixed fee) contract

cost-benefit analysis

成本-效益分析

cost-benefit ratio [UK]; benefit-cost ratio [US]

成本-效益比率 [英国]; 效益-成本比率 [美国]

cost center

An organizational unit for which accounts are maintained containing direct costs for which the head of the center is accountable.

成本核算中心

一个独立核算的组织单位，其帐目中包括由该中心负责人负责的直接成本。

cost-effective

具有成本效益的

cost-effectiveness

成本效益

cost estimate

成本估计

cost, insurance and freight - CIF

Applies to goods where the seller must pay the costs and freight necessary to take the goods to the named destination and procures any insurance required.

成本、保险费加运输费（简称为CIF），到岸价格

指由卖方负责将货物运送到指定地点并支付运费和保险费的价格。

cost, insurance and freight (CIF); port of entry/border point price

成本、保险费加运费价（简称为CIF）；到岸（或入境）价格

cost-of-living differential factor

生活费用差别调整系数

cost overrun

成本超支，超额费用

cost-plus contract

A contract in which the parties agree that the contractor will submit bills for payment based on costs actually incurred plus either a fixed fee or a percentage of those costs.

成本加成计价合同

一种合同，其中各方同意由承包商根据实际发生的成本加上一笔固定的费用，或是加上成本的一定比例，提交付款单据。

cost-plus (fixed fee) contract - CPFF; cost and fee contract

A contract in which the parties agree that the contractor will submit bills for payment based on costs actually incurred plus a fixed fee.

成本加成（固定费用）合同（简称为CPFF）；成本与费用合同

一种合同，其中各方同意由承包商根据实际发生的成本加上一笔固定的费用提交付款单据。

cost-plus percentage (fee) contract; cost-plus percentage of cost contract - CPPC

A contract in which the parties agree that the contractor will submit bills for payment based on costs actually incurred plus a percentage of those costs.

成本加一定比例费用合同（简称为CPPC）

一种合同，其中各方同意由承包商根据实际发生的成本加上成本的一定比例，提交付款单据。

cost-plus pricing system

成本加成定价法

cost price

成本价格

cost pricing

成本定价法

cost-push inflation

A type of inflation caused largely by wage price spiral, that consists of upward pressure on the cost of production caused by wage increases, followed by price increase, then further wage increases and so on.

成本推动型通货膨胀

指主要由工资-价格螺旋上升所造成的一种通货膨胀，包括工资的增加对生产成本造成的向上的压力，引起物价上涨，然后工资再增加，如此循环上升。

cost recovery

<p>成本回收</p> <p>cost reimbursable contract Contract which provides for payment of allowable incurred costs, to the extent provided for in the contract. 费用可偿还合同 这种合同规定对允许发生的费用可以进行支付, 只要该费用是在合同规定的范围以内。 参见cost-plus fixed fee contract , cost-plus percentage fee contract</p> <p>cost sharing 成本分摊, 费用分摊</p> <p>cost-sharing fee [APDF] Set of fees charged by the Africa Project Development Facility to project promoters in order to have them share in APDF's costs in preparing the project. 成本分担费 [非洲项目发展基金] 非洲项目发展基金向项目发起人收取的一系列费用, 目的是让他们分担该基金在项目准备过程中的费用 (成本)。</p> <p>cost underrun 成本节余, 低于预计的成本</p> <p>costing 成本计算, 成本核算</p> <p>cottage industry 家庭手工业</p> <p>Council of Governors [MIGA] 理事会 [多边投资担保机构]</p> <p>counsel [ICSID] 法律顾问 [解决投资争端国际中心]</p> <p>counterfactual An economic what if? Used to imagine what might have happened to an economy if some condition was different from actual reality, e.g. if inflation were only x%, then... 同实际相左的推理 一种经济学中的推理方式。用来假设如果某种条件与现实不同, 那么一国经济会发生什么情况, 例如, 如果通货膨胀只有X%, 那么...。</p> <p>counter memorial [ICSID] In proceedings before ICSID, a response to the</p>	<p>memorial submitted by the requesting party which outlines the basis for the case. 辩诉状 [解决投资争端国际中心] 指在解决投资争端国际中心的诉讼中提交的一种文件, 是对请求方提交的案件概况备忘录作出的反映。</p> <p>counterpart agency 对等机构; 对口机构</p> <p>counterpart funds Local currency payments by the ultimate beneficiaries of a Bank loan or IDA credit that accumulate in the hands of the government or an intermediary, in advance of payments due to the Bank or the Association, as the case may be. 配套资金 世界银行贷款或国际开发协会信贷的最终受惠者应付的本国货币。一般情况下, 此项资金在世界银行或国际开发协会进行支付之前, 储存在政府或中间金融机构处。</p> <p>counterpart staff 对应人员</p> <p>countertrade The reciprocal and contingent exchange of goods and services specified by contract, with each flow of deliveries being valued and settled in monetary units. 对销贸易 对合同确定的货物和劳务进行相互和或有交易, 并对每批交货都按货币单位进行定值和结算。</p> <p>countervailing duty An import duty established specifically to restore the competitive position of businesses that are put at a disadvantage by a tax which raises their costs. 反补贴税, 反倾销税, 抵消关税 指为恢复企业竞争性而专门设立的一种进口税, 用于抵消这些企业由于某一税种的征课而提高成本、处于不利地位的后果。</p> <p>countries in nonaccrual status 处于非应计状况的国家 [世界银行]</p> <p>country assistance management - CAM 国别援助管理 (简称为CAM)</p> <p>country economic and sector work - CESW 国家经济和部门调研工作 (简称为CESW)</p>
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<p>country economist* 国别经济学家</p> <p>country exposure [IBRD] The extent to which a financial institution has lent money to one country. 对一个国家已放款的数额 [国际复兴开发银行]</p> <p>country loan [IBRD] 国别贷款 [国际复兴开发银行]</p> <p>country study 国别研究</p> <p>country WID action plan Plan, at country level, intended to provide an operational framework, based on sectoral analysis, for targeting and designing Bank assistance in a manner that will effectively reach women and improve both their contribution to economic development and the benefits they derive from it. 国家妇女发展行动计划 指国家制定的计划,旨在根据部门分析提供一个业务框架,使世界银行的援助定向设计,以便有效地惠及妇女,提高她们对经济发展的贡献以及她们从中得到的收益。</p> <p>country-wide project 全国性项目</p> <p>coupon bond 固定收入债券; 附息票债券</p> <p>coupon equivalent yield The yield obtained from the difference between the purchase price and the face value of a short-term noninterest-bearing instrument, expressed as a percentage, determined by the difference divided by the purchase price. 息票等值收益 即短期不带息票据的买入价和面值的差额,以该差额除以购入价的百分率来表示。</p> <p>coupon rate (of a bond) Interest to be paid regularly on the face value of a bond or other long-term debt instrument. (债券的) 息票利率 指对一种债券或其他长期债券按面值定期支付的利息。</p> <p>course 课程</p>	<p>见 base course</p> <p>course interchange [education] In education, a course with interchangeable features. 课程互换 [教育] 教育中具有可互换特点的课程。</p> <p>covenants [loan agreements] 条款 [贷款协议]</p> <p>cover 覆盖, 覆盖物 见 plant cover</p> <p>coverage 承保险别, 保险额, 保证金, 发行纸币准备金</p> <p>coverage ratio [loans]* 盈利与利息支付比率 [贷款]</p> <p>cover crop; nurse crop A companion crop grown to protect some other crop sown with it, as small grain is sometimes seeded with clover. 护田作物; 遮盖作物 一种用同其它作物一起播种的作物,用来保护其它作物。例如三叶草有时和一些小粮食作物一起播种。</p> <p>covered interest arbitrage Investing dollars in an instrument denominated in a foreign currency and hedging the resulting foreign exchange risk by selling the proceeds of the investment forward for dollars. 轧平的套利交易 把美元投资于一种以其他货币标值的证券,并用套头交易的办法来避免由此产生的外汇风险,即在远期市场上把投资收入转换为美元。</p> <p>covering memorandum 为发送文件而写的备忘录</p> <p>covert, concealed, disguised, hidden unemployment 隐性失业</p> <p>crawl [noun] 蠕动, 缓慢行进 [名词]</p> <p>crawling peg [rate of exchange] A form of international exchange in which monetary authorities make frequent small changes in the rate at which the nation's monetary unit officially trades</p>
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with others. In some cases the change is triggered when certain conditions are met.

小步调整的固定汇率，浮动钉住 [汇率]
国际汇兑的一种形式，其中货币当局对汇率作频繁的小步调整，本国货币单位以此汇率正式地与外币进行交易。在某些情况下，这种调整是在一定条件具备时促发的。

creative financing

Financing using unconventional means, e.g. special swaps, etc.

创造性融资

使用非常规方法的融资，例如，特别掉期等。

creit

信贷

亦见 back-to-back credit; financial credit

credit account [IDA]

Account opened by IDA on its books in the name of a borrower to which the amount of a credit is credited.

信贷帐户 [国际开发协会]

国际开发协会在其帐簿中以借款人的名义开设的帐户，用以记入贷款的贷方金额。

credit arrangements

信贷安排

credit availability*

信贷可得性

credit balance

信贷余额

见 unspent credit balance

credit ceiling; credit limit

信贷上限，信贷限额

credit crunch

信用危机

credit facilities

信用透支，信用措施

credit-in-kind

实物信贷

credit limit; credit ceiling

信贷限额；信贷上限

credit line [IFC]

Credit line (also known as equity line or agency line) set up by IFC in favor of an intermediary which would draw on the line to make loan and equity investments for IFC's account.

信贷额度 [国际金融公司]

指国际金融公司为某一金融中介机构建立的信贷额度（也称股本额度，代理机构信贷额度）。此额度可由该中介机构提取，并代国际金融公司放贷或进行股本投资。

credit line on an agency basis; agency line [IFC]

给代理机构的信贷额度；代理机构信贷额度 [国际金融公司]

credit multiplier

The ratio of change in the volume of lending by a group of deposit-taking financial intermediaries (especially banks) to the change in reserve assets which initiated the change. More commonly, it denotes the ratio of change in bank deposit liabilities caused by the increased extension of credit, to the initiating change in reserve assets.

信贷乘数

指一组吸收存款的金融中介机构（特别是银行）贷款额的变化，与引起这一变化的储备资产的变化之间的比率。一般情况下，它表示银行增加信贷发放造成的存款负债的变化与储备资产的促发性变化的比率。

credit rating

资信评级，评定资信等级

credit spread trades

Investment in higher risk paper on the one hand (in the case of the Bank this includes agency securities, Eurobonds and off-the-run securities) and current government securities on the other. The yield spread between the two is monitored. When the higher risk paper is trading at a higher than normal yield spread, the higher risk security is bought and the lower risk security sold; when the spread narrows, the trade is reversed.

信贷差价交易

这种交易一方面投资于风险较高的票据（就世界银行而言，这类票据包括政府机构债券、欧洲债券和未挂牌的证券），另一方面投资于现行政府债券。两者之间的收益率差价被置于监视之下。当风险较高的票据以高于一般的收益率差价进行交易时，则购进风险较高的证券，售出风险较低的证券；当差价缩小时，交易则按相反方向进行。

<p>credit squeeze; credit tightening 银根紧缩; 信贷紧缩</p> <p>credit standing The current creditworthiness of a borrower. 资信等级 指借款人目前的资信。</p> <p>credit tightening; credit squeeze 信贷紧缩; 银根紧缩</p> <p>creditworthiness; financial standing The likelihood of a borrower to pay back a debt, based on past credit performance. 资信; 资信等级 根据过去的资信表现, 判断一个借款人还债的可能性。</p> <p>creep 缓慢上升 见 grade creep</p> <p>creeping inflation 缓慢而持续的通货膨胀</p> <p>critical consumption level - CCL Poverty line at which additional consumption changes are equally valuable to investment. 临界消费水平 (简写为CCL) 一种贫困程度, 在这种水平上, 额外的消费变化对于投资来说是同等重要的。</p> <p>critical path method - CPM Type of planning method which shows the interrelationship in sequence of all the activities involved in undertaking a project. The network of activities highlights those operations or activities which are critical for the successful completion of the project within the scheduled time scale. 关键路线法 (简写为CPM) 一种计划方法, 它显示一个项目进行过程中所有活动的有序内在关系。这种活动网络强调这样一些业务或活动, 它们对于在规定时间内成功地完成项目来说是至关重要的。</p> <p>cronyism 任人唯亲, 拉私人关系</p> <p>cropping intensity 种植密度</p> <p>cropping pattern</p>	<p>种植格局</p> <p>crop-cut method Method for estimating agricultural production, consisting of taking a few small subsamples in the form of small squares, selected by using a grid, and extrapolating from these results. 作物切块估产法 估计农业产量的方法, 它包括用一个方格子在小地方块中采取一些小样, 从而推断总产量。</p> <p>crop production 农作物生产</p> <p>crops 作物收成</p> <p>crop tree 经济林木</p> <p>crop year 作物年度</p> <p>cross-border; transterritorial 跨国界的; 跨国的</p> <p>cross-bred progeny [livestock] The results of crossing two different breeds or varieties. 杂交品种 [牲畜] 指两种不同品种杂交的后代。</p> <p>cross-classification 交叉分类</p> <p>cross-conditionality clause A clause in a World Bank/IMF loan agreement that makes action affecting one organization apply to both organizations. 交叉条件条款 世界银行与国际货币基金组织贷款协议中的一项条款, 即对它们之中一个组织发生作用的行动, 同时适用于两个组织。</p> <p>cross-country studies 多国研究, 跨国研究</p> <p>cross-default clause A clause in a loan agreement specifying that default on any other loans to the borrower shall be regarded as default on this one. 交叉违约条款</p>
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贷款协定中的一项条款，规定借款人对其他任何贷款的违约将被视为对本贷款的违约。

cross-effectiveness clause

A clause in a loan agreement that states that the agreement only comes into effect when the cofinance loan comes into effect.

交叉生效条款

贷款协定中的一个条款，说明只有在联合贷款生效时，本贷款协定才能生效。

cross elasticity

A measure of the influence of a price of one good on the demand for another.

交叉（需求）弹性

用于衡量一种商品的价格对另一种商品的需求的影响。

cross-over discount rate; equalizing discount rate

The discount rate that equalizes the net present value of two streams of benefits and/or costs.

交叉贴现率；平衡贴现率

使两项效益和（或）成本流的净现值达到平衡的贴现率。

cross-placements

交叉放款；交叉募集

cross price elasticity

Same as cross elasticity.

交叉价格弹性

与交叉（需求）弹性相同。

cross rate

The exchange rate between currencies A and C which is derived from the rate between A and B and the rate between B and C.

交叉汇率

指货币A和C之间的汇率；这一汇率是从货币A和B之间的汇率与货币B和C之间的汇率得出来的。

亦见broken cross rate

cross-reference clause

A clause in a Bank loan document referring to a loan by a commercial bank.

相互参照条款

世界银行贷款文件中参照一项商业银行贷款的条款。

cross-sectional analysis

An analysis on the basis of a cross section, i.e. the same things at the same time as opposed to a time

series, i.e. the same things at a different time.

截面分析，横断面分析

对同一时间的相同的事物进行分析。区别于按时间序列进行分析的方法，如对同一事物按不同时间进行分析。

cross-sectional data [econometry]

A set of data involving observations taken at one point in time.

截面数据，横断面数据 [计量经济学]

指在某一时刻所取得的一套观察数据。

cross section(al) survey

Survey which provides a snapshot of an entire population or of a sample population.

截面调查，横断面调查

指反映对整个人口或抽样人口的一个瞬间情况的调查。

cross section sample

截面抽样，横断面抽样

cross subsidization

交叉补贴

crosswalk document

Document that provides cross references between, for example, two budgets which use different systems of classification. The most common form consists of a matrix which helps the reader to determine where an item in the multiyear planning budget may be found in the annual budget.

交叉性文件，对应性文件

指提供相互参考的文件，如采用不同分类系统的两种预算。最常见的形式是使用一个矩阵（或表格），帮助读者确定如何在年度预算中找到一个多年计划预算的科目。

crowding in

Occurs where government bonds are sufficiently good money substitutes so that bond issues reduce demand for money balances, leading to an expansionary impact via their effect on portfolio composition.

挤入

发生在国债成为良好的货币代用品的经济中，在那里，国债的发行降低了对货币的需求，通过其对投资组合构成的影响，产生一种扩张效应。

crowding out

Any displacement of private economic activity by public economic activity.

- 挤出
公有经济活动挤掉私营经济活动。
- crude birth rate - CBR
Birth rate for an entire population.
总出生率（简称为CBR）
整个人口的出生率。
- crude death rate
Death rate for an entire population.
总死亡率
整个人口的死亡率。
- culled cow
A cow that has been eliminated from the herd because of disease, low quality, etc.
被淘汰的母牛
由于疾病、品质差等原因而从牛群里淘汰的母牛。
- culture fishery
Fish breeding in a controlled environment.
养殖渔业
在一个人为控制的环境进行的鱼类养殖业。
- cumulative charge number [currency pool]
The charge number for cumulative disbursements.
累计计息积数 [货币总库]
累计支付的计息积数。
参见charge number
- cumulative letter of credit
Form of revolving letter of credit where amounts from unused or incompletely used portions may be carried forward and used in a subsequent period.
累计信用证
循环信用证的一种形式，证上未动用或未用完的部分，可以随转下期再用。
- cumulative write offs
The total amounts written off since operations began.
累计注销额
业务活动开始以来所注销的总额。
- curb market
场外交易市场，路边市场
见 over-the-counter market
- currency
货币
亦见 border currency; calling in of a currency;
- composite currency unit; domestic currency; 18% currency; Eurocurrency market; European Currency Unit; foreign currency; gold-pegged currency; hard currency; intervention currency; local currency; major currency
- currency-hedged transaction
A transaction where assets/liabilities are matched by currency.
货币套期衡交易
一种资产/负债的货币币种相匹配的交易。
- currency liabilities
In national accounts, the liabilities of a country denominated in another currency.
货币负债额
在国民核算帐户中用本国货币以外的另一种货币标值的负债额。
- currency mix
货币组合，货币结构
- currency option bond
货币选择债券
见 multiple currency option bond
- currency pool
A system set up by the World Bank to equalize among all borrowers at any time the risks inherent in fluctuations in the exchange rates of the currencies disbursed and repayable on all Bank loans included in the system. Equalization is achieved by pooling all currencies disbursed and outstanding on participating loans and by expressing the outstanding principal amount of each such loan as a share of the pool. As a result, loan-service obligations on each participating loan are related to all amounts in various currencies disbursed and outstanding on all loans in the system.
货币总库制
世界银行建立的一种计算贷款还本付息的制度。其目的是当汇率发生波动时，本制度内的各借款人所借用的和应归还的各种世界银行贷款货币的外汇风险，总是由所有借款人平均负担。其方法是把所有参加这一制度的借款人的已支付和未支付的贷款余额货币纳入总库，并把每一笔这种贷款尚未偿还的本金以总库的一个份额来表示。最终使每一参加总库的贷款的还本付息，都与货币总库制中所有贷款的已支付和未支付的各种货币的总额相联系。
- currency-specific costs

 特定货币成本

currency swap

System whereby an institution with funds in one currency converts them into another and enters into a forward exchange contract to recover the currency borrowed.

货币掉期

一个机构持有某一种货币，将它们转换成另一种货币并签定远期外汇合同以收回其借入的货币。

currency transfer risk [MIGA]

One of the covered risks. Defined as “any introduction attributable to the host government of restrictions on the transfer outside the host country of its currency into a freely usable currency or another currency acceptable to the holder of the guarantee, including a failure of the host government to act within a reasonable period of time on an application by such holder for such transfer.”

货币转移风险 [多边投资担保机构]

一种承保的风险。其定义是：“东道国政府新采取的任何限制将其货币转移到东道国境外，并兑换成可自由使用货币或受保人可接受的另一种货币的措施。包括东道国政府未能在合理的时间，对该受保人提出的此类货币转移申请采取行动”。

currency translation

Recording in accounts of assets (or liabilities) in one currency when they are actually in another. No actual exchange of funds takes place. The World Bank and IFC, for example, translate all their assets and liabilities into U.S. dollar amounts, regardless of the actual currency in which they are denominated.

货币转换

指在帐户上对资产（或负债）按某一币种进行记录，而实际使用另一币种，没有发生实际的资金转换。例如，世界银行和国际金融公司把所有的资产与负债换算成美元金额记帐，而不管其实际上是什么币种。

currency unit

货币单位

current account balance; current balance*

经常帐目余额 [国际收支]

current account deficit

经常项目赤字；经常项目逆差

current account pattern

经常帐目格局

current amount

当期金额

见 current insured amount

current assets

Unrestricted cash or other asset held for conversion within a relatively short period into cash or other readily convertible asset or currently useful goods or services.

流动资产

不受限制的现金，或其它在相对较短的时间内可转换成现金或其他易于转换的资产，以及目前可使用的货物或劳务。

current balance of payments

本期国际收支

current blend [IFC]

A rate used by IFC to assist in determining the performance of its loan portfolio, it is based on actual and projected debt to equity ratios.

现时混合比率 [国际金融公司]

国际金融公司使用的一种比率，用来帮助确定其贷款资产的业绩，它以实际的和预计的债务权益比率为基础。

current budget

The projection of income and expense at anticipated levels of activity rather than in terms of ideal goals.

本期预算，经常预算

指在预期活动水平上而不是按照理想的目标，对收入和费用的预测。

current cost [accounting]

本期成本核[会计]

见 current (entry) value

current cost (value) accounting; current value accounting; value based accounting

Accounting approach designed to reflect changes in the value of assets or goods themselves for changes in specific prices by the use of several methods. The methods commonly used are specific price index, replacement cost, current entry prices, current exit prices, reproduction cost and discounted present values. Current cost deals with the effects of changes in prices of resources used by the enterprise and is concerned with values to the business rather than costs.

本期成本会计法；时价会计法；价值基础会计法

一种会计方法，用不同方式来反映一定价格条件下资产或货物本身价值的变化。通常使用的方法是特定的价格指数、重置成本、本期买入价格、本期卖出价格、再生产成本和贴现现值。本期成本反映企业所用资源的价格变化所带来的影响，注重对企业的价值而不是成本。

current dollar budgeting

Budgeting where expenses are not adjusted for changes in the purchasing power of the dollar but represent actual prices.

现值美元预算法

这种预算法不根据美元购买力的变化对开支进行调整，而是反映实际价格。

参见constant dollar budgeting

current (entry) value; replacement value; current cost [accounting]

The amount of cash (or its equivalent) that would have to be paid if the same asset - either an identical asset or an asset with equivalent productive capacity - were acquired currently, computed by applying to historical cost one or more index numbers (= adjusted historical cost) or by substituting for historical prices prevailing prices of equivalent goods and services.

本期（买入）价格；重置价格；本期成本[会计]指当前取得同样的资产（相同的资产或具有相等生产力的资产）所必须支付的现金（或其等价物）的数额。其计算方法是把一项或几项指数（=调整后的历史成本）应用于历史成本，或用等量货物和劳务的现行价格替代历史价格。

current equity investment

本期股本投资

见 net book value

current exit value; exit value; net realizable value [UK] [accounting]

The estimated selling price in the ordinary course of business less costs of completion and less costs necessarily to be incurred in order to make the sale. It is often used to determine a measurement of an asset value in terms of the amount of cash or its equivalent expected to be derived from the sale of the asset, net of costs required to be incurred as a result of the sale.

本期卖出价格；卖出价；可实现净价[英国][会计]

求得本期卖出价格的方法是，用普通业务过程中的估计销售价格，减去完工成本，再减去销售必需花费的费用。常常用来根据销售此项资产预期

能取得的现金或等价物（扣除进行销售所产生的费用）来衡量一项资产的价值。

current insured amount; current amount [MIGA]

The amount of the guarantee. Some countries use this amount as the basis for compensation.

本期保险额；本期金额[多边投资担保机构]

指担保金额。有些国家以此作为计算赔偿的基础。

current international payments

本期国际支付

current liabilities

Liabilities that are to be paid out of current assets or transferred to income, usually within one year or less.

流动负债

通常指一年内或更短时期内，需要用流动资产来偿付或转入收入的负债。

current maturities

That portion of debt falling due for repayment in the accounting year following the date of the balance sheet (i.e. within twelve months of the balance sheet date).

本期债务，本年到期的债务

指在资产负债表编制日期以后的会计年度中（即在该日期以后的12个月内）应到期偿还的那部分负债。

current prices

时价，市价

current ratio; working capital ratio

Ratio of current assets to current liabilities. It is the main liquidity ratio.

流动比率；流动资金比率

指流动资产与流动负债的比率，是主要的流动性比率。

current revenues

本期收入

current terms, in

按现值计；现值；时值

current value

现值

current value

现值

<p>见 current (entry) value</p> <p>current value accounting 现值会计 见 current cost (value) accounting</p> <p>current yield 本期收益</p> <p>curriculum 课程表 亦见 core curriculum</p> <p>custom retrofitting 按顾客要求翻新或重装</p> <p>customs duty bill Special type of credit in France granted by the state to corporations to allow them to pay indirect taxes or customs duty, with a guarantee provided by a bank or other financial institution. These bills allow the corporation to defer payment of value-added tax or customs duties. The state draws up a bill for the amount in question which the corporation agrees to pay on maturity. 关税信用票据 法国政府给予公司的一种特别信贷，由一家银行或其他金融机构提供担保，用于支付间接税或关税。这些票据允许公司缓交增值税或关税。国家按公司同意到期偿付的一定金额开具该票据。</p> <p>customs valuation (practices) 海关估价（商业惯例）</p> <p>cutoff date [debt] 截止日期 [债务]</p> <p>cutoff point (for Bank or IDA financing) Point at which a country is no longer eligible for Bank or IDA financing. （国际复兴开发银行或国际开发协会融资）停止贷款点 到达该点的国家不再有资格取得国际复兴开发银行或国际开发协会的贷款。</p> <p>cutoff rate (of return) [projects] The rate of interest (commonly the opportunity cost of capital or the accounting rate of interest, Little-Mirrlees method, or the consumption rate of interest, UNIDO method) below which capital investment projects should be rejected. It is often taken to be the opportunity cost of capital. The</p>	<p>cutoff rate would be the minimum acceptable internal rate of return for a project or the discount rate used to calculate the net present worth, the net benefit-investment ratio or the benefit-cost ratio. 最低预期收益率 [项目] 在该利率（一般是资本的机会成本或会计利率，Little-Mirrlees法或消费利率，联合国工发组织方法）水平下，资本投资项目应予否决。这常常是作为资本的机会成本。最低预期收益率是一个项目可接受的最低内部收益率，或是用于计算净现值、净效益投资比率或效益成本比率的贴现率。</p> <p>cut over forest Secondary forest that has already been logged but regrown. 砍伐过的森林，再生林 已砍伐过，但又再生的次级森林。</p>
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