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李祥云 / 著

# 我国财政体制变迁中的 义务教育财政制度改革

The Reform of the Compulsory Educational Finance System  
in the Evolution of the Finance System  
in China



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## 总 序

一个没有思想活动和缺乏学术氛围的大学校园,哪怕它在物质上再美丽、再现代,在精神上也是荒凉、冷清和贫瘠的。欧洲历史上最早的大学就是源于学术。大学与学术的关联不仅体现在字面上,更重要的是,思想与学术,可谓大学的生命力与活力之源。

我校是一所学术气氛浓郁的财经政法高等学府。范文澜、稽文甫、潘梓年、马哲民等一代学术宗师播撒的学术火种,五十多年来一代代薪尽火传。因此,在世纪之交,在合并组建新校从而揭开学校发展新的历史篇章的时候,学校确立了“学术兴校,科研强校”的发展战略。这不仅是对学校五十多年学术文化与学术传统的历史性传承,而且是谱写 21 世纪学校发展新篇章的战略性手笔。

“学术兴校,科研强校”的“兴”与“强”,是奋斗目标,更是奋斗过程。我们是目的论与过程论的统一论者。我们将对宏伟目标的追求过程寓于脚踏实地的奋斗过程之中。由学校资助出版《中南财经政法大学青年学术文库》,就是我们采取的具体举措之一。

本文库的指导思想或学术旨趣,首先在于推出学术精品。通过资助出版学术精品,形成精品学术成果的园地,培育精品意识和精品氛围,提高学术成果的质量和水平,为繁荣国家财经、政法、管理以及人文科学研究,解决党和国家面临的重大经济、社会问题,作出我校应有的贡献。其次,培养学术队伍,特别是通过对一批处在“成长期”的中青年学术骨干的成果予以资助出版,促进学术梯队的建设,提高学术队伍的实力与水

平。最后,培育学术特色。通过资助在学术思想、学术方法以及学术见解等方面有独到和创新之处的成果,培育科研特色,力争通过努力,形成有我校特色的学术流派与学术思想体系。因此,本文库重点面向中青年,重点面向精品,重点面向原创性学术专著。

春华秋实。让我们共同来精心耕种文库这块学术园地,让学术果实挂满枝头,让思想之花满园飘香。

A stylized handwritten signature in black ink, likely belonging to Wang Qiang, the author of the preface.

2007 年 12 月 10 日

## Preface

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In absence of intellectual activities and a academic atmosphere, a university campus would be spiritually desolate and barren no matter how physically beautiful or modern it is. In fact, the earliest European universities in the history were originated from academic learning. The relationship between a university and academic learning is not only represented literally. What is more important, however, the ideas and academic learning are real sources of energy and vitality for all universities.

Zhongnan University of Economics and Law is a higher education institution which has a rich academic atmosphere. Having the academic seeds planted by such great masters likes Fan Wenlan, Ji Wenfu, Pan Zinian and Ma Zhemin, for more than fifty years generations of scholars and students in this university have been sharing the fruits and making their own contributions to it. Therefore, in the turning point of this century when a new historic page was turned over with the merging of Zhongnan University of Finance and Economics and Zhongnan University of Politics and Law, the newly established university had set its developing strategy as "Prosper with academic learning, be strong with scientific research", which is not only a historical inheritance of more than fifty years of academic culture and tradition, but also a strategic decision which is to lift our university onto a higher developing stage in the 21st century.

Making the university prosperous and strong is the ultimate goal as well as the struggling process. We believe that the goal and process are integrated.

We tend to combine the pursuing process of our magnificent goal with the practical struggling process. The *Youth Academic Library of Zhongnan University of Economics and Law*, which is published with university funding, is one of our specific measures.

The guideline or academic theme of this *Library* lies, firstly, in promoting the publishing of selected academic works. By funding the *Library*, we aim to have our own academic garden with high-quality academic fruits, form the awareness and atmosphere of quintessence and improve the quality and standard of our academic products, so as to make our own contributions in developing such fields likes finance and economics, politics and law, as well as humanity science, and working out solutions for major economic and social problems facing our country and the Communist Party of China. Secondly, our aim is to form a academic team—especially through funding the publishing of works of the middle-aged and young academic elites—to boost the construction of the academic echelon and enhance the strength and level of our academic team. Thirdly, we aim at establishing academic characteristics of our university. By funding those academic contributions which have some original or innovative points in their ideas, methods and views, we expect to foster our own characteristics in scientific research. Our final goal is to form an academic school and establish an academic idea system of our university through our efforts. Therefore, this *Library* places great emphasis particularly on the middle-aged and young fellows, selected works and original academic monographs.

Sowing seeds in the spring will lead to a prospective harvest in the autumn. Let us get together to cultivate this academic garden and make it be opulent with academic fruits and intellectual flowers.

Wu Handong  
December 10, 2007



## 中文提要

本书尝试从财政学的视角,以国家财政制度演变为背景,运用规范和实证相结合的分析方法,揭示经济转型中我国义务教育财政制度变迁的内在逻辑,提出进一步完善我国义务教育财政制度的思路 and 具体政策建议。全书分为八章:

第一章至第五章从分析计划经济体制下义务(基础)教育财政制度的缺陷入手,指出产生于高度集权预算管理体制下的义务(基础)教育财政制度,未能为中小学教育提供充足的教育经费,是导致1985年义务教育财政体制分权化改革的直接诱因。而始自1978年的农村经济体制、城市国有企业和财政预算管理体制的改革,又为义务教育实行“地方负责、多渠道筹措教育经费”这一制度安排创造了条件。分权化改革后的义务教育财政制度安排,其运行绩效明显优于传统义务教育财政制度。但作为一项过渡性的制度安排,其制度设计具有明显的缺陷。随着分税制的推行,这些缺陷日益凸显,加之农村税费改革的冲击,最终导致2001年国家对农村义务教育财政制度进行调整。体制调整,虽增强了政府义务教育投入的充足性,但调整后的体制仍带有明显的过渡色彩,进而合乎逻辑地引出了进一步完善我国义务教育财政制度的客观需要。

第六章至第八章以规范的公共财政体制为前提,从政府与市场和多级政府间财政分配关系的框架出发,讨论了义务教育事权、支出与筹资责任在多级政府间合理划分,总结出公共财政体制下义务教育财政制度安排的理论模式,并就义务教育财政补助目标、类型、经济效应以及不同补助类型与政策目标最优组合进行了深入分析,详细介绍了发达和欠发达国家的财政体制和义务教育财政体制,比较并归纳出各国义务教育财政制度的共性。在此基础上,立足我国实际,提出了我国义务教育财政制度改革的基本思路、内容以及目标模式,并进行了制度设计。

## Abstract

This book, from the viewpoint of finance science, in the contest of Chinese finance system evolution, with the normative and empirical analytical methods, is trying to reveal the inherent logic of the evolution of Chinese compulsory educational finance system during the course of economic transition, and then put forward some ideas and concrete political propositions on improving our compulsory educational finance system. This book has eight chapters:

In chapter 1 to chapter 5, after analyzing the defects of the compulsory educational finance system, it was pointed out that the compulsory educational finance system, which came into being in the centralized finance-budget administration system, failed to supply the primary and secondary education with enough funds and it was the immediate cause that led to the decentralization reform of the compulsory educational finance system in 1985. And the rural economical systems reform, urban stated-owned enterprises reform and finance budget administration system reform since 1978, also created favorable conditions for the compulsory educational finance system to achieve the goal of "local administration and funds-raising through various channels". Comparing to the traditional one, the new system was obviously better in the operation performance. However, as a transitional system, its defects were obvious. With the enforcement of the tax-sharing system and the impact of the tax and fee reform in rural areas, the defects became more obvious and ultimately led to the adjustment of the compulsory educational finance system in 2001. The adjust-

ment of the system had strengthened the sufficiency of compulsory education expenditure of the government, but the system still had a obvious transitional colour, which logically drew out the objective demand for improving the compulsory educational finance system.

Chapter 6 to Chapter 8, with the standard public finance system as a premise, from the framework of the government-market and the finance distribution relationship between governments of different levels, discussed the reasonable division of duties and responsibilities of compulsory education, disbursement and financing between governments of different levels, and concluded with the theory pattern of the compulsory education finance system under the public finance system. Then, these chapters thoroughly analyzed the target, type and economic effect of the compulsory education financial subsidies, as well as the best combination of different types of subsidies and policy goals. They also introduced national finance systems and compulsory education finance systems of some developed and developing countries in detail, and summarized the common points of compulsory education finance systems in different countries through comparisons. Based on what was discussed above and the realities in China, this book put forward basic ideas, concrete content as well as goal pattern of the compulsory education finance system reform in China, and put forward to the system design.

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