

ZHENGFU WEISHENG ZHICHU WENTI YANJIU

政府卫生支出 问题研究

■ 许 慧 / 著

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前 言

我国经济和社会的发展正处于转型的历史新时期，转型期社会的卫生医疗服务领域也正处在一个特殊的历史变革时期，卫生医疗服务领域所出现的问题亟待解决。首先，从政府卫生支出的规模看，虽然政府投入已经初具规模并且保持逐年增长的趋势，但政府卫生支出的规模仍然不足，影响卫生事业的发展和国民健康水平的提高，难以体现政府的社会福利责任承担，难以保障为全体公民提供基本医疗卫生服务，导致很多问题突现出来。其次，从政府卫生支出的结构看，无论是卫生经费的使用结构还是卫生支出责任在中央政府和地方政府之间的分配结构都存在问题，导致卫生资源配置上的不合理。第三，从政府卫生支出的公平效应看，在不同区域之间、在城市和农村之间都存在着卫生资源投入上的差异和卫生服务利用可及性的差距，健康不公平的问题比较明显。最后，从政府卫生支出的绩效看，在总体绩效上我国政府卫生支出的状况都处于偏低的水平，而经济不发达地区的绩效水平又基本上都低于经济发达地区，对经济和社会生活产生不良影响。

针对我国政府卫生支出领域中存在的问题，本书试图运用定量分析与定性分析相结合、规范分析与实证分析相结合、静态分析与动态分析相结合以及纵向比较与横向比较相结合的多种分析方法，对我国的政府卫生支出进行深入分析，从而得出相应结论和政策建议。首先，运用经济学理论构建政府卫生体系的理论分析框架，通

过对健康经济学和公共产品等相关理论的论述,明确政府介入卫生医疗领域的必要性和范畴;其次,通过选取相关有代表性的数据对我国政府卫生支出进行规模分析、结构分析、公平性分析,探寻目前我国政府卫生支出中存在的问题及其根源。最后,展开发展卫生事业的财政视角分析,合理设计政府介入卫生领域的投入机制,提出完善政府卫生支出,促进我国卫生事业发展的政策建议。本书对政府卫生支出的研究分为九章,主要研究思路如下:

第一章导论部分,介绍本书选题的背景和研究意义,回顾国内外关于政府卫生支出方面的相关理论及观点,说明本书的研究思路以及研究框架、研究方法等。

第二章是政府介入卫生医疗领域的理论分析。本章首先介绍了有关健康经济学的相关理论,解释了健康的经济学含义,即健康是一种有严格寿命限定的,能提供服务的特殊商品或资本形式,其提供服务可以在人的一生中持续不断地被消费。健康作为一种“耐用消费品”,它通过提供健康服务流量带给人们效用。不能享受基本卫生服务,不享有医疗保障,不具备基本卫生条件或有利于健康的生活环境,不能养成健康的生活方式,缺乏基本卫生保健知识等健康危险因素会导致健康不良。然后通过对公共产品理论的分析,解释了医疗卫生产品的基本属性,并分析了医疗卫生市场的特点,即存在信息不对称、供给者具有垄断势力、进入存在障碍、大量产品存在外部性以及价格信号无法正常发挥作用,所有这些原因使得医疗卫生服务市场不是一个完全竞争的市场,市场机制不能自动地实现经济有效性,也就是说会出现市场失灵。因此有必要针对市场失灵的原因,校正市场失灵,利用非市场的体制安排来改进医疗卫生服务市场的效率,发挥政府的作用,控制垄断势力,提供公共产品,纠正外部型,发展卫生事业,促进健康公平。

第三章探讨我国政府卫生支出的历史演变。首先回顾了我国城镇医疗卫生事业的制度演变,分析了计划经济时期,公共卫生机构

体系和医疗保障服务提供体制的发展以及改革开放后公共卫生体系和医疗保障服务提供体制的发展历程。然后回顾了我国农村医疗卫生事业的制度演变,分析了不同时期农村公共卫生体系和医疗保障制度的变迁过程。最后论述了我国政府卫生支出制度的政策演变。医疗卫生保障的财政支持是指国家各级政府为发展本国的医疗卫生事业,对其所需的卫生资源进行的筹集、分配、管理和监督等一系列有秩序的活动。我国财政管理体制建立于1949年,从中国成立至今,财政体制的变化轨迹可描述为:中央集权型“统收统支”体制——行政性分权型“财政包干”体制——与国际惯例接轨分权型“分税制”——公共财政体制。医疗卫生财政体制作为国家财政制度的一个组成部分,一定时期内医疗卫生财政体制的安排受制于其赖以存在的制度环境,即国家财政制度的约束。伴随着国家整体财政制度的演变,期间财政支持医疗卫生保障的制度也进行了多次的调整和变革,但变迁的过程服从于国家整体财政体制的变革。

第四章着重分析我国政府卫生支出的规模。本章首先介绍了衡量政府卫生支出的基本方法和常用的指标,之后分别对我国政府卫生支出的绝对规模、相对规模以及支出的弹性进行了分析。我国政府卫生支出总额不断上升,但增长速度波动较大且低于财政支出的增长速度,政府卫生支出与GDP的比重以及政府卫生支出在卫生总费用中的比重不断下降。政府卫生支出方面的政策、财政收入的规模、转移支付制度的不完善以及政府支出结构的变化都成为影响我国政府卫生支出规模的重要因素。

第五章是关于我国政府卫生支出结构的分析。本章分别对我国政府卫生支出的使用结构、我国政府卫生支出的各级政府负担结构、我国政府卫生支出结构存在的问题及原因进行了阐述。合理的政府卫生支出结构是实现卫生资源合理配置的前提,也是衡量和评价卫生服务公平性和社会满意度等目标是否实现的重要指标。财政对不同项目、机构的卫生资金投入将直接影响到相应项目、机构的

卫生医疗服务水平。如果公共卫生支出结构比例适中,项目之间、部门之间能够协调配置,将有效地促进整个公共卫生事业的发展;反之,则可能导致公共卫生服务系统公平性的缺失和绩效的降低。我国政府卫生支出在使用结构及各级政府的负担结构上表现出诸多不合理,财政体制、地区经济发展水平及财力差异、转移支付制度上的问题都是其影响因素。

第六章侧重于分析政府卫生支出的公平性问题。本章首先对政府卫生支出公平性的相关概念和评价方法进行了阐述,之后分别对我国地区之间、城乡之间的政府卫生支出的公平性进行了比较分析。追求卫生服务的公平性,是各国卫生政策的主要目标之一。在千差万别的经济体系、社会结构和文化环境中,就实现卫生服务的公平性来说,有可以借鉴的国际经验,却没有各国通用的解决方案。我国在卫生资源分配、卫生费用的使用及分配、居民健康状况等方面都存在着不公平,导致不同人群在卫生服务的利用上存在较大差异,这些都与我国经济发展格局的多层次性、长期以来形成的城乡二元结构都有着密切的关系。

第七章是政府卫生支出的绩效评价体系。本章首先介绍了财政支出绩效评价的基本概念和进行绩效评价的主要原则。之后阐述了政府卫生支出绩效评价体系设计的基本思路和主要的原则。最后对我国政府卫生支出绩效评价进行了实证分析。建立我国政府卫生支出的绩效评价制度和体系,是提高政府执政能力的必然要求,是深化财政支出改革和完善财政支出监督机制的重要途径和有效的手段,也是实现绩效预算的基础和前提,对于提高我国政府利用和配置卫生资源的效率,促进卫生医疗服务的水平和公平性的提高有着非常重要的意义。

第八章是结论与政策建议。本章首先对前述各章进行了总结,得出了相应的结论,之后针对我国政府卫生支出在规模、结构以及公平性方面存在的问题提出了完善我国政府卫生支出的相应对策,

即在进行政府卫生支出改革时，要本着以人为本原则、公平与效率兼顾原则、基本公共卫生服务均等化原则、低收入人口优先受益原则以及政府宏观调控与市场调节结合原则，从而合理界定政府职责及其卫生支出范围，完善转移支付制度，实现政府间卫生支出事权与财权的匹配，适当扩大政府卫生支出规模，积极引导其他主体对卫生医疗事业进行投入，实行区域卫生规划，合理配置卫生资源。提高政府卫生支出在城乡之间分配的公平性，提高我国政府卫生支出绩效，建立专业化制衡的现代财税管理体制，完善政府卫生服务的质量保障机制，强化政府卫生支出的法律约束机制，在政府干预克服“市场失灵”的同时预防“政府失灵”，并逐步探索卫生服务提供的创新机制。

Abstract

China's economic and social development is at a new historical period of transition, which is characterized by both structure change and system transition in the same phase. The field of health and medical services in social transition is also in a critical historical period of reform, the problems emerged from health care services are in great need to be sorted out and dealt with. First of all, as to the scale of government health spending, although the government investment has begun to take shape and maintained growth year after year, the size of government expenditure on health is yet inadequate and consequently has an impact on the development of healthcare and the improvement of national health and well – being, and thus is difficult to reflect the government's social responsibility for welfare and to provide basic medical and health services for all citizens, which ultimately result in a lot of problems and conflicts. Secondly, in terms of the government health expenditure structure, there are no doubt existing problems either with the use of structural funds for health or with health expenditure responsibilities between the central and local governments allocation structure. This leads to the unreasonable allocation of healthcare resources. Thirdly, on the fair effect of government health expenditure, there are differences of health resources investment and gaps of the

health services accessibility between different regions, and between urban and rural areas. The health problems of inequality seem to be more obvious. Finally, from the perspective of the government health expenditure performance, the overall performance of China's government on health expenditures is kept on a relatively low level, and the performance of the less economically developed regions is below the level of economically well - developed regions, which as a result has an a negative impact on economic and social life.

In view of the existing problems with government health expenditure, the article attempts to adopt quantitative analysis and qualitative analysis, specification analysis and empirical analysis, static analysis and dynamic analysis, as well as vertical and horizontal comparison. With the combination of a variety of analysis approaches, an in - depth analysis of China's government health expenditure is carried out in order to arrive at appropriate conclusions and policy recommendations.

First of all, the economic theory is used to build the Government's health system analysis framework, and health economics and public goods related theory is adopted to clarify the necessity and scope of government intervention in specific health and medical areas; Second, by choosing the relevant representative data on China's Government health expenditures for the scale analysis, structural analysis, equity analysis, to explore problems China's government health expenditure and find out root causes for them. Finally, from the public finance perspective on the development of the financial health cause, a rational design of government intervention in the health field into the mechanism is proposed and a suggestion on improving Government health expenditures is put forward to promote China's health developments. This dissertation is divided into nine chapters, and a brief account on

the main structure is as follows:

In Chapter I, background and significance of the research in this dissertation are introduced, related theories on government health spending both at home and abroad are reviewed, and research ideas, research framework, and research methods etc are illustrated.

Chapter II is involved in the theoretical analysis of health care under intergovernmental intervention. First of all, this chapter introduces the health – related economics theories to explain the definition of health in the economics field, that health is a strictly limited life span, providing services in the form of special goods or capital, whose services can be consumed constantly throughout human life. Health, as a type of “durable goods”, benefits people by the provision flow of health services. Those who can not enjoy basic health services, are not entitled to health care, do not have basic sanitation or healthy living environment, can not develop a healthy lifestyle, or lack basic health care knowledge, or under other health haphazard cases can all lead to poor health. This chapter follows up to explain the basic nature of medical and health products through the analysis of public goods theory, and analyzes the health care market characteristics, namely, the existence of asymmetric information, monopoly power of the provider, the barriers of access, externality of a large number of products, as well as malfunction of price signals. All of these above reasons combined cause medical and health services market not a fully competitive market. When the market mechanism can not automatically achieve economic effectiveness, that is to say, there will be market failures. It is therefore necessary to correct market failures in view of these causes. By use of non – market institutional arrangements, we need to improve the efficiency of medical and health services market, to fulfill the role

played by the government, to control monopoly power, to provide public goods, to correct externality, to develop health cause, and promote health equality.

Chapter III is to explore the historical evolution of the Chinese Government health expenditures. Firstly, China's urban health care system evolution is reviewed, followed by the analysis of the public health care institutions and system, service providers in the planned economy period, as well as the development of safeguarding the provision of the service of public health systems and health care institutions after China's reform and opening - up. It continues to review China's rural health care system evolution, analyzes evolution of rural public health system and medical security system in different periods. Finally, it discusses policy evolution of the system of government expenditure on health. The fiscal support of the medical security means that the mobilization, distribution, management and supervision of the needed medical resources are organized by national governments at all levels to develop the country's health care cause. China's fiscal management system was established in 1949, and since then the track of changes of financial system can be described as: the centralized power oriented "Unification Commission Control" system to the executive separate power - oriented "public financial contract" system and to the international practice of separate power-oriented "tax sharing system", that is the public finance system. As an integral part of the national financial system, the arrangements of medical and health finance system are constrained by the existing system environment in a certain period of time, namely limited by public finance system of the nation as a whole. With the evolution of the financial system, fiscal support for medical and health security systems have gone through a

number of adjustments and changes, but the course of change subjects to the overall fiscal system reform of the country.

Chapter IV focuses on the size of government health spending in our country. First of all, this chapter introduces the basic methods and commonly used indicator for measuring government expenditure on health, and afterwards analyzes our government's absolute size of the expenditure on health, as well as the relative size, and spending flexibility respectively. China's total government health expenditures continue to rise, but the growth rate is relatively volatile and lower than the growth rate of fiscal spending, and meanwhile, government health expenditure and as well as the proportion of GDP, and government health spending in total health expenditure is in the declining share. Policies of government expenditure on health, the size of the fiscal revenue, transfer payment system is far from perfect, besides changes in the structure of government spending are the important factors affecting the size of government health spending in our country.

Chapter V deals with the analysis into the structure of our government health expenditure. This chapter expands on China's use structure of government health expenditure and burden structure of health expenditure in our government at all levels and the reasons for the problems with government health expenditure structure. Rational structure of government health expenditure is not only the prerequisite to achieve rational distribution of health resources, but also an important indicator to measure and evaluate the achievement of the health services fairness and social satisfaction. The health investment channeled by public finance system into different projects and different sectors will have a direct impact on their service level. If the proportion of public health expenditure structure is proper, project between the departments

can coordinate well in configuration, it will be effective in promoting the development of public health as a whole; It may lead to lack of fairness of public health services system and performance reduction the other way around. China's government expenditure on health in the use of the structure at all levels of government and the structure of the burden of show a lot of irrationalities, which result from some factors, such as the differences in financial institutions, differences in regional economic development levels as well as the problems with of financial transfer payment institution.

Chapter VI focuses on the analysis of government expenditure on health equity issues. First of all, this chapter addresses some concepts related to the fairness and evaluation methods of government health expenditures, and then conducts a comparative analysis of the fairness of government health expenditure between regions, between urban and rural areas. The pursuit of fairness in health service is one of the main goals desired by national and international health policy. In polar different economy systems, social structures and cultural environments, international experience can be learned as to how to achieve fairness in health services; however, there is no universal solution for all countries. There is inequality in such areas, like the allocation of health resources, the use and the distribution of health costs and the health conditions of residents in our country, which lead to greater differences between different groups of people in the use of health services. They are closely related to China's the multilevel nature of economic development pattern, as well as the long - standing urban - rural dual structure.

Chapter VII is concerned with the government health expenditure performance evaluation system. First of all, this chapter introduces the

basic concepts and the main principles of the fiscal expenditure performance evaluation. Then the basic design and main principles on the government on health expenditure performance evaluation system are introduced. Finally, empirical analysis of our government health expenditure performance evaluation is carried out. China's establishment of government health expenditure performance evaluation institution and the system is an inevitable requirement to enhance the government executive power and as important and effective means to deepen the reform of financial expenditure and improve the supervision mechanism for financial expenditure, and also is a prerequisite as well as the foundation to achieve the performance of the budget. It is of great significance for China's government to improve the efficiency of the use and allocation of health resources, the promotion of health and medical services level and equality.

Chapter VIII is focused on conclusions and policy recommendations. First of all, the preceding chapters are wrapped up in this chapter, and respective conclusions of each chapter have been drawn respectively. Then relevant policies and corresponding countermeasures have been put forward to perfect our government's health expenditure addressing the existing problems in the aspect of its size, structure and equality, that is, in the reform of the health expenditure, sticking to the spirit of people - oriented principle, to the principle of balance between fairness and efficiency, and to the basic principle of equality among public health services, and to the principle of priority given to low - income population, as well as sticking to the principle of the combining between government's macroeconomic regulation and market regulation can reasonably define the responsibilities of government health expenditure and its scope, and

improve the system of transfer payments, achieve the match between the power and authority of government health expenditures, appropriately expand the scale of government expenditure on health, and actively guide the other main organizations inputs into the health and medical cause for the implementation of regional health planning and rational distribution of health resources. It is also suggested we should increase the equality of the distribution of government health spending between urban and rural areas, improve the performance of health expenditures, establish specialized modern financial regulation system and perfect quality assurance mechanism in government health services, strengthen the legal restriction mechanism of government's expenditure on health, as well as overcome "market failure" by government intervention and in the meantime prevent "government failure" and gradually explore innovative mechanisms to provide medical services.

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