



湖北经济学院学术文库

中国公共教育支出研究

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湖北人民出版社



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鄂新登字 01 号

图书在版编目(CIP)数据

中国公共教育支出研究/刘晓凤著.
武汉:湖北人民出版社,2011.12

ISBN 978 - 7 - 216 - 07011 - 9

I. 中…

II. 刘…

III. 教育事业—社会文教支出—研究—中国

IV. G526.7

中国版本图书馆 CIP 数据核字(2011)第 239219 号

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出版发行: 湖北长江出版集团
湖北人民出版社

地址:武汉市雄楚大道 268 号
邮编:430070

印刷:鄂州市信谊印务有限公司
开本:787 毫米×1092 毫米 1/16
字数:250 千字

经销:湖北省新华书店
印张:14.5
插页:1

版次:2011 年 12 月第 1 版
书号:ISBN 978 - 7 - 216 - 07011 - 9

印次:2011 年 12 月第 1 次印刷
定价:25.00 元

本社网址:<http://www.hbpp.com.cn>

总 序

说起大学，许多人都会想起教育家梅贻琦校长的名言：“所谓大学者，非谓有大楼之谓也，有大师之谓也。”大楼是一砖一瓦盖起来的，大师是如何成长起来的呢？

大师的成长，当然离不开种种主客观条件。在我看来，在诸多的因素中，一个十分重要甚至是不可或缺的就是学术思想、学术观点的充分展示与交流。纵观历史，凡学术繁荣、大师辈出时期，必有一个做学问者有可以互相炫技、彼此辩论、各显神通的大舞台。古代春秋战国时代诸子百家争鸣，离不开当时的客卿、门客制度，为不同的观点、流派彼此公开竞争并得到君主的采纳搭建了平台；学者阿英在论及晚清以来中国新思想、新艺术的繁荣时，列举了三条原因，其中的第一条原因“当然是由于印刷事业的发达，没有前此那样刻书的困难；由于新闻事业的发达，在应用上需要多量的产生”。北京大学之所以能成为中国新思想新文化的发源地，社团与杂志在其中发挥了巨大作用：1918年，《北京大学月报》成为中国最早的大学生学报，加之《新青年》、新潮社等杂志、社团为师生搭建了一个有声有色的大舞台，开启了自己近一个世纪的辉煌。国外名牌大学的发展，无不伴随着一次又一次思想的激烈交锋、学术的充分争鸣，并且这些交锋和争鸣的成果都得到了最好的展示与传播，没有这些交锋与争鸣，就没有古老的牛津、剑桥，也没有现代的斯坦福、伯克利。近代以来的印刷技术、新的出版机制、文化传播业的发达，为新的思想、学术之间彼此的炫技和斗法提供了可能的舞台：伟大的舞台造就了伟大的演员。

在现代的大学中，如果说大楼是基础、大师是灵魂，那么大舞台就应该是机制——它意味着研究冲动的促动、言说欲念的激发、交流碰撞的实现。在这样的机制中，精神、灵魂得到孕育！思想、学术实现成长！大学本身就应该成为一个众声喧哗的大舞台，一个为大师成长提供基础和机制的场所。因此，大学出版自己的学术文库，运用现代传媒、现代出版为自己的教师提供思想碰撞、学术交流的平台，其意义绝不仅限于资金的支持和个人成果的

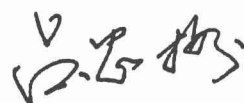
发表，它的意义更在于通过这种方式营造学术氛围、彰显学术精神，在学校形成言说、表达、交流的习惯和风尚，激励教师为了“台上一分钟”，做好“台下十年功”，凝聚大学理念、大学精神、大学风格。

湖北经济学院是一所年轻的大学，湖北经济学院的教师大多都还年轻，正逢为一所初创不久的大学承担奠基、开拓之责的难得人生机遇。我们中还没有大师，或者说在我们这里产生大师还有很长的路要走。然而，这并不等于我们不期待大师的产生，更不意味着我们不去为大师的成长做出努力、不去为大师的产生构筑平台。大师的成长是大学成长的永恒动力，对学术的追求是大学能够逾千年而长青的不竭源泉。现在，我们的平台也许还不够高，还不够大，但我们坚信：这个小平台也许就是未来大师的第一次亮相！因此，我们在这里鼓励每个人以充分的自信发出自己的声音，可以在众声喧哗中更加大声喧哗，在交流与碰撞中实现批判、被批判与自我批判，能够在这个平台上得到成长，收获乐趣，实现价值！

“湖北经济学院学术文库”就是这样一个为大师成长搭建的交流与对话的平台。每一本著作，都是我们的教师在各自学术领域中富有心得而最想表达的内容——他们渴望得到承认，也不怕获得批评；他们充满自信地言说，也将谦虚自谨地倾听。

愿“湖北经济学院学术文库”和湖北经济学院一同成长，愿它能成为一个大师初成的舞台，从中诞生出不朽的学术和永恒的大学精神！

湖北经济学院院长：



摘 要

“百年大计，教育为本”，教育事业是关系到国计民生的大事。进入信息和知识时代，教育的民生价值越来越为人们所认识。受教育权利是公民的基本权利之一，文明社会为每个人创造了公平接受教育的机会。受教育的水平和质量，在很大程度上决定了人的生存状态和幸福指数，决定了人的生存竞争能力和可持续发展的机会，这些已经成为现代社会的共识。所谓“知识改变命运”，教育成就人生，也是反映了教育改善民生的价值和意义。

在现代社会中，教育支出不仅是政府财政支出的一个重要内容，而且是改善民生的一种主要工具，具有很强的公益性，扮演着不可替代的重要角色。自 20 世纪 70 年代末改革开放以来，中国公共教育支出规模一直呈现出不断增长的态势。1993 年的《中国教育改革和发展纲要》规定，中央和地方政府教育拨款的增长要高于财政经常性收入的增长，并使按在校学生人数平均的教育费用逐步增长，切实保证教师工资和生均公用经费逐年有所增长（即“三个增长”）。1995 年颁布的《中华人民共和国教育法》又以法律的形式将“三个增长”固定下来，并要求各级人民政府和有关部门严格遵守、切实落实。教育投入已成为当前决策部门高度关注的问题，也是迫切需要研究解决的问题。而随着 2008 年我国确定实行以积极优化结构，区别对待，大力强化经济、社会的薄弱环节和增加有效供给、支撑改进包括教育在内的各类基本民生事项为标志的积极财政政策，则表明了目前我国政府对于教育投入问题的重视。在复杂多变的国内外环境下，如何对我国公共教育支出进行系统分析和评价，以及如何采取有效措施来完善我国公共教育支出，实现教育公益性，保障民生，维护国家社会正常秩序，已成为摆在我们面前的一项紧迫课题。

本文运用规范分析与实证分析相结合、理论与实际相结合以及静态与动态研究相结合的研究方法，从基本理论、影响因素及实证分析、规模与结构分析、国际经验借鉴以及完善的对策建议五个方面对我国公共教育支出这一问题进行了系统、深入地研究。具体来看，本文主要包括以下五个部分的内容。

（一）公共教育支出的理论依据

对公共教育支出进行界定是进行公共教育支出研究的基础。首先，本文对公共教育支出的定义加以诠释，认为公共教育支出是指国家用于教育事业的各项费用开支，是国家财政支出的一部分。其次，本文从公共品理论和人力资本理论的角度将公共教育支出的必要性分为两个方面：一是教育的公共品属性，具有一定的外部效应；二是人力资本是保证社会经济持续、高速、健康发展和社会经济结构优化升级的基本条件，人力资本投资提高了劳动者的知识和技能，从而提高劳动生产率和个人收入，促进经济增长和发展。通过教育不仅可以提高劳动者个人的劳动效率和收入水平，而且可以缩小因受教育不同所产生的收入差异，从而使社会收入的分配趋于公平。

（二）公共教育支出的影响因素及实证分析

为了更好地对公共教育支出进行实证分析，本文首先对公共教育支出的影响因素进行了分析，得出影响公共教育支出的因素有：经济发展状况、财政管理体制、政府决策机制和政府执行机制。从经济发展状况来看，经济是公共教育支出的物质基础，它决定了公共教育支出的方向、内容、规模和增长速度。从财政管理体制来看，各级政府间职责的划分、财权的划分及转移支付制度都会影响到教育资源的配置。从政府决策机制来看，科学的政府决策机制在决策职能科学分解基础上，合理分工，集思广益，有助于克服官僚主义，减少决策失误；有助于根据职能来合理地设置决策机构和层次，构成职能齐全、运转灵活、富有效率的政府管理体制的一个重要组成部分；有助于社会主义民主政治建设的发展。从政府执行机制来看，政府执行机制在弥补市场失灵和加强社会经济管理方面具有其他组织无可比拟的优势，但政府在政策执行过程中也难免会存在着一定的缺陷，政府执行政策时的行政性偏好和官僚的经济人理性都会对公共教育支出产生影响。

在分析了我国公共教育支出的影响因素之后，本文还对我国公共教育支出的影响因素进行实证分析和综合判断。首先，从经济发展状况着手，对公共教育支出和经济增长关系进行实证分析，得出公共教育支出是影响我国经济增长的重要原因，是推动经济增长的重要力量，增加教育投资有助于促进我国实际经济增长；经济增长也是政府教育投入逐年增加的重要原因，财政收入是教育投资的重要源泉。其次，从财政管理体制的角度看，随着财政管理体制的变迁，我国公共教育支出也相应发生变化，并呈现一定的演变趋势：在认识上实现从一般到重点的转变，经费筹措上实现从一元到多元的转变，投入主体实现从中央到地方的转变（中央→乡镇→县）。同时，我国财

政管理体制也存在一定不足：各级政府事权与财权严重不对等；转移支付制度不完善；预算约束力软化；缺乏稳定的经费来源和投入激励机制。再次，从政府决策机制的角度看，全国人民代表大会制度中，代表主要来自于城市，来自农村的代表只占极少部分；教育具有相对独立性，但受政治的制约。政治和教育的相互影响是非对称的，政治对教育的影响力远远大于教育对政治的影响力；三级教育内部利益集团的竞争也直接导致基础教育、职业教育总量短缺。最后，从政府执行机制的角度进行探讨，在中央与地方政府的委托代理分析中，得出中央政府要从根本上为地方政府的策略、行为选择建立具有参与约束和激励相容的制度；在对地方政府间博弈分析中，发现要破解公共教育支出政策执行中的“囚徒”困境，需要完善官僚管理制度；革新绩效考核制度；注重官僚人事生涯管理；构建合理的政府间关系，强化问责型政府。

（三）中国公共教育支出规模与结构分析

通过对我国公共教育支出规模进行分析，得出从国家总体投入规模水平看，中国公共教育支出已初具规模，且保持一定的增长态势；中国公共教育支出占 GDP 比重长期偏低，但已得到政府的重视，呈现好转趋向，同时需要把政策的重点转向“管理的有效和投入的公平”方面。在对我国公共教育支出结构进行分析时发现，在各级教育支出中，基础教育的政府投入持续提高，高等教育有所回落，三级教育投资分配结构不够合理，生均教育经费差距较大，国家对高等教育的投入比重偏高。在地区间的教育支出中，各地区财政教育支出严重不平衡，发达地区的教育投入水平远远高于落后地区，这就进一步加大了收入差距，不利于国民经济健康发展。在城乡间的教育支出中，我国教育生均经费城乡差距比总体呈逐渐缩小的态势。伴随农村教育经费保障机制的建立与实行，教育服务在农村的供应获得基本的财力保障。但小学、初中生均预算内教育事业费中公用经费的城乡差距较为明显。尽管教育预算内经费的城乡差距在逐年缩小，但绝不容忽视。在校际间的教育支出中，伴随社会和经济的快速发展，大众接受优质教育的心理越来越迫切，家长以及各种社会资源，甚至政府部门对重点学校的追逐越来越强烈，导致重点学校和非重点学校之间的教育投入差距越拉越大，目前仍然保留重点学校，其本身就是对教育公平的一大挑战。在阶层间的教育支出中，贫困群体与富裕群体之间存在巨大的“教育鸿沟”，政府对贫困群体的教育投入存在不足。鉴于以上分析结果，本部分还探讨了教育支出规模与结构问题对受教育者个人、教育本身及社会整体带来的不利影响等。

(四) 公共教育支出的国际经验借鉴

“他山之石，可以攻玉”。本文借鉴其他国家在教育支出中的成功经验，希望能够探索出中国公共教育支出问题的解决机制。不管是美国教育投入的中央化趋势，还是日本的依法保持教育财政投入高于或与国民收入同步增长，德国的教育经费投入以州为主，英国透明的教育经费拨款机制，印度丰富的教育资助制度，俄罗斯教育经费的按人头拨款，我们都可以看到各国视教育为经济发展的保障，发展各级各类教育，发挥政府财政的政策和资金导向功能；通过财政管理体制支持教育投入；民主科学的政府决策机制保障教育资源的合理配置；通过法律、政府绩效评价体系规范政府的教育投入行为，保障教育投入政策的贯彻落实。

(五) 完善中国公共教育支出的对策建议

在以上研究分析的基础上，本文提出了完善我国公共教育支出的对策建议。首先，提出了完善我国公共教育支出应遵循的基本原则：公平和效率原则，这与以公有制为主体的社会主义市场经济体制相适应，也与我国人民民主专政的社会主义国家性质相适应，也是我国律法所追求的最高价值目标。其次，指出我国公共教育支出改革的总体思路。以科学发展观统筹教育与经济的协调发展；完善财政管理体制，按分级财政体制的要求，以法律形式明确各级政府间的教育支出责任，其中，中央政府承担着教育财政负担的最终责任；建立民主科学的政府决策机制，逐步增加素质高、能力强、有代表性的农民在人大代表中的比例，健全“民意吸纳”和“公民参与”机制，依法实现政府教育支出决策责任制，协调利益分配；打造高效的政策执行机制，提高政策执行者的执行能力，建立科学的沟通协调机制，增强教育支出政策执行的透明度，完善教育支出政策执行监督机制。最后，提出完善我国公共教育支出的具体措施：制定公共教育支出法规，通过法律保障公共教育投入；扩大公共教育支出规模，逐步提高国家财政性教育经费的 GDP 比重；调整公共教育支出结构，增加基础教育与中等教育投入，实施“教育优先区”政策，向农村地区实行政策倾斜，平衡校际间教育投入，补偿弱势群体，保障高素质的教师队伍；还要通过确定公共教育支出绩效评价实施主体和执行方式，明确公共教育支出绩效评价的框架与内容，制定合理的评价指标，以此建立切实可行的公共教育支出绩效评价体系，以促进公共教育支出的有效性。通过多管齐下，实现公共教育支出的公益性，切实保障和完善民生。

关键词：公共教育支出；弱势补偿；公共利益；绩效评价

Abstract

In the plan for one hundred years education is the most important part. Education relates to every family, which is the foundation of the people's livelihood. When we step into information and knowledge society, the people's livelihood value is increasingly known by people. The right to be educated is primary people's livelihood and the civilized society creates the right and opportunity to receive education equally for everyone. The quality and degree to be educated determines living status and happiness index of people to a great degree and living competitive ability and sustainable developing opportunity, which is common knowledge of modern society. That knowledge change one's fate and education achieves one's life reveals the value and meaning that education improves the people's livelihood.

In modern society education expenditure is not only an important content of government fiscal expenditure but also a primary tool to improve the peoples' livelihood, which play an irreplaceably important role. Since the reform and opening to the outside world at the end of 1970s in China, China's public education expenditure takes on an increasing trend. The 1993 China's education reform and development outline speculates that education grants of central and local governments should grow quicker than fiscal current revenue, education expense of every school student grows steadily and teachers' salaries and utility supports per student should be guaranteed to grow achievably every year, which is three growths. Education law of the people's republic of China in 1995 fixes three growth in law form and require all governments and relevant departments should obey the law strictly and carry out the law achievable. It could be said that education input has been a problem paid high attention by the decision departments and needs to be researched and solved impressively. China decided to carry out the positive fiscal policy in 2008 taking optimizing structure positively, treating differently, strengthening economic and social bottleneck problems vigorously,

increasing effective supplies and supporting improve all fundamental people's livelihood issues including education, which stated governmental attention to the education input currently. So under the increasingly complex native and abroad environment it has been an impressive subject how to analyze and appraise China's education expenditure systematically and what effective measures should be adopted to perfect China's public education expenditure to safeguard people's well-being and protect national social common order.

The thesis uses the research methods which combining the standardized analysis with empirical analysis, theories with practices and static with dynamic research to make systematic and deep research on China's public education expenditure from five aspects of basic theories, factors analysis, empirical analysis, international experiences and strategies and suggestions to perfect it. Specifically, the thesis includes the following five aspects.

I. Theoretical bases of public education expenditure

Defining public education expenditure is the base of public education expenditure research. Firstly, the thesis explains the definition of public education expenditure beginning with education, expenditure, and education expenditure concept and defines that fiscal education expenditure is the nation spends on educational undertaking which is a part of the national fiscal expenditure. Secondly, the thesis classifies the necessity of public education expenditure into two aspects from the angle of the public goods and human capital theory, one is the public goods features of education which is of some external effect, the other is that human capital is the fundamental condition of guaranteeing continuous, high-speed and healthy development of social economy and optimal upgrading of social economic structure, human capital investment increases labor's knowledge and skills so it increases labor productivity and income and promote economic growth and development, education could not only increase labor's productivity and income but also narrow the income gaps from different education to make social income distribution equal.

II. Causes and empirical analysis of China's public education expenditure

In order to make empirical analysis on public education expenditure, the thesis starts from analyzing the causes, which are economic developing status and government behavior. Considering economic developing status, economy is

material foundation, decides the orientation and contents, scale and increasing rates of public education expenditure. Considering fiscal management system, the responsibility allocation of governments, financial power allocation and transfer system all could influence education resource distribution. Considering government decision system, scientific government decision mechanism could help to conquer bureaucratism and decrease decision errors through reasonable distributing duties and pooling the wisdom of the masses under scientific distribution of decision function. It could help to establish decision structure and layers reasonably according to functions to build an important component of government management system with comprehensive functions, elastic operation and great efficiency. It could also help to develop socialism democratic political construction. Considering government operating system, although government behavior has incomparably advantage over any other organizations in compensating market failure and strengthening social economic management, it has some defects unavoidably in practice. It has administrative bias and is influenced by government officials' special benefits, which could have an effect on public education expenditure. After analyzing the status and causes of China's public education expenditure, the thesis needs to make statistical analysis and overall judgement about them, from the economic development status the thesis makes empirical analysis on the relationship between public education expenditure and economic development, finding out that public education expenditure is the primary cause of China's economic development and the important power to promote economic development and to increase education investment could help China's real economic development. At the same time economic development is also a primary cause of increasing government education input, and fiscal revenue is the important resource of education investment. Following that, China's public education expenditure changes with the transition of fiscal management system from the perspective of fiscal management system, which embodies some characteristics, changing from commonness to emphasis on knowledge, changing from single to diversification on funds collection, changing from central government to local government on input subject, that is, from the central to towns and villages to counties. At the same time there also exist some inadequacy, that is, routine power and financial power among governments at all levels is non-equivalent,

imperfect transfer payments system, soft budget constraints and lacking steady funds resources and input motivation system. Then, from the angel of government decision mechanism, it is unfair, in the National People's Congress system delegates comes mainly from cities but seldom from coutries; education is of some independence but is restrained by politics, the reciprocal influence between politics and education is assymetrical, politics has far more influence on education that education on politics; the competition of benefit group of three level education results directly in the shortage of primary and career education. Lastly, from the angle of government operation system, in principal - agent analysis between the central and local government, it finds out that the central government should select and create system with participation constraints and incentive compatibility constraints for strategy acts of local governments fundamentally. Analyzing games among local governments it finds out that in order to solve prisoners' dilemma in carrying out public education expenditure, bureaucrat management system should be perfected and performance appraisal system should be innovated, human resource planning of bureaucat s should be emphasized, and reasonable governmental relationship should be established and accountability governments should be strengthened.

III. The scale and structure analysis of China's public education expenditure

After analyzing the scale of public education expenditure the thesis finds out that China's education expenditure has reached high in scale and keeps steady increase, the ration of education expenditure in GDP is low and is paid attention by the government and tends to grow, and the policy should emphasize management effectiveness and input equality. In analyzing public education expenditure structure, the thesis finds out that in three level education primary education input increases and higher education input drops a little, but the structure is still unreasonable, there exists great gaps among education expenditure per student and the government input in higher education is still high. In area education expenditure, there exists great imbalance, education expenditure in developed areas is higher than that in undeveloped areas, which strengthen income gaps and not helpful in national economic development. In rural and urban education expenditure, the ration between rural and urban education expenditure per student decreases gradually, follwing rural eduation expenditure safeguard

system constructed and carried out, education service in rural area obtain fundamental financial security. But public expenses in budgetary education expenditure per student in primary and junior school between rural and urban area differ a lot. Although the gaps drop but couldn't be ignored. In education expenditure among schools, with society and economy developing fast, the mass hope to obtain education with high quality, parents and all kinds of social resources and even the governments pursue good schools, which results in great gaps in education input among good and bad schools, good school is a great challenge to education equality. In social stratum education expenditure, there exists great education chasm between the poor and the rich, the education input on the poor is inadequate. Then the thesis discusses the problems in the scale and structure of public education expenditure result in adverse effects on the educated privates, education and society.

IV. International experiences and enlightenment of public education expenditure

By others' faults, wise man correct their own. The thesis learns the successful experiences of public education expenditure of other countries and hopes to use those in China. No matter the centralization trend in US education input, Japan keeps public education input increase in the higher or same pace with national income, states play primary role in Germany education input, British transparent education appropriation mechanism, Indian diversified education subvention system, Russian public education funds appropriate according to capitulation, we could learn that every country regard education as the guarantee of economic development, developing all level education, play full of policy and capital orientation of government finance; support education input through fiscal management system; democratic and scientific government decision mechanism safeguards reasonable allocation of education resources; to normalize governmental education input behavior through laws and government performance appraisal system.

V. Suggestions to perfect China's public education expenditure

On the base of front analysis the thesis put forward suggestions to perfect China's public education expenditure. Firstly, it put forward fundamental principles that perfecting China's public education expenditure should comply to,

equality and efficiency principle, which are fit for socialist market economy keeping public ownership as the mainstay, adapt to that China is a socialist country with the people's democratic dictatorship, are the highest value targets that China's law is in pursuit of. Secondly, the thesis puts forward general thinking of public education expenditure reform, that is, 'scientific development perspective leads the harmonious development of education and economy; fiscal management system should be perfected, according to the requirement of classified fiscal institution, education expenditure responsibilities of governments at all levels by law form, especially the central government should be burdened with the ultimate responsibility; Democratic and scientific decision mechanism should be established, farmers of high qualification, ability and representatives in the delegates of the People's Congress should increase, to perfect popular will absorption and citizens' participation system, to realize governmental education expenditure decision responsibility system, to coordinate benefit allocation; building efficient policy carry - out system, by advancing policy performers' executive capability, establishing scientific coordination and communication system, increasing transparency of education expenditure policy performance and perfecting surveillance system of education expenditure policy execution. Finally, it puts forward concrete measures, stipulating public education expenditure law to safeguard it; increasing the scale of public education expenditure, gradually advancing the ratio of national fiscal education expenses in GDP; Adjusting the structure of public education expenditure, increasing the input on primary education and secondary education, education input should carry out education first area policy, education expenditure should lean on rural area, balancing input among schools, providing compensation to the disadvantaged group by speeding education subvention law, enacting information management of subvention system, carrying out economic support and humanistic care combined work; to guarantee highly qualified teachers team should upgrade barycenter of teachers' salaries management, improve teachers' salaries and treatments, levitate teachers' economic burdens to ensure steady teachers' team, based on solving teachers' salaries are payed by the county governments inhabitation conditions, medical insurance and endowment insurance should be considered to get rid of teachers' concerns, deepening school inside management system reform to leviate teachers'

job burden, promoting teachers' team optimization and balance, enhancing teachers' training work, improving teachers' professional standard and build steady teacher supply sources. Public education expenditure performance valuation system should be set up to promote the efficiency of public education expenditure, with confirming the carrying – out mainstay and enforcing methods, the frame and content, stipulating reasonable valuation indexes. Through the above – mentioned measures to realize public benefits of public education expenditure and safeguard perfect the people's livelihood indeed.

Key words: Public Educational Expenditure; Compensation to the Disadvantaged; Public Interest; Performance Appraisal

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