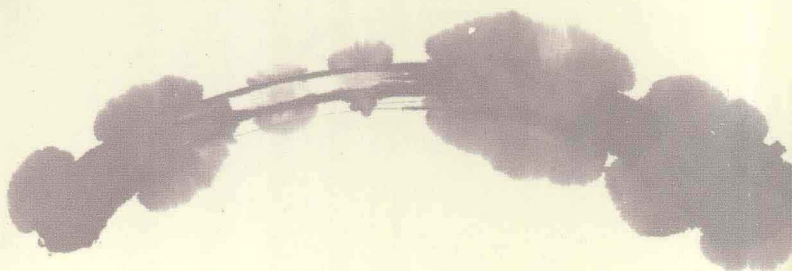


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# 区域财政支农资金 配置绩效研究

王 胜 著

*Research on Funds Allocation Performance of  
Regional Fiscal Support to Agriculture*



经济科学出版社  
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# 序 言

我国是世界上人口最多、农村人口比重很大的发展中大国，是一个农业大国。没有发达的农业，整个社会就没有生存的保障。没有繁荣的农村，整个社会就没有稳定的基础。没有富裕的农民，整个社会就没有和谐的根基。全面建设小康社会，全面推进社会主义现代化建设，最繁重、最艰巨的任务是实现农业和农村的现代化。从20世纪90年代中期开始，我国传统农业改造进程明显加快，表现为农业劳动力转移加速和农业物质装备水平大幅提高。随着农业现代化水平的提高，农业中资本和劳动投入的替代关系开始发生具有转折特征的变化，表现为农业雇工工资与农民工工资逐渐趋同，机械对劳动的替代变得更经济。这一变化预示着，我国进入了全面推进农业现代化的关键阶段。

人多、地少、水缺是我国的基本国情，推进农业现代化，必须始终将农业资源的保护和节约集约使用摆在突出位置，形成资源节约、环境友好的农业发展方式，改善农村生态环境，提高农业可持续发展的能力。用现代物质条件装备农业、用现代科学技术改造农业，是农业现代化的重要标志，也是我国农业发展中亟待加强的薄弱环节。推进农业现代化，必须顺应世界科技发展潮流，大力推进农业科技自主创新，加快农业科技成果转化，壮大农业科技人才队伍，加强农业技术推广普及，改善农业物质技术装备，努力提高土地产出率、资源利用率、劳动生产率。农业现代化既包括实现农业物质技术装备的现代化，又包括推进一系列农村制度的现代化。推进农业现代化，

必须稳定和完善农村基本经营制度，健全农业社会化服务体系，努力提高农民的组织化程度，完善农业支持和保护制度。我国需要向非农产业和城镇转移的农村人口数量之多、任务之艰巨是任何国家都无法比拟的，推进农业现代化，必须最大限度地吸纳农民就业，引导农村人口多渠道、多形式、多层次向城镇合理有序地转移。农业和农村现代化涵盖了农业农村生产生活的各个方面，是农村经济社会的全面现代化，必须突破就农业论农业的局限，统筹考虑解决好农业、农民、农村问题，促进农村经济社会全面发展。要大力繁荣发展农村文化，办好农村教育事业，全面提高农民素质，促进农村医疗卫生事业发展，健全农村社会保障体系，加强农村基础设施和环境建设，搞好新阶段扶贫开发，提高农民的社会地位。

推进农业和农村现代化要解决的一个核心问题是“钱从哪里来”。这几年，中央财政投在农村的资金增加很多、增长很快，但农村人口还占到总人口的50%多，现在中央财政用于“三农”的支出以最宽的口径统算下来，也就占到整个财政支出的约10%，这个比重是不高的，财政支农力度与国家财力的增长状况还不相匹配。农村对公共服务的庞大需求现在没有得到满足，公共财政的阳光还没有真正做到普照农村，很多应该由公共财政办的事还没有到位，国家财政在农村投多少钱都不算多。要尽快制定和完善有关法律法规，明确界定财政总支出中“三农”支出的内涵，强化法律约束，提高财政“三农”支出占财政总支出的比重，把财政支农的蛋糕做大。抓紧划分中央与地方的支农事权，完善转移支付办法，建立中央与地方财权和事权相匹配的财政支农体制。积极利用财政贴息、补助等手段，引导社会资金投向农村。创新农村投融资体制，拓宽“三农”投入来源渠道。

重庆社会科学院王胜博士的专著《区域财政支农资金配置绩效研究》，从资源配置的视角，通过对纷繁复杂的区域财政支农体系及其运作机理的深入解剖，运用大量翔实的数据素材和

一些先进的数理分析工具，对分税制改革以来中国区域财政支农资金配置绩效问题进行了系统、深入的研究，并提出了一套完整的绩效提升方案。看完书稿，我觉得王胜博士对上述问题做出了一个很好的回答。该成果具有如下特点：

一是研究视角独到，分析框架严谨。财政支农问题是个老话题，相关研究成果汗牛充栋。该研究跳出常规套路，从资源配置的角度来审视财政支农资源配置问题，并从实际出发，沿着财政支农资金的流向来考察配置过程中的根本矛盾和作用机理，据此来构建起区域财政支农资金配置绩效的分析框架。这不仅拓宽了财政支农领域研究的视野，而且揭示了问题的本质。

二是研究材料丰富，研究工具先进。财政管理是一项实务很强的工作，财政管理体制特别是地方财政管理体制的多变、多样以及财政预决算科目调整、统计信息披露等因素，使得财政支农研究很大程度上受限于研究材料。王胜同志从攻读硕士到博士，一直致力于财政支农问题研究，积十年之功收集整理了大量地方财政支农的数据资料，翔实的素材为本研究增色不少。另外，传统财政支农政策绩效评价多为通过比较定性评价，而该研究大量运用面板数据回归分析、数据包络分析等数理工具，在定量评价方面做出了很好的探索。

三是研究与实践紧密结合，成果具有很强的针对性。理论联系实际是一切理论研究工作的出发点和归宿。理论研究的最终目的，是通过理论的丰富和创新，推动实践的飞跃和发展。该研究以现实问题为导向，从财政支农实务中抽象提炼出分析框架，从资金实际运行的不同渠道，结合对各配置主体更为贴近现实的合理假定进行剖析，研究得出的结论可靠、有力，提出的问题解决方案具有较强的可行性，对财政支农政策的完善和优化很有价值。

我与王胜同志相识于十年前。王胜同志工作非常出色，长期坚持不懈刻苦学习，在攻读硕、博士学位期间形成了不少研究成果。这本专著就是在其博士论文基础上，也是其主持的国

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家哲学社会科学基金项目成果上形成的。对于一名青年学者而言，这些成绩实属不易，于是欣然作序。

韩 俊

国务院发展研究中心

2010年9月

# Abstract

The book attempts to study on the allocation performance of regional fiscal support to agriculture (RFSA). At present, central government pays much attention on rural development and is committed to solving the “Three-Agricultural” problems. This study focused on the proposition that how to improve the allocation performance of RFSA, in order to further deepen rural economic system reform of our country and provide theoretical and empirical support for vigorous promotion of building a new socialist countryside, as well as the development process of urban-rural integration. The following are the abstract of main contents, conclusions and policy recommendations as well as possible innovative points of this study:

## 1. Main Contents

Firstly, this study utilized some theoretical achievements as: the performance concept and measurement of economic performance theory, the efficiency on the supply of public goods of public goods theory, the organizational performance of public management theory, government failure of public choice theory, the allocation efficiency of regional economic theory, and the system comprehensive evaluation of system evaluation theory. And then clarify the allocation of RFSA from the main subjects, target and objective, and finally build the theoretical analyzing framework of allocation mechanism and performance appraisal which based on some in-depth discussion. Then this study compared the performance of RFSA in provinces and regions (eastern, middle and western region) since from the Chinese Reform of Tax Distribution System, and analyzed the efficiency through a regression method, and then measured and evaluated the allocation performance of RFSA from prospect of function or grade through an



application of Data Envelopment Analysis (DEA) of various provinces and three regions of China, the factors that impact the allocation performance are analyzed and validated. On this basis, this study selected some federal states as the United States, Canada, Britain and some other unitary states as France, Britain, Japan to inspect the RFSA, and summarized the international experience and enlightenment of RFSA. On the basis of the above, the design proposal of allocation mechanism and policy proposals for optimizing the RFSA of China are brought out.

## 2. Main Conclusions

2.1 Basic factors of allocation in RFSA include allocation subjects, allocation objects, allocation channels and allocation processes, the coherency between allocation subjects' behaviors and desired targets determines the efficiency of allocation objects. The fund allocation in RFSA is defined as: the general name of a system and process for government to support agriculture with the public products and services purchased or produced in virtue of the allocation and flow of fiscal resources with special purposes among relative allocation subjects and ultimately the expenditure by local government at various levels. The basic factors include allocation subjects, allocation objects, allocation channels and allocation processes, among which, the coherency between allocation subjects' behaviors and its policy target to macro-control on agriculture is the crucial link of fund allocation with a high efficiency in RFSA.

2.2 There exist double contradictions in fund allocation of Chinese RFSA: insufficiency of fund investment amount and irrationality of fund allocation structure, as well as an obvious regional disparity. Generally, there are some outstanding features as following: the growth of local fiscal support to agriculture is unstable since from Chinese Reform of Tax Distribution System, the most of years the growing rate is lower than local fiscal revenue, the proportion of agricultural science and technology investment is too low, the share of Administrative and Institutional Expenditure increases rigidly, the proportion of aid-agriculture expenditure from provincial government increases while the proportion of the county and town governments at the basic level decreases etc. further inspects show that the amplitude of fluctuation of the central and western regions is far

higher than the east on scale, strength, proportion of capital construction and proportion of expenditure from prefecture government to agriculture, it is impacted obviously by the macropolicy.

2.3 On the whole, in terms of Chinese RFSA, the fund allocation performance is unsatisfied and the regional difference is remarkable. Firstly, not matter from the prospect of function or grade, the fund allocation performance of Chinese local government is on the low side. Western region is the most serious, central region takes the second place. Secondly, in terms of the specific functional projects in fiscal aid-agriculture, it is prevalent of the low efficiency when allocating fund to aid-agriculture technology and aid-agriculture capital construction. Thirdly, in terms of the fiscal support to agriculture at the levels of province, prefecture, county and town, the low efficiency of fund allocation is more obviously in high executive ladder, as the province level has the highest inefficiency proportion and the county and town level has the lowest proportion of inefficiency proportion. Fourthly, since from the Chinese Reform of Tax Distribution System, based on the perspective of function and grade, the pure technology efficiency of fund allocation in fiscal aid-agriculture decrease by eastern, central and western, and the pure technology efficiency of western is always lower than the average of whole country.

2.4 Endogenous factors, such as national organization structure, regional fiscal administration system, agriculture administrative system and so on, fundamentally determines the level of fund allocation and management in fiscal support to agriculture. Moreover, the degree of coordination and cooperation between endogenous and exogenous factors affect the achievement of government agriculture policy goal and government its own utility. According to the result of empirical experience, firstly, in terms of the whole country, the school life expectancy of rural labor force per capita had a positive correlation to the performance of RFSA, the urbanization (URB) and transfer payment strength to county had a negative correlation. Secondly, in terms of the western, not matter from the prospect of function or grade, the school life expectancy of rural labor force per capita both had a positive correlation, while the urbanization (URB) was only significant to the function performance of RFSA. Thirdly, in terms of the eastern, school life expectancy of rural labor force per capita and transfer pay-

ment strength to county was only significant to the function performance of RFSA, and the fixed assets in agriculture of household per capita, urbanization (URB) had a significant correlation to the performance of RFSA, and the urbanization (URB) had negative correlation. Fourthly, in terms of the central, the urbanization (URB) had negative correlation to both function and grade, the fixed assets in agriculture of household per capita was only significant to the function performance of RFSA, and the gross agricultural machinery per capita was only significant to the grade performance of RFSA.

School life expectancy of rural labor force, fixed assets in agriculture of household per capita, urbanization (URB), transfer payment strength to county, gross agricultural machinery per capita.

2.5 The key to promote fund allocation performance in regional financial support to agriculture is to establish the reasonable mechanism and correctly deal with the relationships between government and market, government and peasants, governments and society, and within government itself. Build the mechanism of market cohesive, coordination and distribution, market incentive and guide, inner restraint and monitoring and regulation of fund allocation in RFSA.

### 3. Policy Proposals

3.1 Make a clear responsibility of allocation of regional fiscal fund for agriculture. There should be a reasonable definition of relations between fiscal authority and power, specifically the Government's responsibilities and borders of fiscal support to agriculture. The same time, a leading group that is multi-sector and cross-administrative is needed to be set up for some of the major agricultural investment projects, the group can formulate a unified plan and achieve harmonization at all levels of policy, projects and budget. On the other hand, fiscal fund for agriculture should be mainly used to solve the problem in the process of rural development which the market failed, that is the main provider of public goods required for agricultural development to support rural social undertakings, rural infrastructure construction, comprehensive agricultural development and poverty alleviation.

3.2 Broaden the channels of allocation of regional fiscal fund for agriculture. Firstly, establish a special fund of national debt. The issuance of special

national debt can attract social idle capital, and then into rural areas, not only can increase the strength of the operation of fiscal resources, but also provides a channel of social capital into the rural areas. Secondly, introduce special tax of new rural construction such as special tax of cultivated land occupation and land value increment tax etc. Thirdly, enter through “tax expenditures” as indirect funding tax incentives to expand the scale of available funds in rural areas directly.

3.3 Optimizing the special transfer payment models of regional fiscal fund for agriculture. Propose to reform and optimize the policy of special transfer payment of regional fiscal fund for agriculture, and to promote integration of special funds of grass-roots fiscal support to agriculture. Firstly, establish a results-oriented principle of distribution to enhance directivity of the policy of special transfer payment of RFSA. Secondly, enhance the transparency of fund management and approval to optimize the management of special transfer of RFSA. Thirdly, promote the integration of the special funds of fiscal support to agriculture. Further increase the horizontal integration and expand the scale and scope of integration, and actively innovate the means of integration, approach to gradually establish a management model of provincial, municipal, and county levels from top to bottom linkage, and unites the finance, the relevant departments and the project coordination of the use of funds for agriculture.

3.4 Ensure the spending of RFSA. Firstly, refine and intensify the responsibility of RFSA from a legal perspective. Recommend the development of “agricultural inputs Law” to put the major existing and future agriculture policy into the national budget subjects, as a regular budget expenditure fixed to ensure policy stability, continuity and long-term. Clear the responsibility and proportion of every level of government to improve the proportion of budget accounting of fiscal expenditure and establish a restraint mechanism. Secondly, clear focus on the use of capital investment, increase investment and to provide protection around the objectives that to ensure the supply of food and agricultural products, continue increasing farmers’ income and achieve rural economic and social of sustainable development; liquidize multi-form, multi-level, flexible system of agricultural credit. Improve the land transfer system, and raise the proportion of land transfer payments from the collective of funds for agricultural development.

Thirdly, link the leadership of the fiscal sector performance appraisal with the investment of fiscal support to agriculture, strengthening discipline and motivation, clear the penalties and standards for illegal practices.

3.5 Establish implement system for performance evaluation of RFSA. Firstly, promote the performance evaluation in both projects and comprehensive fiscal support to agriculture. Secondly, establish performance evaluation system of RFSA, and formulate a uniform system of performance evaluation procedures, organization, divisions and results applications. Thirdly, utilize regional performance evaluation as a flexible tool. Fourthly, establish indicator system of performance evaluation. Fifthly, establish the criteria of regional performance evaluation. Sixthly, produce performance budgeting. Seventhly, innovate in the methods for performance evaluation. Eighthly, establish a specific sector for performance evaluation.

3.6 Strictly supervision on allocation of RFSA. Firstly, establish a new concept that “improving the input, efficiency and safety of funds is the key points of improving the funds management”, and completely changing the fact that paid too much attention on allocation but little on supervision. Secondly, establish and improve the publicity system, regularly publish the implementation of new rural construction funds in accordance with the principle “fair, just and open”, accept the direct supervision of the community and farmers. Thirdly, innovate in the supervision mechanism of fiscal support to agriculture. Establish and improve supervise network to dynamic monitor and inspect the entire process of running of the funds. Fourthly, clear the responsibility of supervise. Supervisory authorities should urge relevant departments to enhance regulation of the safe use of new rural construction fund, strengthen the inspection of appropriation, use, payments and compensation claims that benefits of fiscal support to agriculture fund, violate the activities against law and discipline to ensure the highly efficient and safe operation of the funds.

## 4. Innovative Points

Firstly, establish a theoretical analyzing framework of allocation mechanism and performance appraisal which is based on the analysis of the connotation and running mechanism of RFSA.

Secondly, based on the completely and systematically inspects on the allocation performance of RFSA of China, utilized the non-parameter method (DEA) to measure the performance of the RFSA in provinces and regions (eastern, middle and western region) since from the Chinese Reform of Tax Distribution System.

Thirdly, in the process of measurement and evaluation of allocation of the RFSA, this study not only based on conventional functional allocation perspective, but also analyzed from the perspective of the vertical grade allocation for the fiscal decentralization analysis, which broadening the perspective of research in performance of RFSA.

**Keywords:** Regional fiscal support to agriculture, Allocation mechanism, Allocation performance

## 致 谢

这本专著是在我博士论文的基础上历经一年修改后形成的。摩挲着即将付梓的文稿，回首自己的十年在职求学之路，几多汗水、几多焦虑、几多欣喜，酸甜苦辣、个中滋味，唯有自知。

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需要指出的是，书中存在的缺点及错误概由我负责。

王 胜

2010年9月



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