



财政干部教育培训教材

财政干部 英语

培训教程

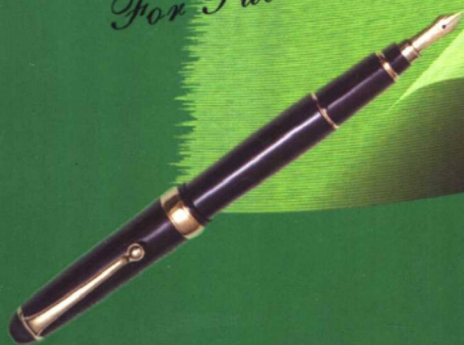
财政部干部教育中心

财 政 部 国 际 司

组 编

第一册

*An English Training Course
For Public Finance Officials*



经济科学出版社
Economic Science Press

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经济科学出版社

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财 政 部 国 际 司

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《财政干部英语培训教程》

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前 言

为进一步提高财政干部的英语水平，满足财政干部学习财政专业英语和开展国际交流的需要，财政部干部教育中心和国际司组织编写了《财政干部英语培训教程》。本套教材的编写工作得到了有关方面的大力支持，财政部领导要求教材选材要精当，编排要合理，要花精力出精品，真正为财政系统干部编写一套好教材。

本套教材分为三册，第一册为听、说、精读和写作；第二册为泛读和翻译；第三册为补充阅读，作为对第一、二两册的补充。各册之间相互关联，循序渐进。并以培养财政干部的英语应用能力为中心，突出“实战特点”，精心设计了内容适用、针对性强、易于操作的练习题。

本套教材第一、二册由山东财政学院李毅教授和武汉大学卢洪友教授共同担任主编，第一册精读部分由赵永平、孟庆平执笔，听说部分由倪若男执笔，实用英语应用文写作部分由张震执笔，中西文化知识介绍部分由马文执笔；第二册由李毅、郑九海、陈明执笔。李毅、卢洪友对第一二册进行了总纂。国际关系学院 Andrew Sadler 博士、John Ball 博士审阅了第一二册。第三册由财政部国际司赵晓宇司长和邹加怡副司长共同担任主编，李光辉、张天伟、田华、华慧参与了文章筛选整理和注释等工作。

本套教材编写过程中，得到山东财政学院、国际关系学院、山东省财政厅、经济科学出版社的大力支持，在此一并表示感谢。

《财政干部英语培训教程》编写委员会

2004年7月

简 介

根据《财政干部英语培训教程》编写委员会提出的从“实战”出发、以实用为目的、帮助广大财政干部解决在国际交往中实际问题为出发点的要求，以掌握 2 000 个英语词汇为起点，通过对本套教材的学习，最终能全面掌握 4 000~5 000 个英语词汇（新增部分多以财政专业英语词汇为主）的定位，对各司局提交的中文素材和各类材料进行认真加工、整理和改编，并按照英语语言学习的规律，将《财政干部英语培训教程》分为三册。听、说、精读和写作作为第一册，泛读和翻译作为第二册，补充阅读作为第三册。

第一册由 18 个单元组成，包括财政专业英语、听力与口语、实用财政英语应用文写作三大部分。集中体现了财政学自身知识体系的完整性，突出英语学习的重点与难点。通过大量丰富多样的练习形式，将英语听、说、读、写的语言基本技能训练有机地结合在一起。

财政专业英语部分主要以预算为核心，以公共财政框架为主干，集中反映财政专业的基础知识和基础内容，编排上遵循由浅入深、循序渐进的原则。主要内容有：市场失灵与公共财政职能、公共财政概述、经济效率和收入公平分配、公共财政支出、成本效益分析、公共财政收入、税收、税收制度、公债、公共财政预算、预算平衡理论、财政联邦制、财政政策、财政监督等。

听力与口语部分主要涉及财政干部日常工作及主要业

务活动过程中所使用的英语口语，并将英语口语功能的介绍有机地穿插在每一情景对话之中。通过精心设计的练习将情景中语言点的灵活运用充分展示给读者，使读者充分了解在此类情景中如何运用英语进行交流；听力技能的训练将财政专业知识和英语语言技能训练紧密地结合起来，以利于读者能就本专业领域内的内容进行自如地理解与表达。听力主要包括两个部分：Section A 为 Warming-up section，侧重于语音及读音规则方面的热身练习。该部分练习中的句子均选自同一单元的精读课文，在训练听力技能的同时，又对精读内容加以强化，充分体现教学中有效重复的原则，以达到良好的学习效果。Section B 为听力主干部分，以多种练习形式综合培养读者听的技能。口语共分三个部分：Section A 为 Dialogue（对话）或者 monologue（独白），此部分的内容是每一单元的主体，旨在为读者提供相关范本，使读者熟悉该情景下地道的表达方式，同时读者还可以利用这一段的录音进行听力理解的训练；Section B 为功能扩展部分，是对 Section A 的扩展与补充，提供了该情景中最常用的有关语言素材，以便于读者灵活运用语言；Section C 为练习部分，通过形式多样的练习巩固和强化在相关场景中用英语进行交际的能力。

实用财政英语应用文写作部分共有 18 个专题，内容包括：政府间协议书、涉外合同、技术说明书、招标、备忘录、酬应文书、讲话稿、欢迎辞、答谢辞、开幕辞、祝酒辞、闭幕辞、告启文书、电子公文、传真、业务邀请函、推荐信、感谢信。每个专题由写作要求、范文、功能拓展、练习及参考译文五部分组成。注重实用性是其突出特点，本部分文体齐全，基本囊括了财政涉外工作中需要使用的各种应用文体。本部分选材新颖、语言规范；每个专题的开头，专门分析和讲解各类文书的写作要求、目的、语言特征及结构特征，选材时特别注重中英文书写作的语言套路、格式的特征，使读者可以根据不同的写作目的、语言环境和语体风格的要求进行选择、改动、重组文句，具有很强的针对性、实用性和可操作性，以帮助读者领会写作要领，举一反三，融会贯通。

第二册由 15 个单元组成，教材在结构和内容上与第一册环环相扣，上下呼应。通过精选财政部各司局所提供的专项业务典范素材

及反映国内外财政未来发展趋势和先进管理经验的相关经典原版文章,在巩固和拓展第一册知识和技能的同时,注重实际运用语言知识能力的培养。选材上力求充分展现中外财政领域最新知识与最新专业术语,并配以翻译技巧与相关练习的训练,使第一二册形成寓听、说、读、写、译五项语言基本技能训练于一体的有机整体。主要包括政府工作报告、可持续发展、宏观经济政策、财税改革、社会发展支出、社会保障、农业支出、金融、贸易、会计、金财工程、政府采购、经济全球化、国际金融机构、经济合作组织等与财政管理工作密切相关的15个系列专题。每个专题由3篇前后内在逻辑相联的文章构成,选材精当,编排合理,习题多样,充分体现了语言地道、典范、新颖、实用的特征。练习设计针对性强,所列专业术语及补充词汇详尽,基本涵盖了专题所涉及内容的最新常用表达方式。翻译技巧与口译部分讲解精练、易于掌握。通过学习,读者能够达到阅读财经英语原文、应用英语表达专业内容的目的,从而满足广大财政干部进一步学习财经英语、特别是提高与岗位工作相关英语能力的需要。

第三册由5个单元27篇文章组成,作为对第一、二册的补充部分,旨在扩大阅读量,拓宽读者视野,供学习参考和提高之用。主要精选中外国家领导人、国家财长、国际组织及其负责人的部分优秀文章、演讲稿及报告,并按大学演讲、宏观经济、财政金融、对外贸易和可持续发展五大部分进行分类。目的是使读者在学习第一、二册的基础上,为其进一步提高财经英语水平、拓展知识面提供丰富多样的学习参考资料。教材各单元在保留原汁原味的前提下,为便于学习和理解,适当介绍作者情况和文章背景,并对文章中的难点加以注释。读者可根据实际需求情况,有选择性地进行学习和使用。

Contents

Unit One	Market and Government	
Part A Reading		(1)
Market and Government		(1)
Part B Listening and Speaking		(12)
Oral Practice: Meeting at the Airport		(13)
Part C Practical English Writing		(21)
Inter-governmental Agreement		(21)
Supplementary Reading		(32)
Chinese Cuisine		(32)
Unit Two	Public Finance: An Introduction	
Part A Reading		(36)
Public Finance: An Introduction		(36)
Part B Listening and Speaking		(46)
Oral Practice: Arranging an Itinerary		(47)
Part C Practical English Writing		(53)
Contract Concerning Foreign Affairs		(53)
Supplementary Reading		(63)
Tourism in China		(63)
Unit Three	Efficiency Versus Equity	
Part A Reading		(68)
Efficiency Versus Equity		(68)
Part B Listening and Speaking		(77)
Oral Practice: Visiting and Sightseeing		(78)

Part C Practical English Writing	(85)
Technical Instructions	(85)
Supplementary Reading	(92)
Beijing Opera	(92)

Unit Four The Analysis of Expenditure Policy

PartA Reading	(95)
The Analysis of Expenditure Policy	(95)
Part B Listening and Speaking	(104)
Oral Practice: Opening Address	(105)
Part C Practical English Writing	(111)
Inviting Public Bidding	(111)
Supplementary Reading	(118)
Arts and Crafts in China	(118)

Unit Five Program of Public Expenditures—Defense

PartA Reading	(123)
Program of Public Expenditures—Defense	(123)
Part B Listening and Speaking	(132)
Oral Practice: Closing Address	(133)
Part C Practical English Writing	(141)
Memorandum	(141)
Supplementary Reading	(150)
Chinese Sports and the Olympic Games	(150)

Unit Six Program of Public Expenditures—Education

PartA Reading	(154)
Program of Public Expenditures—Education	(154)
Part B Listening and Speaking	(165)
Oral Practice: A Meeting	(166)
Part C Practical English Writing	(173)
Public Relations Writing	(173)
Supplementary Reading	(183)
Wushu (martial arts)	(183)

Unit Seven Program of Public Expenditures—Social Insurance

Part A Reading	(186)
Program of Public Expenditures—Social Insurance	(186)
Part B Listening and Speaking	(194)
Oral Practice: Seminar (1)	(195)
Part C Practical English Writing	(202)
Speeches	(202)
Supplementary Reading	(215)
Traditional Chinese Medicine	(215)

Unit Eight Investment Administration

Part A Reading	(219)
Investment Administration	(219)
Part B Listening and Speaking	(229)
Oral Practice: Seminar (2)	(230)
Part C Practical English Writing	(241)
Welcome Speech	(241)
Supplementary Reading	(251)
Confucianism	(251)

Unit Nine Cost-Effectiveness Analysis

Part A Reading	(256)
Cost-Effectiveness Analysis	(256)
Part B Listening and Speaking	(265)
Oral Practice: Seminar (3)	(266)
Part C Practical English Writing	(280)
Speech of Thanks	(280)
Supplementary Reading	(286)
Traditional Chinese Festivals	(286)

Unit Ten Growth Theory of Public Expenditure

Part A Reading	(290)
Growth Theory of Public Expenditure	(290)

Part B Listening and Speaking	(300)
Oral Practice: Speech (1)	(301)
Part C Practical English Writing	(309)
Opening Address	(309)
Supplementary Reading	(318)
Etiquette in Addressing People	(318)

Unit Eleven Public Revenues

PartA Reading	(325)
Public Revenues	(325)
Part B Listening and Speaking	(335)
Oral Practice: Speech (2)	(337)
Part C Practical English Writing	(346)
Toasts	(346)
Supplementary Reading	(352)
Etiquette of Making Introduction	(352)

Unit Twelve Taxation: An Introduction

PartA Reading	(355)
Taxation: An Introduction	(355)
Part B Listening and Speaking	(364)
Oral Practice: Negotiation	(365)
Part C Practical English Writing	(372)
Closing Speech	(372)
Supplementary Reading	(384)
Dinning Etiquette	(384)

Unit Thirteen Tax System in the United States

PartA Reading	(387)
Tax System in the United States	(387)
Part B Listening and Speaking	(395)
Oral Practice: Traveling by Air (1)	(397)
Part C Practical English Writing	(404)
Notice	(404)

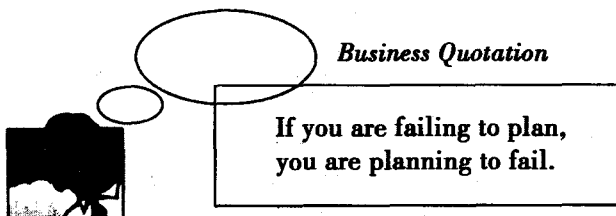
Supplementary Reading	(413)
Visiting a Western Home	(413)
 Unit Fourteen Public Debt Administration	
Part A Reading	(417)
Public Debt Administration	(417)
Part B Listening and Speaking	(427)
Oral Practice: Traveling by Air (2)	(428)
Part C Practical English Writing	(435)
Electronic Documents	(435)
Supplementary Reading	(443)
Office Protocol	(443)
 Unit Fifteen Public Budgeting	
Part A Reading	(448)
Public Budgeting	(448)
Part B Listening and Speaking	(458)
Oral Practice: Finding the Way	(460)
Part C Practical English Writing	(467)
English Fax	(467)
Supplementary Reading	(472)
Cultural Differences in Some Social Expressions	(472)
 Unit Sixteen The Balanced Budget	
Part A Reading	(475)
The Balanced Budget	(475)
Part B Listening and Speaking	(485)
Oral Practice: Hotel	(486)
Part C Practical English Writing	(494)
Correspondence of Invitation	(494)
Supplementary Reading	(502)
Taboos	(502)

Unit Seventeen	Fiscal Federalism	
PartA Reading		(505)
Fiscal Federalism		(505)
Part B Listening and Speaking		(514)
Oral Practice: Restaurant		(515)
Part C Practical English Writing		(528)
Letter of Recommendation		(528)
Supplementary Reading		(536)
Cultural Differences in Greetings and Farewells		(536)
 Unit Eighteen	 Views of Fiscal Policy	
PartA Reading		(539)
Views of Fiscal Policy		(539)
Part B Listening and Speaking		(550)
Oral Practice: Farewell		(552)
Part C Practical English Writing		(560)
Letter of Appreciation		(560)
Supplementary Reading		(568)
Body Language		(568)
 Vocabulary		 (571)

Unit One

Market and Government

PartA Reading



Market and Government

The first fundamental theorem of welfare economics asserts that the economy is Pareto efficient only under certain conditions, as we have seen. There are six important circumstances, or conditions, under which the market is not Pareto efficient. These are referred to as market failures, and they provide a set of rationales for government activity.

Failure of Competition For the invisible hand to work, there must be competition. In some industries—automobiles, aluminum, and photographic film—there are relatively few firms or one or two firms that have a large share of the market. (When there is only one supplier in a market, we say he has a monopoly.) This suggests the absence of strong competition. Under certain circumstances it may be more efficient to have only one firm producing, rather than many. Why is it then

that monopolies are generally viewed as bad? The reason is that, if unregulated, monopolies (whether natural or not) will restrict output to attain a higher price.

Public Goods There are some goods that either will not be supplied by the market or, if supplied, will be supplied in insufficient quantity. An example on a large scale is national defense; on a small scale, navigational aids. These are called pure public goods. They have two critical properties: first, it does not cost anything for an additional individual to enjoy the benefits of the public goods. Secondly, it is, in general, difficult or impossible to exclude individuals from the enjoyment of the public good. The fact that private markets will not supply, or will supply too little of, public goods provides a rationale for many government activities.

Externalities There are many cases where the actions of one individual or one firm affect other individuals or firms, where one firm imposes a cost on other firms but does not compensate the other firms, or alternatively, where one firm confers a benefit on other firms but does not reap a reward for providing that benefit. Perhaps the most discussed example in recent years has been air and water pollution.

Instances where one individual's actions impose a cost on others are referred to as negative externalities. But not all externalities are negative. There are some important instances of positive externalities, where one individual's actions confer a benefit upon others.

Whenever there are such externalities, the resource allocation provided by the market may not be efficient. Since individuals do not bear the full cost of the negative externalities they generate, they will engage in an excessive amount of such activities; conversely, since individuals do not enjoy the full benefits of activities generating positive externalities, they will engage in too little of these. Thus, for example, there is a widespread belief that without government intervention of some kind, the level of pollution would be too high. To put it another way, pollution control provides a positive externality, so without government intervention there would be an underprovision of pollution control.

Incomplete Markets Pure public goods and services are not the only goods and services that private markets fail to provide adequately. Whenever private markets fail to provide a good or service, even though the cost of providing it is less than what individuals are willing to pay, there is a market failure that we refer to as incomplete markets (a complete market would provide all goods and services for which the cost of provision is less than what individuals are willing to pay). Some

economists believe that private markets have done a particularly poor job in providing insurance and loans, and that this provides a rationale for government activities in these areas. In recent years, the government has taken an active role not only in remedying deficiencies in risk markets but in ameliorating the effects of imperfect capital markets.

Information Failures A number of government activities are motivated by imperfect information on the part of consumers, and the belief that the market, by itself, will supply too little information. Information is, in many respects, a public good. Giving information to one more individual does not reduce the amount others have. Efficiency requires that information be freely disseminated or, more accurately, that the only charge be for the actual cost of transmitting the information. The private market will often provide an inadequate supply of information, just as it supplies an inadequate amount of other public goods. The most notable example of government activity in this area is the U.S. Weather Bureau. Another example is the information provided to ships by the U.S. Coast Guard.

Unemployment, Inflation, and Disequilibrium Perhaps the most widely recognized symptoms of “market failure” are the periodic episodes of high unemployment, both of workers and machines, that have plagued capitalist economies during the past two centuries. Though these recessions and depressions have been greatly moderated in the period since World War II, perhaps partly because of government policies, the unemployment rate still climbed over 10 percent in 1982; that is low, however, compared to the Great Depression, when unemployment reached 24 percent in the United States. To some economists, high unemployment is the most dramatic and most convincing evidence of market failure.

The preceding sources of market failure resulted in the economy being inefficient in the absence of government intervention—that is, the market economy, if left to itself, would not be Pareto efficient. But, even if the economy were Pareto efficient, there are two further arguments for government intervention. The first is income distribution. The fact that the economy is Pareto efficient says nothing about the distribution of income; competitive markets may give rise to a very unequal distribution of income, which may leave some individuals with insufficient resources on which to live. One of the most important activities of the government is to redistribute income. The second argument for government intervention in a Pareto efficient economy arises from concern that the individual may not act in his