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财政资源配置制度与 新农村建设主体研究

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摘 要

1. 尽管党的十六届五中全会提出的新农村建设不是一个新概念，但和以往提法相比，不仅具有了全面而准确的内涵，而且有了具体的措施保障。这表明新农村建设具有了鲜明的时代意义。它不仅是我党建设农村、发展农村，进而从根本上解决“三农”问题，实现农业和农村现代化的具体措施，而且是实现国家整合，全面建设小康社会和构建和谐社会的重大举措，因此带有全局性、方向性和战略性。

2. 时下，多数官员和学者都把“政府主导、农民主体、社会参与”作为新农村建设的行动指南。但在中国国情下，政府主导往往导致政府主体，这不仅造成了许多政府越位与错位的不利后果，而且使新农村建设的主体虚位，最终结果是“政府干，农民看”，从而使得新农村建设变质变味。笔者选择这个主题的理由之一就是试图通过厘清政府在新农村建设中的职责和作用，还广大农民新农村建设的主体地位。

3. 更重要的是，新农村建设必须让广大人民群众真正受益，并成为受益主体。从这个角度出发，问题的实质还要回到人的主体地位上去，因为社会是人的社会，人是社会的人，人因此是社会发展的主体。人作为社会发展的主体，是有意识和能动的社会群体。这就是人作为主体的社会性。这种社会性包括两个方面的含义：一是人作为社会发展主体的群体性，表现为阶层、阶级和

具有某种社会属性的群体，而不是或者不主要是单个的个人；二是人作为社会发展主体，强调的重点是他是实践者、活动者和受益者。

4. 中国古代先哲和统治者都十分强调人的主体地位和作用，核心是民本思想。首先要求统治者必须亲民、爱民，尊重和保护广大人民的利益，尤其是维持其基本的生存权利；其次要求广大人民必须以“国家利益”为重，尊崇统治者的意愿，尽量做到公民的仁和忠。“仁、义、礼、智、信”被当成了人的基本伦理。

5. 人作为社会发展和进步的主体，西方社会强调的是：第一，有思维和有理性是人区别于其他动物的本质特征；第二，人本身具有多样性，且不同人的思想和意识是有差别的；第三，不同人群之间的权力和利益存在差异性和对抗性，政府的政策因此要尽量保护弱势群体的利益；第四，不同的人群在社会和权力博弈中表现出一种常态，实现动态的平衡是政府政策的重要目标。

6. 马克思主义主体思想首先将人看做是具体的、客观的、现实社会中的人，而不是抽象的或自然的人。强调要从具体的、现实的、实践的角度，去理解人作为社会发展主体的具体内容，核心是一切依靠人，一切为了人；在社会历史发展过程中要尊重人的主体地位，发挥人的主体作用，促进人的全面发展。

7. 当代中国共产党人所倡导的主体观立足于中国传统文化精髓，既充分吸取了西方主体思想的精华，如强调人的核心作用，又把马克思主义的主体观置于核心地位，如强调人的全面发展，逐步形成了以人为本基础上的发展主体观。其核心是：人是社会发展的主体，社会发展必须做到一切依靠人，一切为了人，并把人的全面发展作为基本目标贯穿于整个发展过程之中。

8. 新农村建设是我国全面建设小康社会及构建和谐社会的重大议题。就中国国情而言，广大农民很自然地成为了主体。从

理论上来说,这是毫无疑义的,但从实践的角度看,却存在许多迷障:一是农民作为一个整体内部分层很明显,不能简单地概而论之;二是村委会作为一个自治组织,理应是广大村民的利益代表,但实际上未必都如此,一些情况下更像是政府的“守夜人”;三是村里的党团组织作为党在农村的先进代表和接班人,本应是引领广大农民建设新农村的中坚力量,但现实也未必都如此。

9. 基于上述关于社会发展主体的一般考察,以及目前新农村建设中存在的不利于发挥广大农民主体性的诸多问题,笔者认为必须努力建构一种新的新农村建设主体观。这种主体观的核心是要让广大村民成为决策的主体、行动的主体和受益的主体。这意味着:第一,广大农民必须有真正的权利自主支配自己的资源,自主进行决策,因此要解决的是民有权的问题;第二,广大农民必须成为新农村建设的行动主体,能动地参与到新农村建设的全过程中去,因此要解决的是民担责的问题;第三,广大农民必须公平地从新农村建设中得到实惠,因此要解决的是民泽福的问题。由此可以说,新农村建设的主体构建需要在“民有权、民担责、民泽福”几个方面得到具体体现。

10. 为了充分发挥广大农民的新农村建设主体作用,笔者从制度需求与供给的视角出发,提出了需求响应型制度变迁的观点。其依据是:当今世界的制度变迁不能简单地划分为强制性制度变迁和诱致性制度变迁,因为制度变迁需要同时考虑供给和需求两个方面。需求响应型制度变迁,不仅可以消除政府主导型强制性制度变迁存在的偏差,而且可以反映制度需求方的意愿,增强制度作用对象的主动性和参与性,提高制度绩效。

11. 换个角度讲,需求响应型制度变迁就是能够回应制度变迁需求的制度供给。其逻辑前提是:任何制度变迁或新制度安排都既需要考虑社会发展对新制度的需求,更需要考虑其供给所受

到的制约因素，因此要在供给与需求之间找到一个均衡点。由于充分考虑制度变迁供给与需求双方的利益，从而使均等点上的制度变迁具有了需求响应特性。其变迁主体是国家，但国家必须尊重民意，因此路径不是绝对的从上到下或者自下而上；变迁的动因是为了得到在现存制度下所得不到的利益，且不完全是经济利益，还包括了政治权利、社会地位等，而其核心是基本权利的平等实现和基本需求的公平满足。

12. 基于需求响应型制度变迁的基本观点，笔者认为：为了有效发挥广大农民新农村建设的主体作用，必须建构一种农民需求响应型的财政资源配置制度。这种配置制度是由资源的来源、整合、输出等环节构成的一整套规范，涉及供给决策、出资主体建构、需求表达、组织运行和监督完善等多个方面。它不仅关注到了政府的作用，而且需要反映需求者的意愿。这一制度变迁思路的引入，能够更加科学地解读资源配置的效率理论。在新农村建设过程中，之所以要特别关注财政资源的配置制度，重要原因是新农村建设从其最终产出来看，主要是公共产品和准公共产品。基于公共产品和准公共产品的属性，我国广大农民的历史地位和贡献，农业作为一个产业本身的特殊性，以及广大农民现实的经济基础，其出资主体必须是政府。

13. 这一配置制度把财政资源的动员与配置和财政资源的有效使用视为两个环节：动员与配置环节充分体现政府的主导作用，基本原则是“三个代表”重要思想、科学发展观和统筹城乡发展，基本手段是公共产品均等化、公共财政和财政资源向农业和农村倾斜；有效使用环节充分体现广大农民的主体作用，基本原则是社区主导、需求满足和效率优先，基本手段是需求响应、社区组织建设和能力提升。其核心是以广大农民的基本需求为出发点，建立起能够回应人民需求的、各层级政府权责对等但又重心向下的财政资源配置机制，从而使新农村建设真正成为国

家的中心工作。

14. 以上理论构想不仅有制度经济学等学科的理论支持，而且符合国际社会所倡导的民本思想，还得到了许多国际经验的有力支持，其中最值得借鉴的是韩国“新村运动”的资源配置方式和“新村领袖”的培养策略。韩国政府不仅强调政府作为农村发展投资主体的作用，而且把政府的投资同建立健全农民组织、加强广大农民的能力建设，特别是带头人（农民精英）的培养有效结合起来，最终使新村建设成为广大农民的自觉行动。

15. 令人振奋的是，当前我国各级政府的许多改革实践也支持了笔者的观点。从国家的宏观层面看，在倡导建立公共财政的同时，已经尝试“公办民助”、“民办公助”、“以奖代补”、“一事一议”等新型财政分配体制。从地方政府和社区微观层面看，许多地方也开始了在城乡一体化思路上的新农村建设实践。笔者引用的云南省开远市就是一个典型。该市财政资源并不富裕，但由于能够把广大农民的发展权放在首位，不仅在财政资源上给予倾斜，而且在财政资源的使用上让广大农民“当主人、唱主角、做主体”，通过财政资源“以奖代补”和村民自治制度的“一事一议”的有机结合，在坚持“整市推进、全面突破”和同一项目“一次性”到位的原则基础上，让所有村庄有平等的机会参与项目实施。这不仅有效利用了政府有限的财政资源，而且撬动了广大农民的资源和其他社会资源，使新农村建设的资源配置效率得到显著提高。

16. 有鉴于需求响应型制度变迁思路和国内外的宝贵经验，笔者认为，当务之急是落实国家有关政策，使财政支农资金在总量上持续快速增长，以切实增加新农村建设的财政资源投入来源。首先是按照《农业法》及中央有关政策的要求，使财政支农支出的增长速度切实快于经常性预算收入的增长速度。其次要认真落实土地出让金收益、耕地占用税新增收入、耕地占用税税

率提高后的收入用于农业和农村建设的比例。再次是借助国家乡镇体制改革有关政策措施的实施,减少财政支农支出中用于农林水等农口事业单位的支出比例,使更多的财政支农资金能够真正用于农业生产和农村发展。

17. 构建各级政府事权和财权对等的财政资源配置机制。核心是根据新农村建设所产出的公共产品的属性,将农村公共产品分为资本密集型、技术密集型和劳动密集型等类型。在此基础上明确各自的出资主体:资本密集型产品的供给主要由中央财政负担;技术密集型产品的供给主要由包括省级政府在内的地方财政负担;而劳动密集型产品的供给则主要由社区组织自己承担。配合此设想,应逐步建立重心向下的财政资源配置机制,可以借助韩国“新村运动”及云南省开远市的做法和经验,务必进行深入的调查研究,如实掌握农村居民的需求,在此基础上建立社区响应机制和需求的显真机制,一方面克服集体非理性的公共选择困境,另一方面通过制定合理的成本分摊机制,培育广大农民的主人翁意识和责任。

Executive Summary

1. The concept of the new socialist construction of the Chinese countryside, which was proposed at the fifth session of the Sixteenth National Congress of the Chinese Communist Party in 2005, is not a new one, but not only does it have a full and precise meaning, it also has concrete implementing approaches. It implies that this new construction of the countryside has a vivid significance for the era. It offers not only important approaches through which the Chinese Communist Party can construct and develop rural areas, resolve issues related to farmers' capacity building, agriculture growth and rural development, and realize agricultural and rural modernization, it also provides key strategies to realize national integration, construct a comprehensive economically more advanced society, as well as build a harmonious society. In summary, it has overall, directive and strategic importance.

2. Nowadays, many governmental officials and scholars consider the saying 'government orientation, villagers' position as subjects, and social participation' as action principles for the new countryside construction. However, 'government orientation' in the Chinese context has, in many cases, meant that the government becomes the subject, which not only results in many negative influences related to the

government's failing to assume its proper role, but also results in grass-root farmers losing their position, followed by 'the government busy in construction and the farmers with nothing to do but watch'. This implies that the new countryside construction is losing its specified and appropriated direction. One of the reasons I have chosen this topic is to make clear the government's role in the new countryside construction and to return farmers to their position as subjects.

3. More important, the new countryside construction must benefit rural people and let them become the primary beneficiaries. From this perspective, the central issue of our discussion rests on people's position as subjects: since society consists of people and people are social entities, therefore people must be the subject of any social development. People as the subject of social development are conscious and dynamic stakeholders. This is the social characteristic of people as the subject of social development, which can be interpreted from two viewpoints: one is that 'people' is a kind of social group distinguished by different social classes, layers, and other social properties. The second is that 'people' as the subject of social development are not only practitioners and actors, but also primary beneficiaries.

4. Great Chinese thinkers and rulers of the past all paid great attention to the people's position and role as subject. At the center was an ideology that took 'the people' as its foundation. The most important thing was to be close to the people, to love them as citizens, to respect and protect the people's benefit, especially their basic right to survive. At the same time, it asked of the people that they put the country's welfare first, that they obey the ruler's willpower, and that they be benevolent and loyal citizens. 'Benevolence, righteousness, civilization, wisdom and trust' were the basic moral standards for all

people.

5. People as subject in social development and progress in Western society emphasizes the following points: in the first place, consciousness and rationality are fundamental characteristics distinguishing between human beings and other animals. Secondly, among human beings there is diversity and differences in thinking and consciousness. Thirdly, there are differences and antagonisms between various social groups regarding power and benefits, so that government policy must protect the rights and benefits of vulnerable groups. And fourthly, the interplay regarding power and benefit among different social groups tends to be a formal situation, hence keeping a dynamic balance among these different social groups is one of the most important objectives in issuing and implementing government policy.

6. Marxism's thinking regarding people as subject in social development considers human beings as concrete, objective and practical rather than abstract and natural. It asks us to use a concrete, practical and real approach to analyze and understand human beings as subject in social development. Social development and progress must rely on and serve human beings. It is necessary to respect human beings' position as subject, to activate people's subject role, and to foster people's comprehensive development in all social development initiatives.

7. The Chinese Communist Party has taken the essence of western social thought (for example, in emphasizing the fundamental role of human beings), while putting Marxist thinking at the centre (for example, in emphasizing people's comprehensive development). To do this, it takes Chinese traditional culture as the foundation, and formulates new thinking with regard to the subject in social development.

This is people-oriented development thinking enhancing the role of the subject in social development. Its core is: the human being is the subject in social development, social development must rely on and serve human development, and comprehensive human development is the basic and key objective, which must be integrated into the whole social development process.

8. The new socialist construction of the countryside is an important social development agenda for constructing a comprehensive, more economically advanced society as well as for building a harmonious society. As a form of social development initiative, all farmers naturally become its subject. There is no ambiguity from the theoretical point of view, however, there are many puzzles and issues in practice. Firstly, farmers as a social group are divided into differentiated sub groups and cannot be described simplistically. Secondly, villagers' committees as autonomous organizations should represent villagers' rights and benefit, however, they do not always play this role: in some cases they are the government's "watch-dog at night". Thirdly, branches of the Chinese Communist Party and the Chinese Communist Youth League in rural areas should become core forces in leading farmers to construct their hometowns, however, the reality is that this is not true in all cases.

9. In this dissertation, the author suggests that we build new thinking about the subject to support the construction of the new countryside. This new thinking will be based upon the theoretical analysis discussed above, as well as upon observations on farmers' practical roles in the new countryside construction initiative. At the heart of this new thinking about the subject is to allow farmers to become the main body for decision-making, action and benefit sharing. It implies that:

farmers must possess real rights to control their own resources, to make decisions by and for themselves. Farmers must become the action subject for the new countryside construction program planning and implementation. And farmers must receive the benefit from the construction programs, equally and fairly distributed. In sum, new thinking about the subject, supporting the new construction of the countryside, must cover at least three major aspects: farmers have rights to own their resources and to make decisions. They should take social responsibility as citizens. They should receive most of the benefit divided among them equally and fairly.

10. In order to fully take farmers' roles as subject to support the new construction of the countryside, the author proposes a demand-responsive institutional innovation model from the point of view of institutional supply and demand. The basic point is that we cannot take a simple way to divide institutional innovation into compulsory and inducing forms, since institutional innovation as such depends on both supply and demand sides. Demand-responsive institutional innovation may not only resolve many problems resulting from compulsory institutional innovation: it also reflects the needs of institutional demand, enhances the activeness and participation of institutional demand, and promotes institutional efficiency.

11. Demand-responsive institutional innovation is a form of institutional supply that responds to institutional innovation demand. Its premise is that any institutional innovation or arrangement must not only consider demand, but also needs to consider key constraints from the supply side, to achieve an equilibrium point. The demand-responsive feature at this equilibrium point may characterize the institution. In the Chinese context, the instigator of innovation is government,

however, the government must respect the people's willingness. The relationship is neither top-down nor bottom-up. The key reason for institutional innovation is to pursue benefit that the current institutional arrangements may not be producing. The benefit may include political rights, social position, and economic profit. The fundamental issue is the equal realization of basic rights and the fair satisfaction of basic needs.

12. Based upon the crucial concept of demand-responsive institutional innovation, the author concludes that it is necessary to formulate a new institution for fiscal resource allocation reflecting farmers' demand responses and fully taking into consideration farmers' roles in supporting the new construction of the countryside. This institution would consist of components related to resource inputs, integration, and outputs, as well as a set of institutional arrangements covering supply decision-making, resource mobilization, demand expression, resource allocation, implementation, monitoring and evaluation. It would not only pay great attention to the role of government: it would also need to reflect people's voiced demands and willingness. The introduction of this new institution might help us interpret the efficiency theory of resource allocation. The basic reason we are very much concerned with an institution to allocate fiscal resources is that the major output of the new construction of the countryside is public or quasi-public goods. The subject of resource mobilization for these kinds of goods is government.

13. This new institution for fiscal resource allocation consists of two parts. One is resource mobilization and allocation, taking on a leading role of the government. Another is the effective utilization of resources, taking on a subject role of farmers. The principles of the

first are scientific development theory and integrated urban - rural development. The major approaches might be the equalization of public goods, a public fiscal system, and priority allocation of fiscal resources to the agricultural sector and rural areas. Principles for the latter would be community-driven, basic needs' satisfaction, with priority given to efficiency; the approaches would be demand-responsive, organizational construction and capacity building. The central concern for the latter is to take farmers' basic needs as the most important orientation, to build a kind of fiscal resource allocation institution responsive to farmers' needs, implying equality between rights to control fiscal resources and responsibility among different layers of government. In the current situation, it would also need to allocate more resources to local government, especially at the county and township levels.

14. The theoretical framework outlined above not only receives theoretical support from institutional economics, etc., it is also supported by a great deal of international experience, especially the resource allocation mechanisms and human resource development strategies for 'new village leadership' of the South Korean 'new village movement'. The South Korean government not only emphasizes the subject role taken by the central government in resource mobilization, but also tries to link the government's resource mobilization to strengthening farmers' organizations, community capacity-building, and especially to effective education for rural elites. All these measures allow farmers to become the subject in managing their own affairs.

15. More exciting, more and more reform practices currently taking place in China also support the author's viewpoint. At the national