


财政支出结构优化 与支出效率

Optimization of Fiscal Expenditure
Structure and Expenditure Efficiency

财政部办公厅 编



经济科学出版社



财政支出结构优化 与支出效率

Optimization of Fiscal Expenditure
Structure and Expenditure Efficiency

财政部办公厅 编

H1624/06



经济科学出版社

责任编辑：樊曙华 王志华

责任校对：孙 昉

版式设计：周国强

技术编辑：李长建

财政支出结构优化与支出效率

财政部办公厅 编

经济科学出版社出版、发行 新华书店经销

社址：北京海淀区万泉河路 66 号 邮编：100086

总编室电话：62541886 发行部电话：62568485

网址：www.esp.com.cn

电子邮件：esp@public2.east.net.cn

中国人民解放军第 1201 工厂印刷

三佳集团装订厂装订

787×1092 16 开 23 印张 330000 字

2001 年 4 月第一版 2001 年 4 月第一次印刷

印数：0001—3600 册

ISBN 7-5058-2452-X / F·1844 定价：40.00 元

(图书出现印装问题,本社负责调换)

(版权所有 翻印必究)

财政支出结构优化 与支出效率

Optimization of Fiscal Expenditure Structure and Expenditure Efficiency

财政部办公厅 编

Edited by General Office

Ministry of Finance

P.R.China

经济科学出版社

图书在版编目(CIP)数据

财政支出结构优化与支出效率/财政部办公厅编.
北京:经济科学出版社,2001.3

ISBN 7-5058-2452-X

I.财… II.财… III.财政支出-国际学术会议
-文集 IV.F810.45-53

中国版本图书馆 CIP 数据核字(2001)第 07504 号

优化支出结构 提高支出效率

——财政部部长助理冯健身在财政支出
结构优化与支出效率国际研讨会
开幕式上的致辞

(代序)

女士们、先生们、朋友们：

早上好！

中华人民共和国财政部举办的财政支出结构优化与支出效率国际研讨会现在开幕。中外专家、学者汇聚在风物清嘉、人文荟萃的历史文化名城苏州，共同研讨财政支出管理问题，对于促进中国日益深化的财政体制改革，是十分有益的。举办这次会议，也是中国财政部与加拿大国际发展署合作的公共政策研究项目——“中国财政支出结构调整与优化”课题研究的继续。在此，我代表中国财政部并以我个人的名义，向来自加拿大的课题合作伙伴方伯先生（Mr. Fonberg）、斯旺女士（Ms. Swan）、兰格先生（Mr. Langlois），向参加这个会议的世界银行、国际货币基金组织、经合组织的专家和我国高等院校、科研机构以及中央有关部门的专家学者，向各省、自治区、直辖市、计划单列市财政厅局的代表，表示热烈的欢迎！向为举办这次研讨会提供大力支持的江苏省财政厅、苏州市财政局和东山宾馆，表示衷心的感谢！

中国的改革开放已经走过了22年的历程，取得了举世瞩目的成就。中国改革开放立足本国国情，积极借鉴国际先进做法和经验，并采取渐进的方式。通过改革，打破了高度集中的计划经济体制，基本建立了一个充满生机和活力的社会主义市场经济体制框架，使

国民经济得到迅速发展,综合国力大大提高,人民生活得到显著改善。1999年,中国国内生产总值已达82540亿元,2000年上半年,国内生产总值达39491亿元,比1999年同期增长8.2%。

财政改革在中国经济体制改革中具有举足轻重的地位。二十多年来,我国财政打破了统收统支的传统体制,进行了一系列重大而卓有成效的改革探索,尤其是1994年推行的税制改革和中央与地方的“分税制”财政体制改革,在新中国财政史上具有里程碑意义,初步奠定了适应社会主义市场经济发展要求的中国财税体制框架,调动了中央与地方的积极性,重构了财政收入运行体制。1994~1999年,国家财政收入年均增加1000亿元以上,1999年全国财政收入达11377亿元,占国内生产总值的比重为13.9%,中央财政收入占全国财政收入的比重达56.2%。中国财政实力的不断壮大,大大增强了财政宏观调控能力,有力地促进了国民经济和社会各项事业的发展。

1998年以来,针对亚洲金融危机出现的新形势,中国政府加强和改善宏观调控,连续3年实施积极的财政政策和稳健的货币政策,成功地克服了亚洲金融危机带来的困难,有效启动了国内需求。2000年以来,国民经济发展已经出现重要转机,各项改革顺利推进,特别是国有企业改革取得重大进展,企业经济效益明显改善。综合分析国内外因素,2001年乃至今后一个时期,中国经济将继续保持一个良好的发展态势。这必将为我们进一步推行财政改革创造一个极其有利的环境和条件。

随着社会主义市场经济体制的确立和建立公共财政的构想,中国财政改革进入了以财政支出管理改革为重点的新阶段,优化财政支出结构、提高财政支出效率是中国财政管理改革一项重要而紧迫的任务。从1999年下半年开始,中国政府开始推进以预算管理制度改革为主要内容的财政支出管理改革。由于财政支出管理制度改革涉及面广,情况复杂,技术性强,不可能毕其功于一役,我们仍将坚持渐进式改革原则,积极探索,充分试点,稳步推进,力争经过几年的努力,建立一个结构优化、管理科学、公开透明、注重效率的财政支出管理新体制,最终建立健全适应社会主义市场经济发展要求的公共财政框架。改革的主要设想:

一是按照公共财政的要求，大力调整现行财政支出结构。首先对当前支出结构进行认真分析和评估，凡是属于公共需要的支出，列入财政供给范围，并根据国家财力可能，确定各级财政支出安排的范围、顺序和重点；凡不属于公共需要的支出，财政要逐步减少并最终停止资金供应，把这些领域推向市场；属于准公共需要的范围，也要研究改进管理的方式，切实提高支出的效率。

二是实行部门预算，细化预算内容。过去我国的预算只按资金功能分类编制，内容比较简单，也不够透明，一个部门可从多种渠道申请预算资金。从1999年开始，我们试编部门预算，细化预算内容，掌握各部门财政支出的全貌，有利于加强预算监督管理，提高资金使用效益。为了做好这项工作，我们正在抓紧研究修订预算支出科目，制定标准支出定额。

三是改革资金缴拨方式，实行国库集中收付制度。目前我国的预算资金拨付采取多头开户、逐级拨付的支出方式，造成拨款环节过多，管理分散，截留、挤占、挪用财政资金的现象时有发生。为了改变这些状况，我们将采用加拿大等发达国家早就实行的国库集中收付制度。我部在2000年机构调整中设立了国库司，统管预算内外资金收付，并对职工工资、政府采购支出和部分建设项目进行集中支付试点，取得经验后全面推开。

四是改进支出管理手段，实现管理现代化。政府采购、零基预算等都是国外为加强财政支出管理而创造的比较有效的办法，我们正在逐步推行。从政府采购制度试点情况看，一般能节约15%~20%的资金。我们还重视计算机和网络技术在财政管理中的作用，抓紧软件开发和网络建设，加快实现财政管理现代化。

五是加强财政监督检查，注重追踪问效。从预算编制到预算执行实施全过程监督。在预算管理中引进效率标准，进行成本效益分析和绩效评估，把监督检查的重点逐步转到对资金使用的事前控制、事中追踪和事后效益考核上来。

从一定意义上讲，财政支出改革比财政收入改革更为复杂，任务更为艰巨。以上我讲的改革设想仅仅是初步的。我们需要充分听取国内外专家的意见，听取各地区各部门的意见，对改革方案进一步修正、补充、完善，使之更加切实可行。这就是我们召开这次国

际研讨会的目的所在。

女士们，先生们：我希望，国外的专家畅所欲言，为我们介绍国外的成功做法和经验，国内高等院校的教授学者贡献出高水平的研究成果，地方省市的代表尽可能地提供地方积累的经验，希望大家能够敞开心扉，广泛交流，深入探讨。

最后，我预祝这次研讨会取得圆满成功。

谢谢大家！

（苏州 2000年9月27日）

Optimizing Fiscal Expenditure Structure and Promoting Its Efficiency

*—Opening Speech by Mr. Feng Jianshen,
Assistant Minister of Finance, at the International
Symposium of the Optimization of Fiscal Expendi-
ture Structure and Fiscal Expenditure Efficiency*

(Substitute for Preface)

Good morning ladies and gentlemen, friends.

Hereby, I declare open of the International Symposium of the Optimization of Fiscal Expenditure Structure and Fiscal Expenditure Efficiency held by Ministry of Finance, P.R.C.. It is of great significance for the promotion of China's increasingly deepened fiscal structural reform that the experts and scholars from at home and abroad gathered together in the historically famous cultural city of Suzhou, to jointly discuss the fiscal expenditure management problems. This symposium is also the continuity of the sub-project of Public Policy Options Project of "China's Fiscal Expenditure Structural Adjustment and Optimization" cooperated by China's Ministry of Finance and Canadian International Development Agency (CIDA). Then, on behalf of Ministry of Finance and in my own name, I'd like to express our warmest welcome to our Canadian cooperative counterparts—Mr. Fonberg, Ms. Swan and Mr. Langlois, experts from World Bank, International Monetary Fund, Organization for Economic Cooperation and Development, experts and schol-

ars from universities, research institutes and related central departments, representatives from finance bureaux of various provinces, autonomous regions, municipalities and cities. And I'd also like to express our sincere appreciation to Jiangsu Provincial Finance Bureau, Suzhou Bureau of Finance and Dongshan Hotel who have provided great support to this symposium.

Twenty-two years have passed since China adopted the reform and opening policy, and achievements that attracted worldwide attention have been made. China's reform and opening based itself on its actual state condition, and it has adopted the way of making progress gradually, after actively absorbed the international advanced practices and experiences. Through reform, the highly centralized planned economy system has been broken, and we have established in a preliminary way a framework of socialist market economy system that full of vigor and vitality. This has contributed to the rapid development of national economy, great increase of the overall state strength, and the obvious improvement of people's living standards. In 1999, China's Gross Domestic Product (GDP) has reached RMB825.4 billion Yuan. And in the first half of 2000, China's GDP has amounted to RMB394.91 billion Yuan, an increase of 8.2% over the same period of 1999.

Fiscal reform plays an important role in China's economic structural reform. In over 20 years, China's public finance has broken the traditional system of unifying income and expenditure, and has carried out a series of important and effective reform exploration. In particular, in 1994, we carried out the tax system reform and the fiscal system reform of separating the tax system of the central government and that of the local one. This is a milestone in new China's fiscal and tax system framework, which has laid a foundation in an early stage, China's fiscal and tax system framework that suited to the requirements of socialist market economy development. In the same way, it has brought active factors of

the central committee and the local ones into play, and has re-structured the fiscal revenue operation system. From 1994 to 1999, the national fiscal revenue increased over RMB100 billion Yuan annually. In 1999, total national fiscal revenue reached RMB1.1377 trillion Yuan, accounting for 13.9% of GDP, with the central fiscal revenue accounting for 56.2% of the national fiscal revenue. The constantly increased fiscal strength in China has intensified the fiscal macro regulation ability greatly, and vigorously promoted the development of national economy and various social undertakings.

Since 1998, the Chinese government has strengthened and improved macro regulation in the light of the new situation of Asian Financial Crisis, and has implemented active fiscal policy and stable monetary policy for three years in succession. This has successfully surmounted the difficulties brought about by the Asian Financial Crisis, and effectively driven the domestic demand. Since 2000, important changes has been taken place in the national economic development, with each reform carried out smoothly, especially, the reform of the state owned enterprises has made great progress, with the enterprises' economic results improved outstandingly. Taking into consideration of the general factor of the domestic and foreign factors, from now on, China's economy will continue to maintain a sound development trend, which will create favorable environment and conditions for further practicing fiscal reform.

With the establishment of socialist market economy system, and the determination of setting up public finance, China's fiscal reform has entered into a new stage of putting fiscal expenditure management reform as the focus. Optimizing fiscal expenditure structure and improving fiscal expenditure efficiency are important and urgent tasks for China's fiscal management system reform. Since the second half of 1999, the Chinese government started to

carry out the fiscal expenditure management reform with the budget management system as the main content of the reform. We will continue to stick to the principle of gradual reform, since the fiscal expenditure management system touched upon a wide range of areas, with complicated situations and high requirements for technology, and cannot be achieved in one step. We will actively explore and make full trial experiments to make steady progress, and strive to establish a scientifically managed, open and transparent fiscal expenditure management system that optimizing structure, and stressing efficiency, after several years of hard work. And ultimately set up and improve the public fiscal framework that suited to the requirements of socialist market economy development. The main tentative plans are:

Firstly, energetically adjusting the current fiscal expenditure structure in accordance with the requirements of public finance. First of all, carefully analyze and assess the current expenditure structure, and put the publicly needed expenditures into fiscal supply, and on the basis of the available state finance strength, to define the scope, order and emphasis of the fiscal expenditure arrangements in all levels. As to those non-publicly needed expenditures, we should reduce the funds supply step by step until finally stop this supply, and promote those areas into the market. As to the scope of those quasi-publicly needed expenditures, we should also study the pattern for improving their management, to conscientiously promote efficiency.

Secondly, to practice department budget, and detail the budget contents. In the past, China's budgets were prepared according to the functions of funds, so it is comparatively easier and not transparent, one department could apply budget funds in various channels. Since 1999, we have tried to prepare department budget, and detail its contents, to grasp the complete picture of fiscal expenditure of various departments, which are conducive to the

strengthening of budget supervision and management, and the increase of the effectiveness of funds usage. In order to handle this affair well, we are making the best use of our time to study the revision of the items of budget expenditure, and the definition of the standard expenditure quota.

Thirdly, to reform the funds allocation patterns, and implement centralized single account system for treasury. At present, the allocation of our budget funds adopts the expenditure pattern of opening many accounts, and allocating by degrees, which resulted the occasionally occurrence of too many links for allocation, dispersed management, holding back, squeezing, and misappropriating fiscal funds. To change this situation, we will adopt the centralized single account system for treasury that has been used by Canada and other developed countries for a long time. The Ministry of Finance of China set up the national treasury department in the structural reform in 2000. And unitarily in charge of the income and expenditure of the budget and off budget funds, and of making experiments of centralized expenditure for salaries, some government procurement and part of the construction projects, which will be popularized after achieving experiences.

Fourthly, to improve the expenditure management measures, to achieve management modernization. Government purchase and zero-base budget are comparatively effective ways created by foreign countries for the purpose of strengthening fiscal expenditure management, which are being implemented gradually in China. From the situation of the pilot government procurement system, we can see that 15% to 20% of the funds could be saved. Moreover, we have stressed importance to the use of the computer and network technology in fiscal management, to pay close attention to software development and network construction, to speed up the fiscal management modernization.

Fifthly, to strengthen fiscal supervision inspection, and stress

the follow-up of the effectiveness. We have practiced the overall supervision over budget preparation through budget operation. To introduce efficiency standards in budget management, and analyze the cost benefits and assess the achievements and effects, to shift the focus of the supervision inspection to the examination of controlling funds usage before the events, following the trail of it during the events, and the afterwards benefits.

From certain points of view, fiscal expenditure reform is more complicated than fiscal revenue reform, and the task is more arduous. The above mentioned tentative ideas for the reform are only preliminary ones, which need to be further revised, complemented and improved after fully hearing the comments and advises from the experts at home and abroad, and the opinion from various regions and departments, so as to make them more feasible. And that is also the purpose of convening this international symposium.

Ladies and gentlemen, I hope the foreign experts could speak out freely, and introduce us the successful practices and experiences in this regard. And the domestic experts from famous universities and research institutes could present their high-level study achievements. While the representatives from provinces, autonomous regions, municipalities and cities could try their best to provide their experiences accumulated locally, so that we can say what's in our minds, to carry out wide range of communication, and probe into the problem thoroughly.

Finally, I wish every success of the conference.

Thank you for your attention.

(September 27, 2000 in Suzhou)

目 录

优化支出结构 提高支出效率

——财政部部长助理冯健身在财政支出结构优化与支出效率
国际研讨会开幕式上的致辞（代序） / 1

理论研究

优化财政支出结构需解决的几个基础性问题 / 3

中国社科院财贸所 刘溶沧

论财政支出效率及制度安排 / 9

武汉大学 吴俊培

财政支出改革的历程回顾和展望 / 19

财政部办公厅 王 军

在财政支出中合理掌握分配顺序 / 30

财政部科研所 贾 康

中国财政支出结构的基本分析 / 37

东北财经大学财税学院 寇铁军

公共支出项目评价方法初探 / 50

江西财经大学财税学院 刘汉屏 周渭兵

财政支出结构的调整和优化 / 58

国务院体改办 李克平 王小卓 郭向军 管化

他山之石

加拿大联邦财政资金管理体制 / 69

加拿大枢密院副秘书长 罗伯特·方伯

加拿大联邦政府部门项目支出管理 / 79

加拿大国库委员会秘书处副秘书长 卡罗·斯旺

加拿大联邦政府资源配置的经验 / 87

加拿大高级财政顾问 路易·兰格

财政支出结构与管理 / 97

世界银行高级经济学家 大卫·善德

转轨国家调整财政支出结构的经验 / 109

国际货币基金组织高级经济学家 卡文·麦克唐纳

经济合作发展组织国家预算改革经验 / 117

经济合作发展组织高级预算专家 约翰·布朗德尔

比较与借鉴

加拿大财政支出管理考察报告 / 127

财政部办公厅