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management thought  
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# 巧做小米之炊

——地方政府理财的思与行

○刘铭达 著



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- 曾任广西财政高等专科学校校长、广西财政厅厅长、党组书记、广西地税局党组书记等职。在广西财经学院、广西大学任教授。还受聘在财政部科研所研究生部、中南财经政法大学、中央财经大学等院所兼任硕士、博士生导师。
- 任中国财政学会常务理事、民族财政研究会副会长，广西国际税收研究会会长，广西会计学会名誉会长，广西财政学会顾问，广西学位委员会等学术团体负责人。
- 出版专著、教材20余部，发表论文100余篇。获省（区）、部级学术成果奖10余项。
- 1992年由国务院颁发证书，享受政府特殊津贴；1998年由广西壮族自治区党委、自治区人民政府授予荣誉勋章，表彰其对我国社会科学和广西经济建设所作出的突出贡献。



作者于2002年10月出席中国共产党第十六次全国代表大会



作者于2005年在全国第16次全国财政理论讨论会上宣读论文



作者应邀在2006年中国财税改革年度论坛上发表演讲

## 序

近几年来，各级财政部门以科学发展观为统领，认真贯彻落实中央的各项重大决策部署，紧紧围绕“一二三四”的工作思路，服务大局，做大“蛋糕”，以人为本，主动“埋单”，财政改革与发展又取得了新的成绩，办了许多关系国计民生的大事，有力地服务了改革发展稳定大局：财政“蛋糕”越做越大，全国财政收入不断实现新跨越，国家财政实力日益壮大；财政政策成功转型，财政宏观调控经验进一步丰富，促进了经济又好又快发展；农业税全面取消，财政支农政策体系框架初步建立，公共财政阳光越来越多地照耀到农村；转移支付力度加大，缓解县乡财政困难机制得到创新，促进了区域协调发展和基本公共服务均等化；财政支出结构不断调整优化，财政资金更多地向义务教育、公共卫生、社会保障、环境保护等薄弱环节倾斜，财政支持统筹经济社会、人与自然协调发展的力度加大；出口退税机制改革成效明显、增值税转型成功试点、内外资企业所得税两法合并进展顺利、其他税制改革稳步推进；预算管理制度改革全面深化，公共财政体制不断完善；对外财经交流合作进入新阶段，理财领域深度拓展，中国财政的国际地位进一步提高。

这些成绩的取得，是党中央、国务院统揽全局、正确领

导的结果，是各地区、各部门大力支持的结果，也是与广大财政工作者的不懈努力分不开的。展望未来，财政工作任务道远，转变经济增长方式、推进社会主义新农村建设、加快社会事业发展，全面建设小康社会和构建社会主义和谐社会，都要求更加积极主动地发挥公共财政的职能作用，需要广大财政工作者一如既往地顽强拚搏，开拓创新，奉献自己的精力和智慧。

刘铭达同志从事财经教育、研究和实际工作已长达 43 年。特别是在实际工作过程中，他十分注重调查研究，并将所思所行记录下来，为做好财政工作付出了很多心血。这种勇于实践、敢于探索、善于总结、勤于思考的精神值得学习。这本书就是刘铭达同志长期工作实践和理论思考的结晶，相信能为广大财政理论和实际工作者提供有益的参考。



2007 年元月 10 日

## Preface

*Jin Renqing*

In the last few years, guided by the scientific development view, our finance department at all levels earnestly carried out each significant decision-making and its deployment made by central government. They followed closely the working thought of “1234”, served for the overall situation, made the fiscal cake bigger and bigger, adhered to the people-oriented outlook, and supported forwardly the implementation of various specific reforms. With these efforts, the nation’s public finance reform and development has obtained new achievements which are in favor of handling matters vital to the national economy and the people’s livelihood, and serving effectively for stabilizing the overall situation of reform and development. These achievements can be summed up as follows: the fiscal cake has got bigger and bigger, the national fiscal revenue has continued to realize great-leap-forward development, and so national fiscal strength has been getting stronger day by day; the national fiscal policy has been suc-



cessfully transformed, the fiscal macro-control experiences has been further accumulated, and so the sound and rapid development of the national economy has been promoted; all the tax on agricultural products has been cancelled, the fiscal policy frameworks to support agriculture has begun to establish, the public financial sunlight has more and more bathed the countryside; the intergovernmental payment transfer effect has been intensified, the mechanism of alleviating county and township fiscal difficulty has been innovated, and so the inter-regional coordinated development and the equalization of basic public service has been promoted; the fiscal expenditure structure has been adjusted and optimized unceasingly, the national capital has been more inclined to financing the compulsory education, financing the public health, financing the social security, financing the environment protection, etc. and so the balanced development between economic and social undertakings, and the harmonious development between man and nature have been strengthened; The innovation of the export tax rebates mechanism has produced a marked effect, the VAT reform has put it over in the pilot area, the reform of unifying the two income tax laws has gone on wheels, other tax reform has been steadily pushed forward; the budgetary management system reform has been comprehensively deepened,

## Preface

the public finance system has been continuously improved; external financial exchange and cooperation has entered upon new phase, the domain of managing financial affairs has been profoundly exploited, the international standing of Chinese public finance has risen still further.

All these achievements should be owned to the correct overall leadership of the state council and the Central Committee of the Communist Party of China (CCCPC). Meanwhile, they are results of vigorous supports from various regions and sectors, and cannot be detached from the unremitting endeavor of all our financial workers either. Looking to the future, fiscal tasks shoulder such heavy responsibilities as to change economic growth mode, to promote the construction of new socialist countryside, to accelerate the development of social undertakings, to build a well-off society in an all-round way and to construct a harmonious socialist society. All these require public finance function be displayed in a positive and initiative way, and need all our financial workers' spirit of working hard, exploitation and innovation to run true to form, and still need all the staff to devote their vigor and wisdom to financial cause.

Comrade Liu Mingda has been working over 43 years. He was engaged in teaching and studying finance & economics at

colleges in his early career and undertaking public finance tasks in practice in his subsequent working period. Above all things, he extremely paid great attention to the investigation and study, and wrote down what he had thought and what he had done. He has paid a good deal of painstaking care for completing public finance work. His spirit of to be brave in practice and exploration, to be good at summing up working experiences, to be diligent in thinking, is worthy to be learned from. This book is the offspring of comrade Liu Mingda's long period of working practice and theoretical thinking. I think it will provide helpful references to general readers who are engaged in studying public finance theory and who undertake the financial work in practice.

January 10, 2007.

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