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李春根,男,1975 年生于江西南丰,现任江西财经大学研究生部副主任,公共管理学院副研究员、经济学博士,硕士生导师。为研究生、本专科生、企业财会人员和财政税务干部承担过公共经济学、财税理论与政策、中国税制、税法、税收筹划和社会保障理论等课程的教学和培训任务,教学评价优良。近年来在《光明日报》、《财政研究》、《审计与经济研究》、《商业经济管理》、《当代财经》、《社会科学报》等报刊发表学术论文 40 多篇,主持(参与)国家社会科学基金课题 2 项、省级(重点)课题 7 项,完成专著、教材 5 部。

摘 要

中国的改革和革命一样,选择的也是从农村开始实施经济改革的道路。1978年以来,中国的农业与农村经济取得了巨大的发展成就,究其原因,尽管对1978年以来的农业持续增长原因存有分歧,但学术理论界都基本认同,制度变迁和制度创新是推动中国农村改革与发展的持续动力。根据有关统计,截止2003年底,全国以乡镇为建制的农村基层政权组织共有38028个。中国是一个拥有13亿人口(其中9亿多为农民)的泱泱大国,农村基层政权在国家政权体系中具有极其重要的地位和作用,是社会主义国家政权在农村的基础组织和基本细胞。中华人民共和国成立以来,我国农村进行了多次制度变迁。有些是顺应形势的,有些是超越客观经济规律的。1978年以来,中国农村主要进行了两次大的制度变迁,第一次是家庭承包制。在这次变迁中,乡镇财政得以恢复建立和发展,但由于事权与财权不统一,乡镇财政随后产生困难,乡镇制度外财政却在发展中不断膨胀并且合法化,从而导致农民负担过重,家庭承包制的实施更加使得农民负担过重的问题“显性化”,1994年分税制改革加剧了乡镇财政的困境,从而成为下一轮制度变迁——农村税费改革的动力。第二次制度变迁是当前正在进行的农村税费改革,通常认为这次制度变迁与家庭承包制的诱致性制度变迁不同,这是一次典型的强制性制度变迁。这次变迁被称为是我国农村“第三次农村革命”,通过农村税费改革,直接减轻了农民负担,得到广大农民的热情拥护。乡镇财政与政权作为小的制度变迁与农村制度变迁有何内在机理?农村两次制度变迁中乡镇财政与政权是如何发生变化的,改革和创新的方向是

什么,对此,学术理论界并没有给出答案。本书以家庭承包责任制这一制度变迁为研究起点,试图以制度变迁为主线,围绕着农村两次制度变迁中乡镇财政与政权的产生、发展、弱化和制度创新进行深入调查研究分析,这在当前既具有重大的理论意义,又有极其重要的现实意义和实践价值。

制度变迁理论是新制度经济学体系的核心部分。早在 20 世纪 70 年代制度变迁理论就已基本形成体系,但直到 80 年代后期才完全理论化、体系化。对制度变迁的分析最初是从需求方面展开的,科斯对此做出了开创性的贡献。诺斯、戴维斯等人继承和扩展了科斯对制度变迁的需求分析,构造了一个需求诱致性制度变迁模型;拉坦和速水等人强调了供给的诸因素对制度变迁的影响,形成了供给主导型制度变迁理论;在制度变迁的供给分析方面,林毅夫把理论往前推进了一步,提出了强制性制度变迁理论。诺斯认为,在决定一个国家经济增长和社会发展方面,制度具有决定性的作用。

把制度变迁划分为自下而上的诱致性变迁和自上而下的强制性变迁的“两分法”,是由林毅夫作出的,这一方法被中国的新制度经济学研究广泛地采用。本书采取的也是这一框架。对此,学术界也有不同观点,如黄少安等认为,不存在与诱致性变迁相对应的强制性变迁,因为只要坚持“单一经济人”的假设,一切变迁主体的变迁行为都是诱致性的,区别仅在于变迁主体是政府还是个人而已。周业安也认为制度变迁的两分法不能揭示制度变迁的全貌,强制性变迁忽视了社会成员的自发制度创新行为,而诱致性变迁理论则又忽视了政府可能有的积极作用。周业安从哈耶克的社会秩序二元观出发,同时借鉴诺斯和熊彼特的演进论思想,提出了一个基于内部规则和外部规则的冲突和协调的演进理论初步分析框架。他强调了中国改革过程中内部规则对外部规则的影响。内

部规则和外部规则的冲突及其导致的外部规则的退却构成了中国制度变迁的主旋律。作者认为,以上观点抓住了制度变迁的本质动力,是很有参考价值的。但只是硬币的一面,另一面则在于中国作为一个转轨中的发展中超大国家,在市场化取向的改革过程中,政府主导将在一定时期长期存在。基于此,本书采用两分法不仅适用,而且更加具有解释力。但同时必须重视结合制度变迁演进性来加以考察。通过对我国改革以来的家庭承包制和农村税费改革这两次制度变迁的考察,认为分别可以认定为诱致性制度变迁和强制性制度变迁。作者对这两次制度变迁的制度背景、制度安排和实践结果进行了比较分析,认为家庭联产承包制和农村税费改革具有相同的制度背景,都是在旧制度无法持续运行下不得不以新的制度替代之。而在制度安排上,制度安排的内容、制度变迁的模式、实施机制、变迁成本、制度变迁的目标、动力、遵循原则和系统环境等诸多方面存在明显差异。由此形成了不同的制度实践结果。

二

从制度变迁的角度来讲,中国经济体制改革的序幕是由中国农民首先拉开的,农村的制度变迁走在中国整体制度创新的前面。农村经济改革所采取的主要形式——家庭承包责任制,也不是出于正式制度自上而下的安排,而是出自农民的创举,出自非正式制度对于正式制度的抵抗和挑战。来自安徽、四川等省基层组织的创新行为,反映了新体制的利益之大以至大于人们为此而冒的风险,因而人们自发地开始了创新的过程。而当制度创新的收益被中国的经济决策层面所深刻理解后,制度变迁转变成为对中国整体而言的诱致性变迁,对部分地区而言反而成为自上而下的强制性变迁了。而制度的创新也确实带来了中国农业的快速发展,从而也带动了整个国民经济的较快增长。这一点已经被实践和大量的理论研究所证实。学术理论界一般认为,人民公社化时

期,虽然农业生产是低效的,但农村社区公共品的供给是有保证的。家庭承包责任制实施以后,原有的以集体为主体的公共品筹资和组织供给体系基本瓦解了,农村公共品的供给水平在一定程度上有所下降,从这一事实出发,有众多的学者均认为家庭联产承包责任制在农村公共品的供给方面具有一定的缺陷,他们倾向于认为,家庭承包责任制缺乏对农村公共品供给的激励。在公社解体后,建立起乡镇政府和相应的一级财政,这并不是偶然的,而是具有内在的必然联系。这是因为人民公社“政社合一”的组织体制解体后,生产组织者和计划者的功能丧失以后,所剩的就是行政职能,以行使农村各项社会、政治职能,建立乡镇政府以替代人民公社便成为必然逻辑。作为一级政府,必然要有一定的财力来源来维持运转,并行使公共管理的职能,建立一级财政就成为必要的制度安排了。建立乡镇一级财政也为乡镇一级公共品的供给提供了制度保证。乡镇政府和财政的建立成为家庭承包制这一诱致性制度变迁后的第一个强制性变迁。家庭承包制本质上是产权结构的变革,是农村一系列改革中具有根本意义的基础性改革,它使许多原有的制度安排失去了依存的基础。学术理论界公认,1994年实行的分税制改革对提高“两个比重”,建立财政收入稳定增长机制,加强中央宏观调控能力功不可没,但同时具有浓厚的过渡色彩,而且这种分税制是中央、省两级的分税制,中央和省两级财政分享了改革的利益。在实行分税制的条件下,各级地方政府为了保障各方的财政收入,不得不采取向下的“收入位移”策略,尽可能多地从下级财政抽取资金,制度上势必造成作为最基层一级财政的乡镇预算内可支配收入的减少。实际上在一定程度上加剧了县乡之间财政承包体制的偏重倾向。乡镇财政陷入困境,制度外财政不断膨胀,中央从“维稳”的政治高度在一定程度上默认并鼓励了乡镇的乱收费行为。而家庭承包制的实施,又使得农民负担“显性化”,乡镇财政压力和农民负担的加重,进行着双向驱动,成

为中央政府强制推行新一轮制度变迁——农村税费改革的根本动力。

三

中国农村税费改革源于安徽省一次基层自发的试验。1998年,中央将税费改革列入政府“五项改革”之一,标志着我国的农村税费改革由基层的自发试验转为中央政府主导的自上而下推行的一场革命。学术理论界和实际部门都公认,农村税费改革对乡镇财政的直接影响是减轻了农民负担,但乡镇财政的减收增支,财政压力明显扩大。在财政转移支付制度不健全的情况下,乡镇必须缩小乡镇政府规模,以削减财政支出。因此,乡镇政府改革既是农村税费改革的逻辑后果,又是农村税费改革取得成功的重要保证。为进一步论证以上观点并阐述农村税费改革对基层政权的影响,特别选取了东、中和西部的典型乡镇进行调查分析,发现农村税费改革后表现出两种迥然不同的结果:经济发达型乡镇感受不到农村税费改革对于财政造成的压力,乡镇财政收入反而稳中有升,收能抵支,并不存在收支缺口,税费改革没有给基层政权造成任何实际的困难。而对于经济欠发达的农业乡镇而言,乡镇受到了税费改革的巨大冲击,税费改革直接引起了财政危机。一方面,税费改革后乡级财政收入实质性减少;另一方面,伴随着乡级财政收入大幅度剧减的同时,乡级财政支出却难以减少甚至还有增长。财政缺口远大于财政收入使基层政权难以为继,乡村治理和公共品提供受到很大的影响。并由此得出以下结论:由于我国区域经济发展的不平衡,东、中、西部地区农村税费改革的影响程度并不一致,在这种“不平衡”短期内不能矫正的情况下,就要求根据农村税费改革的不同效应采取相应的措施,而不是简单的“一刀切”,同时也说明了农村税费改革要取得切实效果和进一步改革的艰巨性和渐进性。基于乡镇财政与政权的内在密切关系,农村税费改革对农村基层政权产生的影响,表现在乡镇政权运行的社

会环境改善;乡镇政权的汲取财政能力下降;乡镇政权的财政职能弱化;乡镇政权的行为选择;乡镇政权对村级组织的控制增强等方面。

四

尽管乡镇政权作为农村基层政权的地位和职权已为我国法律明确规定,但在现实中,乡镇政府无论从机构设置上,还是从职权的行使上都已经不是完整意义上的一级政权,而更类似于一个上级政府的派出机构。在这种情况下,乡镇财政也不可能构成完整的一级财政,其职能必定被肢解。正是由于乡镇政府在履行职能方面发生了严重的异化、泛化情况,背离了其设置的初衷,从而导致越位与缺位情况并存,特别是在提供社区公共设施与服务方面缺位情况尤为突出。公共品最优供给理论对规范我国农村公共品供应无疑具有重要的借鉴意义。但由于我国农村公共品自上而下的供给机制忽略了广大农民对公共品的实际需求,现行乡镇公共品供给机制的内外矛盾,导致现行农村公共品供应中出现公共品过剩和不足并存的现象,在运用这个理论进行农村公共品供给决策时,需要对其假设前提进行充分的论证,否则不但不能实现公共品的最优供应,还有可能起到相反的效果。从农民偏好的非全面显示、农民的非理性出发,作者认为,在我国农村尚不完全具备运用公共品最优供给模型的假设前提。既然我国农民缺乏公共品最优供给模型所要求的显示偏好及理性“经济人”的假设前提,在进行农村公共品供应决策时,就只能退而求其次,选择一种在我国现有条件的约束下,兼顾效率与公平的公共品次优供给模式。要解决好农村公共品的供给问题,就必须明确政府作为农村公共品的供给主体,改革传统的公共品的供给模式,创新农村公共品供给制度、供给方式,实现供给主体、资金来源和供给方式的多元化,克服原有的农村公共品供给渠道太窄,过于依赖于财政资金和向农民收费的问题,确保农村公共品的稳定供给。本书还提出了乡镇公

共品供给的多元化筹资渠道设计方案。认为必须创新农村公共品供给制度、供给方式,拓宽农村公共品供给渠道,确保农村公共品的稳定供给。可创新的手段主要有税费、政府债券、转移支付、政府补贴以及政策性银行等方面,此外还要促进农村公共品的私人供给。

五

由于乡镇财政在农村政治、经济、社会中发挥着重要作用,目前许多关于探讨农村问题的政治学、社会学论著中都对乡镇财政和乡镇政权问题有所涉及。其中,关于乡镇政府改革目标和路径的研究十分深入,代表性的观点有:“县政、乡派、村治”、“乡政府改乡公所,村镇并列自治”、“建立大农村社区”、“乡治、村政、社有”、“乡镇自治”、“乡政自治”等。归纳各派的观点可以发现,当前学术理论界对乡镇政权改革方向和路径选择上有不同的认识,但基本上可归结为两种观点:削弱或取消。几乎没有人主张要增强乡镇政权的建设。以上关于中国乡村行政改革的学术讨论存在两个方面的问题,一是未充分考虑当前中国经济发展的区域非均衡性;二是较多自上而下的考察,缺少自下而上的考察。事实上,来自基层实际部门的同志对乡镇政权改革方向存有不同的观点,有的具有明显差异甚至对立。基于此,作者认为,在处于社会经济转型期的中国,对乡村行政改革进行设计必须从农民自身发展的诉求需要和农村的现实出发,稳健推进,这点尤为关键。

我国以市场化为取向的渐进式改革道路决定了一系列的渐进式制度安排,中国复杂的国情和改革的难度决定了乡镇财政与基层政权建设必须采取渐进式改革的方式稳步推进。按照渐进式改革的思路,对我国乡镇财政与基层政权应该实行渐进的制度安排,实行积极试点,分步实施,稳健推进,走渐进式改革道路。在改革秩序上,乡镇财政与乡镇政权可以不同步,可以先取消乡镇财政(实行乡财县管乡用)和市级财政,实行“虚市弱乡”,最终实现中

央、省、县级三级财政架构。在改革地域选择上,可以先沿海发达地区后内陆地区。从总体而言,乡镇财政与基层政权建设可以分近、中远期目标逐步推进:近期目标主要是落实好农村税费改革,为此要撤乡并镇,精简机构,适时撤消乡镇财政;中远期目标主要是自 2006 年开始进行乡镇有限自治试点,力争到 2015 年在全国铺开,再到 2025 年用十年的时间实现乡镇有限自治到社区完全自治。贯穿这个进程的主线是民主化、民本化。

本书还存在许多不足之处。较为明显的就是书中针对乡镇财政与政权的改革提出渐进式的制度安排和改革思路还有待于实践的检验,这需要在后续研究中作进一步的求证。有些问题譬如乡镇财政与基层政权和谐互动的制度选择,虽然作了很好的阐述,但由于中国农村改革和地域的复杂性,可能还存在一定的不适应性。在研究方法上,实证分析和博弈分析方法分量不重也是本书的瑕疵。

关键词: 乡镇财政 基层政权 农村税费改革 制度变迁 “三农”问题

Abstract

The reform in China moved down the road toward economic reform affected from countryside where China took part in revolution. Since 1978, China has obtained the huge development achievements in agriculture and countryside. Inquiring into its reasons, academic circles basically approve that institution changes and innovation are the engine of China rural reform and development in spite of some discrepancies on the sustained increase of agriculture. In light of the relevant statistics, China has set up 38028 rural organs of grass roots po-

litical power organized by the township (a rural administrative unit under the country) by the end of 2003. China is a great and impressive country that has a population of 1,300,000,000 (900,000,000 farmers among them), so the rural organs of grass roots political power play a crucial role and enjoy the high position. In the political power system, they are basic cells and foundation organization established socialism political power. Since the set-up of the People's Republic of China, China's countryside has lived with several institution changes, and the some was adapted to the circumstance while the other broke the objective economic law. Since 1978, the Chinese village has mainly experienced the two giant institution changes, and the first one is household contract responsibility system with remuneration linked to output (short for household contract system below). In this change, the township finance restored to establishment and develop itself, but it encountered difficulties due to lack of integrating management power and fiscal power, however, finance outside the institution continuously expanding and its legalization resulted in overburdening the farmers. Pursue of the household contracts system make this problem obvious. However, 1994 revenue-sharing system reform worsened township finance. The Central attitude toward township government ranged in order from the full trust, a little trust to completely distrust. The last one become the motivation pushing the Central to pursue the next institution change, namely reform of rural taxes and administrative charges, which is called the second change in China and generally is regarded as a typical compulsive changes different from induced change of household contracts system. At present, this change is called "the third rural revolution". Reform of rural taxes and administrative charges lightens the burden on the farmers directly;

as a result, the vast number of farmer heatedly supports it. What kind of internal mechanisms do exist between the slight change of township finance & political power and large changes of rural institution? How did the township finance and political changes take place in this two institution changes? Which road do the directions of the reform and innovation move toward? These questions haven't answered by academic circles. This paper initially researches the first institution change known as the household contracts system, try to take the institution change as the main line, inquire into and analyze the issues around the creation, development, weakening of township finance and the institutional innovation, which is important and meaningful for theory, reality and practice.

1

The institution changes theory is the core part of the institutional economics. It has shaped as early as 70's in 20 centuries, but it hasn't been theorized and systemized since the end of 80's. The analysis on the institution originated from the need, and Coase make a creative contribution to it. North and Davis etc. inherited and extended need analysis from Coase, constructed a model of need induced; Rutten and Hayami etc emphasized the influence of various supply factors on the institution changes, worked out the supply - oriented institution changes theory. In the supply analysis, Lin Yifu took this theory one step further, put forward compulsive institution changes theory. North found that institution impinges on the national economy growth and social development.

"The dichotomy method" made by Lin Yifu means that the way to divide the institution changes into two types as follows: the induced change from below to above and the compulsive change from top to

bottom. New institutional Chinese economists, so do this paper adopted this method. Of course not everybody is for such method, as Huang Shaoan thought the compulsive changes oppositions to the induced one wouldn't exist. As long as insisting on "sole economic man" assumption, all the changes corpus's actions are induced; the only differentiation depends on who is the corpus of change, a government or individual. Zhou Yean also thought that the dichotomy method of the institution changes can't disclose the entire content of the institution changes, because the compulsive change theory neglected the creative behavior of the self-moving system of the social member while the induced institution changes theory neglected the positive effect made by the government. Zhou Yean started to study it according to Hayek's dualism of public order primly, made use of North's evolution theory and put forward an initial analytical frame of evolution theories on the basis of conflict and coordination between internal rule and the exterior one. He emphasized the internal rule's influence on the exterior in the reform process in China. The conflict of the internal rule and the exterior one and the retreat of exterior rule resulting from the above constituted the main melody of the Chinese institution changes. This paper thinks that the above viewpoint showed the essence motive of the institution changes, being of the great value for reference. However, it is just one side of the coin, another indicate that China is a developing transitional super country, whose orientation function by her government will exist in a long run during the market-oriented process. Based on the above, it is not only applicable but also more persuadable for this paper's using the dichotomy method. Nevertheless, it should be combined with the institution changes evolution at the same time while taking into the investigation. After probing into the two in-

stitution changes of the household contracts system and rural taxes and administrative charges reform, this paper regards them as induced institution change and compulsory one respectively. By comparison analysis on two changes' institution background, institutional arrangement and practical result, this paper also think that the household contracts system and rural taxes and administrative charges reform are based on the same background where the original institution failed to be carried out and are forced to be replaced by the new one. In view of some obvious different existence in the various following aspects: institution arrangement, its contents, the mode of the changes, implement mechanism, cost of changes, objective, motivation principle followed and the system circumstance etc., there are different results from institution practice.

2

From the view of the institution changes, the prologue of the Chinese economic system reform was firstly drew back by the Chinese farmers, the rural institution changes took place ahead of the Chinese integral institution innovation. The household contracts system, as the major form of rural economic reform, did not proceed from the formal system from top to bottom arrangement, but come from both the farmer of unprecedented undertaking and informal system's resistance and the challenge for formal system. The creative behavior of the social basic level in Anhui province, Sichuan province etc. indicated that the benefits of new system is so great that people dare to risk, as a result, the people started the creative process self - movingly. When the gains from institution were deeply appreciated by the economic decision - maker in China, the institution change was shifted to one induced in the whole country while it became the compulsive change from top to

bottom in some area of china. And the institutional innovation also really caused the rapid development of the Chinese agriculture, thus drove the whole national economy to develop at quicker speed. This has already been evidenced by practice and a great deal of theories researches. The academic circle generally thinks, during the period of the people's commune, the supply of public goods in the village community was ensured in spite of low efficiency in agricultural production. Since the household contracts system was implemented thereafter, the original public goods funds - raised mainly by the collective and organs supplying system basically collapsed, and the village supplies capacity of public goods has been reduced to some extent. Setting out from this fact, the numerous scholars agree that some defects lies in countryside public goods supplies for the household contracts system, they are inclined to think that the household contracts system lacks encouragement to the public goods supplies. After commune's disintegration, it is not accidental but inevitable for the set - up of township government and homologous finance at the grass - roots lever. Since the commune lost his function as production organizer and planer, it only remained with administrative function so as to carry on various function on society and politic, as a result, the establishment of township government to replace people's commune become the inevitable logic after the organization system disintegration of the people's commune with the character of "integrality polecat power to the commune". The township, as the basic level of the government, unavoidably needs the certain financial resources to maintain the operation and carry out its function, so building - up the basic government becomes the necessity institution arranged. The set - up of township finance also provides the public goods supplies with the system guaran-