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黄肖广 著

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前 言

本书是国家社会科学基金项目(批准号 99EJY004)的最终研究成果。全书共分五章,分别研究了下列问题:

第一章,区域经济与区域财源。该章分析了我国区域经济及区域财源的差异状况。特别是 1.3 标题的分析研究,实质上指出了本书中一个非常重要的论点,即区域经济差异是造成我国区域财源差异的基本原因,不同经济体制、财政体制则是影响区域财源状况变化的重要原因,尤其是在新旧经济体制、财政体制转型过程中,区域财源状况的变动更具有研究价值,这是以后几章分析研究的主要对象。为了证实制度变革对区域财源状况的影响,作者将分析研究划分为 1953~1979 年,1981(或 1982)~1991 年和 1994~1998 年三阶段,它们基本上代表了以统收统支为主要特征的计划经济时期的财政体制,以财政包干为主要特征的经济转型时期的财政体制和以分税制为主要特征的市场经济体制确立时期的财政体制。对三个阶段的区域财源、财政体制及相互关系的对比分析,构成了贯穿本书的基本研究与分析框架。

第二章,财政体制与我国财政资金的地区分配制度。该章分析了蕴含在财政体制中的中央与地方的财政分配关系,指出无论在何种财政体制中,中央政府与地方政府之间的利益冲突始终存在。合理的财政体制应将这种冲突限制在有序的范围,不合理的财政体制则将这种冲突的破坏性扩大到危害国家安全的地步。作者在分析中采用了制度分析的方法,这一方法在第四、第五章的分析研究中得以沿用。

第三章,政府间转移支付制度与我国财政资金的地区分配格

局。该章是对第二章在定量分析方面的继续和展开。本来政府间转移支付制度是财政体制的一个重要组成部分,将它专列出来是因为由此引起的财政资金在地区之间的分配格局及效应,是对财政体制中中央财政与地方财政之间的矛盾、冲突的最为有力的证明。

第四章,地方保护主义的经济学分析。该章将制度分析的范围从前两章的中央与地方之间,扩展到了政府与社会利益集团之间。说明在经济转型过程中,中央与地方财政分配关系中的矛盾、冲突和社会利益集团的谋利活动相关联。地方保护主义是地方政府与企业之间以牺牲中央利益为代价的串谋活动。另外,地方政府官员在地方保护主义活动中也获得了自身的特殊利益,并且对自身的施政行为产生了影响。

第五章,预算外、制度外财政性收支研究。该章指出我国经济转型过程中的一大特点是制度外、预算外财政性收支的迅速膨胀,究其原因,有落实地方财政自主权、满足地方公共需求等合理因素,但也有中央与地方之间的财政矛盾等不合理因素。整顿制度外、预算外财政性收支,必须正确区分上述因素,分别采取不同的对策。为此,本章对公共产品供应方式、落实地方财政自主权、费改税、民间公共收支等问题一一进行了分析研究。

本项目于1999年5月立项,2001年5月完成研究过程并写出书稿,历时两年,加上申请立项的前期准备工作,实际研究时间在四年左右。研究中参阅了大量国内外学者在上述研究领域的研究成果,并在书中注明了出处,对此,本人深表谢意。另外,本书中定量分析所用的数据,主要来源于书中注明的各类统计资料汇编、统计年鉴、财政统计资料和财政年鉴,特向这些出版单位和作者表示感谢,没有这些资料,本书的实证分析是不可能完成的。当然,本书中的疏漏和错误均由作者负责,并欢迎读者批评、指正。

作者

2001年10月25日

Preface

This book is the final result of National Social Science Fund research project “The Structure and Effect of Fiscal Capital’s Regional Distribution” (Ratification No.99EJY004). The book has five chapters which analyse the following questions respectively:

Chapter One, regional economy and regional fiscal resource. This chapter analyses the different situations of our country’s regional economy and regional fiscal resource. Particularly, the analysis of title 1.3 actually points out a very important viewpoint of this book, that is, regional economy differences were the basic reason of our country’s regional fiscal resource variation. And the research on the variation of regional fiscal resource will be more of value especially in the period of transformation of old economy and financial system, which will be the main objects of analysis in the following chapters. In order to confirm the influence of system change on regional fiscal resource situation, the author divides the analysis in three phases, namely, 1953 – 1979, 1981 (or 1982) – 1991 and 1994 – 1998, which on the whole correspond to the three periods on our country’s public finance divided by fiscal system, that is, the public finance system of planned economy period represented by The System of “Centralized Revenue Collection and Centralized Fiscal Transfers”, the public finance system of economy transformation period represented by The System of “Fiscal Contract” and the public finance system of market economy period represented by The System of Tax Assignment. The analysis and contrast of the three periods’ regional fiscal resources, public

finance systems and their interdependent relationship constitute the basic research and analysis frame which run through the whole book.

Chapter Two, public finance system and the system of the regional distribution of our country's fiscal capital. This chapter analyses the fiscal allocation relationship between central and local government contained in the public finance system. It points out that, in what ever kinds of public finance system, the interest conflicts between central and local governments always exist. A rational public finance system should restrict those conflicts in orderly boundary, and an irrational system would amplify the destructiveness of those conflicts to such an extent as to do harm to the national security.

Chapter Three, inter-government transfer payment system and the structure and effect of fiscal capital's regional distribution. This chapter is the continuation and development of the quantitative analysis in Chapter Two. Originally, inter-government transfer payment system is one of the important parts of public finance system. At the thought that the structure and effect of fiscal capital's regional distribution are the most powerful proof of the contradictions and conflicts between central and local public finance, so the author discusses this topic alone in Chapter Three.

Chapter Four, the economic analysis of local protectionism. This chapter extends the range of institutional analysis from central and local governments to government and society interest groups. This chapter illustrates that in the procedure of economy transformation, the contradictions and conflicts in the fiscal distribution relationship between central and local governments are connected with society interest groups' interest-motivated activities. Local protectionism is the conspiratorial activities of local government and enterprises at the cost of central government's interest.

Chapter Five, the research of off-budget or off-system public finance

income. This chapter points out that one of the most outstanding characteristics is the rapid expansion of the off-budget and off-system public finance income and expense in the procedure of economy transformation. The reason lies in both rational factors such as the implementation of local public finance's autonomous rights, the fulfillment of local public demands, and those irrational reasons such as the conflicts between central and local governments. In order to regulate those off-budget or off-system public finance income, we should discriminate those above-mentioned factors correctly and adopt different methods. For this reason, this chapter analyses the way of public goods supply, the implementation of local public finance's autonomous rights, the change from fees to taxes and non-governmental public revenue and expenditure respectively.

This project was set in May 1995, and the authors submitted the manuscript two years later. If the former preparation time is taken into account, the project cost about four years. This research consulted a lot of research results in above-mentioned fields by foreign and domestic scholars. The author is grateful to their hard work and makes footnotes in this book. Moreover, those data used in the quantitative analysis stem from those statistical material collections, statistical yearbooks, public finance statistical material and public finance yearbook. The author is grateful to those publishing houses and authors, for without these materials, the quantitative analysis in this book can't be finished. Finally, the author is responsible for those faults and negligence in the book, and welcomes comments and criticisms.

Author, October 25, 2001

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