

中国地方政府债务 的确认、计量和报告

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摘 要

改革开放 30 多年以来，中国经济和各项社会事业快速发展，工业化与城镇化进程的加快导致地方建设性融资需求快速增长，特别是 2008 年 11 月国家出台“大规模增加政府投资，实施总额 4 万亿元的两年投资计划”以来，为了与 4 万亿元巨额投资计划相配套，2009 年地方政府通过“地方政府融资平台”迅速筹集大量资金，债务规模剧增，有些地区财政风险凸显。然而，地方政府举借的规模巨大的债务情况却没有被公开，被隐藏起来了。其主要原因在于：中国现行法律法规规定，地方政府不能直接向金融机构借款、不能直接发行地方政府债券，也不能对外提供担保；从地方政府角度看，地方政府不愿公开披露实际举债情况；中国现行政府会计制度不要求记录与披露这些债务情况。目前中国政府会计反映与报告的地方政府债务信息只是实际地方政府债务中的很小一部分。地方政府债务融资过大存在潜在风险已成不争的事实，加强地方政府债务管理，防范和化解财政风险，确保经济社会可持续、稳定而健康

发展已成为当前中国经济工作的一件大事。温家宝总理2010年3月5日在第十一届全国人民代表大会第三次会议上所作的《政府工作报告》中指出：“切实加强政府性债务管理，增强内外部约束力，有效防范和化解潜在财政风险。”而全面、可靠、及时的地方政府债务信息是有效进行地方政府债务管理的基础与前提，地方政府债务风险评价、风险防范与化解都必须以债务信息为基础。地方政府债务信息应该主要由政府会计来提供，而中国现行政府会计在地方政府债务的核算等方面存在诸多问题，不能为地方政府债务管理提供所需债务信息，从而制约了我国地方政府债务管理。由此可见，中国地方政府债务情况的严峻形势客观上要求尽快改革中国现行的政府会计，为地方政府债务管理提供所需会计信息已是当务之急。本书从探讨地方政府债务管理与政府会计的内在关系入手，分析中国地方政府债务产生的原因及特点，系统分析了中国现行政府会计存在的缺陷及其对地方政府债务管理产生的影响，在借鉴国际相关经验的基础上，探讨如何改革和完善中国政府会计，为实现地方政府债务管理目标提供所需的全面、可靠、及时的具有更高质量的地方政府债务信息。

本书的主要内容如下：

第一章导论。介绍了本书的研究背景，选题的理论与实践意义；对国内外学者关于地方政府债务存在及其管理以及相关政府会计问题的研究成果进行综述；介绍了本书的研究方法、研究思路及结构安排，并指出本书

的创新之处。

第二章地方政府债务管理与政府会计理论。本章对地方政府债务管理与政府会计的基本理论进行阐述，并对两者的关系进行理论上的探讨与分析，为实践中改革政府会计中相关内容以适应地方政府债务管理需要提供理论支撑。地方政府债务管理要以政府会计提供的相关数据资料为基础和依据，政府会计管理的对象之一是地方政府债务，而且政府会计的主要目标之一是为政府债务管理服务，地方政府债务管理的发展要求政府会计进行相应的变革。

第三章中国地方政府债务管理现状。本章对中国地方政府债务的发展历程进行了追溯；系统地分析了中国地方政府债务的形成原因、管理过程中存在的问题，其中，重点分析了“地方政府融资平台”中地方政府债务产生的原因、功能与存在的风险；并指出中国现行政府会计是制约目前地方政府债务管理的重要因素。

第四章中国地方政府债务管理中的政府会计：现状及存在的问题。本章较全面地梳理了中国现行政府会计对地方政府债务的确认、计量和报告的历史与现状，系统地分析了现行政府会计在地方政府债务的确认、计量和报告方面存在的主要问题以及对地方政府债务管理产生的影响。

第五章国外地方政府债务管理与政府会计：经验借鉴与启示。本章对美国与法国的地方政府债务管理实践和政府会计中关于地方政府债务的确认、计量和报告情

况进行了考察分析，同时还分析了《国际公共部门会计准则》关于政府债务的确认、计量和报告的情况，从中得出对中国相关改革的有益启示。

第六章中国政府会计改革的相关次序及目标。本章做了以下方面的探讨：从法律法规完善的角度研究如何使地方政府的举债行为阳光化，使政府会计能名正言顺地反映与核算相关内容；在此基础上探讨如何加强对地方政府直接举债行为的监管；根据地方政府债务管理的需要提出了中国政府会计改革的目标。

第七章中国政府会计改革的相关构想。中国政府会计中的地方政府债务的确认、计量和改革的改革构想是本书的研究重点与目的。本章对中国地方政府债务的确认、计量提出了具体的、较为详细的改革和完善方案，勾画出了地方政府债务报告体系总体框架，并设计出具体的操作方案。

加强地方政府债务管理、防范债务风险是中国当前经济工作中的最迫切、最重要的工作，如何适应地方政府债务管理的需要来探讨中国政府会计的改革是一个新的研究领域。综观全书，本书的创新之处主要体现在以下方面：

1. 从地方政府债务管理视角切入研究中国政府会计改革问题，从理论上探讨了政府会计与地方政府债务管理的内在关系。

2. 较为全面、系统地分析中国地方政府的各类债务产生或存在的原因、债务现状及其管理中存在的问

题。

3. 首次较全面、系统地梳理了中国现行政府会计对地方政府债务的确认、计量和报告的历史与现状，深入分析了现行政府会计在地方政府债务的确认、计量和报告方面存在的主要问题及其成因，以及对地方政府债务管理产生的影响。其中，地方政府通过“地方政府融资平台”举借的债务的相关信息没有被现行政府会计记录和报告，本书对此问题进行了全面、深入的分析。

4. 从中国目前的实际情况出发，提出了中国政府会计改革的相关次序及目标。

5. 较全面、系统地提出了改革和完善中国政府会计中地方政府债务的确认、计量和报告的总体思路；设计了各类地方政府债务确认、计量的具体操作方案；勾画出了地方政府债务报告体系总体框架，并设计了具体的操作方案。这可为政府会计与债务管理的理论研究和实践提供参考。

关键词：地方政府债务管理 地方政府债务信息 政府会计 地方政府债务核算 地方政府债务报告

Abstract

Since the 30 years of the reform and opening up, China's economic and social cause has been experiencing a rapid development, the accelerated industrialization and urbanization has led to a rapid growth of sub - national constructive financing needs. Especially, since the State promulgated the "massive increase in government investment, the implementation of total 4 trillion investment plan for two years" in November of 2008, in order to match the huge investment plan of 4 trillion, the sub - national governments raised the substantial funds so quickly through the "local government financing platform" that the debt proportion surged and the financial risks highlighted in some areas. However, the situation that sub - national government borrowed the debt in a large scale was not open but hidden. The main reasons are that: sub - national government can neither borrow from financial institutions and issue bonds directly nor offer guarantee externally according to Chinese

laws and regulations; sub - national government does not want to publicly disclose the actual debt situation; Chinese current government accounting system does not require recording and disclosing such debts. A small part of sub - national government debt is reflected and recorded in our government accounting at present. The fact that debt financing in sub - national government is too large and contains a potential risk has become indisputable. Strengthening sub - national debt management, preventing and resolving financial risks, ensuring economy and society sustainable, stable and healthy development has become a major event of economic work in China. On March 5th, 2010, at the third meeting of the Eleventh National People's Congress, Premier Wen pointed out "enhancing the governmental debt management, strengthening the internal and external binding and effectively preventing and resolving potential financial risks", which is taken from the Government Work Report. Comprehensive, reliable and timely sub - national government debt information is the effective foundation and prerequisite for sub - national debt management, which sub - national government debt risk assessment, prevention and resolution base on. Sub - national debt information should be provided mainly by government accounting. But there are many problems about local government debt accounting that can not provide the required information of sub - national

government debt management and therefore restrict sub - national government debt management in China. This shows that the grim situation of our sub - national government debt objectively asks for reforming our current government accounting as soon as possible. Providing the necessary accounting information for sub - national government debt management is a top priority. This article starts from the inherent relationship between sub - national government debt management and government accounting, analyzes the reasons and characteristics of the Chinese sub - national government debt, systematically analyzes shortcomings of our government accounting and their impact on sub - national government debt management. On the basis of relevant international experience, this article probes how to reform and improve our government accounting in order to provide the comprehensive, reliable and timely sub - national government debt information with higher quality, which is needed for realizing sub - national government debt management objectives.

The main contents are as follows :

Chapter I is the introduction. This chapter describes the research background and the theoretical and practical significance of the topic, comprehensively discusses the research results from the overseas and domestic scholars on sub - national government debt management and the issues

related to government accounting, describes the research methods, research ideas and structural arrangement, points out the innovations and shortcomings.

Chapter II is about sub - national government debt management and government accounting. This chapter explains the basic theory of sub - national government debt management and government accounting, discusses and analyzes the relationship between them, which offer the theoretical support for the reform of sub - national government debt management. Sub - national government debt management should base on the relevant data supplied by government accounting. One of government accounting objects is sub - national government debt. And a main objective of government accounting is to serve for government debt management. The development of sub - national government debt management requires government accounting to renovate accordingly.

Chapter III describes current situation of sub - national government debt management in China. This chapter traces the development process of Chinese sub - national government debt, systematically analyzes the causes of Chinese sub - national government debt and the existing problems in the management process. Among them, this chapter emphatically analyzes the causes, functions and risks of sub - national government debt on the sub - national government

financing platform, and then points out that current government accounting is an important limiting factor in sub - national government debt management.

Chapter IV is about government accounting in Chinese sub - national government debt management. This chapter combs past and present situation about the recognition, measurement and reporting of sub - national government debt in current government accounting, and then systematically analyzes existing problems about recognition, measurement and reporting of sub - national government debt in current government accounting and the effect on sub - national government debt management.

Chapter V discusses sub - national government debt management and government accounting in foreign countries. This chapter not only reviews the recognition, measurement and reporting of sub - national government debt in sub - national government debt management practices and government accounting of the U. S. and France, but also analyzes the situation about International Public Sector Accounting Standards on recognition, measurement and reporting of government debt. On this basis, this chapter obtains the beneficial enlightenment for related reform in China.

Chapter VI analyzes relevant order and objectives in Chinese government accounting reform. This chapter makes

the following discussions: First, this chapter, from the perspective of laws and regulations, studies how to put sub-national government borrowing behavior in the sun in order that the government accounting can justifiably reflect and measure related contents. Secondly, on this basis, this chapter explores ways of strengthening supervision of sub-national government's direct borrowing behavior. Finally, this chapter proposes objectives of government accounting reform according to the needs of sub-national government debt management.

Chapter VII states related ideas about Chinese government accounting reform. The reform concept about recognition, measurement and reporting of sub-national government debt in Chinese government accounting is the focus and purpose of this research. This chapter makes a specific, detailed reform and perfection program on the recognition and measurement of Chinese sub-national government debt, outlines the overall framework of sub-national government debt reporting system and designs specific action plans.

Strengthening sub-national government debt management and preventing debt risk is the most urgent, important work in Chinese current economic work. Probing government accounting reform to adapt to the needs of sub-national government debt management is a new research field.

Looking at the full text, innovations of this article are as follows:

1. Study Chinese government accounting from the perspective of sub - national government debt management, discuss inherent relationship between government accounting and Chinese sub - national government debt in theory.

2. Analyze the causes of creation or existence of various sub - national government debt, debt status and problems in the debt management more comprehensively and systematically.

3. Combine past and present situations about the recognition, measurement and reporting of sub - national government debt more comprehensively and systematically for the first time. Analyze major problems and causes of the recognition, measurement and reporting of sub - national government debt in Chinese current government accounting thoroughly, as well as the impact on sub - national government debt management. Among them, this research conducts a comprehensive, in - depth analysis of the problems that related information which sub - national government borrow debts through the "local government financing platform" is not recorded and reported in current government accounting.

4. Propose relevant orders and objectives of Chinese government accounting reform from the actual conditions in

China.

5. Present a general idea of reforming and improving the recognition, measurement and reporting of sub - national government debt in Chinese government accounting systematically and comprehensively; design specific operational programs of recognition and measurement of various sub - national government debts; outline a general framework of sub - national government debt report system and design the concrete operation schemes. These can provide references for the government accounting and debt management in theory and practice.

Key words: sub - national government debt management; sub - national government debt information; government accounting; sub - national government debt accounting; sub - national government debt report