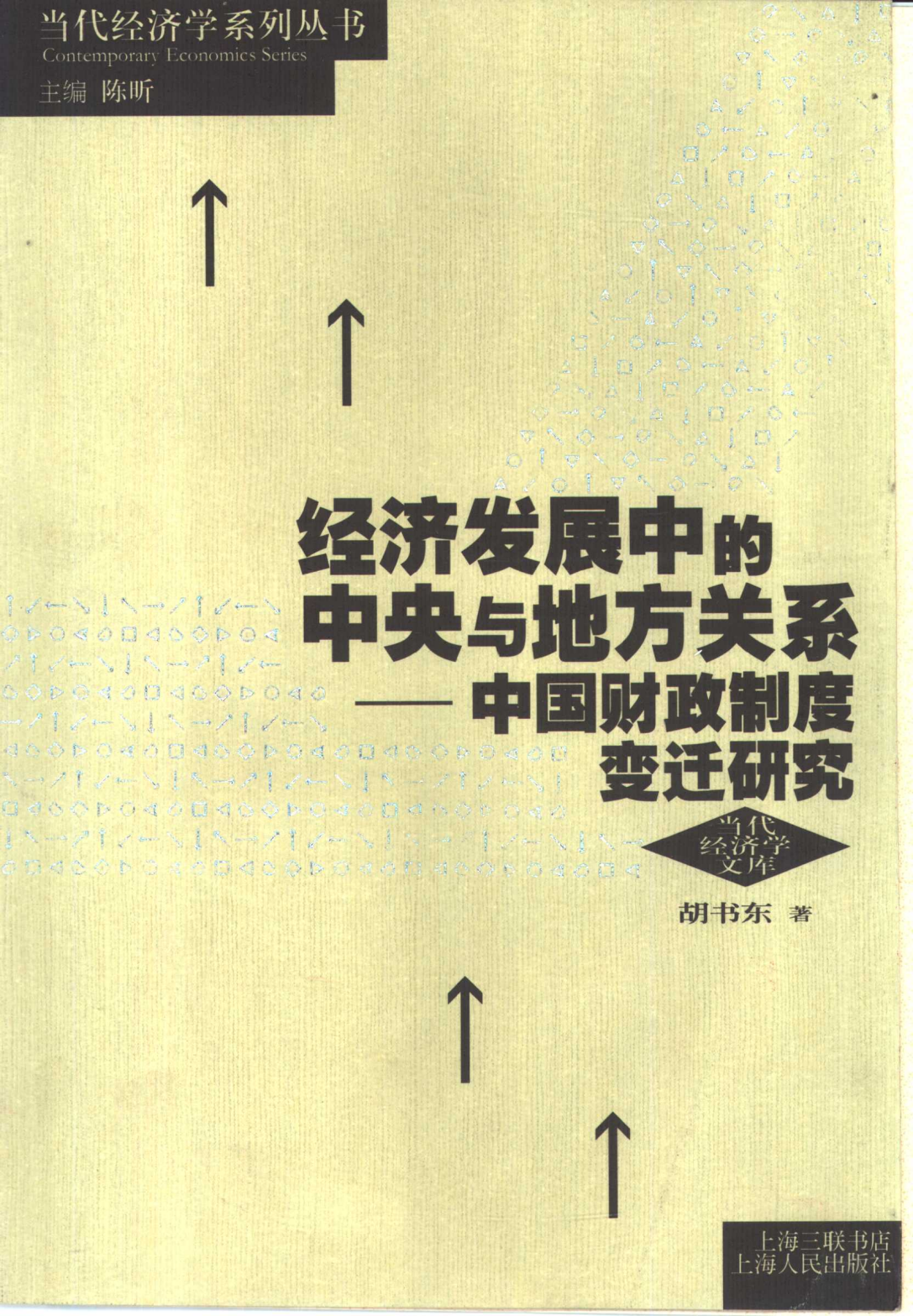


当代经济学系列丛书

Contemporary Economics Series

主编 陈昕



**经济发展中的  
中央与地方关系  
——中国财政制度  
变迁研究**

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——中国财政制度变迁研究

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# 作者简介

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胡书东,男,1971年出生于河南固始。2000年6月获北京大学经济学博士学位。现在北京大学中国经济研究中心博士后流动站工作。曾在《经济研究》、《中国社会科学季刊》等刊物发表论文十余篇。主要研究领域为财政学、金融学、发展经济学和农村经济。

# 出版前言

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**为**了全面地、系统地反映当代经济学的全貌及其进程,总结与挖掘当代经济学已有的和潜在的成果,展示当代经济学新的发展方向,我们决定出版“当代经济学系列丛书”。

“当代经济学系列丛书”是大型的、高层次的、综合性的经济学术理论丛书。它包括四个子系列:(1)当代经济学文库;(2)当代经济学译库;(3)当代经济学教学参考书系;(4)当代经济学新知文丛。该丛书在学科领域方面,不仅着眼于各传统经济学科的新成果,更注重经济前沿学科、边缘学科和综合学科的新成就;在选题的采择上,广泛联系海内外学者,努力开掘学术功力深厚、思想新颖独到、作品水平拔尖的“高、新、尖”著作。“文库”力求达到中国经济学界当前的最高水平;“译库”翻译当代经济学的名人名著;“教学参考书系”主要出版国外著名高等院校的通用教材;“新知文丛”则运用通俗易懂的语言,介绍国际上当代经济学的最新发展。

本丛书致力于推动中国经济学的现代化和国际标准化,力图在一个不太长的时期内,从研究范围、研究内容、研究方法、分析技术等方面逐步完成中国经济学从传统向现代的转轨。我们渴望经济学家们支持我们的追求,向这套丛书提供高质量的标准经济学著作,进而为提高中国经济学的水平,使之立足于世界经济之林而共同努力。

我们和经济学家一起瞻望着中国经济学的未来。

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# ABSTRACT

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## **THE RELATIONS BETWEEN THE CENTRAL AND LOCAL GOVERNMENTS IN ECONOMIC DEVELOPMENT – TOGETHER WITH RESEARCH OF CHINA FISCAL INSTITUTIONAL CHANGES**

It is necessary not only for economy but also for non-economy that state or government is being. It is not the capacity or purpose of this book to discuss overall the existing necessity and the activity range of state or government. The existence of state or government is given for the analysis in this book. The state needs material support for its activities. In a money economy, the material support is mainly embodied some economic resources, especially fund resources in money that are owned and dominated by states. So the collection of necessary fund for state activities is needed. State activities or exerting their functions are also the procedure in which states expend their income. In the same time, the activities of state income and expenditure



affect social economy in many ways, and become an important method to perform state functions finally. Thus, public finance is the high summarization of the activities and their effects of state income and expenditure. In terms of the relations between state and economy function, public finance involves economy in almost every aspect. State can intervene in national economy so as to pushing effect on its real functioning by direct administrative methods as well as by fiscal income and/or expenditure. In fact, even direct administrative methods relate still to public finance. In general, there is coordination of the two types of methods when state intervenes in national economy, and public finance includes itself a lot of direct administrative methods. So the two types of methods constitute public economy together. Thus if one wants to study the relations between state and economy, especially between state and economic development are studied, he will have to study the relations be-

tween public finance and development.

Since the foundation of the People's Republic of China (PRC), state finance has played a very important role in economic development and a history of fiscal system changes has given a faithful account of the splendors and frustrations, successes and failures in China's latter half of 20th century economic development. So undoubtedly, it is of importance to explore the PRC's economic development from fiscal angle. The PRC's economic development has been full of complications and spectacular changes. In available literature, too much attention has been paid to the political factors in the PRC's economic development, while the law of economic development itself is often overlook. Particularly, considerations of the political factors has dominated most of researches on the PRC's economic development of the first 30 years, lack of the deep researches from economics, much more lack of overall considering and systematically researching

the economic development before and after the Reform.

The dramatic institution changes that have happened since the Reform are regarded in this book as a continuation of the institution changes during the 30 years planning economy experiment before the Reform. I think that the changes of the planning system before 1978 induced the Reform that is market-orientated. I also think that the institution changes before and after the Reform are continuous and the institution changes since the Reform not only negated the institutions before 1978 because path dependence has determined the bright gradual nature of the Reform since the late 1970s. China's economic development and institution changes have been accompanied by state's strong interventions so that the logic behind the latter half of 20th century institution changes in China will be clearer if we view the history of the institution changes from public finance.

The fundamental motivation of economic growth is technological changes. So the choice of development strategy should be based on technological innovations. But economic development is not only an engineering or technological procedure but also requiring economic productivity. Thus technological innovations must be consistent with the resource endowment and can make full use of domestic abundant and cheap resources in economy. So development strategy could not be divorced from the resource endowment reality and the choice of development strategy dominates fundamentally the functioning productivity of an economic system.

In early 1950s, China carried out a development strategy orienting heavy industry that is capital-intensive, advanced in technology, and in grave conflict with the resource endowment at that time. In order to develop heavy industry, abolishing market mechanism, distorting factor prices to provide cheap factor inputs, nationalizing, and depriving

the management autonomy of micro-units are necessary. This induced endogenously the occurrence of the planning system including traditional fiscal system. In this planning system, social surplus could not be mobilized and allocated preferentially to heavy industry mainly by financial system because of the depression of the price of capital input. Finally, public finance undertook the functions of capital accumulation and allocation as well as still the function of general public finance so that the two types of functions were intermixed.

The core of fiscal system is fiscal management system in which the relation between central and local governments is most conspicuous. It is necessary to institute a highly centralized fiscal management system, especially centralized highly to central government, so as to accumulate capital to implement the heavy industry oriented development strategy under China's resource endowment conditions. If local governments had too much fiscal

power, the limited capital resource could have been dispersed in many projects, moreover, local authorities could have deviated from heavy industry oriented development strategy. This point is more important at the early stage because of the particular scarcity of capital then. But the highly centralized fiscal management system is disadvantageous to arouse enthusiasm not only of firms and persons but also of local authorities. However, the construction and function of heavy industry projects need their local authorities' cooperation. The projects and firms were centralized and unified entirely to central government, and the responsibility also were due to central government, which must result in the problems in the system that the information cost would be too high and the management and control would be more and more difficult. With economic development, there would be more and more construction projects and firms, so that the problems in management system would deteriorate

and the high fiscal centralization and unification would be further difficult. Thus modification of the old system was logical and a new system named "unified leadership and classified management" occurred, which is in fact an effort to coordinate the relation between centralization and unification to central government and arousing local enthusiasm.

Because of the very underdeveloped economy and the very large regional disparities of social economic development in China, there is not unified market over around country. In the planning system, in order to mobilize mostly resources to develop heavy industry, resource allocation and flow among regions was controlled directly under the central so that the old weak economic ties by market among regions were cancelled entirely and regions could contact indirectly only by the central. When the central transferred fiscal and planning powers to local authorities and firms, the latter had to do things in their own way and the old mechanisms of

coordination and resource flow among regions were disrupted. The goal of local authorities was maximization of domestic output. If there were unified markets over around country, the old economic ties among regions would have been disrupted or damaged when the central transferred powers to lower levels. But under the planning system, such efforts will easily cut off the old economic ties among regions and fore-back linkage of production due to changes of administrative connections, with which products supplying other regions will lose marketing channel and products whose supply rely on other regions will be limited. Then in order to make the most of the old economic sectors work and fulfill the goal of maximization of domestic output, local authorities had to base themselves on self-reliance to fill the industrial gaps and form a comprehensive industrial system in their own region. Moreover, local authorities were also able to duplicating construction since the central fiscal powers



were partly transferred to lower levels together with a lot of state-owned enterprises. It is the origin of the duplicating construction happening repeatedly. However, the duplicating construction could not resolve effectively and accurately the structural out-of-balance between supply and demand suffering from decentralization so that shortage economy happened.

Kornai's shortage economic theory is not consistent with China's traditional planning system. The hunger for investment all around originated the industry and firm structure named "big and complete" and "small and complete". The economic linkages among regions, industries and firms must rely on the planning authorities in planning system. But asymmetry of information is the contradictions inherent in planning system. So normal division of labor and cooperation among regions, industries and firms couldn't be carried out smoothly, and risks and uncertainties in external economic