

Public Finance
and 公共财政
the Reform of 与支出管理制度改革
Expenditure Management System

刘铭达 陈秋华 等(著)

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前言

20 世纪 90 年代初,我国全面确立了构建社会主义市场经济体制的改革总目标。经过近 10 年的市场化取向改革,我国已基本建立起了社会主义市场经济体制框架,经济的市场化程度已达到了较高水平,并获得了国际认可,于 2001 年 12 月成功地加入了世界贸易组织。经济管理体制运作模式的转换,决定了政府的职能运作模式必须随之转换,即由传统计划经济时期的全能政府,转换为市场经济体制条件下的公共政府。相应地,财政管理运作模式也必须由传统计划经济时期的生产建设型管理运作模式转换为市场经济体制条件下的公共财政管理运作模式。这是由市场经济的本质所决定的。

市场经济是以市场为基础进行资源配置和调节的经济运行模式。在市场经济体制条件下,通过公平竞争追逐利润是市场经济运行和发展的基本动力,商品的供求关系及其价格是市场配置资源的基本依据和信号。一般的经济活动都以市场为中心,在公平竞争的基础上,通过商品的供求关系和价格变动,调节社会资源的配置。市场经济发展的历史证明,以追逐市场利益为目标,以商品供求关系和价格变动为依据进行资源配置的市场机制,并不是完美无缺的,它存在着自身无法克服的缺陷,而这种缺陷将提高市场配置资源的机会成本,降低市场对资源配置运作的效率,甚至可能会导致市场运作的瘫痪和失败。市场缺陷或市场失灵主要体现在:无法避免垄断、分配不公、外部经济负效应的出现,无法实现充分就业,无法提供社会公共物品,存在市场信息不对称等。在市场经济体制条件下,市场失灵是政府与市场分工的基本标准。一般而言,凡是

市场能有效作用的领域，都应由市场发挥基础性的资源配置作用，政府应尽量不参与；而对于市场失灵领域，政府必须加以弥补，并且只能以纠正和弥补市场失效状态作为自己发挥作用的空間范围和行为准则。

公共财政管理运作模式是立足于政府与市场的职能分工基础之上的。在传统计划经济体制条件下，政府的职能是不设限的全能政府。因而，以实现政府职能为基本目标的财政活动范围也是不设限的，而且一切的社会资源基本上都属政府所有。只要政府认为需要或计划确定的资源配置，财政都必须提供保障。在市场经济体制条件下，政府与市场存在着比较明确的分工，政府的活动范围受政府与市场分工的限制，是一个有限职能政府，因而与市场经济体制相对应的以实现政府职能为基本目标的公共财政的活动范围也是有限的。公共财政活动范围的有限性，就是以弥补市场失灵作为必须遵守的惟一准则。公共财政弥补市场失灵的基本内容就是为政府履行市场无法承担或无法有效承担的公共职能提供公共支出保障，即为政府满足社会公共需要提供资金保障。

公共财政管理体制是市场经济体制的有机组成部分。公共财政的核心问题是公共财政支出问题，公共支出管理制度是公共财政管理体制的重要的子系统，是构建公共财政管理体制的关键组成部分，对构建公共财政管理体制具有重大的决定作用。公共财政管理运作模式的构建和转换，从根本上说，就是要按照市场经济体制的要求，改革传统的财政支出管理运作模式和机制。尽管随着经济管理体制改革的不断推进和深化，我国的财政管理制度也进行了一系列的改革，但改革的重点始终放在财政收入管理体制和运作机制上，着重于寻找适度的宏观税率、构建确保财政收入稳定增长机制和合理划分各级政府间的收入分配关系上，在财政支出管理运作机制的改革上着力不多。虽然我国早在 20 世纪 90 年代初期就确定了市场化取向改革目标，但一直到 90 年代末整个财政支出管理运作体系基本上仍然沿着传统计划经济管理体制的运作模式，财政支

出管理制度改革明显滞后于财政收入管理制度改革。随着社会主义市场经济体制的建立和完善,传统的财政支出管理运作体系已经越来越不适应市场经济体制条件下政府职能的转变和调整的需要,甚至制约了市场经济的有效运转和发展,并使整个财政陷入不应有的困境,出现财政收入持续高速增长,但财政困难仍然难以摆脱,有的地方甚至出现了财政困难加剧、财政状况恶化的现象。这种现象的产生,一个很重要的原因是由于传统的财政支出管理体系和运作机制在财政资金分配管理上与市场经济体制的要求不相适应,主要体现在:财政支出越位、缺位、短位并存,支出结构不合理,财政供养人数增长失控,支出分配缺乏科学性,财政资金分散,财政资金使用效益差,财政支出管理运作不规范,财政监督乏力等。由于在一定时期内,一个国家的国民经济总量是一个基本确定的量,国家在寻找既能体现国民经济的最佳整体发展效率、又能使财政收入总量最大化并保持持续、快速增长的适度宏观税率后,在收入供给上寻求解决财政困难的空間已不大。相反,由于财政支出需求存在着较大的弹性,其在解决财政供求矛盾方面的活动范围比收入供给大。这就要求我们必须按照与市场经济相适应的公共财政体制的运作要求,全面改革财政支出管理运作体系和制度,这既是财政改革和发展的要求,也是提高财政管理效率、解决财政困难、发挥财政职能作用的现实需要。

社会主义市场经济体制条件下的公共财政具有一般公共财政的基本内涵和特点,都是以政府为分配主体并立足于满足非盈利性的社会公共需要,都具有资源配置、收入分配、宏观调控和监督管理职能,并通过规范的制度和程序运作发挥其职能作用。但是,有中国特色的公共财政体制由于与社会主义制度紧紧相联,因而具有与一般公共财政不同的特点,如由于社会制度的差别而拥有巨额的国有资产以及具有较一般公共财政体制更为强大的宏观调控能力。如何理解和把握我国公共财政体制的内涵,推进财政改革与发展,构建既符合国际惯例又符合我国特点的社会主义公共财政管理运作体

系，是当前我国财政改革与发展面临的重大课题。

作为长期从事财政管理理论研究和财政管理实践的工作者，我们深感推进公共财政改革、转换财政管理运作模式，对发挥财政职能和提高财政管理水平，以及对实现我国经济和社会可持续发展的重要性 and 紧迫性；而作为财政管理制度改革的组织者、实施者和执行者，在推进公共财政管理体制改革的，特别是公共财政支出管理体制改革的进程中，我们更深感责任重大、任务艰巨。为此，我们组织专门的研究力量，运用市场经济理论和公共财政的一般原理，在吸取国内外理论成果和总结国内实践经验的基础上，对在我国建立公共财政管理制度进行了深入系统的研究，特别是对作为构建公共财政管理制度的核心问题——公共财政支出管理制度改革进行了重点研究，提出了指导财政支出管理制度改革的基本原理、实施方案和对策措施。

本书分为五篇共十八章。第一篇为公共财政。重点阐述了公共财政的基本内涵和基本原理，提出了建立有中国特色的公共财政体制的框架体系以及公共财政支出管理运作的基本要求。第二篇为部门预算。在全面剖析传统预算编制制度缺陷的基础上，提出了部门预算编制管理制度改革的方向、内容和运作方案。第三篇为财政国库管理制度。通过对我国现行财政国库管理制度和市场经济国家现代财政国库管理制度的比较研究，在总结财政国库管理制度实践的成功经验的基础上，提出了建立我国现代财政国库管理制度改革的目标方案及具体的操作流程。第四篇为政府采购制度。在研究构建规范性的政府采购管理制度的基本内涵、系统剖析我国现行政府采购制度缺陷与不足的基础上，按照市场规则和国际惯例，提出了进一步优化我国政府采购制度的对策措施。第五篇为社会保障制度。在研究分析我国社会保障制度发展历史经验的基础上，根据我国社会主义市场经济发展的客观要求，提出了构建有中国特色社会保障制度的改革目标和框架方案，并深入研究阐释了我国公共财政与社会保障的内在关联。

撰写并出版本书，旨在期望通过我们的研究、探索，使我国的公共财政理论更为丰富，使我国的公共财政改革更具指导性，使读者对我国公共财政内涵有一个更为深刻的了解，并把握进一步深化财政支出管理制度改革的方向、重点和基本方案，进而使财政改革与发展获得更多的理解和支持，以期进一步加快推进财政改革与财政发展。

PREFACE

The general objectives for restructuring the socialist market economic system were fully established in China in the early 1990s. After a decade of market-oriented reform, the framework of the socialist market economy has been so far established on a whole, and the market economy developed to a relatively high level. China's access to the WTO in December 2001 marked the world's recognition of the nation's achievement. The restructuring of the operating mode of the economic management system calls for a shift in the government functions, a shift from the all-mighty government in the traditional planned economy to the public government in the market economy. Accordingly, the operating mode of the financial management needs to be upgraded from the production and construction type in the traditional planned economy to the public type in the market economy. This is decided by the nature of the market economy.

Market economy is a mode of economic performance, which allocates and regulates resources on the basis of the market. Under the market economy, it is through fair profiteering that supplies motives for the performance and development of the market economy, and it is the supply and demand as well as the prices of commodities that act as the basis and signal for the market to allocate resources. The regular economic activities, which aim to regulate the allocation of social resources, should be carried out relying on the relations of supply and demand and the fluctuation of commodities prices based on fair competi-

tion and with market as the center. The history of market economy shows us that market mechanism, which is based on the relations of supply and demand as well as on the fluctuation of commodities prices for the purpose of market profiteering, is in itself imperfect, whose in-born defects will lead to raised opportunity costs and decreased efficiency for resources allocation, and even cause market paralysis or market failure. Symptoms of such market defects or market failure mainly include the unavailability to prevent monopoly, unfair distribution, detrimental externality, deficient employment, failure to provide social public goods, and unsymmetrical information. Under the market economy, market failure is the main yardstick to divide the responsibility of the government and the market. Generally speaking, the government should get the least involvement in the area where the market can work effectively in terms of fundamental resources allocation, while the government should remedy the defects in the area where the market fails. In that case, government activities can only be based and kept within the scope for amending and remedying the market failure.

The operating mode of public finance management is based on the divided responsibility of the government and the market. Under the traditional planned economy, governments have unlimited power. Hence the scope of financial activities, whose basic goal is to realize government functions, is also unlimited in power. As all social resources are basically owned by the government, finance is responsible to guarantee all the allocation of resources so long as the government considers it necessary or puts them in the plan. However under the market economy where the responsibilities of the government and the market are clearly identified, the government, whose scope of activities is confined, is limited in its power, thus adding limits to the scope of financial activities whose basic goal is to follow up on government functions.

It is the limits of the scope of public financial activities that should be regarded as the sole principle for observance in remedying the market failure. The main goal of public finance in meeting the market failure is to provide public expenditure security services for the government to perform public functions where the market is unable to undertake or fails to undertake them effectively. In other words, the goal of public finance is to provide fund security for the government in response to the social public demand.

The management system of public finance is an organic component of the market economic mechanism, and the core of public finance lies in the expenditure. The management system of public expenditure, being an important subsystem and a key component of the management system of public finance, plays a decisive role in establishing the system for managing public finance. In fact, to establish and shift the operating mode of the management of public finance is essentially to reform the traditional pattern and mechanism for the management of financial expenditure in accordance with the specific requirements of the market economy. With the promotion and deepening of the reform in the field of economic management, a series of measures have been carried out in reforming the management system of finance. But the priority of the reform is kept on the management and the operating system of fiscal revenue, endeavoring to seek adequate macro-tax rates, establish a mechanism to guarantee the stable growth of financial revenue, and establish the sound relations for income distribution among governments of different levels. Little efforts were made to reform the operating mechanism for the management of fiscal expenditure. Although the goals for the market-oriented reform had been established in China in the early 1990s, the entire financial circle had, till the end of 1990s, kept on adopting the traditional practice for managing the expenditure

business as that under the planned economy on a whole, leaving the reform of expenditure management lagging far behind that in the field of revenue management. With the establishment and improvement of the socialist market economy, the traditional operating mode of financial expenditure grows to be increasingly incompatible with the new government roles under the market economy. And this, in a sense, constrains the effective operation and development of the market economy, which in the end leaves the entire financial circle into an awkward situation that could have been avoided. Hence there occurs a phenomenon that despite the sustained and rapid increase in financial revenue, the financial difficulty remains, and in some places the shortage problem even sharpens with the financial situation worsened. One important cause for this is that the traditional management system and the operating mechanism for financial expenditure fails to meet the requirements of the market economy in terms of financial funds distribution and management. Features of the incompatibility include the co-existence of offside, defect side and short side of financial expenditure, imbalanced structure of expenditure, over-growth of the population fed by finance, unscientific mode of expenditure distribution, decentralization and poor application of financial funds, irregular management practice of financial expenditure and weak financial supervision. The aggregate for the national economy of a nation is set within a certain period, and there will leave only a limited space to deal with the financial difficulties from the perspective of revenue supply when the state identifies the moderate macro-tax rate that can not only embody the optimum overall development efficiency of the national economy, but also facilitate the sustained and rapid growth of the maximized aggregate of fiscal revenue. On the contrary, compared with revenue supply, the demand for financial expenditure is more flexible in the scope of activities in tackling the

contradiction between supply and demand. This requires us to reform the management system of financial expenditure in an all-around way according to the specific requirements of the market-based public finance. This is the call of the financial reform and development, and the immediate necessity for improving the management efficiency of finance, settling the financial difficulty, and giving full play to financial functions.

The public finance under the socialist market economy shares similarity with the regular public finance in main connotation and characteristics as well as in the roles of resources allocation, revenue distribution, macro-control and regulation, supervision and management. They both aim to meet the non-profit-oriented social public demand by relying on the standardized system and procedures with the government as the main distributor. However, as the public finance with Chinese characteristics is interlinked with the socialist system, Chinese public finance also bears different features as that of the regular type. For example, due to the variation of social systems, the public finance system with Chinese characteristics, which owns a huge quantity of state-owned assets, is more powerful to conduct macro-control and regulation. It is an important task for us to understand the connotation of the Chinese public finance, promote the financial reform and development, and establish a socialist public finance system that accords with the international practice and fits in with China's specific conditions.

As researches who are dedicated to the study and practice of financial management, we feel it important and urgent to promote the reform in public finance, restructure the management mode, upgrade the capacity for handling financial affairs, and strengthen the role of finance so as to realize the sustained economic and social development in China. At the same time, as organizers and executors for the reform of

前言

financial management, we have a stronger feeling of great responsibility in undertaking the arduous task to promote the reform program in the financial management system, and to be more specific, in the management system of public finance expenditure in particular. Based on the previous experience in domestic practice and with reference to the academic findings at home and abroad, a special team is organized to carry out profound and systematic researches on establishing the public finance management system in China with the research focus on the core point, namely, on the renovation of the expenditure management system of public finance. Proceeding from the theories on the market economy and in line with the general principles for public finance, a series of basic principles, implementation strategies and countermeasures are proposed with a hope that they will help to guide the reform program in the management of financial expenditure.

The book consists of five parts in eighteen chapters. The first chapter is on public finance. It dwells on the main connotation and basic principles of public finance, and proposes the fundamental requirements for the expenditure management system of public finance and the framework system of the Chinese public finance. The second chapter is on the departmental budget. Through a thorough analysis on the defects of the traditional budgeting system, it discusses the direction, content and implementation measures for renovating the management system of making departmental budgets. The third chapter is on the treasury management system. Through a comparison between the current treasury management system in China and that in the advanced market-economy nations and with reference to the previous successful experience of China in the field of treasury management, it proposes the objectives and the specific implementation procedures for the reform of the modern treasury system. The fourth chapter is on the govern-

ment procurement system. Proceeding from the defects of the existing system for government procurement in China, it proposes the countermeasures for improvement based on a careful study on the basic connotation of the standardized government procurement system and in line with the market rules and international practice. The fifth chapter is on the social security system. According to the objective requirements of the socialist market for economic development and based on the previous experience in China, it expounds on the interlinks between public finance and social security in China, and proposes the goal and framework measures for establishing the social security system with Chinese characteristics.

We write the book with a hope to enrich the theories on public finance in China through our exploratory researches. We hope that it may help the readers achieve better understanding of the connotation of the Chinese public finance and get a clearer idea on the direction, focus and fundamental measures for the reform program of restructuring the financial expenditure system, so that people will give more support and tolerance to the reform program and, in the end, facilitate the accelerated development of the reform and finance.