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CAIZHENG ZHICHUZENGZHANG

YU KONGZHIYANJIU

财政支出增长
与控制研究

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上海财经大学出版社

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序 言

当今,我们已确认市场经济在资源配置方面的基础作用,作为弥补市场失灵的重要手段之一——财政调节,也越来越被人们重视。财政支出不断增加是一种历史现象和历史趋势,几乎世界各国都是如此。如何解释之?又如何驾驭之?这是财政学者必须回答的问题。

在解释财政支出不断增加方面,人们公认瓦格纳、马斯格雷夫和皮科克、怀斯曼的贡献。他们都是从经济决定财政的角度去说明经济增长与财政支出的关系的。瓦格纳的分析是经济实证的,他把收入弹性纳入分析,认为像教育、卫生、文化和福利等公共支出的增长比率,类似非必需品的需求收入弹性那样会超过国民生产总值增长比率。马斯格雷夫从国家经济发展阶段来说明财政支出的质的规定性,但他认为财政支出总投资在整个发展阶段,其绝对数是上升的,其相对数则是下降的,这个结论有待验证。皮科克和怀斯曼用“水涨船高”来分析国民收入—税收—财政支出的联动关系,并认为外在原因(替代效应和检视效应)是导致财政支出增长速率超过国民生产总值增长速率的主要原因。近来,公共选择学派十分时兴,它从人都追求私利的理性出发研究公共选择对财政决策过程的影响。

我们研究任何问题既不能离开前人,更不能脱离现实。我国正处于从传统计划经济体制向市场经济体制过渡的经济转型时期。在计划经济时期,我们也是用“经济决定财政,财政影响经济”的观点来解释财政支出的,但政府充当社会资源配置的主要角色,结果

事与愿违,力不胜任;现在,政府在微观层次上的作用渐渐淡化,宏观层次上的调节亟需健全和强化。在此背景下,我国出现财政支出占国民生产总值比例不断下降的现象。对这种现象又作何种解释?显然,用一般理论是难以解释这个“中国之谜”的。雷良海同志不畏所难,认准这个问题作为博士论文的选题,经过多年的艰辛思考和努力,终获成果,值得称许。

雷良海同志是我国已故著名财政学家、上海财经大学博士生导师席克正教授的博士研究生,也是席教授第一个研究财政支出的弟子。他理工出身,有扎实的数理分析基础,再加上天资聪颖,读书勤奋,很快就显示出他的学科交叉优势。他在论文中较好地回答了“中国之谜”,认为我国“实际上,隐蔽在财政支出占国民收入比例不断下降这一表面现象背后的,仍然是财政支出的不断增长”,并且面临的形势更加严峻,从而提出用“综合政府支出”衡量我国财政支出负担的观点。他分析了财政支出不断增长与通货膨胀的关系;通过在长期经济增长模型中引入财政支出变量,深入分析了财政支出不断增长的短期经济效应和长期经济效应,从而弥补了西方财政支出增长理论的不足,拓宽和加深了财政学的理论分析思路。他着眼于建立保持经济持续稳定增长的财政支出管理与控制体系,就我国财政支出总量、结构、效益等问题作了实证分析,揭示了我国在体制变革中财政支出增长变化的特殊性,以及财政支出增长变化形成机制与存在的问题;对我国财政支出不断增长的控制问题,既提出了方法,更强调了制度前提。这些都是雷良海同志博士论文的贡献所在。

在雷良海同志准备博士论文期间,我有幸多次参加讨论,讨论中时有“碰撞”,闪出思想火花,各受教益。他对问题研究的深度和追求真理的执着态度在我脑海中留下了深刻的印象。

他的导师席克正教授也是我的导师。恩师为培养财政研究人才付出了毕生的精力。在雷良海同志进入博士论文答辩期间,恩师

已身患绝症,但他仍逐字逐句推敲雷良海同志论文的观点。雷良海同志博士论文答辩的成功凝结着恩师的心血。现在专著即将出版,本应由恩师作序,现他撒手人间,我只得勉为其难,以告慰恩师在天之灵,并与雷良海同志共勉。

杨君昌

1997年5月

前 言

财政支出是政府活动的一个重要方面,尤其是凯恩斯理论出现之后,财政支出作为重要的政府宏观经济调控手段之一,已被广泛使用。然而,在理论和实践中,对财政支出的研究却一直很薄弱。对于政府来说,由于收入的多少表明政府对资源的控制能力,直接影响到政府权力的行使,往往比较重视,至于这些公共资源如何使用,则往往被当作次要的问题。在一些人看来,事后的资源分配不会对经济效率产生多大影响,经济增长将会自动满足其支出的收入来源,从而有关提高支出效率、控制支出增长等问题也就很少引起足够的重视。对理论研究来说,财政支出主要是对公共产品和服务的支出,由于公共提供产品和服务与私人提供产品和服务有着本质的区别,很难用一般的标准来评价与计量,给财政支出问题的研究带来了很大的困难,因而制约了财政支出研究的深入。随着经济的不断发展,经济和社会的复杂化程度日益提高,财政支出在社会经济生活中的作用越来越重要,对社会经济的影响也越来越大,对财政支出问题的研究更加迫切,也正日益受到有关学者们的重视。

财政支出的范围很大,要研究的问题也很多,论文主要选择财政支出不断增长这一现象作为研究对象。文中所指的财政支出增长主要是指财政支出不断增长,即财政支出增长速度超过国民生产总值(或国民收入)增长速度的增长。选择这一问题作为研究对象主要基于以下考虑:

财政支出不断增长是一种全球经济现象。发达国家从 60 年代起,到 80 年代上半期,财政支出一直保持强劲的增长势头。最初以

为经济增长将会自动满足支出需要的希望破灭了。从 70 年代开始,财政支出不断增长给经济增长带来的包袱日益沉重,西方国家开始吞食财政支出过快增长的苦果。进入 80 年代后,不得不正视支出不断增长带来的种种问题,然而积重难返,虽然采取种种措施,效果并不明显,支出膨胀、经济停滞成为普遍现象。发达国家如此,发展中国家也不例外。许多发展中国家的财政支出也出现了迅速增长的现象,呈现出支出增长速度不断加快、社会支出和债务利息支出迅速增长的特征。

前人对财政支出增长问题的研究,已取得了许多重要的成果,从瓦格纳的“政府活动不断扩大法则”到公共选择学派的支出增长理论,都从不同角度描述了财政支出增长这一经济现象。瓦格纳的“政府活动不断扩大法则”以及皮科克和怀斯曼的“梯度渐进增长理论”,描述了财政支出的长期趋势;马斯格雷夫的“经济增长的财政支出理论”,描述了经济增长各阶段的财政支出特征;福利经济学的财政支出增长理论,以福利经济学的边际效用理论为基础,揭示了导致财政支出不断增长的微观机制;公共选择学派的财政支出增长理论,则在财政支出增长分析中引入了对制度的分析。这些理论各有特色,其理论也已得到不少国家财政支出实践的验证,对于今天分析我国的财政支出增长仍然有着十分重要的指导意义。然而,由于这些理论产生背景的局限,这些不能很好地解释发展中国家的财政支出增长现象,尤其是我国这样一个从计划经济向市场经济转轨的发展中大国的财政支出增长现象。

改革开放以后,决定我国财政支出的制度因素、经济因素以及其他因素都发生了很大的变化。在这一革命性的转变过程中,我国财政支出状况到底如何?是否存在不断增长的问题?改革开放以来,我国财政支出比例不断下降,是否意味着政府活动不断减小,财政支出负担不断下降?如果不是,那么,我国财政支出增长具有怎样的特征?为保持经济持续稳定增长,应如何加以控制?

正是基于以上考虑,在我尊敬的导师席克正教授指导和鼓励下,我选择了“财政支出增长与控制研究”的论题。

论文以保持经济持续稳定增长为目标,对财政支出不断增长的经济影响、我国财政支出增长特征与控制方法进行了深入地分析和探讨,旨在对我国财政支出增长与控制有更深刻的认识,从而有助于建立起保持经济持续增长的财政支出管理与控制体系。本书是在尊敬的导师席克正教授指导下完成的。席教授在论文提纲形成、内容观点、初稿修改等方面倾注了大量心血,多次与我一起讨论和分析,使我在反复学习和思考中,对财政支出增长与控制的问题有了更深刻的认识,是席教授将我引上了财政科学研究之路。席教授不断以其渊博的知识对我的学习、研究和写作悉心指导,而且以其博大的胸怀和崇高的人格力量影响激励着我。遗憾的是,在论文即将出版之际,我尊敬的导师席克正教授因病不幸与世长辞,悲痛与哀思难以言表,谨以论文的出版告慰恩师在天之灵。

在论文的选题和构思阶段还得到了博士生导师杨君昌教授、蒋洪教授的帮助,他们肯定了我的选题,而且提供了很多建设性的意见。论文完成之后,雍文远、刘溶沧、袁恩桢、徐日清、葛惟熹、邱华炳、刘邦弛、刘明远、杨君昌、吴俊培、张馨、谢贤星等专家为之写了评审意见,这些意见指导了论文的修订。

在我的求学生涯中,陈康民教授、张逸民教授、张淑智教授、汪鸿鼎教授曾给予多方面的关怀与支持。在论文的写作过程中,我的妻子始终给我以理解和协助,并承担了全部的校对、电脑录入的工作。上海财经大学出版社对论文的出版给予大力支持,而且十分荣幸地得到了上海市马克思主义学术著作出版基金的资助。在此,我对所有关心和支持本书出版的领导、同志和朋友表示衷心的感谢。

雷良海

1997年6月

Abstract

The dissertation deals with fiscal expenditure growth and control, especially that in China. The fiscal expenditure growth depicted in the paper means an increasing condition that surpasses the GNP (or national income) growth in a longer period of time; increasing fiscal expenditure. Aiming at steadfast, continuing development of economy, it dwells on the analytical research of the phenomenon, theory, economic effect and Chinese current situation and characteristic of fiscal expenditure growth in order to acquire a further acknowledgment of fiscal expenditure growth in China. Meanwhile it explores the controlling method of fiscal expenditure of guaranteeing a continuing development of economy in accordance with china status qua.

the main contents:

1. The increasing fiscal expenditure is a shared headach faced by both developing and developed countries: Developed countries in the west, blindly believing in economic development would automatically meet the need of increasing fiscal expenditure, excessively applied public expenditure as a key to stimulating economic development and tasted their own medicine by overburdening the expansion of total fiscal expenditure in economic development ever since 1960s. After 1980s, fiscal expenditure gaspingly growth in the developing countries and grows worse.

It characterizes as: ① fiscal expenditure increases fast; ② social expenditure and interests of liabilities increases. Since the application of reform and open door policy, fiscal expenditure determinants changed a lot. New acquirements have been brought forth toward the fiscal expenditure in china; economic development and reformatory practice create great demand over fiscal expenditure; budgetary expenditure share in national income decreases, which can no longer covers the patent fast growth of fiscal expenditure; the conflict between income limit and expenditure pressure breeds growing trouble in fiscal expenditure of china.

2. Fiscal expenditure growth theory experienced a long process of growing up and development. From Wagner's "law of rising government activity" to expenditure growth theory of public choice school, all of them depict from different angles the economic phenomenon in fiscal expenditure. Wagner's "law of rising government activity" and Peacock and Wiseman's progressive growth theory illustrate the fiscal expenditure's long-term tendency; Musgrave's "fiscal expenditure theory of economic development" exposes the fiscal expenditure's characters in different economic developing stages; fiscal expenditure growth theory of welfare economy school, discovers the micro-mechanism that leads to the increasing fiscal expenditure through the marginal utility theory; fiscal expenditure growth theory of public choice school combines system analysis with fiscal expenditure growth analysis. These theories distinguish themselves by their peculiarities, have been testified in many countries's fiscal expenditure and still provide guidance in present research of fiscal expen-

diture growth. However, the supporting background of these theories restricts their applications. Firstly, the theories offer mainly long-term depiction of fiscal expenditure growth in developed countries, but seldom that of mid or short-term; secondly, due to historical restriction and system difference, they could not produce a satisfying explanation for that in developing countries, especially in china, a developing mammoth whose economy is changing from plan to market; thirdly, they slightly touched upon the influence of increasing fiscal expenditure on economy. The increasing fiscal expenditure is bound to affect economy, therefore, the research of fiscal expenditure growth should study the effect of increasing fiscal expenditure on economy.

3. In the long run, the increasing fiscal expenditure is destined to affect economy. So far as the economic effect of increasing fiscal expenditure is concerned, the article analyses in three aspects: ① increasing fiscal expenditure and inflation. Increasing fiscal expenditure widens the gap between income and expenditure, promotes budgetary deficits in public departments. The inflation process and scale caused by budgetary deficits vary from developed countries to developing countries. In developed countries, on account of high living standard, the governments may mend the budgetary deficits by bonds to a great extent, which brings forth the exclusion of private investment. In order to reduce the negative effect of exclusion, and get more votes in election, the best way is to monetize the debts by sharing the budgetary cost equally with people, which is bound to cause inflation. In developing countries, on account of low economic development, limited civilian-dominated surplus money and sluggish

financial market, the percentage of mending budgetary deficits by government bonds is small. The only alternative is to issue more paper money, so the budgetary deficit in developing countries is more likely to bring forth inflation. ② The short-term economic effect of increasing fiscal expenditure. The dissertation analyzes the short-term economic effect of increasing expenditure from production, distribution and social fairness. It holds that fiscal expenditure produces effect on production and distribution, which may be positive or negative. Under certain circumstances, moderate expanding of fiscal expenditure may promote economic development, but fast fiscal expenditure growth can produce negative effect. The function of fiscal expenditure in real social fairness is limited. With time advances, in western countries, the function of fiscal expenditure in social fairness grows weaker and weaker. ③ The long-term economic effect of increasing fiscal expenditure. It theoretically analyses the long-term economic effect of increasing fiscal expenditure thoroughly through introducing fiscal expenditure variables into long-term economic development model, discusses the effect of increasing fiscal expenditure on full employment rate and balance economic growth rate by logical reasoning and demonstration. The analysis shows, in the long run, increasing fiscal expenditure will cut down the rates of full employment and balance economic growth.

4. Concerning fiscal expenditure in china, it discovers the changing characters and existing problems through positive analysis of totality, structure and beneficial result of expenditure. On digits, the percentage of fiscal expenditure in national income keeps dropping; the increasing fiscal expenditure described by

Wagner, Peacock, Wiseman and Musgrave does not appear in china. Yet, actually, that what is hidden behind is the burden of increasing fiscal expenditure. China faces more severe situation comparing with western countries due to widening gap between income and expenditure.

Setting 1978 as a line of demarcation, the dissertation cuts the fiscal expenditure of china into two parts. Before 1978, authoritative planning economy was observed in china; fiscal expenditure basically reflected government activity, and kept a balance; fiscal expenditure matched national income with slight fluctuation. After 1978, great changes took place in the economic system of china, the fiscal expenditure, during this period, could not totally reflect the scale of government's activity and real burden of fiscal expenditure, the paper points out it will be more reasonable to adopt comprehensive government expenditure and comprehensive government deficit in which the former means the combination of budgetary expenditure and bonds borrowed from financial institutions by state-owned enterprises in order to fulfil government-ordered economic tasks, the latter is the comprehensive government expenditure that surpasses fiscal income. Study shows, after the reform in china, when government function changed, fiscal income kept dropping, the comprehensive government expenditure still keeps growing; the comprehensive government deficit is more severe than what is announced, which matches Wagner's theory. Comparing with western countries, the expanding government activity in china produces more severe comprehensive government deficit by not being shown on budgetary expenditure increase, which may lure more troubles. In

recent years, the continuing economic fluctuation, form economy in economic development is actually the result of increasing comprehensive government expenditure caused by government expenditure activity. The increasing comprehensive government expenditure is ignited by many reasons, but mainly by the fast increase of following three aspects: ① the expansion of investment expenditure of local government and its affiliated state-owned enterprises; ② the continuing increase of financial subsidiary expenditure to the state-owned enterprises; ③ the expanding administrative expenditure.

On the structure of fiscal expenditure, china is changing from "economic constructive finance" to "economic constructive finance and public finance". On the changing characters of fiscal expenditure items, the economic constructive expenditure in china changes frequently with heavy fluctuation; public products expenditure goes comparatively firm with little fluctuation which is more or less the same as that in western countries. The two expenditures go side by side, which is a bit different from that in western countries, and shows severe inappropriateness of capital supply in over investment and faster increase of expenditure in china. On the financial relation between central and local governments, public finance in china is changing from comparatively centralization to decentralization which conflicts with the commonly hold concept that economic development will come with "process of expenditure centralization", therefore, the dissertation believes that, in order to free productivity, stimulate local government and enterprises, change highly centralized planning economic system to socialist market economy, it is of necessity

for central government to decentralize its rights and benefits, sacrifice macro-economy adjusting function in order to bring the economic system reform into reality, but with the termination of this process, central government finance must be reinforced so that the authoritativeness and macro-control capability of central government in economy administration can be secured to guarantee a steadfast economic development.

5. As to the control of increasing burden of fiscal expenditure in china, the paper explores control in structure, process, expenditure ratio and total income and structure. It firstly taps the control of fiscal expenditure through revaluing government functions and demarcate fiscal expenditure scope and content of hierarchical government fiscal expenditure in theory in order to establish an expenditure administrative system that accommodate the right of finance to management, cost to benefit. About expenditure control structure, it believes that there are two main tasks at present: ① control fast growth of concerned items, ② readjust fiscal expenditure focus; and puts forward its opinion. Secondly, it probes fiscal expenditure control from expenditure management of various items with the purpose of setting up an efficient scientific strategy control system in fiscal expenditure to secure democratization, scientism in fiscal expenditure policy-making an efficiency in finances application through automatic function of controlling system. Two methods of total control are discussed in the end of this chapter.

6. Evaluation of fiscal expenditure achievement. In a sense, efficient application of financial resources is the best control. However, since the main item in fiscal expenditure is of social ac-

tivity, fiscal expenditure achievement evaluation becomes more difficult. This chapter explores and analyses the criterion and method of fiscal expenditure evaluation, measurement of cost and benefit, deduction of social discount rate and determination of distribution parameter.