

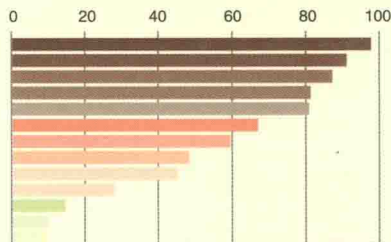


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# 乡镇政府经济职能与 乡镇债务研究



贾 晋 著



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XIANGZHEN ZHENGFU JINGJI ZHINENG YU XIANGZHEN ZHAIWU YANJIU



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# 前言

1994年实施的分税制改革，增强了中央政府的宏观调控能力，但也在一定程度上削弱了地方财力，其结果是分税制体制变成了层层集中收入的体制。在财权向上集中的同时，由于缺乏对乡镇政府经济职能的科学界定，自上而下的压力型行政体制使得乡镇政府的事权呈现出不断扩大的趋势。财权与事权的不对称造成我国乡镇政府财政运转困难，乡镇债务问题随之浮出水面。根据农业部农业经济体制与经营管理司的统计，截至1998年年底，全国乡村两级承担的净债务在3259亿元以上，乡均债务408万元，村均债务21万元，乡镇政府“负债运转”成为十分普遍的现象。农村税费体制改革后，我国乡镇财政赤字出现进一步扩张的趋势。一些以农业税为主要税种的中西部欠发达地区乡镇，财政收入大幅减少，本已负债累累的乡镇政府濒临“破产”的边缘。与此同时，随着农业基础作用的日益彰显和农村经济在国民经济中战略重要性的日益提升，农业和农村经济发展对乡镇政府的经济职能提出了许多新的要求。

作为我国五级政府（中央、省、市、县、乡镇）最底层的乡镇政府，处于“三农”工作的第一线。在经济社会发展新阶段，对乡镇政府经济职能进行研究，具有十分重要的理论和现实意义。本书从职能定位、职能错位、财权与事权等方面对乡

镇政府经济职能与乡镇债务问题进行了研究。全书由7章组成,第1章和第2章为第一部分,主要对研究涉及的重要概念和研究范围进行界定,回顾相关的理论基础并梳理国内外的研究文献,为后续各章的分析研究奠定基础。第3章到第6章为第二部分,主要对乡镇政府的经济职能进行实证和规范分析,并通过规范研究与实证研究的对比,对乡镇政府经济职能错位的原因和后果进行了研究。第7章为第三部分,从制度建设出发,总结乡镇改革理论和实践两个方面的经验,探讨规范乡镇政府经济职能的制度保障。各章的基本内容如下:

第1章:导论。本章主要介绍本书的研究背景、意义,对研究涉及的基本概念和研究范围进行界定。介绍写作的思路、基本内容以及本书的研究方法,对本书可能的创新点和不足之处进行说明。在整体上给予本书一个全局的把握。

第2章:理论基础和文献综述。本章对国内外相关研究进行了梳理,为后续研究奠定理论基础。主要对政府经济职能理论、经济体制与政府经济职能、乡镇政府经济职能变迁、乡镇政府经济职能定位、乡镇财政体制等方面的理论研究进行了梳理。

第3章:我国乡镇政府经济职能的变迁。本章从实证研究的角度对新中国成立后各个时期乡镇政府的经济职能进行分析,分为理论分析和案例分析两个部分。

理论分析部分以公共选择理论为基础构建了一个理论分析框架。用这个理论框架对新中国成立初期、合作化运动时期、人民公社时期和农村改革后四个阶段的乡镇政府经济职能进行了理论分析。得出以下结论:

第一,新中国成立初期乡镇政府较少发生道德风险行为的原因在于统收统支的财政制度、本土化的干部队伍以及农民自治组织的有力监督。这一时期,乡镇政府主要承担土地改革

工作。

第二，随着合作化运动的不断深入，双重委托代理关系中的乡镇政府与群众利益诉求逐渐偏离，乡镇政府成为国家利益和政策的代理人。

第三，人民公社的生产经营职能是低效率的，同时虽然人民公社体制在乡村公共产品供给上取得了良好的组织绩效，但是这种供给制度在决策和筹资机制上却存在着明显的缺陷。

案例分析部分采用案例分析法对农村税费体制改革后乡镇政府经济职能的现状进行分析。选取了三类不同经济发展水平的乡镇，采用问卷调查、采访党委书记、召开座谈会、相关资料分析的方式调查和了解农村税费改革后乡镇政府经济职能履行的相关情况。

首先，采用问卷调查的方式了解乡镇政府职能的大致情况，得出的结论如下：

第一，乡镇政府履行了微观经济职能、公共产品供给职能以及公共管理多方面的职能。即使是经济落后地区的乡镇政府，仍然将发展经济作为政府工作的重要任务。

第二，在乡镇政府的各项职能中，公共产品供给职能相对弱化。

第三，不同经济发展水平的乡镇政府工作的重心有所不同，经济越发达的乡镇，乡镇政府微观经济干预的职能就越强，而经济落后地区的乡镇，乡镇政府的主要职能在于公共管理，特别是维持社会稳定。

其次，在问卷调查的基础上，通过个别访谈、实地调研的方式了解乡镇政府主要经济职能履行的具体案例。

最后，结合乡镇政府财政收支情况对乡镇政府经济行为开展进一步分析。

第4章：市场经济体制下乡镇政府经济职能的定位。本章

以辖区内的农村公共产品供给作为逻辑起点,从规范研究的角度对社会主义市场经济条件下乡镇政府的经济职能进行定位。以公共产品理论为基础,对农村公共产品需求状况、需求次序以及筹资责任的划分原则进行研究。在研究中发现,由于经济发展水平的差异,不同的地区的农村公共产品需求次序也存在着差异。此外,为了提高农村公共产品的供给效率,应当按照收益对称原则在各级政府间划分筹资责任。在分析农村公共产品需求次序和筹资职能划分的基础上,以经济发展水平为依据将乡镇政府划分为财政上解型乡镇和财政补贴型乡镇。财政补贴乡镇主要围绕服务农业生产和农村劳动力转移,履行基本经济职能。其基本经济职能主要包括以下几个方面:

第一,公益性农业技术和农机推广服务。

第二,农业生产信息服务。

第三,农村劳动力培训与劳动力转移服务。

第四,发展和扶持农村专业合作组织。

第五,组织社区范围的农田水利建设。

财政上解乡镇除了基本经济职能外,还需要履行积极的经济职能,主要有以下几个方面:

第一,小城镇、村庄基础设施建设。

第二,环境治理和保护。

第三,推进农业现代化水平。

第5章:乡镇政府经济职能错位分析。本章在乡镇政府经济职能的实证研究和规范研究的基础上,对我国乡镇政府经济职能错位的表现、原因和后果进行分析。乡镇政府经济职能的错位主要表现在两个方面:在私人产品领域,乡镇政府履行着较强的微观经济干预职能;在公共产品领域,乡镇政府承担了许多受益范围明显超出乡镇辖区的公共产品供给责任。对于乡镇政府经济职能错位的原因,本章分别从乡镇政府之间的竞争

机制和上级政府对乡镇政府的激励—约束机制两个角度，以博弈理论为基础，借鉴库诺特—纳什均衡模型和霍姆斯特姆和米尔格罗姆多任务委托—代理模型，对乡镇政府经济职能错位进行了经济学解释，指出了乡镇政府经济职能错位在私人产品领域和公共产品领域引发的后果。

第6章：乡镇政府经济职能错位与乡镇债务形成。本章首先通过对乡镇债务相关研究资料的归纳，结合实地调研所获取的乡镇债务情况，对乡镇债务的规模和特点进行了分析。得出的结论是我国乡镇债务具有以下几个特点：

第一，乡镇负债面宽、规模大，乡镇债务规模远远超出现有乡镇财政收入的承受能力，债务风险较高。

第二，乡镇债权结构比较复杂，金融机构债务在总债务中占有较高的比重。

第三，乡镇债务主要用于乡镇公益性支出（包括道路、桥梁等基础设施建设和教育支出）和兴办企业。

其次，在总结乡镇债务结构的基础上，从乡镇政府经济职能错位的角度，对乡镇政府举办乡镇企业以及由于财权与事权不对称导致乡镇债务产生的过程进行分析。

最后，得出以下两点启示：

第一，避免乡镇新增债务的关键在于规范乡镇政府的经济职能。

第二，当前乡镇债务化解的关键在于锁定存量债务，避免新增债务，而重点在于避免乡镇新增债务的发生。

第7章：乡镇政府经济职能实施的保障机制。本章首先对现有乡镇政府改革理论进行论述，明确提出反对撤销乡镇政府、实现乡镇自治和将乡镇政府改为乡公所的观点。同时，本章也认为强化乡镇政府和精简、合并乡镇政府的理论建议存在着一些问题。其次，总结了各地区进行乡镇机构改革的主要方法，



并结合调研的案例对乡镇机构改革中出现的问题进行了分析。最后，从激励机制和约束机制两个角度提出了乡镇政府经济职能实施的保障机制。

本书可能的创新点在于以下几个方面：

第一，从公共产品理论出发，对社会主义市场经济体制下乡镇政府的经济职能进行了规范定位，从而明确了当前我国乡镇政府在农村经济发展中的经济行为边界。在此基础上，从激励机制和约束机制两个角度构建了乡镇政府经济职能实施的保障机制。

第二，构建了一个乡镇政府经济职能的公共选择分析框架。在理论框架中，将乡镇政府经济职能的研究转化为乡镇政府公共决策对乡镇辖区内其他经济主体决策权作用和影响的分析。并在这个分析框架内，对新中国成立以来乡镇政府经济职能的演进进行理论分析。

第三，运用博弈论的分析方法，以库诺特—纳什均衡模型和霍姆斯特姆和米尔格罗姆多任务委托—代理模型为分析工具，对乡镇政府经济职能错位的原因做出经济学的解释，认为乡镇政府间的相对业绩竞争机制、以经济业绩为核心的政绩考核机制以及上级政府对乡镇政府各项经济活动激励水平的差异是造成乡镇政府经济职能错位的原因。

第四，通过实地调查，在大量收集乡镇政府经济职能相关资料的基础上，采用案例分析法，从政府、农民、企业多个视角对农村税费体制改革后乡镇政府经济职能的现状进行了描述和分析。

贾 晋

2014年6月15日

# Forward

The new historical era encourages us to reconsider and reinvestigate the economic functions of township governments. As pointed out and emphasized by prime minister Wen Jiabao in his talk about “several current agricultural and rural issues” on the 29th of December, 2005: “The function and service of township/village organizations can not be weakened, but should be enhanced.” What are the economic functions of township governments nowadays? Which of them should be retained or even enhanced and which need to be weakened and minimized? How to guarantee the implement of township governments’ economic functions financially? These are the key questions leading the research of this thesis.

The thesis consist seven chapters. Chapter 1 and Chapter 2 are focusing on defining the main concepts and the area of the research, and reviewing various literatures and theoretical background that were related to the research. Following the foundation made up by Chapter 1 and Chapter 2, Chapter 3 to Chapter 6 are focusing on the normative analysis and positive analysis of the economical functions of township government, and further research about the causality of the misalignment of township government were carried out by comparing the norma-

tive and positive analyses. Chapter 7 is the third part of the thesis, which summarized the township reform theoretically and practically, and also investigated the policy guarantee of the formalization of township governments' economic functions. The contents are briefly introduced by chapters as follow:

Chapter 1: Introduction. This chapter introduces the research background, the ground theories and the range of the research. It covers the ideas of the thesis writing-up, the main contents, and the research methods. The innovation point and potential weak points were pointed out as well. This chapter makes a clear outline of the whole thesis.

Chapter 2: Theoretical background and Literature review. A large amount of national and overseas literatures were reviewed in this chapter, which gives the followed-up research a very solid theoretical background. It mainly covered the revision of literatures about the theories of governments' economic functions, economic system and governments' economic functions, changes of governments' economic functions, orientation of governments' economic function, township financial system, etc.

Chapter 3: Changes of governments' economic functions after the foundation of People's Republic of China. This chapter has included the positive analyses of township governments' economic functions in different time periods after the foundation of P. R. China, including theoretical analyses and case analyses. Within the theoretical analyses, a theoretical structure was built up to analyze the township governments' economic functions, which was based on the theory of public choice. Theoretical analyses on township governments' economic functions of four different time periods were carried out by u-

sing this structure. In the case studies, the current situation of township governments' economic functions after the rural tax and fees reform were analyzed in details. Three groups of towns of different economic developing conditions were chosen for the research. Various methods were used in the investigation of the township governments' economic functions after the rural tax and fees reform, including questionnaires, interview with the party chairmen, holding conferences and resource analyses. Questionnaires were used to obtain a general knowledge about the functions of township governments, and individual interviews and local investigations were then carried out to get close to the cases of the main economic functions of township governments. Finally, the economic behaviors of township governments were analyzed in combination of the analyses of township governments' financial situations.

Chapter 4: The orientation of township governments' economic functions in the socialist market economy. Starting from a logical point of rural productions' provision, this chapter carried out normative analyses on the formal orientation of township governments' economic functions in the socialist market economy. Based on the theory of public production, Research was carried out to investigate the supplying and consuming condition, the order of supplement and consumption, and responsibility allocation of financial loaning. The research has discovered differences of the supplying and consuming order of rural public production among different areas, which were caused by the differences of their economic development conditions.

In addition, to increase the efficiency of rural public production supplement, the loaning responsibility should be allocated on the base of an equal-benefit rule among different levels of governments. Based

on the analyses of the supplying and consuming order of rural public production and loan responsibility allocation, township governments were divided into two kinds according to the economic development condition: economical developing towns and economical developed towns. The economical developing towns only take the basic economic responsibilities which mainly based on to serve the rural production and rural labor transition. The economical developed towns have to actively take responsibilities on promoting the agricultural modernization and small town construction, in addition to the basic responsibilities.

Chapter 5: Analyses of the misalignment of township governments' economic functions. Based on the normative analyses and positive analyses of the economic functions of township government, further analyses were carried out in this chapter to investigate the misalignment of township governments' economic functions and the cause and consequences of it. The misalignment of township governments' economic functions are embodied in two aspects: self-owned productions and public productions. The township government carries a fairly strong micro economic interfering function in the area of self-owned productions, while in public production area, township government carries a lot of responsibilities which clearly crossed the boundary of its restricted area. This chapter has given explanations of the cause of the misalignment of township governments' economic functions from the point of the competition system among township governments and also the point of the encouragement-and-restriction system by the upper level governments. The explanation was based on the Game theory and has used Cournot-nash's Equilibrium Model and Holmstrom and Milgrom's Principle-Agent Model as references. Finally, the consequences of the misalignment of township governments' economic func-

tions were pointed out in the last part of this chapter.

Chapter 6: The misalignment of township governments' economic functions and rural debts. By investigating and summarizing the resource of rural debts, analyses were carried out on the extent and characteristics of rural debts, in combination with the local investigation of rural debts. Several characteristics were discovered from the research: firstly, rural debts are spread to a very large extent, which were far beyond the financial ability of township governments and hence are of very high risk; secondly, rural debts have very complex structure of responsibility, in which debts from financial organization play a very important role; thirdly, rural debts were mainly used to pay off the commonwealth (including foundational facilities construction like road, bridge and educational pay-outs) and the local enterprises. Following the summary of the rural debts structure, analyses were then carried out to look at the investment of township enterprises and the systematic cause of rural debts due to the non-equalization of financial power and non-financial power. Finally, I've drawn two conclusive points from the research: firstly, standardization of township governments' economic functions is the key to avoid the increasing rural debts; secondly, the key of paying off the rural debts is to formulate the quantity of existing debts and avoid new-coming debts, in which avoiding new debts is the most crucial point.

Chapter 7: The guarantee system of the implement of township governments' functions. This chapter has theoretically summarized the existing township governments' reform and made a strong argument to fight against the opinion of withdrawing township governments. Meanwhile, we are aware of the weak points in the theory of enforcing township governments and combining township governments. Apart from

that, the main methods of the reform of different township governments were summarized and the problems in the township governments' reform cases were analyzed. Thereafter, the guarantee system to standardize township governments' functions was brought up for discussion.

This thesis has been very innovative from several aspects. Firstly, it has very standard orientation of township governments' economic functions under the socialist market economy, which was based on the public production theory and clarified the economic boundary of township government in the development of rural economy. Secondly, it has theoretically analyzed the township governments' economic functions since the foundation of P. R. China by constructing a theoretical structure. Thirdly, it has included the Game theory in the analyses and made explanations about the causality of the misalignment of township governments' economic functions. Fourthly, very intensive and broad local investigations were carried out in the research and the analyses of current township governments' functional condition after the tax and fees reform were carried out appropriately and authoritatively. Last but not least, basing on the large quantity of intensive investigations, it has made very clear judgments of the characteristics of rural debts.

**Judgecool**

June 15, 2014

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