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主编 欧阳峤

大国政府支出规模及其结构优化

基于社会福利水平视角的中国政府支出研究

刘长生 著

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总 序

经济学发展历史表明,经济理论的重要程度往往取决于被解释现象的重要程度。中国的崛起被称为“东亚奇迹”,“金砖国家”的崛起已成为“世界奇迹”,这说明大国经济现象的重要程度是毋庸置疑的。如果将典型的大国经济发展现实和经验的研究提升为普遍性的理论体系和知识体系,那么,中国经济学就有可能掌握国际话语权。

一般地说,掌握国际话语权应该具备三个条件:一是研究的对象具有典型意义,被解释的现象不仅对某个国家的发展具有重要意义,而且对世界的发展具有重要意义;二是取得的成果具有创新价值,在学术上有重要发现,乃至创造出新的科学理论和知识体系;三是交流的手段具有国际性,研究方法符合国际规范,可以在世界范围交流和传播。

在大国经济研究领域,第一个条件是已经给定的,因为大国经济发展具有世界意义。关键是要在第二个条件和第三个条件上下功夫。要通过创造性的思维和研究,深刻把握大国经济的特征和发展规律,构建大国经济的理论体系和知识体系,追求深层次的学术创新和理论突破;要使用国际化的交流手段,运用规范的研究方法和逻辑思维开展研究,从中国与世界关系的角度来看待大国经济问题,并向世界传播大国经济理论和知识体系,从而使大国经济理论具有世界意义和国际影响力。

我们将联合全国的专家学者,致力于探索超大规模国家经济发展的特征和规律,进而构建大国经济理论体系和知识体系。格致出版社以深邃的目光发现了这个团队的未来前景,组织出版这套《大国经济丛书》,国家新闻出版总署将其列入

“十二五”国家重点图书出版规划,为大国经济研究提供了展示成果的平台。

我们拥有这样的梦想,并且在集聚追求梦想的力量。我们期望这个梦想成为现实,并用行动构建中国风格的经济学话语体系,为中国经济学走向世界做出积极的贡献。

歐陽曉

前 言

政府支出是政府实现其职能,满足社会公共需要的重要手段。合理的政府支出规模和支出结构对优化资源配置、促进经济稳定增长、提高社会福利水平具有十分重要的意义。所以,政府支出规模及其结构问题引起国内外相关学者的高度重视。但是,他们主要从经济增长的角度来研究政府支出问题,而经济增长并不能够真正代表社会福利水平的提高,如企业在生产过程中对环境产生污染,减少了居民福利水平。“闲暇”消费,产品占有和收入分配对居民福利的影响很难从经济增长指标中反映出来。国家规模和政府支出规模存在紧密联系。一般而言,大国的政府支出规模比较大,支出结构也更为复杂。中国作为发展中大国,随着经济的快速持续发展,居民收入水平也快速增加,但是,影响社会福利的社会经济问题也日益严重。所以,以中国为例,基于社会福利水平的大国政府支出规模及其结构优化研究,既是大国政府支出规模及其支出结构优化研究的一个新视角,又是福利经济学研究的一个新的拓展,具有重要的理论与现实意义。

本研究基于社会福利的视角构建了两个理论模型分析政府支出规模、支出结构与社会福利之间所存在的相互影响关系:一个是基于传统的经济增长理论框架下的政府支出一福利效应模型(EGWE-MODEL);另一个是基于世代交叠的政府支出一福利效应模型(OLGGW-MODEL)。从对两个模型推导中可知,政府支出规模、支出结构与社会福利之间存在着内在影响机制,基于社会福利水平的角度,可以推导出存在政府支出规模、支出结构及其相应变量的最优值。

在评价相关社会福利指标的基础上,本研究提出新的衡量社会福利的指数,并利用各年度数据对中国和不同省份的社会福利水平进行了实证测算。其中发

现,随着中国改革开放的不断深入,中国经济得到长期、快速发展,不同地区社会福利水平也得到显著提高,但二者之间的增长变化水平存在显著的差异性。人均实际 GDP 的增长率较大,而社会福利指数的增长率相对较小,经济增长率的年际波动幅度相对较大,社会福利指数的年际波动幅度相对较小。经济的高速增长并没带来社会福利指数的同步增加,反而带来一系列社会、环境问题,对社会福利产生了负面影响。所以,用 GDP 的增长率来反映社会福利水平的变化是十分不妥当的。

本研究对衡量政府支出规模及其支出结构体系的指标进行了设定,并以中国年度数据实证分析了其内在规律性。随着中国经济持续、高速的增长,政府支出总额也持续增长,而政府支出的相对规模却呈现出下降趋势,与发达国家有较大的差距,仅略高于发展中国家的平均水平。政府投资性支出在其总支出中所占的比重出现了较大幅度的下降,地方政府投资性支出成为政府投资性支出的主体。社会文教费所占比重逐步增加,但仍然不是政府支出的主体,国防费支出比重逐年下降,行政管理费所占比重出现了较大幅度增加,中央财政支出比重明显下降,财政支出由中央政府集权模式逐步向地方政府分权模式转变。

然后,本研究构建计量经济学模型实证检验了不同时期中国政府支出规模、支出结构与社会福利之间所存在的相互联系。结果显示,政府支出总规模、公共服务性总支出、地方与中央政府公共服务性支出、中央政府支出所占比重都与社会福利水平呈正相关关系,政府投资性支出、地方与中央政府投资性支出、行政管理性支出所占比重都与社会福利水平呈负相关关系。无论是政府支出总规模,还是不同政府支出结构变量,与社会福利指数之间都存在“Armey 曲线”,都存在最优支出量。但是,无论是中央政府还是地方政府,其投资性支出太高,公共服务性支出与中央政府支出所占比重都大大低于其最优值,政府公共服务性支出中的行政管理支出远远大于其最优值。因此,减少行政管理支出,提高政府工作效率,改革行政管理模式是一项紧迫的任务。

最后,本研究提出了优化中国政府支出规模及其结构体系的政策路径。“适度扩张”与“合理控制”中国政府支出总规模;减少对经济发展直接干预的投资性

支出,进一步加大农业和基础性公共投资,适度削减部分城市居民的福利性补贴,逐步取消企业亏损补贴;适当提高中央政府支出在政府总支出中所占比重;增加公共服务性支出的比重,优化公共服务性支出的内部结构;进一步减少与优化行政管理支出;增加社会保障支出;加大对公共卫生的投入,建立完善的公共卫生体系;加大生态环境保护的投资力度;稳定国防开支,加强质量建军。这些政策建议对中国政府支出结构优化具有一定的理论与实际指导意义。

Abstract

Governmental expenditure is a very important measure that government carries out its state function and satisfies social public need. Reasonable scale and structure of governmental expenditure can optimize resources collocation, stably promote economic growth, and improve social welfare level. So, the research on scale and structure of governmental expenditure is a very popular theme for many scholars in foreign and our countries. However, many scholars mainly investigated the scale and structure of governmental expenditure from the angle of economic growth, which can not really delegate the improvement of social welfare, such as in the course of production of corporation, it will produce pollution, and then produce resident's welfare, leisure consumption, product occupancy and income distribution will bring effect on resident's welfare, but all can not be reflected by economic growth. There will exist tight relation between country scale and governmental expenditure. Large country will have a larger governmental expenditure scale, and its expenditure structure will be more complex. China is a developing large country, along with the quick economic development and improvement of resident's income in China, the social economic problem impacting social welfare is more and more severe. So, let China as an example, based on social welfare to research scale and structure of large governmental expenditure is not only a new angle of view, but also a new development of welfare economics, which will have important theoretical and realistic significance.

The research establishes two theoretical models based on social welfare to analyze

the relation between the scale and structure of governmental expenditure and social welfare, one is welfare effecting model based on traditional economic growth theory. Another is overlapping-generation welfare effect models. From the two models, we can conclude that there is an inner effecting mechanism between the scale and structure of governmental expenditure and social welfare, and based on the angle of social welfare, there exist optimizing values of the scale and structure of governmental expenditure.

On the basis of appraising the guidelines of social welfare, the paper brings forward a new index for scaling social welfare, and using Chinese different provincial year data to measure social welfare in China and Chinese different provinces. With the quick and long development of economic in China, different provincial social welfare also improves notably. However, there exists marked difference between the rate of economic growth and the index of social welfare. The rate of actual economic growth is larger, social welfare is relatively lower, the rate of actual economic growth fluctuates during different year, it is relatively little fluctuated, high economic growth does not bring about in-phase increasing of social welfare. Quick economic development brings about a series of social and environmental problem that engender negative effect on social welfare. So, it is not reasonable to take economic growth to reflect level of social welfare.

The research establishes guidelines to weigh the scale and structure of government expenditure, and using the annual data of Chinese to analyze its inner changing law. With the quick and persistent development of economic in China, the scale of governmental expenditure also persistent growth, however, the relatively size of governmental expenditure takes on downtrend, exists a large gap with that of developed countries, closely higher than the average level of developing countries. The rate of government investing expenditure largely takes on downtrend. Local governmental investing expenditure is main part of government investing expenditure. Social cultural and educational expenditure takes on a large scope increases, but it is not even main

part of government expenditure. The rate of national defense expenditure takes on downtrend. Governmental administration expenditure takes on a large scope increases. The rate of central governmental expenditure takes on downtrend distinctly. The mode of fiscal expenditure transits from central government centralization model to local government decentralization model.

Then, we establish econometric model to verify the affecting relations between scale and structure of governmental expenditure and social welfare in Chinese different years, the result reveals that the scale of Chinese governmental expenditure, local and central governmental public service expenditure are all positively related to social welfare, government investing expenditure, local and central governmental investing expenditure, governmental administration expenditure are all negatively related to social welfare, there is a kind of "Armey curve" relation between the scale and structure of government expenditure and the index of social welfare. However, investing expenditure in central and local government is too higher, public expenditure and central government expenditure is too lower than its optimizing value. Governmental administration expenditure in public service expenditure is too higher than its optimizing value. So, decreasing administration expenditure and improving government working efficiency, innovating administration management model is a necessary mission.

Finally, the research provides some policies to optimize the scale and structure of government expenditure in China. All are as follows: Moderately expanding and reasonably controlling the scale of government expenditure, decreasing investing governmental expenditure that will immediately intervene with economic development, increasing agricultural and foundational public investment, moderately decreasing partly townsman welfare subsidy expenditure, canceling corporation loss subsidy expenditure, arranging in order fiscal expenditure structure of central and local government under de-tax system, moderately increasing the proportion of central government expenditure in governmental total expenditure, increasing public service expenditure

and optimizing the inner structure of public service. That is to say, decreasing and optimizing administrative expenditure, increasing social security expenditure and public sanitary input, establishing perfect public sanitation system, increasing environmental protecting governmental expenditure, stabilizing national defense expenditure and reinforcing army quality.

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第 1 章

绪论

绪论部分首先分析了本研究的背景,指出从社会福利水平的视角来分析发展中大国的原因——中国——政府支出规模及其结构优化的问题,然后提出研究这一问题的理论与实际意义,最后对本研究的技术路线及其研究的主要内容进行简要介绍,并提出本研究的主要研究方法。

1.1 选题背景:大国财政模式

1.1.1 大国经济与大国财政模式

近几个世纪以来,大国经济崛起成为世界经济发展的重要推动力。19 世纪后期,美国在南北战争后迅速崛起,两次世界大战最终确立了美国的全球性超级大国地位,对全球社会经济产生了显著的影响。沙俄经过 17—18 世纪彼得大帝、叶卡捷琳娜二世的扩张,到 19 世纪末已经从一个落后农奴国家蜕变成世界性大国,到第二次世界大战后,苏联成为世界第二位的超级大国。第二次世界大战后,德国和日本依次崛起;20 世纪 90 年代以来,中国、俄罗斯、印度、巴西、南非等新兴大国进入崛起进程。这些国家的崛起对世界经济发展产生了深远的影响。大国主要是从国土面积、人口规模、经济规模等不同标准来进行界定,大国经济更多的是侧重于从经济学定价原理的角度来界定其内涵。如郑捷(2007)的研究较具代表性,他认为:能够