

中青年经济学家文库

财政本质与 财政调控

贾康著

经济科学出版社

中青年经济学家文库

7/18

财政本质与财政调控

贾康著

经济科学出版社

责任编辑:陈捷
责任校对:孙昉
版式设计:周国强
技术编辑:贾志坚

财政本质与财政调控

贾康著

*

经济科学出版社出版、发行 新华书店经销

北京博诚印刷厂印刷

出版社电话:62541886 发行部电话:62568479

经济科学出版社暨发行部地址:北京海淀区万泉河路66号

邮编:100086

*

850×1168毫米 32开 7.5印张 190000字

1998年7月第一版 1998年7月第一次印刷

印数:0001—3000册

ISBN 7-5058-1473-7/F.1048 定价:14.20元

图书在版编目(CIP)数据

财政本质与财政调控/贾康著. —北京:经济科学出版社,
1998.8

ISBN 7-5058-1473-7

I. 财… II. 贾… III. ①财政-本质-经济理论②财政
职能-管理 IV. F810

中国版本图书馆 CIP 数据核字(98)第 16764 号

序

贾康的这部专著《财政本质与财政调控》，脱胎于他的博士论文。

1995年，作者在工作繁忙的情况下，下决心在职攻读博士学位。当时他已在年初晋升为正研究员，却要自找压力，按他的话说：“逼着自己再系统地阅读和写一点东西”。以我的了解，知他在基础理论功底、对现实问题的把握和勤奋严谨的治学态度等诸方面，都是出色的，自然全力支持他，并在他考入研究生部后，成为他的博士生导师。

三年过去，他的博士论文已获学术委员会通过，并在进一步修改后，作为本书呈现在读者面前，份量如何，优缺点怎样，读者会自己判断。但我在这里，仍想不避偏爱之嫌，强调一下此书的两个特点：深度和新意。

其深度，在于以马克思主义基本原理为指南，兼收并蓄中外思想先驱和前辈学者在财政基础理论方面的积极研究成果，透过复杂纷纭的历史材料和现实情况，把财政基础理论的分析，在生产关系的深层次进一步展开，并对作为我国财政理论主流学派的“国家分配论”，做出承前启后的梳理和系统化。深刻，本是马克思主义经济学的传统和鲜明特点——揭示经济生活中物与物关系背后人与人关系的真谛，阐发关于事物根本规律的认识，这使马克思主义在众多思想流派中特立不群，赋予了这一理论体系批判的、革命的活力和极大的彻底性。无庸讳言，马克思主义经济学在后来的发展中确实出现过教条的、“没有出息”的态度，曾有人将深刻的规律性研

讨,变成了脱开现实生活与人类文明最新进展的苍白空论。但这决不是追求深刻本身的错误。西方财政理论在不少专门领域和技术性问题上,的确取得了值得重视和借鉴的研究成果,但在“深刻”这一方面,与马克思主义财经理论相比,却全然无法望其项背。作者毫不含糊地把自己归为马克思主义理论阵营的一员,他的这部著作,是以非教条的态度追求深刻。非教条的态度是理论研究的“实事求是”态度,也是唯一正确的态度。有了这种态度,才能在对深刻的追求中脚踏实地,融会百家,紧扣现实,阐发新意。

这就要说到其新意。此书首先是体系新:它对于财政学说体系的发展和开掘,尝试了一个新的角度和路径,即沿着“从抽象到具体”的特定逻辑,从关于中外财政思想的历史回顾,对财政本质这种基础理论的探讨,展开到关于财政职能、作用的剖析,再进而讨论财政调控的一系列重大现实问题。其次,是观点新:在基础理论上将“国家分配论”归结出四项基本要素,并从“国家分配论”走到“社会集中分配论”;将财政范畴区分广义与狭义;对财政职能划分共性与个性;把财政平衡原理阐发为“量出制入”和“量入为出”两个层次;结合社会主义初级阶段和我国国情提出我国财政被赋予的四方面特定使命和七方面的作用,以及对于我国财政收支近十余年间连年失衡的现实,财政体制改革基本思路,财政、货币政策配合,国有资产管理,财政调控体系构建等重大问题的分析与政策建议,都依托对深刻性的追求、紧密结合实际而新意迭出。凡做学问者都知,任何自圆其说而又有新意的创见,均无法轻易取得。一向治学严谨、对学生高标准要求的何振一教授,在关于贾康博士论文的评议书上写道:“论文厚积薄发,颇富新意”。同样以严谨、严格著称的陈共教授则写道:“论文在多方面有个人的独到见解,在继承的基础上有所发展”,“增强了财政基础理论对实际工作的指导意义”。这些评价是十分中肯的。当然,人们肯定学术理论探讨中的新意,并不意味着那些单纯求“新”、只为标新立异而故作新奇之语的情况也值得肯定。“新”得有道理,能以其新而促进学科的发

展,才是有意义的、值得肯定的——此书当属其列。

财政理论的研讨与时代息息相通。我国的改革开放、现代化事业,正处在前所未有的大转变过程中,国家财政和财政学科的发展,正面临极大的挑战,也面临应认真把握的机遇。理论研究必须为这种伟大转变中的财政实践,提供理性思维。这本书,可看作我国理论界众多努力中的一个组成部分。可以说,此书反映了作者较长时期的积累和来之不易的研究成果,但借用毛泽东同志的一个比喻,“只是万里长征走完了第一步。”应当指出,此书虽然力求深刻和富有新意,但距离“较系统地构建社会主义初级阶段有中国特色社会主义的财政学”这一境界,还有明显的距离。要达到这个境界,需我们在社会主义成长、成熟的历史进程中去共同努力。希望贾康和其他中青年学者,在研讨之路上锲而不舍,继续孜孜以求,不断进取。

是为序。

何盛明

1998年3月

内 容 提 要

本书上篇在对财政本质的学说做出历史回顾并对“国家分配论”的基本观点及所遇诘难加以概括和分析的基础上,展开论述财政本质,提出:

1. 可对人们所称的“财政”作广义、狭义两种解释。广义财政在现象形态上指的是人类社会发展各阶段以社会性的权力中心为主体的理财活动,包括国家出现之前的原始财政,国家出现之后的国家财政,以及将来国家消亡之后公共权力中心的财政;狭义财政在现象形态上可以特指人类社会某个具体发展阶段上的以社会权力中心为主体的理财活动——由于我们现在处于国家作为社会权力中心的社会,所以今天通常所说的财政,即为国家财政(或国家各级政府的财政),是狭义财政的具体形式之一。

2. 原始财政是以原始氏族、部落、部落联盟、农村公社的社会性权力中心为主体的理财活动,其经济上的基本前提是出现剩余产品,其政治上的基本前提是出现社会性的权力中心。经济的前提是第一性的,政治的前提是第二性的。

3. 伴随着原始公社演变为奴隶制国家,原始财政亦演变为国家财政,而且财政在这种过渡中也为国家的产生和稳固化提供了重要的经济条件。

4. 国家财政经历了奴隶制、封建制和资本主义这三类剥削阶级国家财政的演变。其外在表现形式、具体收支方法和管理体制、方式等有诸多变化,但这些都是由当时占统治地位的生产关系所决定的。剥削阶级国家掌握的理财工具,在履行一定社会公共职能

的同时,都以满足剥削阶级统治的需要为首要职能。

5. 社会主义按其制度的内在逻辑,将最终引出无阶级社会和国家的消亡;社会主义国家财政在履行社会公共职能、满足“共同需要”的同时,虽也必然把实现社会主义国家职能和人民民主专政的历史使命置于首位,但共同需要和国家需要这两者在社会主义条件下将逐渐消除对立成分,最终归于大同。

6. 从现象形态概括的财政,是以社会性的权力中心为主体,以社会总产品中的一部分(主要为剩余产品)为客体,具有集中性特征的理财活动。以经济学的语言说,这便是社会权力中心以自己的活动参与资源配置。现代国家财政,是指以国家政权为主体,对代表社会总产品和国民收入中以剩余产品为主的某个份额的部分货币资金,加以集中筹措和使用,具体表现为国家财政收支及相应的管理活动。

7. 财政的本质,是作为客观经济范畴存在于社会再生产之中具有集中性特征的分配关系,是由社会生产力和生产资料所有制所决定的广义社会生产关系的一个组成部分。

国家财政的本质,是“财政一般”的本质在阶级社会中的特性化、具体化,即由国家充当集中分配的主体。

社会主义财政的本质,则是在建立社会主义公有制之后、国家消亡之前的历史阶段,“国家财政本质”的一种特性化、具体化:是由社会主义公有制这种主导的生产关系所决定的、以人民民主专政的国家政权为主体的、在主体总揽全局情况下、主要以社会总产品中剩余产品为对象的、主要采取价值形式的分配关系。

8. 归根结蒂,本原的财政分配关系决定着派生的财政分配手段。这是经济基础和上层建筑的关系。在国家财政分配主体的意愿上,分配与调控完全是为了巩固、维护其政治统治及其经济基础,但实际的调控则可能如愿,亦可能相反,关键在于主体是否能顺应生产力、生产关系和分配关系的客观规律要求。

下篇进一步论述国家财政职能、作用与调控,指出:

1. 国家财政职能作用的基本点在于分配,由分配的职能派生配置、调节、监督三大方面的职能。职能实现的结果即为财政作用,总体概念上可把握为财政的调控。

2. 政府职能与财政职能可分为共性与个性两个部分。共性部分包括国家机器运转、法律政策体系和公共产品。个性部分由具体的历史传统、国情、发展阶段、体制模式等因素所决定。

3. 社会主义初级阶段的历史条件、生产力落后的发展中大国国情和在“两个转变”中实现现代化的战略目标,对于现阶段的中国政府职能及财政职能,赋予了几个方面的特定使命或特别需要强化的个性内容:

——为社会主义初级阶段的经济基础服务,维护公有制的主体地位。

——贯彻合理而有力的国家产业政策,组织实施必要的重点建设项目。

——形成合理而有力的政府调控地区差异、城乡差异和居民收入分配差异的能力,推动和维护先富带后富的“共同富裕”进程。

——实行政府及财政体系自身的改革并推动、促进各个方面的改革,为在总体配套中与市场经济接轨,实现“两个转变”服务。

4. 需摆正我国财政的分配顺序,由共性职能而个性职能,纠正政府职能与财政职能在范围上的错位、不到位,并转变某些政府职能的实现方式。

5. “量出制入”与“量入为出”是两个层次上的财政收支平衡原理:从逻辑源头上说,政府理财在收支规模方面的始发原则,应当是“量出制入”,即在明确政府合理职能与必要支出任务的前提下,设计筹措财力的通盘框架,以此规制财政收入规模;此后,在财政常规运转、政府安排落实具体项目的层次上,特别是在财政个性职能的范围内,应当是“量入为出”。

6. 综合分析我国财政凭藉其职能所发挥的作用,可归纳为:

- (1)促进经济增长；
- (2)优化经济结构；
- (3)反经济周期与维护经济稳定；
- (4)实施收入再分配与维护社会稳定；
- (5)支持社会公益事业和可持续发展；
- (6)监督与规范经济活动；
- (7)保证正常的政权建设与运转。

7. 根据对于我国财政收支平衡政策的再认识,应当适应一系列的重大变化,把财政收支纳入社会总供需平衡的轨道通盘考虑,由固守年度平衡原则,转为弹性控制原则,加强“反经济周期”操作。

8. 在社会主义市场经济中,财政调控需要以分税制为基础的分级财政作为体制依托。近年这方面的改革取得了重大进展,但还有若干遗留问题有待解决。

9. 财政政策与货币政策的协调配合是宏观调控的重要内容。两大政策要共同处理好松紧配合、赤字与借款、综合财政信贷计划、国债发行流通与公开市场业务、国有企业资金投入与存量调整、防范金融风险等重大事项。

10. 国有资产管理是财政调控重要的专门领域。要针对以往这方面的弊病,改革、健全国有资产管理体系。文中讨论了这种改革的若干重大抉择和基本思路,以及在财政预算中设立国有资产经营预算的设想。

11. 我国财政调控体系需大力健全,从信息、咨询、决策、执行四大子系统的基础工作做起,并进一步深化改革,开拓理财新方式。文中就这些方面提出了一系列政策建议。

SUBSTANCE AND REGULATION OF PUBLIC FINANCE (ABSTRACT)

The first half of this book develops discussion for the substance of public finance based on : (1) historical review for theories of substance of public finance and (2) summing-up and analyses for “state distribution” school’s fundamental points and interrogatory challenges to this school’s theory, putting forward the following arguments :

1. There can be two interpretations for so-called “public finance” on broad and narrow sense respectively. Speaking on phenomena, public finance on broad sense is for financing activities subjected by social authority centers at different stages of development of human society, including the primitive public finance before emergence of state, the state public finance after emergence of state, and the public center’s finance after the withering-away of state in future ; public finance on narrow sense is for financing activities subjected by social authority center at a specific stage of development of human society —— we are now at the stage which the state takes the position of social authority center, so that ordinarily so-called public finance today is the state finance, or finance of governments at different levels of the state.

2. Primitive finance is financing activities subjected by social authority center of primitive clans, tribes, alliance of tribes, and agriculture communes. The economic basic precondition of it is

the emergence of surplus product, the political basic precondition of it is the emergence of social authority center. The economic one is in first order, the political second.

3. Along with primitive commune evolved into slave state, primitive public finance evolved into state public finance, and within this transition, public finance provided important economic conditions for the formation and stabilization of the state.

4. State public finance evolved through three exploitative-class governed state finances of slavery, feudalism and capitalism in turn. Its external forms, specific revenue-expenditure measures, management systems and patterns underwent many changes, but all these were instruments handled by exploitative class state and determined by the dominative production relation at that era, with some functions to meet social public needs while to meet the needs of exploitative class domination first.

5. Socialism will, by its internal logic, lead to non-class society and the withering-away of state, so that, although socialist state public finance inevitably put the accomplishment of socialist state function and historical mission of people's democratic dictatorship first while implementing social public function to meet "common needs", the state needs and common needs will remove conflicting elements gradually and join into one finally.

6. Summarized at phenomenon level, public finance is financing activities with centralizing characteristic subjected by social authority center, putting a part of social gross product (mainly surplus product) as object. In sense of economics, this is that social authority center take part in resource allocation by its

activities. State public finance at contemporary world, is principally a sort of centralizing and state-regime-subjected raise and expense of a part of monetary funds standing for a ratio of social gross product and national income, mainly surplus product.

7. The substance of public finance is a sort of distribution relation as a objective economic category and with centralizing characteristics, and a part of social production relation on broad sense determined by social productive power and ownership of productive material.

The substance of state public finance is a specialization and concrete of the substance of “general public finance” in class society, i. e. a sort of distribution with centralizing characteristic subjected by state.

The substance of socialist public finance is a specialization and concrete of the substance of state public finance at the historical stage after the establishment of socialist public ownership and before the withering-away of state, i. e. the distribution relation based on dominatative production relation of socialist public ownership, subjected by state regime of the people’s democratic dictatorship, and taking a part of social surplus product of the gross product as object and in value form mainly.

8. In the final analysis, root distribution relation of public finance determines derivative distribution means of public finance. At the will of distribution subject of state public finance, distribution and regulation is completely for consolidating and maintaining its political domination and economic basis, but in fact, the regulation may or may not obtain what the subject

desires——the key is whether or not the subject submits to the requirement of objective rules of productive power, production relation and distribution relation.

The second half of this book discuss the function, role and regulation of state public finance further, putting forward the following main points:

1. The basic one of function and role of state public finance is distribution. Allocation, adjustment and supervision functions derive from the distribution function. Consequences of realization of the function is the role of public finance, or fiscal regulation on concept.

2. The function of government and Public finance can be divided into two aspects of general character and individual character. The general character includes performance of state machine, law and policy system, and public goods & service. The individual character depends on elements of specific historical tradition, country conditions, development stage, system model, and so on.

3. Decided by the historical conditions in elementary stage of socialism, the position of large developing country with low productivity, and the strategic target of modernization through transition from planning economy to market economy, the function of government and public finance in China at present stage has some special missions or contents which need to be strengthened:

—— To serve for the economic basis of socialism at elementary stage by maintaining the public ownership as the leading body.

— To implement proper and robust industrial policies of the state and organize the key construction projects.

— To form Proper and robust government capacity of adjusting and controlling gaps among different areas, between the urban and the rural, and within income distribution of residents, promoting and maintaining the process of “common prosperity” with the earlier rich people helping the later to catch up.

— To carry out the reform of government and public finance system and promote the related reforms in every aspects, for serving the “two transforms” of transition from Planning economy to market economy and from extensive economy to intensive economy in general coordination.

4. It is necessary to arrange correct sequence of public finance distribution in China, putting the general character first and individual character second, and rectifying the mis-location and insufficiency concerning the scope of function of government and public finance, as well as transforming some forms of the function's realization.

5. “Revenue should be schemed according on expenditure requirement” and “expenditure must be kept with the limits of revenue” are two fiscal balance theorems at different levels. Speaking from the logical origin point, the starting principle of government financing on revenue expenditure scale should be the former, i. e. , to take the clear defining of proper government function and necessary expenditure tasks as the precondition of fiscal design for funds raising framework, and to arrange the revenue scope according to it; then, at the level of routine performance and arrangement of concrete programs, especially within the scope for individual function of public finance, the

principle should be the later.

6. The roles based on the functions of public finance in China can be summed up, through comprehensive analyses, as the following:

- (1) To promote economic growth;
- (2) To optimize Economic structure;
- (3) To help anti-businesscycle performance and maintain economic stability;
- (4) To implement income redistribution and maintain social stability;
- (5) To support social welfare, public facilities and sustainable development;
- (6) To supervise and mormalize economic activities;
- (7) To ensure the regular maintenance and operation of the regime.

7. Based on a detailed re-consideration for fiscal balance policy in contemporary China, it is necessary to suit the important changes and put the fiscal revenue-expenditure into the overall arrangement of the balance of aggregate supply and demand, shifting from the principle of fiscal annual balance into the principle of elastic control aimed at strengthening anti-business-cycle operation.

8. In socialist marke economy, it is necessary for the fiscal regulation to take the taxseparation-based level-to-level public finance system as the institution holder. The reform of this in recent years in China has made important progress, but there are some remained problems to be solved.

9. The coordination between fiscal policies and monetary policies is a very important content of macro-economic regulation