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UNDER THE PUBLIC FINANCE SYSTEM

云南财经大学前沿研究丛书



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摘 要

当前，我国已进入了经济、社会全面转型的关键时期，市场转型、社会转型所带来的共同结果是促使政治转型，把公共服务型政府确立为政府转型的目标模式已成为普遍共识。为了适应公共服务型政府作为“有限政府”的改革需要，应建立起公共服务多元化供给体系。由此，慈善组织发展的社会空间和公共领域正在逐渐形成。与此同时，经济快速发展及收入差距扩大构成了慈善组织发展的经济基础；以公共服务为导向的公共财政体制的构建，促使公共财政与慈善组织在社会保障领域的合作关系逐渐形成；以慈善组织为主体的第三次分配能够增加社会福利，有助于弥补公共财政投入不足。

然而我国既有的研究中，一般对财政职能范围的界定都是建立在政府－市场的“二维制度”基础之上，假定整个社会的资源配置就是通过市场机制和政府机制两种机制来实现。但是，无论是实践部门还是理论界都早已认同不仅市场会失灵，而且政府也可能失灵。因此，有必要引入除市场与政府之外的第三方力量——社会力量，构架一个由非营利组织构成的精巧的“第三方治理”体系。而慈善组织是非营利组织发展的最早形式和其

中最重要的部分，因此对公共财政制度下慈善组织如何发展的问题进行研究，尤显迫切。然而目前国内仅有很少的研究者将非营利组织纳入公共财政研究的视野，而且没有将其中最重要的慈善组织分离出来进行专题研究，基于以上原因，本书尝试进行公共财政制度下的慈善组织发展研究，以期对这个还没有引起大家足够重视的问题做出一点有价值的探索。

本书分为六章。

第一章，绪论。一是介绍了本书的研究背景。随着市场经济体制改革的不断深化，我国社会领域也相应发生深刻的变化，并推动政府治理模式向公共服务型政府转变。随着政府转型的深化，慈善事业作为公共服务的补充提供者，其地位和作用开始受到政府部门的广泛重视；经济快速发展以及收入差距扩大使得慈善捐赠具有了现实必要性；过去由政府包办的传统社会保障制度已不能适应社会保障事业发展的需要，由非政府的慈善组织来承担一部分社会福利事业成为改革的取向，公共财政与慈善组织在社会保障领域的合作关系逐渐形成。然而，我国慈善事业还不发达，从整体上看慈善组织在承担和处理公共事务中表现出在自治能力、服务能力等方面存在很多不足。因此，需要在公共财政的视野下研究慈善组织的发展问题，以促进慈善组织健康、可持续发展。二是阐述了本书的研究意义。对公共财政的研究仅停留在政府－市场的“二维制度”空间内存在不足，有必要引入除市场与政府之外的第三方力量——社会力量。“多中心治理”理论构建了政府服务的政府、市场和社会的三维制度模式。非营利组织是社会力量供给公共服务的主体，而慈善组织是非营利组织中最重要的部分。构建公共财政与慈善组织的新型合作关系是“多中心治理”模式运作的重要内容。而且，经济学理论界也早

已开始关注以慈善组织为载体的第三次分配，认为它有助于填补市场、政府留下的空间，促进社会各部门协调发展。三是明确了本书所研究的慈善事业的范围不仅局限于扶危济困的传统慈善，而且还是具有公益性特征的现代慈善公益事业。

第二章，公共财政与慈善组织领域相关理论综述。本章对公共财政理论、慈善组织理论、政府与慈善组织合作提供公共服务的相关理论进行了梳理与评述，从整体上勾画出慈善组织在社会上广泛存在并且发挥着补充提供公共服务的重要作用的理论与实践的轮廓。一是在公共物品理论综述方面，首先对公共服务和公共物品概念进行了辨析；其次评述了对传统公共物品理论的批评与发展——公共物品供给的多中心格局；最后得出结论，本书所研究的慈善组织是除政府与市场外最重要的公共服务的提供者，因此讨论其在公共财政制度框架下的发展问题，对公共物品的有效提供具有重大理论和实践意义。二是在慈善组织领域方面，界定了慈善的含义、慈善活动的主要方式、慈善组织的定义，指出现代慈善不断向公共领域拓展，具有公益性特征，厘清了第三部门、非营利组织和慈善组织的关系，并对慈善领域的两对基本概念——慈善与公益、慈善事业与社会保障制度进行了辨析。由此，明确了本书所研究的慈善领域的基本范畴。三是对政府与慈善组织合作供给公共服务做了综述。第三方治理理论、公共物品的多元互动供给论和认为慈善事业本身属于社会性保障事业的观点，为政府与慈善组织合作提供公共服务形成了理论支撑。

第三章，慈善事业发展历史。本章把建立政府（公共财政）与慈善组织的新关系模式放在慈善事业发展的世界历史视野之下思考，通过比较发现，中西方各国慈善事业发展的历史轨迹各有不同，启迪我们结合中国自身的慈善事业思想文化特点，正确认

识我国政府主导慈善事业的历史传统，从而为树立“建立当代政府（公共财政）与慈善组织的培育服务性合作关系模式”的理念做一个历史背景的铺垫。中国的传统慈善思想与西方国家截然不同。西方慈善事业起源于基督教的教义，强调“博爱”。慈善活动首先从民间发展起来，然后随着国家政治、经济、文化的发展，政府逐渐介入。而我国慈善事业的发展受宗教影响小，国家的慈善制度受“民本主义”和儒家“仁义学说”的影响较大，具有明显的“差序等级”的伦理层次。慈善活动最早可以追溯到 3000 多年前的西周，从那时起，中国的慈善活动就是政府主持和主导的，被称为“政府慈善”，民间慈善只是处于补充的地位。我国自古就有政府主导慈善事业的历史传统，当前的经济、政治体制改革又是由政府推动的，政府自我完善的改革，遵循的路线是“自上而下”的。所以，我国政府（公共财政）应坚持对慈善事业发展的引导作用，但也必须改变过去对慈善组织的控制型管理的做法，转而采用培养与服务性质的制度及其配套的政策措施，引导慈善组织发展，发挥其民间性、自治性、志愿性、非营利性的组织特点和优势。英、美政府与慈善组织间的合作，以及政府对慈善事业发展的支持有着悠久的历史，因此其成功经验值得我们借鉴。

第四章，公共服务型政府与慈善组织的关系转型。本章从经济建设型政府一切以经济增长为中心，片面追求 GDP 总量，从而忽视了经济与社会的全面协调发展，导致经济社会发展严重失衡的社会现实出发，阐述了建设公共服务型政府的现实依据；用新公共管理理论、公共治理理论、新公共服务理论为我国建立公共服务型政府提供了充分的理论支撑。提供公共服务是服务型政府职能的核心，对于义务更加积极化、手段更加间接化的服务型

政府来说，选择多元化的公共服务模式是发展的必然趋势。由于慈善组织自身所具有的利他主义、服务于弱势群体、资源部分来自捐赠等特点，使它“天然”地成为多元化供给公共服务的第一候选人。一方面，新公共管理理论、公共治理理论、新公共服务理论从理论上对慈善组织在公共服务中的作用给予了强有力的支撑；另一方面，在社会生活中，公共服务领域不断扩大、使政府财政难以为继，政府垄断的公共服务供给质量低下、效率不高，公共服务供给存在过度市场化现象。这些都成为需要促进慈善组织发展的现实动力。只有公民社会具有强大的社会自治能力，才能实现公共服务型政府“小政府、大社会”的管理格局。公共服务型政府建设将沿着自我完善和发展的“自上而下”的改革路径，从治理入手，在国家与社会的合作中，在解决具体问题的过程中，逐步落实各项基本权利，由政府向公民社会让渡更大的空间。由此可见，公共服务型政府需要激发慈善组织的能动性，重构与慈善组织的关系模式，从慈善组织的控制者转变为慈善组织的培育者、服务者。因此，建立新的政府与慈善组织间的培育服务性合作关系模式是适应公共服务型政府改革需要的、符合中国慈善事业发展的历史与现实的选择。

第五章，我国慈善资源与慈善组织状况分析。政府（公共财政）对慈善组织的培育、服务性制度建设及其配套的政策措施是否能产生预期效果的一个关键性问题是：是否具备广泛的、潜在的慈善资源可供慈善组织开发利用？本章列举了我国近年来较翔实的资金捐赠数据、物资捐赠数据、志愿者服务数据，对慈善捐赠方和受赠方的构成进行了分析，并且具体分析了慈善组织的收入来源，对我国慈善资源的现实状况有了一个较全面的了解。近年来，慈善捐赠增长迅猛，但与国际水平相比，还存在较

大差距。慈善组织的收入来源单一，主要依靠捐赠收入，缺乏政府的扶持。不过慈善资源并不构成制约中国慈善事业发展的最主要瓶颈，随着导致慈善事业发展滞后的制度层面、行业层面的制约因素的逐步改进，中国慈善资源未来有望迅猛增长。因为中国慈善资源的潜力挖掘同时得益于三个方面的驱动力：一是政策法律层面，民政部门 and 各地慈善事业主管部门继续推进有利于慈善事业发展的新的法律政策出台；二是经济层面，中国经济的高速发展使居民可支配收入迅速提高；三是慈善意识层面，现代意义的慈善文化在中国也开始萌芽。本章的另一个需要研究的问题是慈善组织是否已经具备了必要的组织基础，在政府的培育服务性合作的制度安排下，是否有可能成长为真正现代意义上的独立、自治的慈善组织。之所以把“汶川地震救灾”作为研究慈善组织的切入点，是鉴于历史罕见的汶川特大地震救灾，对中国慈善组织而言，既是一次集体亮相，也是一次慈善组织理念、行动能力的实践。因此，这次抗震救灾就成为探讨“要在中国建立政府与慈善组织间的培育服务性合作关系是否已具备一定的慈善组织基础”这一问题的理论与实践的最佳连接点。本书得出的结论是：制约慈善组织发展的瓶颈在制度层面和行业层面，只有建立新的政府与慈善组织间的培育服务性合作关系模式，才能突破制约慈善组织发展的这些瓶颈，使其健康发展。

第六章，公共财政与慈善组织间培育服务性合作关系模式的制度设计与完善。首先，要构建政府与慈善组织间的培育服务性合作关系模式：一是理顺政府职能，重新设计政府管理慈善的职责；二是建立独立的慈善工作协调机制；三是降低慈善组织注册门槛。在此基础上，本书所探讨的核心问题“公共财政制度下慈善组织如何发展”也就水到渠成了。因为政府行政要以财政

为依托，因此政府转型也就意味着财政转型。其次，公共财政与慈善组织的关系模式是政府与慈善组织关系模式的具体表达，所以也应相应建立起培育服务性合作关系模式。一是对构建政府与慈善组织间的培育服务性合作关系模式的总体性认识包括五个方面：公共财政支持慈善组织的原则；大量的政府资助是慈善组织健康发展的基础；资助筹建跨部委慈善工作协调机构；优化财政对慈善组织培育服务性支持的工具；找准财政支持慈善组织的主要领域。二是资助完善慈善组织的监督机制。三是制定推动基金会发展的政策。四是资助民间慈善组织能力建设。五是完善慈善事业税收优惠政策。

Abstract

At present, China has entered a critical period of economic and social transition. The market and society transition will bring about the political transition. It has become the general consensus that the public service government will become the goal and the model for the government transition. To meet the need of the reform of the Public Service Government as “limited government”, the multi-supply system of public service should be established. Thus, the public and social space is gradually taking shape for the development of charitable organizations. At the same time, rapid economic development and income gap have formed the economic foundation for the development of charitable organizations; the construction of the public service-oriented finance system also promotes the co-operation between the public finance and charitable organizations in the field of social security; the third distribution with charity organizations as the main body can increase social welfare and help to make up for the inadequate investment in public finance.

However, our existing studies on the scope of financial functions

are based on the government-market “two-dimensional system”, which assumes that the allocation of resources of the whole society is achieved by the market mechanism and the government mechanism. However, it has long been acknowledged both in practice and theory that not only the market but also the government may fail in resource allocation. Therefore, it is necessary to introduce the third party-social forces besides the market and the government, which will be a non-profitable “third party governance” system. The charitable organization is one of the earliest and the most important forms of non-profit organizations, therefore, we urgently need to study the future development of charitable organizations under the system of the public finance. However, the previous research has included only a few non-profits from the public finance perspective, and has not singled out charitable organizations for special studies. Based on the reasons above, this dissertation focuses on “the research of the development of charitable organizations under the public finance system”, and hopes to make a contribution to the exploration of this worthwhile issue.

This book is composed of six chapters.

Chapter 1, Introduction. The first section is the research background: With the continuous deepening of the market economic system, our society has undergone a series of profound changes, which promotes the transfer of the governance model into a government for the public service. With the government transition, philanthropy, as a supplementary provider of public service, and its status and the role has received wide attention from the government. The rapid economic development and the widening

income gap make charitable donations necessary; the traditional social security system monopolized by the government can not meet the needs of the development of social security. The co-operation between the public finance and the charitable organizations has gradually taken shape and it will be a trend that non-governmental charitable organizations take a part in the social welfare. However, philanthropy in our country is not developed, and generally speaking, there are many deficiencies in our charitable organizations when dealing with public affairs, including the autonomy and the service capability. Therefore, the development of charitable organizations should be researched from the perspective of public finance for the aim of a healthy and sustainable development. The second section is significance: There are many deficiencies if the research on public finance focuses only on the two-dimensional system, that is, the government-market system. Therefore, it is necessary to introduce a third party—social force, apart from the market and the government. The theory of “Polycentric governance” constructs a three-dimensional government service system for the government, the market and the society. Non-profit organizations are the main supplier of public services among all the social forces, and also, charitable organizations are the most important part among non-profit organizations. The construction of brand-new cooperation between public finance and charitable organizations is the center of “polycentric governance”. In addition, theorists in economy have already paid close attention to the third distribution with charitable organizations as the carrier. It is believed that charitable organizations will help to fill

the space left by the market and the government and to coordinate the harmonious development of various sectors of the society. The third section clearly states that the scope of philanthropy in this dissertation is not limited to traditional charity, but also refers to philanthropy with the characteristics of the public interest.

Chapter 2, Literature Review. This chapter attempts to make a thorough literature review on theories in public finance, charitable organizations, and public services guaranteed by government and charitable organizations. In fact, charitable organizations are already widespread in society, and play a supplementary role as a provider of public services. First of all, the writer gives a literature review on the theories of public goods. In this part, the concepts of public services and public goods are distinguished. Then, the writer presents a review of the criticisms and development of the theories of public goods: the multi-center pattern of the supply of public goods. At last, a conclusion is drawn: charitable organizations are the most important providers of public services besides government and the market. It is of great theoretical and practical significance to do research on the development, and the effective supply of the public goods, of charitable organizations under the public finance system. Secondly, in the field of charitable organizations, the connotation of charity, main patterns of charitable activities, the concepts of charitable organizations have been clearly defined. This part points out the future tendency of modern philanthropy that it will develop into the public sphere of the society, and take on in public interest features. This part clarifies the relationship among the third sector, non-profit organizations and

charitable organizations. It also clarifies two pairs of basic concepts of the field of philanthropy-charity and public interest, philanthropy and social security system. Therefore, the scope of this book is defined as the philanthropy. Finally, it continues with a literature review of cooperation between the government and charitable organizations on the supply of public services. Third-party governance theories, theories of multi-suppliers of public goods, and theories that charity itself belongs to the social security services provide a strong theoretical support for the provision of public services cooperated by charitable organizations.

Chapter 3, The history of philanthropy. This chapter attempts to study the new model of relation between public finance and charitable organizations from the perspective of the historical and global development of philanthropy. By comparing the history of the development of philanthropy of China and western countries, we can precisely evaluate the tradition of our philanthropy, which is directed by the government and features own ideological and cultural characteristics, and finally made a historical foundation for the further discussion of the establishment of the public service relation model between the government and the charitable organizations. Chinese traditional thoughts in charity differ from those of western countries. Western charity originated in the christian doctrine, emphasized in “love”. Charitable activities developed from the non-governmental activities, and with the country’s political, economic and cultural development, government gradually intervened into these charitable activities, whereas, the development of charity in China, with the noticeable feature of “differential rating” in ethical sense, has little

influence from the religious reasons, but is influenced more by “populism” and the Confucianism “Benevolence theory”. Charitable activities can be traced back 3000 years, the Western Zhou Dynasty, and since then, charitable activities have been directed and led by the government, and known as “government charity”. Non-governmental activities have been in the supplementary role ever since. At present, the economic and political reforms are both promoted by the government, and the self-improvement of the government follows the “top-down” strategy. Therefore, our government (public finance) should adhere to the guidance on the development of philanthropy, and at the same time, it needs a transition from the traditional control of charitable organizations to a sensible guidance on the cultivation and development of China’s philanthropy. By doing so, its autonomous, volunteer, non-profit characteristics and advantages can be fully developed.

Chapter 4, transformation in the relations between the public-service government and charitable organizations. This chapter elaborates the realistic basis for the establishment of the public-service-oriented government based on the analysis of the weaknesses of the economic-development government emphasizing the economic development, pursuing the growth of GDP, neglecting the harmonious coordination between economy and society and finally leading to a serious imbalance in economic and social development. This part also provides the theoretical support for the establishment of the new-model government from the perspective of the new theories in public management, public service and social capitals. The provision of public services is the core of public-service-oriented government. It is an inevitable trend to

choose public services in a wide range for a service-oriented government which will fulfill the obligations more actively and manage the affairs more indirectly. As charitable organizations have its own features in altruism, service in disadvantaged groups, resources which is partly from donations, they become “naturally” the first candidate in a diverse supply of public services. On one hand, theories in new public management and new public service have given strong support for the role of charitable organizations in the public services; On the other hand, in the social life, the scope of public services has been expanding so widely that it is difficult for the government to maintain it financially. Also, owing to the low quality and low efficiency of public services which are controlled by the government and the public services depending excessively on the market promote the development of charitable organizations, it is inevitable to promote the development of charitable organizations. The establishment of the public-service-oriented government will help the growth of the civil society which is the social foundation of the existence of charitable organizations, which is conversely an inevitable process for the transition of the government and will expand the space for activities of the civil society. Only when a civil society possesses a strong social self-governing capacity, can a “small government, big society” management structure be achieved for the public-service-oriented government. By following the “top-down” reforming path of self-improvement and development, with the cooperation with the country and the society, in the process of the solving specific problems, public-service-oriented government can step by step implement a variety