

Coordinated Development Of Urban And Rural Areas Under
Financial Expenditure Structure Research

城乡统筹视域下

的

财政支出结构研究

张怀雷◎著



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内容摘要

改革开放 30 多年来,我国经济发展取得了举世瞩目的成就。2010 年我国国内生产总值超过日本,在世界各国经济总量排名中位居第二位。但是同时也出现了繁华的城市与落后的农村,发达的工业和滞后的农业并存的局面及城乡居民收入差距日益扩大的趋势。城乡经济、社会发展失衡已经严重阻碍了我国全面小康社会的建设,并且成为我国经济、社会可持续发展的“瓶颈”。目前我国正处于经济和社会结构转型的关键时期,经济和社会发展也具备鲜明的“过渡”特征。在发展阶段上,我国居民正从低收入阶段向中等收入阶段过渡,最终完成由“二元经济”向一体化经济的转变;在体制模式上,我国正在向成熟的市场经济体制过渡;在发展水平上,我国正从初步小康到全面小康迈进。随着我国经济和社会的转型,政府的职能活动范围也随之发生变化,与之相适应,政府的财政支出政策和结构必然要做出相应的调整,以促进经济和社会的协调发展。

财政支出结构是财政支出中的核心内容,它关系到支出目标的实现、支出原则的贯彻等问题。由于社会经济条件的不同,在不同的国家,同一国家在不同的发展阶段,由于其所要实现的目标的不同,它要求的财政支出的结构和重点也就不同。我国目前的财政支出结构是在计划经济的基础上演变而来的,基本上还保留着“城市偏向”的特征。这一结构曾发挥了积极的作用,推动了各项事业的发展,但与目前市场经济下的城乡协调发展之间还存在着诸多的不协调。因此,如何合理地调整财政支出结构来完善政府职能,提供城乡平衡的公共服务,是一个急需解决的问题。我国政府应根据财政支出结构的变化规律积极主动地消除财政支出中的不合理



因素,从而使得财政支出结构朝着理性的方向发展。

本文以我国财政城乡支出结构作为研究的主题,首先分析了财政支出结构在城乡发展中的差异性的现实表现及其在城乡发展失衡中的作用,并建立相关计量模型实证分析了这种作用。其次探讨了我国统筹城乡发展在农业发展、义务教育、医疗卫生和社会保障几个主要领域的现状、存在问题以及财政支出状况,通过国际经验借鉴与立足我国基本国情的前提下,提出一些具有可行性的财政支出结构优化的政策建议。希望在学术研究和政策实践方面为我国城乡统筹发展和实现城乡公共服务的均等化贡献自己的一份力量。

全文由八章组成,其主要内容及观点如下:

第一章,绪论。主要阐述本文的选题背景和现实意义,以及相关的国内、国外研究成果。陈述文章的研究思路,介绍文章逻辑结构,列举文章的创新点与不足之处。

第二章,城乡统筹与财政支出结构。第一节,主要介绍我国城乡二元格局的历史由来。鸦片战争后,中国近代特定的历史环境决定了特定的经济发展道路。从鸦片战争爆发到新中国成立前夕的这段时期,中国的工业化发展一直建立在半殖民地半封建的基础上,资本原始积累不足,资本主义大生产有限,广大的农村处于自然经济的汪洋大海之中。这种半殖民地半封建的历史环境决定了中国必然会形成二元经济结构模式。其次,对新世纪我国城乡统筹发展战略提出的现实意义和背景做了较为详细的分析,对城乡统筹战略的内涵作了较为详细的解读。第二节,主要概括财政支出结构的概念、内涵及其分类,并在此基础上提出财政支出结构优化的概念、理论依据及内涵。第三节,笔者依据我国经济和社会发展所处的阶段和城乡差距日益扩大的现状,提出了财政支出结构优化的方向:(1)财政支出要为城乡发展提供均等化公共产品。(2)财政支出要促进农民增收,缩小城乡居民收入差距。(3)财政支出要促进粮农增收,保证粮食安全。

第三章,我国财政支出结构的二元性与城乡发展失衡。主要分析改革开放以来,我国差别化财政支出的现实表现和不同财政支出

项目对城乡居民收入差距的影响。第一节,主要从四个方面来分析差别化财政支出导致城乡差距日益严重,说明了财政只有随着我国经济体制的不断完善而相应地调整支出结构,才能很好地贯彻落实科学发展观,才能真正实现以人为本的科学发展。第二节,主要从基础设施投资规模、基础教育资源分配、资金在城乡之间的流动三方面来分析“城市偏向型”的财政资源分配模式对城乡收入差距的影响。第三节,把城乡居民收入差距和财政支出结构的具体形式联系起来,利用改革开放以来的经济统计数据,建立计量经济模型,实证分析了主要财政支出项目对城乡居民收入差距的影响。这为后面的优化财政支出结构的研究奠定了基础。

第四章,发达国家促进城乡发展的经验与启示。第一节,介绍部分发达国家在发展本国农业时所采取的具体的农业保护形式和对我国的启示。第二节,较为详细的阐述部分发达国家在农村公共产品供给方面所采取的措施和财政支持的方式,以及对我国的启示。

第五章,城乡统筹下的财政支农支出结构优化。第一节,从农业的国民经济的基础地位、外部性和风险不确定性,来阐述财政支农的理论和现实依据。第二节,主要分析了我国目前农业发展中存在的财政支农支出规模和结构不合理,粮食安全问题等矛盾突出问题。第三节,针对目前农业和农村中存在主要问题,提出促进农业可持续发展的财政支出结构优化对策:(1)政府要完善农业法和增强财政支农支出力度,加大对农业基础设施建设和农业科技投入的投资力度,同时吸引社会各方对农业投入。(2)加大农田水利基本设施建设支持力度,建立国家粮食目标价格保护制度,实行扩大农村内需导向的种粮农民收入脱钩补贴。(3)完善农民组织化。

第六章,统筹城乡义务教育均衡发展的财政支出结构优化。农村教育可以说是建设社会主义新农村的根本,而现行的农村教育财政体制不能够真正解决农村教育经费供给问题。第一节,从城乡义务教育经费投入、义务教育办学条件及义务教育阶段的师资力量方面分析了城乡义务教育的失衡状况。第二节,论述了我国教育政策



的偏差、教育资源的不足、教育观念的落后是导致城乡义务教育失衡的主要原因。第三节,针对我国城乡义务教育失衡现状,提出重构农村教育财政支持的基本设想。即政府要制定义务教育办学和教育经费投入标准,构建科学的农村义务教育财政转移支付制度,统筹城乡义务教育均衡发展。

第七章,统筹城乡医疗卫生发展的财政支出结构优化。医疗卫生保障作为一种社会制度,其产生和发展取决于它所依赖的经济基础和政治制度。中国特殊的历史背景、经济基础和政治制度决定了医疗保障制度的建立和发展有其自身的特殊性。第一节,主要阐述城乡居民在卫生资源占有和医疗保障体系方面巨大差距。第二节,从分税制改革,公共政策上农民的影响力缺失,医疗改革的“过度市场化”三个方面详细分析了目前城乡医疗卫生失衡的具体原因。第三节,针对目前城乡医疗卫生失衡的现状其原因提出相应对策:(1)制定倾向于农村的公共卫生投入政策,克服农村医疗卫生中的“道德风险”和“逆向选择”。(2)发挥中央财政的再分配功能,加大对相对落后的农村地区的政府间转移支付力度,一是将中央或省级的卫生专项转移支付直接划拨给县乡等基层地方政府。二是采取因素法确定转移支付数额。主要通过建立城乡基本医疗卫生均等化的指标体系,对不同地区的医疗卫生服务体系状况进行评价测度,按“因素法”确定转移支付的标准或数额,对老少边穷等特殊地区要给予特殊的权重。

第八章,统筹城乡社会保障制度的财政支出结构优化。主要研究如何完善城乡社会保障制度,并在此基础上提出促进城乡社会保障制度的财政支出结构优化对策。第一节,主要从社会保障项目、覆盖面,财政社会保障支出结构,失地农民保障,社会保障管理体制方面,分析了目前城乡社会保障存在的突出问题。第二节,阐述导致城乡社会保障失衡的具体原因,即工业化的战略取向,城乡二元结构的固化及传统的户籍和就业制度。第三节,针对目前存在的城乡社会保障的巨大差距,提出优化城乡社会保障支出的相关建议:(1)加大财政社会保障支出规模并提高其占 GDP 和财政支出的比

重。(2)规范社会保障支出转移支付制度,同时建立同级政府之间的横向转移支付制度,解决同级政府之间不平等的社会保障差异。(3)适时构建农村社会保障法,同时为失地农民建立社会保障体系。

关键词:城乡统筹;财政支出结构;粮食安全;农民组织化

Abstract

Reform and opening up 30 years, the economic development of our country has made remarkable achievements. Such as gross domestic product in 2010, China surpassed Japan as the world economic output ranked in second place. But it appeared the bustling city and backward rural areas, developed agricultural industry and the coexistence of lagging rural income gap between the situation and the growing trend. Imbalance between urban and rural social development has become constrained off society in China and sustainable economic development of the “bottleneck.” At present, China is in a critical period of economic restructuring, economic development also have distinct “transitional” features. In the development stage, our residents are from low-income to middle-income stage of the transition, the final completion of the “dual economy” to the integration of economic change; in the system model, our country is to transition to a mature market economy; in the development of level, China is off to a comprehensive well-off from the initial transition. With the transformation of our economy, the government’s economic activities also will be changed. Government expenditure reflects the range of economic activities.

Fiscal expenditure structure is the core of the financial expenditure, it relates to the expenditure goals, the Principle of spending and other issues. Because of different socio-economic conditions in different countries, a country at different stages of development, because of its strategic objectives to be achieved by different, it



requires financial expenditure structure and focus is different. China's current fiscal expenditure structure is the basis of the planned economy evolved, basically retained "supply system" mode features. This structure has played an active role in promoting the development of various undertakings, but with the current market economy the coordinated development between urban and rural areas, there are still a lot of disharmonies. Mainly reflected in: First, the total expenditure is insufficient to meet the current needs of economic and social development, to a certain extent, influence and restrict the normal performance of government functions, and second, irrational structure of fiscal expenditure, there are structural imbalances. Therefore, how efficient and reasonable use of government fiscal expenditure to improve public services is a function to be solved. Our government should be based on changes of the structure of fiscal expenditure pro-active fiscal spending to eliminate the irrational factors, so that the fiscal expenditure structure towards a rational direction.

In this paper, the structure of fiscal expenditure as a research subject, the first analysis of the structure of fiscal expenditure of urban and rural development in my overall sexual performance, and the establishment of empirical analysis of the relevant econometric model the structure of fiscal expenditure is unreasonable. Secondly, to explore urban and rural development in China in several key areas of status, problems and the financial situation of financial expenditure, through the International Experience with the combination of the basic national conditions of China, put forward some feasible fiscal expenditure structure optimization. Hope that academic research is the development of urban and rural areas contribute to a force.

Text composed by the eight chapters, the main content and views are as follows:



The first chapter is an introduction. This paper mainly discusses the research background and practical significance, and related domestic and foreign research results. Statement of research ideas article introduces the logic and structure of the article, the article cited the innovation and weaknesses.

Chapter II, Urban and rural areas and the fiscal expenditure structure

Section I, introduces the history of the origin of urban-rural dual structure, after the Opium War, Chinese modern history of a particular economic environment determines the specific path of development. From the Opium War to the founding of New China on the eve of the outbreak of the period, China's industrialization has been built on the basis of semi-feudal society, lack of capital accumulation, capitalism, mass production is limited, the majority of the rural economy in the vast ocean of natural economy being. The history of this semi-feudal environment determines the formation of the dual economic structure in China is bound pattern. Meanwhile, urban and rural development strategy put forward practical significance and background to do a more detailed introduction. In addition the strategy also urban and rural areas made a more detailed interpretation of meaning. Section II summarizes the main concepts of the structure of fiscal expenditure, content and classification, and puts forward the concept of fiscal expenditure structure optimization, the theoretical basis and content. Section III, based on the stage of economic development and widening gap between urban and rural areas the seriousness of the financial payment structure optimization proposed are: (1) Financial expenses for the equalization of urban and rural development of public goods. (2) Expenditures to increase rural incomes and reduce urban-rural income gap (3) Fiscal expenditures to promote the coordinated development of



urban and rural economy ensure food security and food and agriculture income.

Chapter III, China's fiscal expenditure structure of the duality and imbalance between urban and rural development.

Since the reform and opening up the main analysis, the reality of differentiated performance and financial expenditure projects in different urban-rural income gap. Section I, mainly from four aspects of differentiation between urban and rural areas lead to increasing fiscal spending serious and that the fiscal system only with the constant improvement of our economy and adjust the structure of expenditures in order to well implement the scientific concept of development, can truly people-centered scientific development. Section II, mainly the scale of infrastructure investment, basic education allocation of resources, the flow of funds between urban and rural areas to analyze three urban bias of financial resource allocation model based on the urban-rural income gap. Section III, this section is an innovative point of this article. The urban-rural income gap and the specific form of fiscal expenditure structure linked to the economic reform and opening up the use of statistical data, econometric models, empirical analysis of each expenditure of the income gap between urban and rural residents. I optimized it for the future structure of financial expenditure sections of the foundation.

Chapter IV, The experience of developed countries to promote rural development and enlightenment Section I, describes the development of domestic agriculture in some developed countries to take when specific forms of agricultural protection and the protection of the revelation of the Agricultural Section, detail some of the more developed parts of agricultural public goods in rural areas and measures taken way of financial support, as well as in the present and future of public goods provision in rural areas should pay attention.



Chapter V, the urban and rural fiscal support expenditure structure optimization.

Section I, from the basic position of agriculture in national economy, the external uncertainties and risks, to elaborate the theoretical and practical financial support for agriculture based. Section II, mainly in the agricultural development of the existing size and structure of fiscal expenditure on agriculture is irrational, food security and the money, food, land, people, etc contradiction problems. Section III, for now there are mainly agricultural and rural is proposed to promote the sustainable development of agriculture expenditure structure optimization measures: (1) The Government should improve and strengthen financial support for agriculture farm bill spending efforts to increase investment in agriculture infrastructure and investment in agricultural science and technology investment, and attract community side of agricultural inputs. (2) Construction of irrigation infrastructure to increase support to the establishment of national food target price protection system, the implementation of expansion of domestic demand-oriented rural income of grain farmers decoupled subsidies (3) Improve the organization of farmers.

Chapter VI, the coordination of urban and rural compulsory education of balanced development of financial expenditure structure optimization. Rural education can be said that the fundamental building a socialist new countryside and the current education finance system in rural areas can not truly solve the supply problem of rural education funding, section I, the input of funds from the investment in urban and rural compulsory education, compulsory education and compulsory school conditions faculty of urban and rural compulsory education in terms of the imbalance. Section II discusses the bias of our education policies, lack of educational resources,



and educational concepts behind the main reasons leading to the imbalance between urban and rural areas. Section III, for the present situation of imbalance between urban and rural compulsory education, and proposed financial support for rural education reconstruct the basic idea. That government should make compulsory education and educational standards of financial input, build a scientific financial transfer payment system for rural compulsory education, balanced development of urban and rural education

Chapter VII, the development of urban and rural medical and health expenditure structure optimization.

As a social health insurance system, its production and development depends on economic basis and it depends on the political system. China's special historical background, economic and political system based on the decision of the medical establishment and development of security system has its own particularity. Section I, mainly on the urban and rural residents and health resources are great gaps in health care system. Section II, from the tax system reform, public policy, the influence of lack of farmers, health care reform "over market" detailed analysis of three aspects of the specific medical reason for the imbalance. Section III, for the current imbalance between urban and rural health care, proposed countermeasures: (1). To develop the rural areas tend to investment in public health policy and health care in rural areas to overcome the "moral hazard" and "adverse selection. " (2) Play the central government's redistribution and increase the relatively backward rural areas of the intergovernmental transfer payments, first, the central or provincial health transfer payments directly allocated to specific counties and townships, and other basic local government. Second, transfer payments to the amount determined factors. Mainly through the establishment of the equalization of urban and rural basic health in-



dicators system, the different parts of the health service system to evaluate the state measure, the area of serious gaps or indicators of urban-rural gap, they should press the “factor method” to determine criteria for transfer payments or the amount of oil rationing, and other special areas should be given special weight

Chapter VIII, urban and rural social security system of the fiscal expenditure structure optimization.

Mainly study how to improve urban and rural social security system, and on this basis, urban and rural social security system on the promotion of the fiscal expenditure structure optimization. Section I, mainly from social security, coverage, financial and social security expenditure structure, landless peasant security, social security management system, the analysis of the current urban and rural social security outstanding problems. Section II, Describing the causes of the imbalance between urban and rural social security specific reasons, namely, the strategic orientation of industrialization, urban-rural dual structure of the curing and traditional system of household registration and employment

Section III, for the existing huge gap between urban and rural social security, optimize the urban and rural social security payments made related proposals: (1) to increase the scale of financial and social security expenditures and increase its share of GDP and financial expenditure. (2) Standardized system of transfer payments of social security spending, while establishing cross between the same levels of government transfer payment system to address the same level of inequality between the Governments of differences in social security. (3) Timely construction of rural social security law, as well as landless farmers to establish social security system.

Key Words: Urban and rural development; Financial Expenditure; Food Security; Farmers organization

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