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PREFACE

At the March 2007 National People's Congress, China's premier Wen Jiabao delivered his annual report on the work of the government. Among the major themes were the acceleration of the building of a "new socialist countryside" and the assistance to people left behind in the country's economic boom. For a blueprint of just how Beijing might go about achieving these goals, one needs to turn to the government's Central and Local Budgets for 2007. It is in that document that various measures are discussed in greater detail, including the government's plan to increase spending on rural development and social services, and to increase "transfer payments to improve the ability of local governments to provide basic public services."

The Chinese government has officially enshrined the policy goal of striving for a "harmonious society." Reform of public finance helps meet the challenge of reducing regional and urban-rural disparities and improving public health, education and social security; it stands as a cornerstone of that policy goal. China's fiscal system has undergone major transformations as its economy evolves from a centrally planned to a market-based one. In 1994, for example, the central government changed the way it shares tax revenues with the provinces, a key reference point for the changing dynamics of intergovernmental fiscal relations in China. The 1994 tax reform accomplished many important policy goals and left the center with greater control of tax revenues. However, sub-provincial governments continue to shoulder the main burden of providing health care, schooling and other services. All too often cash-strapped local governments resort to illegal land grabs and illegal levies. This has directly contributed to increasing social tension. To students of fiscal policy, the government's pledge to increase transfer payments therefore is not surprising.

While terms such as "special transfer payment" or "extra-legal off-budget expenditures" may sound technical to the layman's ear, the hot debates on rebalancing China's public spending and better managing the central-local fiscal relations are anything but academic. To explore the changing central-local dynamics through the lens of fiscal reform, the National Committee on U.S.-China Relations and Renmin University of China co-organized a conference on China's intergovernmental fiscal relations in Beijing last summer. Generous funding was provided by the Ford Foundation. Over 40 scholars and practitioners shared comparative perspectives on the fiscal relations between central and sub-national governments, including responsibility for policy mandates, resource allocations,

budgeting process and reform of government structures and practices. The participants included six experts from the United States, the United Kingdom and France; the Ministry of Finance and provincial budget officials; and prominent scholars from academic and research institutions in the field of public finance and taxation. The high quality of presentations and the lively exchange of ideas made for an excellent conference.

The report that follows was written by Professor Susan Whiting of the University of Washington. Professor Whiting is a participant in the National Committee's Public Intellectuals Program, a multi-year program designed to nurture the next generation of China scholars in the United States. She attended the conference as the rapporteur, and the views reflected, except where otherwise noted, are her own and not those of any other participants.

The National Committee and Renmin University of China are most grateful to the many organizations and individuals who gave their time, knowledge, hospitality and financial resources to make the conference such a success: the Ford Foundation; the Chinese and international specialists who attended the conference and the other specialists who helped us conceptualize it; the School of Finance and the China Financial Policy Research Center of Renmin University of China, which served as hosts; Professors Guo Qingwang and Zhu Qing at Renda and Ling Li and Anne Phelan at the National Committee, all of whom were instrumental in the planning and implementation of the project; Zhang Changdong, who translated the report into Chinese, and Jonathan Lowet, also at the National Committee, who helped edit and typeset the report.

We hope that those who read the report will find it useful in better understanding the important issues involved.

Stephen A. Orlins
President
National Committee on United
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Dean, School of Finance
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序

中国总理温家宝在 2007 年三月初的人大会议上作政府工作报告时指出，中国政府将加快社会主义新农村建设，并扶助未能从这个国家的经济繁荣中受益的人群。政府还将努力让更多的人享受到教育和医疗服务。但是如果我们想知道中国政府将如何来实现这些目标，必须先研读 2007 年中央和地方财政预算。预算中详细讨论了政府计划实施的各项措施，包括增加对农村发展和社会服务的投入，“加大转移支付力度、提高地方政府提供基本公共服务的能力”。

中国政府已经正式将“构建和谐社会”奉为至高的政策目标。而公共财政改革对缩小地区差异、消除城乡差别、改善公共医疗、教育和社会保障起着至关重要的作用。因此，它成了构建和谐社会这一政策目标的重要基石。在中国经济从计划经济向市场经济转型的过程中，中国的财政政策也经历了几次重大的变革。例如，中央政府在 1994 年对中央和省级政府之间的税收分配的重新划分，是中国政府间财政关系格局变化的重要参照点。1994 年的财政改革实现了许多重要的政策目标，加强了中央对税收的控制，但是省级以下政府仍然继续承担提供医疗、教育和其它服务的主要费用，基层财政压力很大。一些地方政府非法转让土地或不合理收费的现象时有发生，增加了社会冲突。因此对关注财政政策的人来说，此次政府作出加大转移支付力度的承诺并不为奇。

诸如“特殊转移支付”和“预算外支出”之类的词汇也许在行外人听来有些晦涩难懂，但有关如何平衡中国的公共支出、更好地处理中央和地方财政关系的激烈讨论却绝非只是学术话题。美中关系全国委员会和中国人民大学合作，于去年夏天在北京举办了一次关于中国政府间财政关系的研讨会，议题是透过变化中的中央和地方财政关系来探讨中国的财政改革。福特基金会为此次会议提供了慷慨赞助。与会的四十多位学者和专业人员分享了他们对中央和地方政府间财政关系的不同观点，包括对政策指令的职责、资源分配、预算过程、政府结构和政府工作改革等问题的看法。参加会议的有来自于美国、英国和法国的六位专家，中国财政部和省级的预算官员，以及来自于中国各大学和研究机构研究公共财政和税收的著名学者。与会人员所作的高质量报告和会上踊跃的讨论交流保证了会议的成功。

以下的报告由华盛顿大学的白素珊教授撰写。白教授是美中关系全国委员会“公共知识分子项目”的参与者之一。这个长期项目的目的是培养美国不同

学科领域内的新一代中国问题专家。白教授作为会议报告起草人参加了此次北京会议，以下报告中的观点除非特别注明，仅代表白教授本人的观点，并不反映任何其他与会者的观点。

许多组织和个人为此次会议的成功奉献了他们的时间、才华、热情或者提供资金赞助。美中关系全国委员会和中国人民大学在此向他们致以衷心的感谢。他们是：福特基金会、参加会议的中国和外国专家学者、作为本次会议主办方的中国人民大学财政金融学院和中国财政金融政策研究中心、为本次会议的策划、筹备和成功举行付出辛勤劳动的中国人民大学的郭庆旺教授和朱青教授和美中关系全国委员会的李灵和菲兰、将本报告翻译成中文的张长东，以及协助编辑本报告的陆杰扬。

我们希望这份报告有助于读者更好地了解报告中所涉及的重要话题。

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INTRODUCTION

Central-local fiscal relations have undergone a series of fundamental changes during the course of China's transition from a planned to a market economy. Current challenges grow out of a number of features of the Chinese political economy, the most important of which is the mismatch between the allocation of revenues and the assignment of expenditure responsibilities across levels of government. Local governments—county governments in particular—lack adequate revenues to finance the wide range of public goods and services they are mandated by higher levels to provide. This fiscal gap drives additional problems, including the growth of off-budget funds and hidden government debts at the local level. The mismatch between revenues and expenditure responsibilities also leads to unusually heavy reliance on intergovernmental fiscal transfers that, nonetheless, have not yet effectively redressed the high levels of inequality that have emerged in the context of economic reform. The National Committee on U.S.-China Relations and Renmin University of China jointly convened a conference to address these issues through presentations and discussion of the current Chinese system and alternative models of central-local fiscal relations.

This report provides a summary and analysis of the issues examined at the conference. The first section focuses on the evolution of the fiscal system since the initiation of economic reform. The second section lays out the rationale for the conference and an overview of the proceedings organized around the five major themes: 1) the misalignment of revenues and expenditures, 2) the problem of revenue inadequacy at the local level, 3) the quest for additional local revenue through off-budget finance and debt, 4) the state of intergovernmental fiscal transfers and inequality, and 5) the political aspects of fiscal problems. Throughout, the report highlights alternative models and the discussion of potential challenges in implementing reform in China. The final section summarizes the policy recommendations that resulted from the exchange of ideas at the conference.

BACKGROUND

Since the initiation of economic reform in the late 1970s, the fiscal system has evolved to better suit the needs of a market economy. At the end of the Maoist era, the fiscal system was characterized by unified incomes and expenditures (统收统支): sub-national governments turned virtually all tax receipts and profits from state-owned enterprises over to the central government and then looked to the center to meet their expenditure needs.¹ In the 1980s, a fiscal contracting system (财政包干制) emerged in which local governments handed a fixed quota of tax revenues over to higher levels, while retaining a larger share of above-quota revenues. Local governments gained control of much of their own tax revenues and, at the same time, the central government devolved responsibility for financing many public goods to local governments.²

Several features of this system, in place until 1994, are noteworthy: high marginal revenue retention rates encouraged local governments to promote economic activity within their jurisdictions, periodic renegotiation of the tax quota prompted local governments to hide revenues by shifting them off-budget, and the central government sacrificed control over a large share of fiscal revenue. These points are evident in the decline in the central share of budgetary revenue to a low of 22 percent in 1993, and in the rapid growth of extra-budgetary funds as a share of total government expenditure. Revenue mobilization also suffered in the shift from a planned to a market economy, with budgetary revenue as a share of GDP falling to a low of about 11 percent by the mid-1990s.³

As a continent-sized country with provinces as large as, or larger than, some European states, China is, of necessity, relatively decentralized. There are five tiers of government, reaching from the center, through 32 provincial, 333 municipal and 2,860 county-level units, to the townships. The township-level units, numbering 43,255, had an average population of roughly 30,000 people as of 2004. Moreover, staffing levels suggest that the real work of governance takes place well below the center. Nearly 60 percent of civil service employees work at the county or township levels.

¹ Oksenberg and Tong 1991.

² Wong 1991.

³ Corporate income taxes replaced profit remittances by state-owned enterprises as a source of budgetary revenue. The profits of state-owned enterprises, however, were badly eroded due to increasing competition from new, non-state market entrants. At the same time, the state had only a fledgling capacity to collect corporate income taxes from new private firms.

However, China remains a unitary state, in which only the center has the right to legislate taxes. There is a hierarchy of authoritative rules and laws issued by the center: most authoritative, in principle, are the laws—including tax and budget laws—passed by the National People’s Congress, followed by regulations promulgated by the State Council and rules put out by ministries and then central agencies, such as the Ministry of Finance (MOF) and State Administration of Taxation. Tax bases and rates are set by the central government; local governments have only limited authority to adjust certain tax rates within a certain range in a few instances.

Tax and fiscal reforms were designed to address the weaknesses of the transitional fiscal system within the context of a highly decentralized, unitary state. The center used its authority to implement the new tax sharing system (分税制) beginning in 1994. This system was designed to recentralize control over revenue following the dissolution of central control during the preceding fiscal contracting regime. As a result, revenue control is now significantly more centralized than expenditure responsibility, since the reforms left expenditure responsibilities largely unchanged. Under the tax sharing system, taxes are divided into central, local, and shared categories, with major revenue earners controlled primarily by the central government. For example, in 1994, a revamped and expanded VAT-tax replaced the turnover taxes of the planned economy as a key revenue source; the center assigned the VAT-tax to the shared category, retaining 75 percent and returning 25 percent to the localities. The reallocation of revenue drove the center’s share of budgetary funds from 22 percent in 1993 to more than 50 percent in 1994 and thereafter. Even so, the center allocates less than 10 percent of GDP—“a relatively low figure for a large and diversified country that faces many major expenditure needs in continuing SOE reform, recapitalizing the banking sector, implementing pension reform, etc.”⁴

Finally, to improve revenue mobilization and counter incentives for local governments to hide tax revenues from the center, a National Tax Service (NTS) was established as part of the 1994 reforms. The NTS has offices at all levels of government and collects both central and shared taxes. The Local Tax Service (LTS), which has offices at the provincial level and below, collects local taxes. These institutional changes were a contributing factor in the reversal of the trend of falling revenues as a percentage of GDP. Budgetary revenue as a share of GDP increased from 10.8 percent in 1994 to 17.3 percent in 2005.

⁴ Wong 2005a:13.

These changes in fiscal policy are clearly affecting the dynamics between China's central government and the localities. Few resources are being transferred from the center downward, making it more difficult for some lower level governments to provide basic education, health care, unemployment insurance and other centrally mandated services. At the same time, some of the relatively prosperous provinces are able to manifest greater independence from Beijing than in the past, making it difficult for the central government to ensure that its policy objectives are put into action. These dynamics must be addressed if China's leaders are to meet ambitious goals for reducing disparities in standards of living, implementing the rule of law, and ensuring social stability.

CONFERENCE OVERVIEW

In light of these challenges in central-local fiscal relations and the relevance of both international and Chinese experience and scholarship on these issues, the National Committee on U.S.-China Relations, with the School of Finance of Renmin University of China, convened the “International Conference on Intergovernmental Fiscal Relations in China” July 10 and 11, 2006, on the Renmin University campus in Beijing. The conference received financial support from the Ford Foundation. It brought together policymakers, practitioners, and analysts from China and abroad. Five foreign and five Chinese experts presented papers at the conference, and nearly two dozen Chinese scholars served as commentators or discussants, or provided background papers. The two-day event was organized into seven panels addressing 1) a framework for the fiscal responsibilities of governments, 2) local perspectives on intergovernmental fiscal relations, 3) coordination mechanisms for central and provincial fiscal relations, 4) budget constraints and the behavior of governments, 5) the transfer system and the balance between finance and power, 6) governance structure and national government power, and 7) Chinese choices regarding fiscal relations among governments.

Five major themes emerged from the panel presentations and discussions. The most important of these, touched upon by nearly all the conference participants, is the mismatch between the allocation of revenues and the assignment of expenditure responsibilities across levels of government. The second theme follows from the first: many participants highlighted the severe revenue inadequacy facing local governments—county governments in particular. These local governments lack adequate resources to finance the wide range of public goods and services that higher levels mandated them to provide. Several conference participants provided a focus on the special challenges of funding education, and a presentation on the experience of the state of Arkansas provided an alternative model for funding education. The third theme similarly follows from the second: the fiscal gap facing local governments drives additional problems, including the growth of off-budget funds and hidden government debts at the local level. While many participants identified these problems in the Chinese case, one presentation drew on the experience of OECD countries to provide alternative models for local tax autonomy and local government debt issuance. The fourth theme raised by participants focused on the heavy reliance on intergovernmental fiscal transfers and the challenges that remain in redressing the high levels of inequality that have emerged in the context of economic reform in China. Also presented was the experience of the United Kingdom, another unitary and highly centralized case, in designing fiscal

institutions to address equalization issues. A focus on the role of individual income taxes and individual entitlements in the United States provided a contrast to the Chinese and British models. Finally, the fifth theme identified some of the political aspects of the fiscal challenges facing the Chinese state.

The Mismatch between Revenue Assignments and Expenditure Responsibilities

The trend in China has been toward concentrating fiscal revenues at the highest levels of the system, while expenditure shares have remained roughly the same. Professors Tang Gongliang and An Tifu highlighted this trend, while Professor Christine Wong provided an illustration: between 1993 and 2003, central and provincial shares of total revenue increased from 35 percent to 66 percent, while their shares of total expenditure increased from 45 percent to only 49 percent. Dr. Zhang Zhihua illustrated some changes that have further centralized control over revenue and reduced local revenues, which are only partially compensated for by increasing intergovernmental fiscal transfers, as other participants noted. In 2002, for example, the central government reassigned corporate and individual income taxes from the local to the shared category, with the center taking 50 percent in the first year and 60 percent thereafter. Professor Li Bo provided data showing the effects of this reassignment of central-local control on Hubei Province. There, the local share of income taxes fell from 5.32 billion yuan in 2001 (23 percent of local revenues (地方一般预算收入)) to 3.75 billion yuan in 2002, 3.28 billion yuan in 2003, 4.19 billion yuan in 2004, and 4.65 billion yuan in 2005 (15 percent of local revenues).

In 2006, the center completely abolished the agriculture tax nationwide, following a series of changes in taxes and fees on rural residents in recent years, including the abolition of collective revenues for villages and townships (“三提五统”⁵). Data provided by Professor Li Bo illustrated that in Hubei, the 3.3 billion yuan in four agriculture taxes⁶ (农业四税) and animal slaughter tax (屠宰税) constituted 11 percent of local revenues in 2004. The abolition of the two primary agriculture taxes—again, only partially compensated for by new intergovernmental fiscal

⁵ Among the rural taxes and fees that have been abolished were three types of village levies (for public reserve funds, public welfare funds, and management fees) and five types of township pooling funds (for rural education, family planning, militia training, rural road construction, and subsidies to entitled groups such as disabled veterans). Wen Jiabao, “Government Work Report 2006,” (http://english.gov.cn/2006-03/14/content_227247_2.htm).

⁶ The four agricultural taxes include agricultural tax, agricultural specialty duty, farmland occupation tax and deed tax (农业税、农业特产税、耕地占用税、契税).

transfers—put a further revenue squeeze on local administrations at the lowest levels of the government hierarchy.

Several conference participants, including Professors Sun Kai and Ma Guoxian, also pointed out that the 1994 Budget Law and subsequent regulations leave sub-provincial revenue sharing arrangements largely to the discretion of governments at the provincial level and below, allowing for significant variation across provinces. In many provinces, revenue control has shifted upwards, leaving little revenue to divide at the sub-provincial level—a situation Professor Li Bo referred to as “having a head but no feet (有头无脚).” To address this problem, some provinces have implemented a reform involving direct provincial oversight of county public finance (省直管县). In sum, conference participants demonstrated the extent to which control over revenue has become increasingly centralized.

From the perspective of expenditure responsibilities, by contrast, China is among the most decentralized countries in the world; nearly three-quarters of all government expenditure takes place at sub-national levels. Elsewhere, as Professor Christine Wong noted, the average level of sub-national expenditure throughout the 1990s was 14 percent for developing countries, 26 percent for countries in transition, and 32 percent for OECD countries. Comparable figures were 61 percent for Japan and 46 percent for India. Many participants emphasized that education and health in particular are shouldered to an unusual degree by local governments in China. Professor Wang Yongjun estimated that the average share of these expenditures borne by the lowest-level governments (counties and townships) is 70 percent for education and from 55 to 60 percent for public health.

In recent years, the State Council has promoted a policy of increasing the importance of the county vis-à-vis the township (以县为主), although expenditures remain highly decentralized, even at the county level. With the 2001 State Council “Decision on the Reform and Development of Basic Education (关于基础教育改革与发展的决定),” for example, payment of rural teachers’ salaries is now handled at the county level. Subsequent reforms in the treasury system have similarly shifted the disbursement of salaries of other public employees to the county level.⁷ As a result, the township level of public finance is becoming “hollowed out.”⁸

Professor Ruan Yisheng and others raised the question of how many levels of government are most desirable. There was debate among participants regarding the merit of moving from five to three levels of government. Dr. Ray Scheppach, for

⁷ Wong 2005b:25.

⁸ Zhou Feizhou 2006.

example, noted that the smallest governments are often inefficient. Professor Chen Suihong, by contrast, highlighted the value of smaller units to facilitate citizen access to information and participation.

Revenue Inadequacy

The disjuncture between revenue assignments and expenditure responsibility has left sub-national governments facing a substantial fiscal gap. Local taxes and the local portion of shared taxes cover only about 40-45 percent of local fiscal needs. Professor Sun Kai indicated that this fiscal gap has generated a relatively high degree of dependence by lower-level governments on fiscal transfers, which have grown from 239 billion yuan in 1994 to 1,041 billion yuan in 2004. Since the consolidation of the new tax sharing system, the central government has dedicated roughly 70 percent of its revenues to fiscal transfers, providing between 40 and 50 percent of local governments' budgetary expenditures. As Professor Wang Yongjun noted, with 50 percent of fiscal needs covered by intergovernmental fiscal transfers, and another 40 percent covered by local and shared taxes, roughly 10 percent of fiscal needs remain unmet. He emphasized that fiscal deficits are effectively pushed onto lower levels as a result of the existing division of expenditure responsibilities.

Insufficient provision of public goods and services: the case of education

The fiscal gaps in the existing system have resulted in failures in national public policy; education policy is a notable example. As several participants emphasized, one high-profile goal was the achievement of universal basic education—nine years of publicly funded, compulsory education—by the year 2000. Despite State Council pronouncements about increasing investment in human development, during the first quarter-century of reform, “budgetary spending on education remained stagnant at about 2-2.5 percent of GDP..., half the level called for in the 1985 Education Law and well below the levels of spending in neighboring East Asian economies.”⁹ Professor Christine Wong pointed out that 17 percent of rural counties nationwide were unable to provide nine years of basic education as of 2004. Moreover, resources available for education are highly unequal. For example, at the primary level in 2002, spending per student was 5,500 yuan in Shanghai but only 600 yuan in Guizhou.

Mr. Richard Weiss presented the history of the increasingly centralized approach to providing education in the state of Arkansas. To enforce the constitutional mandate of providing free and equal education to children, the Arkansas courts have forced

⁹ Wong 2005a:11.

the state to help poor school districts. In order to provide equal access to an “adequate education” for students in both rural and urban school districts throughout the state, Arkansas now provides 66 percent of total education funding, while local governments provide 34 percent. He noted that public education is the single largest expenditure in the state, accounting for 55 percent of expenditures out of general revenues. At the local level, there is a property tax levied on the assessed valuation of property. The state equalizes on top of that up to \$5,400 per child, financed in part by increases in the state sales tax. Even the poorest district exceeds the base amount per child, since there are extra millions of dollars levied for buildings. However, disparities still exist: for example, the Bentonville District spends \$15,392 per student while the Gosnell District spends only \$6,675. The state also matches district dollars to develop school facilities—a concern of the court, which ruled that sub-standard facilities undermined the provision of an “adequate education.” Moreover, the law allows the state to take over a district if it fails to maintain adequate teacher salaries. In sum, Arkansas centralized financing and control of public education to improve equalization.

There is no parallel in China to the experience of the state of Arkansas. Professor Cai Hongying pointed out that in China, by contrast, responsibility for education rests at the county level. She suggested that responsibilities of the center, the province and the county in China should be defined by law and that some particular tax revenue should be assigned to education in order to achieve adequate funding. She further noted that the provincial level in China has few tax types on which to draw to support education, in contrast to property and other taxes on which state governments in the United States can draw.

Aside from revenue adequacy, in China the challenge includes monitoring and evaluating the use of transfers. Taking education funding as an example, Professor Christine Wong noted that intergovernmental transfers were inadequately predictable, transparent, or incentivized. Once funding for education reaches the county, for instance, it is unclear what revenues are provided directly by the county and what revenues come from transfers. Furthermore, outlays tend to be employed inefficiently—in particular, increasing the number of administrative staff. Professor Wong noted that the World Bank study on decentralization in East Asia showed that while in China almost 70 percent of local government resources went for salaries, comparable figures were only 41 percent in Thailand, 45 percent in the Philippines, and 55 percent in Cambodia. Dr. Scheppach commented that more than 800 auditors from the legislative and executive branches in the United States are permanently assigned to states to ensure the proper use of federal transfers, while even more are needed to evaluate performance outcomes.

Mr. Alan Carter noted that for capital spending in education, local governments in the United Kingdom put in requests to higher levels, which are responsible for evaluating those requests and issuing permission for certain projects. The advantage of this approach is that there is some control over public sector borrowing; the disadvantage is that government-supported borrowing risks becoming a free good to which local governments do not have to contribute. The key, he concluded, are the incentives built into the system.

Going Off-Budget and Taking on Debt

Reliance on extra-budgetary and off-budget funds

Many conference participants emphasized that one of the most prominent ways in which local governments cope with revenue inadequacy is by generating revenue outside the formal budget system in the form of extra-budgetary and off-budget funds. Extra-budgetary funds are defined as levies and user charges collected and spent by government agencies in performing duties delegated to them by higher levels.¹⁰ In recent years, the Ministry of Finance has begun to exert greater oversight over these funds; in principle, all extra-budgetary funds are public fiscal revenues approved at the central or provincial level, and deposited in special fiscal accounts. In addition, pooled pension funds and unemployment insurance funds are registered and managed as extra-budgetary funds in social security accounts. It is estimated that extra-budgetary, social security and government bond expenditures add approximately seven percent of GDP to official expenditure.¹¹

Off-budget funds, by contrast, exist outside effective MOF oversight. Although no comprehensive data exist, these funds are estimated to rival or even exceed the size of the formal budget for many local governments, as Professors Chen Gong and Sun Wenji both pointed out. The sources of off-budget funds reflect both available “revenue handles”—in other words, places where revenue opportunities exist to exploit—and gaps in effective MOF oversight. According to Professors Chen Gong and Wang Yongjun, these sources have shifted over time from enterprise fees, to highway fees, to land transfer fees (土地出让金), and to sales of government assets. One problem with off-budget funds is that these funds, which constitute an important supplement to budgetary revenues, are most abundant in wealthier areas with the greatest access to budgetary revenues. According to one study of land fees conducted in 2004, Guangdong, Shandong, Hunan, and Jiangsu provinces generated

¹⁰ According to Dr. Molnar, in practice, even some surtaxes, such as the rural education surcharge, are still collected by local governments and treated as extra-budgetary funds, despite their formal abolition by the central government.

¹¹ OECD 2006:19.

the most off-budget funds from land transfers.¹² Nationwide, these funds were estimated at 615 billion yuan in 2004, equivalent to roughly three to four percent of GDP. Moreover, because these funds lack MOF oversight, they easily shade into corruption; real estate developers, for example, may provide kickbacks to local government officials who make available land at low prices, shortchanging the farmers who lose access to the land in the process. These funds also support legitimate government expenditures, however. According to Professor Li Bo, the funds derived from land transfer fees in Hubei Province, for example, are “almost without exception” dedicated to basic infrastructure development. Other scholars confirm that compared with budgetary funds, off-budget funds tend to have positive effects on spending for infrastructure and administration but negative or neutral effects on education, agriculture, and other public goods.¹³

Local government debt

Another major concern of conference participants, both from the perspective of existing problems and from the perspective of policy recommendations, is local government indebtedness. As several participants, such as Professors Chen Gong and An Tifu, commented, the Budget Law forbids local government to take on debt without the express permission of the State Council, yet another way that local governments cope with revenue inadequacy is to engage in illicit borrowing. Such debt is effectively hidden, but, as Professor Chen Gong suggests, estimates of government debt at the county, township, and village levels range from 363 billion yuan to 1 trillion yuan, equivalent to 3.5 to 9.3 percent of GDP. Local governments take on debt to cover both current and capital expenditures. Debts take a range of forms, including wage arrears and illicit borrowing from financial institutions. In 2002, Minister of Finance Xiang Huaicheng openly acknowledged the problem of wage arrears for teachers and civil servants.¹⁴

Local governments employ various mechanisms to engage in illicit borrowing from financial institutions, according to Professor Li Qiyun. One such mechanism entails using local enterprises as “windows” to the banking system, providing loan guarantees so that enterprises can get bank loans, the funds from which are then transferred to the local governments. Professor Christine Wong noted that local governments effectively soften their budget constraints through uncontrolled off-budget revenue and illicit borrowing.

¹² Ping 2006a.

¹³ Ping 2006b.

¹⁴ Xiang as cited in Wong 2005b:21 and OECD 2006:34.

Participants discussed alternative models that provide greater tax autonomy to sub-national governments. Dr. Margit Molnar drew on the experience of OECD countries to illustrate mechanisms for local governments in China to have some tax autonomy and employ debt in a manageable way. She discussed the pros and cons of various local taxes, such as property taxes (which are stable and immobile, although there can be valuation problems); business taxes (which are not too volatile, are difficult to evade, and are of the benefit type but which may place a burden on start-ups); and personal income taxes (which can be inefficient as local taxes). Mr. Liu Shangxi offered the view that the problem is not about the power to levy taxes at the sub-national level but rather the basic problem of inadequate resources. Dr. Scheppach noted that in contrast to China, states are sovereign in the United States. Local governments are subject to state authority and the state may grant local governments the right to tax or to seek a loan.

Dr. Molnar also examined the issue of local government debt. She suggested that only well-off local governments be allowed to issue debt. Although this policy might exacerbate inequality, it could also free up central resources. The purpose for such debt should be limited to funding new capital investments. Such sub-central debt would have to be highly regulated, including sound financial reporting with the elimination of incentives for inaccurate reporting, limits on debt service ratio, as well as limits on kinds of collateral. Mr. Weiss noted that bond underwriters look at a local government's ability to raise taxes to pay for debt, and Dr. Molnar noted that in some places rating agencies play a role in determining local governments' ability to issue debt.

Intergovernmental Fiscal Transfers and Implications for Regional Inequality

The fiscal system to date largely has failed to address significant and growing regional inequality. Dr. Zhang Zhihua noted that the central and western regions, respectively, enjoyed only 55 and 75 percent of the fiscal capacity of the eastern region in 1994, but those figures declined to 43 and 48 percent by the year 2000. Such disparities reflect not only the impact of disproportionate growth in the coastal region but also the effect of the tax sharing system. Since the end of the last decade, however, equalization policies have become a higher priority for government policy makers. Resources dedicated to equalization have increased, as many conference participants emphasized. Nevertheless, Professor Wang Yongjun provided data for 2005 indicating per capita budgetary expenditures of 8,008 yuan in Shanghai and 908 in Henan, giving a highly unequal ratio of 8.8:1 for the richest and poorest provinces.

Changes in the system of intergovernmental fiscal transfers have slowed the trend toward greater disequalization but have not reversed it. Intergovernmental fiscal transfers are multi-stranded, and only some of these strands are effectively equalizing, as many other participants noted. Dr. Zhang Zhihua provided an overview of the trends in intergovernmental fiscal transfers, including tax rebates, earmarked transfers, special transfer funds, and general purpose transfers. The largest element in central government transfers are tax rebates. The main tax rebate (返还), pegged to the growth of VAT and consumption taxes, was negotiated between the center and the provinces in 1993. It was intended to safeguard the immediate interests of powerful localities by preventing any severe decline in revenue after the tax sharing system was implemented. Therefore, Professor Sun Kai suggested, it accrues to the benefit of the wealthier provinces. However, the rebate reflects a shrinking portion of total transfers; it accounted for about three-quarters of central transfers during the mid-1990s, less than half in 2002, and roughly one third—or about 375 billion yuan—in 2005. This trend leaves room in the central government budget for more equalizing transfers.

Dr. Zhang pointed out that another large element of intergovernmental fiscal transfers is in the category of earmarked transfers, which totaled about 350 billion yuan in 2005. This category is increasingly broad, reflecting many different government policy initiatives and encompassing development funds for major infrastructure projects, agriculture, and underdeveloped areas. Beginning in 1999, with the implementation of the Western Regional Development Initiative, these funds have been targeted increasingly toward projects in the poorer western and inland regions of the country. A potentially disequalizing element in these transfers is the requirement for matching funds from local governments in order to access many of these grants. Moreover, as Mr. Li Jieyun and Professor Sun Kai both highlighted, these funds are subject to lax central government oversight. For example, grants allocated for defined periods continue well beyond the intended time frame. Professor Christine Wong suggested that part of the reason for poor management is inadequate staffing at the ministry level, where a small number of personnel bear responsibility for the evaluation of submitted requests as well as the oversight of the entire program.

A wide array of other special transfer funds is also intended to meet specific purposes. For example, the Ministry of Finance separately reports an earmarked transfer for minority areas, which has risen from 2.5 billion yuan in 2000 to 16 billion yuan in 2005, channeling more funds into potentially equalizing uses.

Some conference participants pointed out that many special transfer funds reflect central government attempts to compensate local governments for the adverse effects of reforms. A wage adjustment subsidy was introduced in 1998 to offset the cost of centrally mandated wage increases for public employees, which has resulted in the doubling of civil servant salaries. According to Dr. Zhang, wage adjustment subsidies reached nearly 100 billion yuan in 2004 and remained at that level in 2005. Social security subsidies include bailouts for local social security schemes as well as subsidies to support payments to laid-off or unemployed workers, which reached and exceeded 50 billion yuan in 2001 and 2002, respectively. “Both the wage increase subsidies and subsidies to social security and welfare programs are transfers aimed at bailing out local governments: meeting payroll, and keeping social security and unemployment schemes from defaulting.”¹⁵ This kind of ad hoc public financing has certain attendant weaknesses; many participants noted the problem of over-staffing in particular. “Rudimentary budgeting practices that allocate subsidies on a per-staff basis continue to encourage adding staff despite national campaigns calling for downsizing the civil service.”¹⁶

With rural tax and fee reform, another special transfer was established to increase the resources of local governments adversely affected by the reforms. This special transfer, which provides funds for the payment of primary and middle school teachers’ salaries, has increased rapidly from 8 billion yuan in 2001 to 66 billion yuan in 2005. In 2005, it was supplemented by a special program to aid counties and townships in difficulty. This program operates on the basis of “awards” or “bonuses,” allocating 15 billion yuan in 2005 to counties and townships meeting certain criteria—namely increasing tax revenues, reducing government staff, increasing grain production, and running a clean government. As Dr. Zhang noted, these special transfers went primarily to the central and western regions, with only about ten percent going to the eastern region.

Dr. Zhang also pointed out that general purpose transfers, intended to be equalizing, totaled more than 110 billion yuan in 2005. Close to half of these transfers went to the western region, half went to the central region, and only a small percentage went to the eastern region. An important element in the rule-based calculation of this transfer is the number of civil servants on the official government payroll, which introduces a bias away from population-based measures of need for public services, and reinforces incentives to add to already-high government staffing levels, as both

¹⁵ Wong 2005a:15

¹⁶ Ibid.

Mr. Li Jieyun and Professor Christine Wong emphasized. The impact of the general purpose transfer is limited by their small size compared to rebates and earmarked transfers.

Professor Wong acknowledged the efforts to equalize through intergovernmental fiscal transfers such as the rural fee transfer and the wage adjustment transfer, but she noted that new programs like the cooperative medical scheme and minimum living standards had also been put in place and concluded that, looking at per capita own revenue plus per capita transfers, there was no clear pattern of fiscal equalization. Participants differed in their interpretations of the impact of the tax rebate. Dr. Molnar found that the tax rebate is redistributive because only 30 percent goes back to the province of origin; so, she argued, rich provinces send a significant amount of revenue to the center for potential redistribution. By contrast, Professor An Tifu, similar to Professors Sun Kai and Christine Wong, argued that the size of the tax rebate is an obstacle to achieving equalization. Professor Wang Chuanlun stressed the importance of stability in the fiscal system and suggested that only marginal adjustments be made in fiscal transfers.

Dr. Scheppach introduced some aspects of intergovernmental budgetary arrangements in the United States. He emphasized that there is no explicit federal policy to redistribute income across states; nor is there a federal policy to stimulate growth in low-income states. Rather, there are a number of federally funded programs, administered by states but targeted at low-income individuals, that have some redistributive effect; these include 8-10 spending “entitlement” programs, the largest of which are for health (Medicaid), welfare (food stamps) and education. Since individual recipients tend to be concentrated in low-income states, there is some *de facto* redistribution. In addition, there is some progressivity in the federal income tax paid by individuals, which contributes to the *de facto* redistribution from wealthy to poor states. Dr. Scheppach highlighted certain strengths of the system, including its significance for the mobility of workers, its ability to accommodate local experimentation and innovation, and its relatively clear division of responsibilities. He also noted certain weaknesses, including duplication of programs such as Medicaid and Medicare, the excessively large number of categorical grant programs—many of which lack explicit performance measures, and the existence of unfunded federal mandates such as the requirement of a new single format for state driver’s licenses.

Discussion of the U.S. system focused on the role of the individual income tax. Professor Liu Yi noted some of what she characterized as the cultural and institutional differences between the U.S. and Chinese systems. In particular, she noted that individual incomes are not very effectively monitored in China and that

the VAT-tax is the key revenue-earning tax, in contrast to American reliance on the individual income tax. Professor Wang Chuanlun discussed the relations between federal and local governments, noting that in the United States, increased taxes empowered the federal government to take on more responsibilities; he also noted recent debates over whether the federal government has amassed too much taxation power.

Mr. Carter introduced local government funding in the United Kingdom as an example of a centralized, unitary state in which the majority of local government spending is financed through grants from the central government. He highlighted the high degree of equalization in the fiscal system, particularly in education. Mr. Carter noted that local authorities rely on one source of local tax revenue—a property tax (the council tax). The advantages of such a tax lie in the immobility of the asset (contributing to a 99 percent collection rate) and the stability. The disadvantage is the burden of a tax unrelated to income on taxpayers with fixed incomes.

Participants reflected differing views on centralization vs. decentralization. Trade-offs exist between the cost of local revenue collection and the cost of managing large-scale transfers. Professor Christine Wong suggested that such a high degree of reliance on transfers entails significant administrative inefficiencies. Also debated were the effects of centralization on incentives for revenue mobilization and whether tax competition might result in the underprovision of public goods. While Mr. Carter and Professor Chen Suihong expressed concern about the risks of excessive tax competition, Dr. Scheppach noted that while states may compete with each other on taxes, they also compete on providing support for better research and development, better universities, better health care, and better basic education. Local governments with the lowest taxes may not be the fastest growing.

Political Factors Exacerbating Problems in Central-Local Fiscal Relations

Professor Wang Yongjun posed the question of why China's fiscal decentralization in the context of a unitary state has not improved the performance and efficiency of public service provision, as predicted by the theory of fiscal federalism. He found the answer, in part, in political factors that exacerbate problems in central-local fiscal relations. He suggested that the preconditions for effective decentralization—accountability, responsiveness, and capacity—are missing. Several features of the current political system contribute to the tensions and challenges in central-local fiscal relations discussed above.

As several participants pointed out, top party and government officials at each level of the state hierarchy (e.g., CCP party secretaries, mayors, county executives) are not accountable to the citizens whom they govern but rather to the party-state apparatus at the next higher level, which bears the responsibility for both appointing them and evaluating their job performance. The performance of leading cadres is monitored and evaluated on the basis of performance criteria reflecting the priorities and concerns of political elites and not necessarily those of the community members. According to Professor Wu Hao, performance targets often include GDP growth, employment levels, fiscal revenue, exports, and utilization of foreign direct investment. As both Professors Wu Hao and Wang Yongjun noted, these features of the political system lead to counterproductive behaviors such as privileging investment over service provision and channeling government investment into wasteful, high-profile projects selected for their short-term impact. Moreover, this system exacerbates pressure to go off-budget or incur debt to meet performance targets when budgetary revenues are inadequate. Participants also highlighted the lack of accountability to the local people's congress, which they characterized as having form without substance.

RECOMMENDATIONS

Scholars and policy analysts at the conference suggested a range of policy recommendations intended to address the challenges and tensions highlighted in the preceding discussion.

Improving revenue and expenditure assignments

The centralization of control over revenue coupled with highly decentralized expenditure responsibilities have left many local governments, particularly at the county and township levels, in dire financial straits. One means of addressing this tension, as Professor Christine Wong indicated, is shifting the locus of expenditure responsibility for pensions, welfare, and unemployment to the center or to the central and provincial levels combined. Some participants suggested that basic education should be funded at the provincial level. Many participants emphasized that new legislation should make explicit what level of government bears responsibility for what functions. As Professor Wang Yongjun noted, unclear and overlapping expenditure responsibilities allow higher level governments to shift the burden of revenue inadequacy through unfunded or underfunded mandates onto lower levels, creating incentives for off-budget financing and local debt.

Many participants recommended strengthening guidelines that govern sub-provincial revenue and expenditure assignments. Dr. Molnar spoke to the subsidiarity principle of assigning revenue and expenditure responsibilities to the lowest level involved where externalities can be identified and accountability can be maintained. She suggested that funds would be used more efficiently if the level of revenue raising and expenditure responsibility are matched, allowing recognition of the marginal social cost of raising revenue. In addition, Dr. Scheppach highlighted the importance of projecting forward and accounting for changing technologies of tax collection—as with personal income tax.

Local autonomy and accountability

Local governments would benefit from greater revenue autonomy through the constitutional authority to legislate local taxes, as noted by Professors Tang Gongliang and An Tifu. Implementing such tax authority can take different forms: Dr. Molnar commented that sub-national governments in many countries have discretionary authority over tax rates, even if tax bases are determined at the center. Participants suggested new taxes, such as property or retail sales taxes, could appropriately be assigned to local levels. Greater *de jure* local tax-setting autonomy

may further contribute to stemming the tide of off-budget funds, since local governments may substitute *de facto* autonomy over off-budget funds for the missing *de jure* autonomy over taxes.

Professor Christine Wong suggested that local governments could also gain more decision making autonomy through a move away from extreme reliance on earmarked transfers, which are difficult for the center to manage, to greater use of general transfers.

Many scholars, including Professors Wang Yongjun, Wang Zecai, Wu Hao and Li Bo, cautioned that such authority must be accompanied by greater accountability for local officials to the communities they serve. They indicated that improving the accountability of local governments in conjunction with increasing their tax autonomy would require extending experiments in electing township leaders to the county level, removing effective restrictions on the nomination process for local people's congress deputies, and providing local congresses with real constitutional authority to approve local budgets.

Unifying the budget

Continuing to bring off-budget funds into budgetary oversight will not only improve the allocation and management of revenues and expenditures, but also contribute to controlling corruption. Professors Chen Gong and An Tifu highlighted the need to bring land transfer fees in particular into the budgetary system, with local government control and central government oversight. Professor Chen called on the central government to pass new legislation to regulate and supervise their use. Professors Christine Wong and Cai Hongying highlighted the need for a more specific and enforceable budget law.

Formalizing and regulating local government debt

Professors Chen Gong and An Tifu advocated revising the budget law to allow for debt financing on the part of local governments. Dr. Molnar called for appropriate debt financing for wealthier local governments—not for existing debt or current expenditures, but exclusively for capital investments. She cautioned that such debt financing must be accompanied by sounder financial reporting, including of contingent liabilities of local governments such as loan guarantees and non-performing loans of local financial institutions. She also highlighted the need to eliminate incentives for inaccurate reporting.

Dr. Scheppach suggested that moving toward a privatized banking system would reduce the problem of inappropriate, hidden local government debt because it would ultimately eliminate the incentive for banks to make such loans.

Streamlining government

While controversial, some conference participants advocated moving from five levels to three levels of government (the center, the province and the county), which would involve reforming the current system of cities supervising counties and eliminating the township level.

Improving intergovernmental fiscal transfers

Further reforms are needed to move away from the disequalizing elements of intergovernmental fiscal transfers. Moreover, abandoning formulas for calculating fiscal transfers on a per-staff basis rather than on a per capita basis would contribute to correcting the problem of government overstaffing at the local level. Finally, increasing the skeletal staff at the ministry level responsible for administering earmarked transfers would facilitate planning and oversight.

导言

随着中国经济由计划经济向市场经济转型，中央地方财政关系也经历了一系列根本性的变化。当前面临的挑战和中国政治经济的一些特征息息相关，其中最重要的一个挑战是财政收入权力（财权）和支出责任（事权）在各个层级政府之间的不匹配。地方政府，尤其是县级政府，其财政收入和上级政府要求他们提供的众多的公共物品和服务所需资金之间存在差额。这一差额进而造成了其他问题，如预算外资金和地方政府隐形债务的增长问题。财权和事权之间的不匹配同样还造成了对政府间财政转移支付的高度依赖，但即便如此，转移支付还远未能有效解决经济改革过程中出现的高度不平等问题。美中关系全国委员会和中国人民大学共同举办了这次研讨会，通过对中国财政体系和其他可行的中央地方财政关系模式的介绍和讨论，来对这一问题进行深入探讨。

本报告总结并分析了本次研讨会上讨论的各项议题。第一部分介绍了经济改革以来财政体制的演变。第二部分讨论研讨会的召开原因和五个主题：

- 1) 财权事权不匹配，
- 2) 地方政府财政收入不足问题，
- 3) 地方政府通过预算外资金和债务来寻求更多地方财政收入，
- 4) 政府间财政转移支付和不平等的现状，
- 5) 财政问题的政治层面。

在对上述各个问题的讨论中，本报告都将突出阐述可选择的模式，讨论在中国实施各项改革面临的各种潜在挑战。本报告最后部分总结了政策建议——这正是本次研讨会讨论交流的结晶。

背景

自二十世纪七十年代末经济改革以来，为适应市场经济的需要，中国的财政体制历经变迁。在毛泽东时代的晚期，财政体制的特征是统收统支：地方政府将其所有税收和国有企业利润上交中央政府，然后由中央政府按地方支出需求给地方划拨经费。¹ 二十世纪八十年代出现了财政包干制，地方政府向上级政府上缴一定数额的税收，并按比例提留税收超额部分。地方政府因此获得了对其大部分税收收入的控制权，而同时中央政府将许多提供公共服务的责任下放给了地方政府。²

1994 年之前实施的财政包干制有以下主要特征：边际税收提留率很高，以鼓励地方政府发展地方经济；阶段性对税收定额的重新谈判，诱使地方政府将税收收入转移到预算外；中央政府失去了对大部分财政收入的控制。到了 1993 年，中央预算收入占全国预算收入比例下降到 22%，预算外收入占政府总支出比例也急剧上升。税收动员同样在从计划向市场经济转型过程中受损，预算收入占国内生产总值（GDP）的比重下降，在九十年代中期低至 11%。³

中国的国土面积接近一个洲，它的一个省份接近于一个欧洲国家的领土面积，因此它必然是相对分权的。政府分为五个层级，从中央政府往下，依次是 32 个省级政府，333 个地市级政府，2860 个县级政府，以及 43255 个乡镇政府。2004 年每个乡镇平均人口 30000。另外，从人员配备上看，政府治理工作基本上都发生在基层。将近 60% 的公务员在县和乡镇工作。

但中国仍是一个单一制国家，只有中央政府有税收立法权。中央签署的法令法规权威性不同：原则上说，最具权威的是全国人民代表大会通过的法律——包括税收和预算法，其次是国务院发布的法令，然后是各部委——如财政

¹ Oksenberg and Tong 1991。

² Wong 1991。

³ 企业所得税代替了国有企业的利润提取（利改税），但国有企业的利润却因新兴的非国有企业的竞争而大幅下降。而同时，国家从新兴的私有企业征收税收的经验还很不足。

部、国家税务总局——制定颁布的法规。税基和税率由中央政府制定；地方政府只在特定情况下享有调整某些税率的有限权力。

财政税收改革旨在改善一个高度分权的单一制国家的转型财政体系存在的弱点。中央政府从 1994 年开始实施新的分税制。这一体制旨在改变之前财政包干制造成的财政分权化现象，重新集权化。分税制改革的结果是，相对于支出责任的分权化（分税制改革基本上没有改变事权的分配），税收权显得更为集中。在分税制体系下，税种划分为中央税、地方税和共享税，主要的税种都划归了中央。譬如，在 1994 年，重新修订的增值税代替了计划经济时期的流转税，成为主要税源；中央将增值税定为分享税，提取其 75%，将 25% 退还地方政府。重新划分税收增加了中央的财政收入，中央占预算资金的比例从 1993 年的 22% 逐步提高到 50% 以上。即使如此，中央支配的税收占 GDP 的比重还是少于 10%，“这一比重对于一个面临国企改革、为金融部门注资、进行养老金改革等等需要大量财政支出的大国而言，显得过低。”⁴

最后，为提高税收征集能力、对付地方政府隐藏税源，1994 年的分税制改革还成立了国家税务局。国家税务局在各层次的政府都设有分支机构，负责收集中央和地方税收。地方税务局则在省及其以下层级设有分支，征集地方税。这一制度变革有助于扭转税收占 GDP 比重的下降趋势。预算收入占 GDP 的比重从 1994 年的 10.8% 上升到 2005 年的 17.3%。

这些财政政策的变化显然影响了中央和地方政府之间的力量对比。中央对地方的资金下拨数量有限，使得一些地方政府在提供基础教育、医疗保障、失业保险和其他公共服务方面显得力不从心。而同时，一些富裕的省份则较以往取得了更大的独立性，使得中央政府无法确保其政策得到落实。如果中央政府试图实现缩小生活水平差距、实施法治、确保社会稳定等宏伟目标的话，必须采取措施改变现状。

⁴ Wong 2005a: 13.

研讨会综述

根据中央地方财政关系的上述挑战，结合国际和中国的经验和研究，美中关系全国委员会和中国人民大学财政金融学院一道，于2006年7月10到11日在人大校内共同举办了“中国政府间财政关系国际研讨会”。研讨会得到了福特基金会的资助。会议聚集了来自国内外的专家学者、财政系统官员和分析人士；各有五名来自国内和国外的专家提交了论文并做主题发言，另有二十多位中国学者在会议中担任了主持人或点评人，或是提供了论文或背景报告。会议为期两天，分为七个专题：1) 政府财政支出责任框架，2) 政府间财政关系的地方视角，3) 中央地方财政的协调机制，4) 预算约束和政府行为，5) 转移支付制度和财权与事权对等，6) 治理结构和中央政府权限，7) 中国该选择何种政府间财政关系模式。

专题讨论中，与会者们集中讨论了五个主题。其中最为重要，也最受关注的是政府间财权和事权分配的不对等问题。第二个主题则源自第一个：许多与会者侧重讨论了地方政府尤其是县级政府面临的严重的税收权力不足问题。地方政府缺乏足够的资金来实现上级政府要求他们提供的范围广泛的公共物品和服务。许多与会者特别讨论了教育筹资的问题，美国阿肯色州经验则提供了一个备选方案。第三个主题紧随第二个：地方政府面临的财政缺口导致了进一步的问题，如地方政府的预算外资金和隐性债务的增长，等等。多数与会者讨论了中国的情况，也有与会者介绍了经济合作与发展组织成员国家的经验，例如赋予地方税收自主权和举债权。与会者们讨论的第四个主题是对政府间转移支付的严重依赖问题，以及在经济改革中出现的财力高度不均等问题所带来的挑战。同样外国专家介绍了另一个高度集权的单一制国家——英国——在设计财政制度、解决均等化问题方面的经验。而美国主要依赖个人所得税和个人权利的模式则区别于中国和英国模式。最后，第五个主题涉及到中国面临的财政挑战的政治层面问题。

一、财权和事权的不对等

分税制改革的整体趋势是将财权收归中央，而事权基本维持不变。汤贡亮和安体富教授重点讨论了这一问题，而黄佩华教授通过图示显示了这一变化趋

势：从 1993 年到 2003 年，中央和省级政府的收入占财政总收入的比重从 35% 上升到 66%，而财政支出占总支出的比例仅从 45% 上升到 49%。张志华博士以图示说明了中央税收进一步集权化和地方税收减少的趋势。地方税收的减少仅仅是通过很有限的政府间财政转移支付得到缓解；这一点许多与会者也都有提及。譬如说 2002 年，中央将原来属于地方税的企业和个人所得税改为共享税，中央在当年提取 50%，之后是 60%。与会的李波教授提供的数据显示了这一集权化改革对湖北省的影响。2001 年湖北省分享的收入所得税是 53.2 亿人民币（占地方一般性预算收入的 23%），2002 年降为 37.5 亿，2003 年为 32.8 亿，2004 年为 41.9 亿，2005 年为 46.5 亿（占地方一般性预算收入的 15%）。

近年来，中央政府进行了一系列农村税费改革，包括取消乡镇村庄的提留款和统筹费，并在 2006 年在全国范围内取消了农业税。⁵ 李波教授提供的数据显示，2004 年，湖北的税收里面，农业四税⁶ 加上屠宰税收入达 33 亿元，占当年地方税的 11%。取消两类农业税的政策使得最底层政府的财政收入更加捉襟见肘，因为中央的财政转移支付只是部分地补偿了地方收入的减少。

包括孙开和马国贤教授在内的一些与会者指出，1994 年的预算法和相关的法规法令将省级以下政府的税收分享交由省和其下属政府自由决定，允许省份之间的差异。在许多省，许多税收权都上收了，只给省级以下的政府留下了很少的税收可供支配。这种状况被李波教授称为“有头无脚”。为了对应上述问题，一些省实施了省管县的改革。简而言之，与会者们都指出对税收权力的控制正日趋集权化。

但从事权的划分上看，中国却是世界上分权化程度最高的国家。75% 的支出都发生在省级及其以下政府。黄佩华教授指出，在二十世纪九十年代，省级及其以下政府的支出在发展中国家只占 14%，转型国家中占 26%，经合组织国家中占 32%。和中国较为接近的国家是日本（61%）和印度（46%）。许多与会者都指出，中国的教育和医疗的支出责任在很大的程度上过多地下放到了

⁵ 近年取消的所谓的“三提五统”指的是三项村一级的提留款（公积金、公益金、管理费）和五项乡一级的统筹费（教育附加费、计划生育费、民兵训练费、民办交通费和民政优抚费）。见温家宝：2006 年政府工作报告。

⁶ 农业四税包括农业税、农业特产税、耕地占用税和契税。

地方政府。据王雍君教授估计，中国基层地方政府（县和乡镇政府）承担了70%的教育支出和55%到60%的公共医疗卫生支出。

近年来，国务院提出了以县为主的政策。即使如此，在县级以下事权还是高度分散。举例而言，2001年国务院《关于基础教育改革和发展的决定》规定，教师工资的支付由县政府负责。国库系统的改革同样将许多其他公务人员的工资支出责任交给了县级政府。⁷其结果是乡镇政府的公共财政被挖空了。⁸

阮宜胜教授和其他几位与会者提出了几级政府最为合理的问题。对于是否应将五级政府改为三级政府，与会者们提出了不同意见。譬如雷·谢帕博士提出最小规模的政府往往是低效的。而陈穗红教授则强调小规模政府有利于公民获取信息并促进参与。

二、财政收入不足

事权和财权不对等使得地方政府面临严重的财政缺口。地方税和地方获得的共享税只占其支出需要的40%到45%。孙开教授指出这一财力缺口使得基层政府对转移支付高度依赖。转移支付相应地从1994年的2390亿增加到2004年的10410亿元。由于分税制得到了巩固，中央政府将其财政收入的70%纳入了转移支付，为地方政府提供了40%到50%的预算内支出。王雍君教授指出，50%的财政支出需求来自政府间转移支付，40%来自地方税和分享税，另外大约10%则尚未落实。王教授还强调指出，在现行事权的划分之下，财政赤字被有效地压到了更低层级的政府身上。

公共物品和公共服务提供不足：以教育为例

现行体制的财政缺口导致了国家政策的失败，教育政策是一个典型例子。一些与会者们提出，中央政府提出到2000年全面实现九年制义务教育的目标并未能实现。虽然国务院宣布要加强对人类发展的投入，但在改革的前25年，“对教育的预算内支出始终只占GDP的2-2.5%……只占1985年教育法规定的一半，也远低于其东亚邻国的支出水平。”⁹黄佩华教授指出，2004年全

⁷ Wong 2005b:25。

⁸ 周飞舟，2006。

⁹ Wong 2005a: 11。

国有 17% 的农业县无力提供九年制义务教育。另外，教育投入存在严重的不均等现象。以小学教育为例，2002 年每个学生的支出在上海达 5500 元，而在贵州则只有 600 元。

理查德·怀斯先生介绍了阿肯色州教育服务提供的不断集权化的历史。为实现宪法规定的为儿童提供免费而平等的教育的要求，阿肯色州的法院通过几件历史性的案例迫使州政府帮助穷困的校区。为了向全州所有农村和城市地区的学生提供“充足”的教育，州政府提供了所需教育经费的 66%，地方政府提供 34%。他指出，公共教育是该州最重要的支出，占全州财政支出的 55%。地方政府按房产估价征收财产税，州政府则在此基础上为每个学生提供最高达 5400 美元的补贴，经费部份是通过提高销售税获得。因为有额外的房屋的财产税支持，学生人均教育支出即使是在最穷的学区也超过了基本数额。然而支出还是很平等：在富裕的学区每个学生的支出可高达 15392 美元，而收入低的学区则只有 6675 美元。州政府还为地方政府提供资助，修建学校设施，因为法院认为低于标准的学校设施有损提供“充足教育”目标的实现。另外，如果地方政府无力提供合适的教师工资，法律允许州政府接管地方政府。简而言之，阿肯色州集中了公共教育筹资和控制的权力，以促进教育均等化。

中国没有类似阿肯色州的做法。与之相反，蔡红英教授指出，中国的基础教育支出责任主要集中在县级政府。她建议中国需要在法律上明确中央、省级和县级政府的教育支出责任，并将某些税定为教育专用，以确保教育能得到足够的资金。她进一步指出，中国的省级政府缺乏美国州政府所享有的财产税和其他税种那样的税收来为教育筹资。

除财政收入不足之外，中国政府还面临如何监督和评估转移支付资金的实际使用情况的挑战。黄佩华教授指出，以教育经费为例，政府间转移支付是无法预期的、不透明的，也缺乏激励机制。譬如说，一旦教育资金到了县政府账上，很难分清哪部分资金来自县政府，哪部分来自转移支付。另外就是费用支出的效率低下，特别是很多支出都用于增加行政人员。黄佩华教授指出，世行的研究显示中国 70% 的地方政府收入用于工资支付，而泰国只占 41%，菲律宾为 45%，柬埔寨为 55%。谢帕博士补充说明了在美国，议会和行政部门长期雇佣 800 多位审计员，在各州审查转移支付资金，以确保专款专用。而要评估转移支付资金的使用效果，则需要更多的人手。

艾伦·卡特先生指出，在英国，对教育设施进行投资（如建立新的学校），一般是地方政府向上级申请，上级负责评估和审批。这种做法的优点在于能对公共举债施加控制；其缺点则是，政府支持的举债有可能成为地方政府不需作出任何贡献的免费物品。他认为，问题的关键在于体制内所包含的激励机制。

三、预算外资金和举债

对预算外和非预算资金的依赖

许多与会者都强调地方政府对付财力不足问题的最常用的办法就是在正式的财政体制之外征收预算外和非预算资金。预算外资金是地方政府在行使上级政府委派给它们的职权时所收的附加税和使用费。¹⁰ 近年来，财政部加强了对这些资金的监管力度。原则上说，所有的预算外资金都是经中央或省级政府批准，存于规定的财政帐户的资金。另外，养老金和失业保险金是作为存于社保帐户的预算外资金进行登记并管理。据估计，政府在预算外资金、社保资金、和政府债券上的支出加在一起占GDP的百分之七。¹¹

相比预算外资金，非预算资金则不受财政部的有效监控。由于缺乏系统的数据，只能进行估算。据陈工和孙文基教授估算，许多地方政府的非预算资金规模大致等于甚至超过正式预算。非预算资金的来源反映了税收操作的可能（也就是说存在压榨税源的机会）和财政部监控能力的不足。根据陈工和王雍君教授的研究，随着时间变迁，资金来源也经历了变化，从企业收费转到高速公路收费，转到土地出让金和出售政府资产。作为预算资金的补充，这些非预算资金存在一个主要问题：预算收入高的富裕地区往往占有更多的非预算资金，这进一步加剧了不均等。根据一项 2004 年所作的土地转让费的研究，广东、山东、湖南和江苏的非预算资金主要来自土地出让金。¹² 在全国范围，2004 年的土地出让金约达 6150 亿元，占GDP的 3%到 4%。另外，由于缺乏财政部的监管，这些资金很容易卷入腐败。譬如说，地产开发商会给那些低价转让地皮给他们的官员们回扣，合谋欺骗被征地农民。当然，这些资金同样也可

¹⁰ 马吉特博士指出，虽然一些附加税（如教育附加税）已经被中央政府明令禁止征收，但一些地方政府还在继续征收，并纳入预算外资金。

¹¹ OECD 2006: 19。

¹² 平新乔 2006a。

用于合法支出。按李波教授的说法，在湖北，土地出让金“几乎毫无例外地”被用于基础设施建设。其他学者也证实了这点：相对于预算资金，新增非预算资金大部分用于基础设施建设和行政管理支出，而很少用于教育、农业和其他公共物品的支出。¹³

地方政府债务

从现有问题和政策建议的两个角度来看，与会者们关注的另一个问题就是政府债务问题。包括陈工和安体富教授在内的一些与会者指出，预算法规定，不经国务院批准，地方政府无权举债。部份地方政府通过非法举债的办法来对付财力不足问题，而这些债务都隐藏的很好。据陈工教授估计，在全国范围，县、乡镇和村级的债务大概在 3630 亿到 1 万亿元之间，占GDP比重 3.5%到 9.3%。地方政府通过举债来满足日常和资本支出，举债的形式多样，包括拖欠工资、从金融机构非法借债等等。2002 年，财政部部长项怀成公开指出了对教师和公务员的工资拖欠问题。¹⁴

李齐云教授指出，地方政府运用多种方式从金融机构获取非法贷款。一种方式是借助地方企业，地方政府担保地方企业获取贷款，然后再将贷款转给地方政府。黄佩华教授指出，通过不受监控的非预算资金和非法举债，地方政府有效地软化了预算的约束。

与会者们讨论了其他能使地方政府获得更多财政自主性的模式。马吉特博士借助经合组织国家的经验，探讨了如何在中国赋予地方政府更多的税收和举债权力的可行做法。她讨论了各种地方税的正面和负面效应，如财产税（稳定而无法移动，但却存在估价问题）、营业税（比较稳定、难以逃税，且属于受益类，但对于创业者来说是个负担）、个人所得税（作为地方税缺乏效率）。刘尚希教授却认为问题并不在于地方政府征税权，而在于更为根本的税源不足问题。谢帕博士指出，美国和中国相反，州政府才是主权所有者。地方政府受辖于州政府；州政府必须授予地方政府征税权或举债权。

马吉特博士还讨论了地方政府债务问题。她建议只有富裕地区的地方政府才能举债，虽然这将加剧不均等，但却能有效解放中央资源。而且债务资金必

¹³ 平新乔 2006b。

¹⁴ 项怀成，转引自Wong 2005b:21 和OECD 2006:34。

须用于新的资本投资。这些地方政府债务必须进行严格监管，健全财务汇报制度以确保消除误报假报的动机，限制债务比例，以及限制担保的种类。怀斯先生认为借债者必须按照地方政府通过征税还债的能力放债，马吉特博士介绍说一些地方评估机构在确定地方举债能力上发挥了作用。

四、政府间财政转移支付及其对地区间不均等的影响

到目前，财政体制始终未能很好地处理显著且日益扩大的区域间不均等问题。张志华博士指出，中部和西部地区的财政能力在 1994 年分别为东部地区的 55% 和 75%，但在 2000 年却下降到了 43% 和 48%。这不仅反映了东部地区和中西部地区的发展不平衡问题，还反映了转移支付体制的有效性不足。然而，近年来，政府的政策决策者们开始日益重视均等化问题。许多与会者注意到，旨在促进均等化的财政投入增加了。然而，王雍君教授指出，差距仍然很大，2005 年上海人均财政支出为 8008 元，而河南则只有 908 元，最富裕省份和最贫困省份的比例高达 8.8 比 1。

转移支付依赖和不均等

政府间转移支付体制的变化减缓了不均等化扩大的趋势，但未能扭转这一趋势。与会者们指出，政府间财政转移支付被分为很多类型，只有其中一部分能有效促进均等化。张志华博士对转移支付的变化趋势作了一个概括。政府间财政转移支付包含税收返还、专项转移支付、特殊转移支付和一般性转移支付。中央支付转移支付的大头是税收返还。主要的返还是增值税和消费税增长部分的返还，这是 1993 年中央和地方间议定的，旨在确保税收高的省份的短期利益不会在分税制实施后受损。孙开教授认为这增加了富裕省份的受益。然而，税收返还占转移支付的比例率不断下降，二十世纪九十年代中期占四分之三，2002 年则不足一半，到 2005 年则只占三分之一，也就是 3750 亿。这一趋势给了中央政府更大的均等化转移支付的空间。

张志华博士指出政府间财政转移支付的另一大组成部分是专项转移支付，2005 年为 3500 亿元。这一类转移支付范围很广，涉及许多政府政策创新，包含大型基础设施建设、农业发展、落后地区发展资金等。随着 1999 年西部大开发战略的提出，这些资金开始更多地投放到了贫困的西部和内陆地区的项目之上。一个潜在的不均等化因素是许多转移支付资金都要求地方提供配套资金。另外，李杰云先生和孙开教授都强调，这些转移支付资金都缺乏中央政府

的有效监督。譬如说，划拨的资金往往都未能在规定的时限内花完。黄佩华教授指出管理不善的一个重要原因是部委配备的人员不足，为数很少的人员要负责评估提交的申请并对整个项目进行监督。

还有一系列的其他转移支付资金也有特定目的。譬如说，财政部有少数民族地区转移支付资金，从 2000 年 25 亿上升到 2005 年的 160 亿元，从而将更多的资金用于均等化努力。

一些与会者指出，许多特定转移支付资金反映了中央政府试图补偿地方政府在改革中所受损失的意图。1998 年推行的工资调整补贴以弥补中央推行的提高公务员工资（增长了一倍）的支出增长。工资调整补贴 2004 年达到了近 1000 亿，2005 年保持了这一水平。社保补贴包括支持地方社保计划和补助工人下岗的费用，2001 和 2002 年达到 500 亿元。“工资补贴和社保和福利项目补贴的增长都旨在支持地方政府，支付工资、确保社保和失业资金不出现赤字。”¹⁵ 此类特殊公共资金包含自身的弱点，许多与会者都特别指出人员臃肿问题。“虽然中央政府一直在努力减少公务人员，但按人头配置支出的预算方法本身鼓励了增加人员的做法。”¹⁶

随着农村税费改革的进行，还推行了一项旨在弥补因改革造成的地方政府收入下降、为小学和中学教师提供工资的转移支付。这项农村税费改革转移支付增长迅猛，从 2001 年的 80 亿上升到 2005 年的 661 亿。2005 年，还补充实施了一项旨在帮助财政困难的县乡政府的转移支付。此项资金以奖金形式发放，共给县乡政府 150 亿，旨在帮助它们达到以下一些标准：增加财政收入、减少政府工作人员、增加粮食产量、以及政府的廉洁运行。张志华博士指出，这些资金主要都流向了中部地区和西部地区，东部地区只得到百分之十。

张博士还指出，2005 年，旨在促进均等化的一般性转移支付总额超过了 1100 亿，其中近一半拨给了西部，中部地区得到了一半，东部地区只得到了很小一部分。计算转移支付额度的一个重要因素是政府公务员的数量，但这却偏离了基于人口数的公共服务需求的原则，反而激励了地方政府增加本来就很臃

¹⁵ Wong 2005a。

¹⁶ 同上。

肿的工作人员——这一点黄佩华教授和李杰云先生都强调指出。由于相对税收返还和专项转移支付，一般性转移支付规模有限，故其影响也有限。

黄佩华教授认为通过农村税费改革转移支付和工资调整转移支付等方式的政府间转移支付有助于财力均等化，合作医疗计划和最低生活保障等项目也开始实施，但从人均财政收入加人均转移支付的数额上来看，均等化的目标却远未达到。与会者们对税收返还持不同看法。马吉特博士发现地方政府只得到了30%的上缴税收，因此富裕省份交给中央的税收还是很可观的，在这个意义上，税收返具有再分配性质。相反，安体富、孙开和黄佩华教授却认为税收返还数额很大，是实现均等化的一个障碍。王传伦教授则指出保持财政体系稳定的重要性，在财政转移支付问题上以边际调整为宜。

谢帕博士介绍了美国政府间转移支付的一些制度安排。他指出美国并没有旨在在各州之间进行再分配或促进低收入州发展经济的联邦政府政策。然而，一些由州政府管理、以低收入人口为目标的联邦政府资助项目起到了一定的均等化作用。这些项目包含了8到10项政府津贴计划，最大的项目是卫生（医疗保险），福利（食品券）和教育。由于大部分贫困人口集中在低收入州，所以这些项目实际上都起了一定的均等化作用。谢帕博士认为该体制的优点包括：保护就业人员的区域流动性、对地方试验和创新的适应性，以及相对明确的责任划分。该体系同样存在一些缺点：公共医疗补助和医疗保险一类的项目存在重复性；专项拨款项目数目过多，其中很多这样的项目缺乏明确的绩效评估，以及存在一些没有配套资金的联邦政府命令，如要求州驾驶执照改版却没有配套资金。

对美国财政体系的讨论集中在个人所得税之上。刘怡教授认为其中一些差异是中美间文化和制度差异决定的。她认为，个人所得税在中国得不到有效实施，所以相对于美国对个人所得税的依赖不同，增值税是中国税收的主要来源。王传伦教授讨论了联邦和州政府之间的财政关系，认为增长的财政收入使联邦能承担更多的责任；他同样谈及了最近对联邦政府是否占据了太多征税权的讨论。

卡特先生介绍了英国作为一个集权的单一制国家，其地方政府的融资问题。英国地方政府主要的资金来自中央政府的拨款。他强调了英国财政体制的高度均等化状况，尤其是在教育领域。地方政府主要的地方税是财产税（家庭

税），此类税的优点是资产不可移动（征收率高达 99%）和稳定性。其缺点则是税收负担和纳税者的收入没有联系。

与会者们对集权和分权持不同观点。在征集地方税的费用和管理大规模转移支付的费用之间存在此消彼长的问题。黄佩华教授认为对转移支付的高度依赖会带来管理上严重的低效率。与会者们就集权化对征税激励的有效性，以及税收分权是否会导致公共物品提供不足等问题上讨论热烈。卡特先生和陈穗红教授对过度税收竞争可能导致的风险有所担心，而谢帕博士则认为，虽然各州会以税率为竞争手段，他们同样会采取其他竞争手段，例如提供更好的研究开发支持、更好的高校、更好的医疗保障和更好的基础教育。税率最低的州并非经济增长最快的州。

五、政治因素使政府间财政关系问题更严峻

王雍君教授提出了一个问题：中国单一制国家下实行的财政分权化改革为何未能如财政分权制理论所预期的那样，提高公共物品提供的绩效和效率呢？他发现部分答案是政治因素，这恶化了中央地方政府间财政关系存在的问题。他认为有效分权的前提条件——问责制、回应性和能力——都不到位。政治体系的一些特征导致了中央地方政府间财政关系中存在的问题。

一些与会者认为，党政高级官员们（党委书记、市长、县长）常常并不对他们治下的民众负责，而是对掌握评价其绩效、任命其职务权力的上级官员负责。领导干部的绩效是以政治精英而非社区民众的偏好和利益为标准进行评估和监控的。吴昊教授指出，这些绩效目标常常包含 GDP 增长率、就业水平、出口、引进和利用外资程度。吴昊和王雍君教授认为，政治体系的这些特征导致了诸如投资优先于服务提供，将政府投资用于浪费的、有短期效应的政绩工程这些非生产性的行为。另外，当预算经费不足的时候，这一制度还加重了通过非预算经费或举债来实现绩效目标的压力。与会者们认为地方人大有名无实，使得其无法实施有效的问责制度。

政策建议

与会的学者和政策专家们提出了一系列政策建议，以应对上述的挑战。

改善财政收入和支出的分配

财权的高度集中和事权的高度分散使得许多地方政府，尤其是县乡政府，深陷财政困境之中。黄佩华教授指出，应对这一问题的一个方法是将养老、福利和失业的财政支出责任转移到中央，或者中央和省级政府。一些与会者认为基础教育必须由中央政府负责。许多与会者强调必须通过新的立法来划清事权和财权的划分。正如王雍君教授所说的那样，事权划分的不清晰或重复，使得上级政府能将财力不足的负担通过缺乏配套资金的命令转交给下级政府，最终形成依赖非预算资金和债务的激励机制。

许多与会者建议加强省级以下政府间财权事权划分的管理原则。马吉特博士认为在外部性可以有效衡量、问责制能得到确保的情况下，在给低级政府转移财权和事权的时候，必须实行辅助性原则。她认为事权和财权的相匹配能使人们认识到融资的边际社会成本，从而提高资金使用效率。谢帕博士则强调了改进税收技术（如个人所得税）的重要性。

地方自主性和问责制

安体富和汤贡亮教授认为，如果宪法能授予地方政府征收地方税的立法权，那么地方政府将获得很大的财政自主性。征税权的具体实施可采用多种形式。马吉特博士指出，国际上通行的做法是，税基可能是由中央决定的，但一些地方政府有权决定税率。与会者们建议可以将诸如房产税和零售税之类的新税种授予地方政府。因为地方政府可能会以新的自主的税收取代非预算资金，加强地方政府的税收自主性能遏制非预算资金的增长。

黄佩华教授建议中央应该减少专项转移支付资金，增加一般性转移支付，这样更有利于中央政府的管理，也有利于地方政府增加决策自主性。

包括王雍君、王泽彩、吴昊和李波教授在内的许多与会者都认为，为防止增加地方政府的自主性可能带来的危险，必须同时增强地方政府对他们服务的

社区的问责制。他们认为增加地方政府税收自主性、增强问责制，需要扩大乡镇乃至县级领导的直选试验、减少地方人大代表选举提名过程的各种限制、赋予地方人大审批地方预算的权力。

统一预算

将非预算资金纳入受监督的预算内将有助于改善税收和支出的分配和管理，并有助于控制腐败。陈工和安体富教授强调将土地出让金纳入预算体系，由地方政府管理但由中央政府进行监督。陈工教授进一步呼吁中央政府应该通过立法来管制和监督土地出让金的使用。黄佩华和蔡红英教授特别强调了亟需一个更为具体的更可行的预算法。

认可并规范管理地方政府债务

陈工和安体富教授建议修改预算法，允许部分地方政府举债。马吉特博士则呼吁赋予富裕地区地方政府举债权，但资金不能用于还债或一般性支出，而必须用于资本投资。她认为举债权必须和更严格的财务报告制度并行实施，了解地方政府的诸如贷款担保和不良贷款等债务情况。她同时强调消除虚假报告的激励机制。

谢帕博士建议银行体系的私有化有助于减少地方政府不负责地举债和隐藏债务问题，因为私有化的银行能最终消除不负责的贷款的动机。

简化政府

虽然对于这一问题争议仍然很大，一些与会者建议改革“市管县模式”，撤销乡镇级政府，从而将五级政府简化为中央、省、县三级政府。

改善政府间财政转移支付

必须采取进一步措施以弱化政府间财政转移支付中的非均等化因素。另外，按人口而非公务员数量确定转移支付额度将有助于矫正地方政府人员臃肿问题。最后，增加部委负责管理专项转移支付资金的人员将改善资金的计划和监督。

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