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硕 士 学 位 论 文

我国“省管县”财政体制研究——以浙江省为例

Study on China's "County Financial Institution Administrated by Province"——Case of Zhejiang Province

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## 摘要<sup>①</sup>

近年来“省管县”财政体制在浙江等地取得的突出成绩，给其他省份带来了启示。本文基于这个背景，试图从理论和实践角度来研究“省管县”财政体制。首先回顾了我国省以下财政体制的历史沿革，以浙江省为例分析现行“省管县”财政体制的现状，并借鉴其他省份的实践进行比较研究；其次肯定了“省管县”财政体制的优越性，发现其存在的问题，并解释存在问题的原因；最后对“省管县”财政体制的推进思路进行了思考。

**关键词：**“省管县”财政体制；财政分权；县域经济

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## Abstract

In recent years, “County Financial Institution Administrated by Province” in the financial system has achieved outstanding results in Zhejiang and other areas, which bring enlightenments to other provinces. Based on this background, the paper tries to study financial management system from the perspective of the theory and the practice. Firstly, give retrospection to the provincial financial system following the history, and take Zhejiang as an example to analysis the current situation of financial system in the form of “County Administrated by Province”, and learn from other provinces to carry out comparative study of the practice. Secondly, affirm the superiority of “County Financial Institution Administrated by Province”, and find problems, and explain the reasons for the problems. Finally, promote some ideas of perfecting the “County Financial Institution Administrated by Province”.

**Keywords:** County Financial Institution Administrated by Province; Fiscal Decentralization; County Economy

厦门大学博硕士学位论文摘要库



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# 目 录

<b>1 绪论</b> .....	1
<b>1.1 选题的背景与研究意义</b> .....	1
<b>1.2 国内外研究文献综述</b> .....	2
1.2.1 国内研究文献综述.....	2
1.2.2 国外研究文献综述.....	6
<b>1.3 核心概念的界定</b> .....	6
1.3.1 “省管县”财政体制含义辨析.....	6
1.3.2 财政分权含义辨析.....	7
1.3.3 县乡财政与县域经济含义辨析.....	8
<b>1.4 研究方法</b> .....	9
1.4.1 比较研究法.....	9
1.4.2 定性分析.....	10
1.4.3 实证分析.....	10
1.4.4 经济学研究方法.....	10
<b>1.5 研究思路与结构安排</b> .....	10
<b>2 省管县财政体制沿革与相关理论述评</b> .....	12
<b>2.1 “省管县”财政体制试行与发展</b> .....	12
2.1.1 “省管县”财政体制的基本模式.....	12
2.1.2 上述“省管县”财政体制模式的特点.....	13
<b>2.2 相关理论述评</b> .....	13
2.2.1 激励理论和委托代理理论.....	13
2.2.2 财政分权理论.....	15
2.2.3 产业结构理论.....	16
2.2.4 区域经济理论.....	16
2.2.5 扁平化管理理论.....	17
<b>3 “省管县”财政体制的发展现状——以浙江省为例的个案分析</b> .....	20

<b>3.1 浙江省坚持“省管县”财政体制的原因</b> .....	<b>20</b>
3.1.1 坚持实行“省管县”财政体制与浙江的省情相适应.....	20
3.1.2 “省管县”财政体制与浙江经济体制的特殊性相适应.....	21
3.1.3 企业和民众的自主意识及自治传统是“省管县”财政体制的思想基础.....	21
<b>3.2 浙江省“省管县”财政体制的具体做法</b> .....	<b>21</b>
<b>3.3 浙江省“省管县”财政体制的基本特征</b> .....	<b>22</b>
3.3.1 省与市（地）、县（市）直接结算.....	22
3.3.2 确保省级财政拥有必要的调控能力.....	23
3.3.3 实行市、县财政、地税合署办公的组织机构安排.....	23
<b>3.4 浙江省“省管县”财政体制取得的成效</b> .....	<b>23</b>
3.4.1 “省管县”体制有力地促进了县域经济的发展.....	23
3.4.2 “省管县”体制有利于实现财政资源下移，促进城乡和地区间协调发展.....	25
3.4.3 “省管县”体制有利于明确各级政府的经济发展责任，提高财政资金的运行效率.....	25
<b>4 “省管县”财政体制存在的问题与原因分析</b> .....	<b>26</b>
<b>4.1 “省管县”财政体制存在的问题分析</b> .....	<b>26</b>
4.1.1 财政管理体制与行政管理体制相脱节.....	26
4.1.2 减弱了市帮扶县发展的积极性.....	27
4.1.3 不利于中心城市的发展.....	27
4.1.4 省级财政资金公平分配的问题.....	27
4.1.5 既得利益集团的障碍.....	28
<b>4.2 “省管县”财政体制存在问题的原因分析</b> .....	<b>28</b>
4.2.1 各级政府职能在“省管县”财政体制运作下的定位模糊.....	28
4.2.2 财政体制改革与相关配套改革措施不一致.....	29
4.2.3 行政理念的落后.....	29
<b>5 “省管县”财政体制的推进思路思考</b> .....	<b>30</b>
<b>5.1 规范省、市、县三级政府财政职能定位</b> .....	<b>30</b>
5.1.1 省级政府财政职能定位.....	30
5.1.2 市级政府财政职能定位.....	30

---

5.1.3 县级政府财政职能定位.....	30
<b>5.2 完善地方财政体制的基本设想.....</b>	<b>31</b>
5.2.1 明确各级政府间事权.....	31
5.2.2 调整政府间财力划分.....	31
5.2.3 完善地方税收体系.....	31
5.2.4 加大对县级财政的支持力度.....	32
<b>5.3 加强“省管县”财政体制配套机制建设.....</b>	<b>34</b>
5.3.1 加强财政监督.....	34
5.3.2 适当授权县政自治.....	34
5.3.3 保障省管县财政体制推行的法制化建设.....	35
<b>6 结语.....</b>	<b>37</b>
<b>参考文献.....</b>	<b>39</b>

厦门大学博硕士学位论文摘要库

---

## Contents

<b>1 Introduction</b> .....	1
<b>1.1 The background and significance of the topics</b> .....	1
<b>1.2 Document Summary</b> .....	2
1.2.1 Domestic research literature review.....	2
1.2.2 Foreign Documents Summary.....	6
<b>1.3 The definition of core concepts</b> .....	6
1.3.1 The meaning of “County Financial Institution Administrated by Province”.....	6
1.3.2 Towards the meaning of fiscal decentralization.....	7
1.3.3 Discrimination of county and township finance and county economic implications .....	8
<b>1.4 Research Methods</b> .....	9
1.4.1 Comparative study.....	9
1.4.2 Qualitative analysis.....	10
1.4.3 An Empirical Analysis.....	10
1.4.4 Research Methods in Economics.....	10
<b>1.5 Research ideas and structural arrangements</b> .....	10
<b>2 The history of “County Financial Institution Administrated by Province” and theory</b> .....	12
<b>2.1 Trial Implementation and development of “County Financial Institution Administrated by Province”</b> .....	12
2.1.1 The basic pattern of “County Financial Institution Administrated by Province”...12	
2.1.2 Characteristics of The basic pattern of “County Financial Institution Administrated by Province”.....	13
<b>2.2 Related Theory</b> .....	13
2.2.1 Motivation theory and principal-agent theory.....	13
2.2.2 Theory of Fiscal Decentralization.....	15

2.2.3 Theory of industrial structure.....	16
2.2.4 Regional economic theory.....	16
2.2.5 Flat management theory.....	17
<b>3 Current Situation of “County Financial Institution Administrated by Province”-Case of Zhejiang Province.....</b>	<b>20</b>
<b>3.1 Reasons that Zhengjiang Province adhere to the “County Financial Institution Administrated by Province” .....</b>	<b>20</b>
3.1.1 Insist on “County Financial Institution Administrated by Province” adapt to the situation of Zhejiang province .....	20
3.1.2 “County Financial Institution Administrated by Province” adapt to the particularity of Zhejiang economic system.....	21
3.1.3 Sense of autonomy of enterprises and the public is the Ideological foundation of “County Financial Institution Administrated by Province” in Zhejiang Province.....	21
<b>3.2 Specific approach of “County Financial Institution Administrated by Province” in Zhejiang Province.....</b>	<b>21</b>
<b>3.3 The basic characteristics of“County Financial Institution Administrated by Province” in Zhejiang Province.....</b>	<b>22</b>
3.3.1 Direct settlement between the province and city and county.....	22
3.3.2 Ensure that provincial finance have the necessary regulatory capacity.....	23
3.3.3 Implementation the organizational arrangements of city and county finance, land tax work under one roof.....	23
<b>3.4 Effects of“County Financial Institution Administrated by Province” in Zhejiang Province.....</b>	<b>23</b>
3.4.1 “County Financial Institution Administrated by Province” promotes the development of county economy.....	23
3.4.2 “County Financial Institution Administrated by Province” conducts to achieving of financial resources downwards, and promotes coordinated development between urban and rural areas.....	25
3.4.3 “County Financial Institution Administrated by Province” clear the economic	

---

development responsibility of all levels of government, and enhance the operating efficiency of financial funds.....25

#### **4 Analysis of problems and causes of “County Financial Institution Administrated by Province” .....26**

##### **4.1 Problems of “County Financial Institution Administrated by Province” .....26**

4.1.1 Disconnection between Financial management system and administrative system 26

4.1.2 Weakened the enthusiasm of City helping the county development.....27

4.1.3 Not conducive to the development of the central city.....27

4.1.4 Equitable distribution of the provincial funds.....27

4.1.5 Barriers of vested interest groups.....28

##### **4.2 Cause Analysis of “County Financial Institution Administrated by Province”..28**

4.2.1 The vague position of the government functions.....28

4.2.2 The inconsistent of Financial reform and supporting reform measures.....29

4.2.3 Backwardness administrative concepts.....29

#### **5 Opinions about the development of “County Financial Institution Administrated by Province” .....30**

##### **5.1 Standardize the positioning of financial functions in three levels of government.....30**

5.1.1 The positioning of financial functions in provincial government.....30

5.1.2 The positioning of financial functions in municipal governments.....30

5.1.3 The positioning of financial functions in county governments.....30

##### **5.2 The basic idea on perfecting the local financial system.....31**

5.2.1 Clear the powers between all levels of government.....31

5.2.2 Adjust financial division between all levels of government.....31

5.2.3 perfecting local tax system.....31

5.2.4 Increasing supports on the county finance.....32

##### **5.3 To strengthen supporting system construction of “County Financial Institution Administrated by Province” .....34**

---

5.3.1 Strengthen financial supervision .....	34
5.3.2 Appropriate authorized county government autonomy.....	34
5.3.3 Safeguard the legal construction of “County Financial Institution Administrated by Province” .....	35
<b>6 Conclusion</b> .....	37
<b>References</b> .....	39

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