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**试论中国特色社会主义双重  
财政体系建设**

**On the Construction of Two-Factor Finance System  
of Chinese-featured Socialism**

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## 内 容 提 要

改革开放以来，经过不断的探索和总结，我国已经确立了建设中国特色社会主义的发展道路，确立并不断完善以公有制为主体、多种所有制经济共同发展的基本经济制度和社会主义市场经济体制，在此基础上不断推动和深化政治体制、行政管理体制等方面的配套改革。财政作为国家治理的重要组成部分，中国特色社会主义的发展必然要求加强与之相适应的中国特色社会主义财政建设。由于中国特色社会主义的概念产生的时间并不长，形成比较完整的理论框架体系的时间更短（实际上是在党的十五大之后），目前仍处于继续探索和不断完善的起步阶段，处于进一步深化改革、实现转轨的关键时期。与此相适应，目前我国财政建设也处于转轨和探索、发展的阶段。因此，现阶段推进中国特色社会主义财政建设，无论在理论上还是在实践上，都还存在不少重大问题需要研究解决。

中国特色社会主义财政建设是一个重大命题，涉及的范围非常广泛，需要解决的问题很多而且相当复杂，这在现阶段中国特色社会主义建设刚刚起步，经济体制仍处于由计划经济向市场经济转轨的特殊时期更加突出。限于篇幅，本文在指导思想上不求论及财政建设的方方面面，也不想将精力过多地放在微观角度和技术层面，而是力图研究解决理念性、方向性、全局性的重大问题。全文除“绪论”和“结束语”外，共分六章加以论述。其中：

第一章为“中国特色社会主义的基本内容及其确立的必然性”，在简单描述中国特色社会主义基本内容之后，重点对选择中国特色社会主义道路的重要性和必然性加以探讨，通过对人的利益追求、人与人之间个别利益与共同利益之间矛盾统一的辩证关系及其相对性的分析，提出人类社会发展模式 and 道路的选择必须坚持以人为本，中国现在的发展阶段和基本国情决定中国必须坚定地发展市场经济，发挥市场调节的基础作用，同时又必须坚持公有制

为主体，发挥社会主义的制度优势。因此，要正确认识公有制、市场经济与社会主义的关系，要正确处理市场机制与宏观调控（市场与政府）的关系。

第二章为“国家双重管理职能与国家双重财政体系建设”，指出中国特色社会主义的发展，必然要求国家一方面要突出和强化公共事务管理职能，另一方面又要突出和强化国有资产管理职能。对双重职能进行了分析并强调要正确认识和妥善处理国家双重职能的关系。进而提出中国特色社会主义财政必然是公共收支财政与国有资产财政共存的双重财政体系，而不是单纯的公共财政。文章对公共收支财政与国有资产财政进行了描述，特别是对国有资产财政提出了新的定义，将其界定为对国有资产进行反映、监督、调配和控制，从而保证国有资产的安全和完整，促进国有资产有效利用的国家理财活动，并与公共收支财政作为国家分配活动相区别，明确了二者的相互关系。

第三章为“进一步推进公共收支财政建设”，首先通过对2003年至2004年我国最新一轮经济过热的发生和控制过程反映出来的问题，指出必须进一步加强国家公共事务管理，加快政府职能和行政体制转变。指出当前公共收支财政存在的主要问题，包括其公共性、公平性和规范性有待加强，与市场经济发展的要求还不够适应，公共收支财政管理体制有待改进，潜在的财政风险需要高度关注等。进而提出了公共收支财政建设的基本思路，包括按照公共性原则，积极推动政府机构调整和职能转变；按照规范性原则，完善依法行政的财政保障机制；按照安全性和高效性原则，切实提高财政运行效率和管理水平；适时适度调整财政政策，有效发挥财政政策的宏观调控功能。

第四章为“改进和加强国有资产管理”。简要分析了国有资产的构成，指出国有资产管理应该包括对经营性、非经营性和资源性国有资产的全面管理；进而分析了国有资产管理存在的问题，提出了国有资产管理体制改革的基本原则，强调国有资产管理不能等同于国有企业管理，也不能等同于国有企业资产管理。提出了国有资产所有者代表和所有权配置的基本界定原则，提出

建立监管、出资、投资经营相对分离的国有资产管理体制，强调要突出国资委对全部国有资产的监管职能，明确财政部门作为国有资产统一的出资人，并在国有委下设立必要的国有资产投资管理公司集中行使出资人职权。在此基础上分别提出了经营性、非经营性和资源性国有资产管理的设想。强调要明确国有资产管理的框架体系，理清各环节的职责范围和相互关系，要注重经济效益，强化国有资产的总体规划和综合管理。另外，还对进一步深化国有企业改革提出了意见建议。

第五章为“切实加强国有资产财政建设”。分析了加强国有资产财政建设的必要性和紧迫性；提出企业财务应该成为国有资产财政研究的重要参照物，并以企业财务为参照提出国有资产财政建设的基本要点；强调要建立国有资产投资部门与管理部门或使用单位之间的投资账务核算体系，要建立健全国有资产财政预算、决算对人民代表大会的报告制度。

第六章为“财政与金融、财政政策与货币政策的协调配合”。从我国历史遗留问题的处置、两大宏观调控工具的侧重点不同、财政政策与货币政策工具的发展要求等方面强调了财政与金融、财政政策与货币政策协调配合的必要性；强调财政政策与货币政策都要关注货币流通量的调节；要高度重视并正确看待金融机构存差不断扩大、居高不下的问题；法定存款准备金、中央银行再贷款与存款保险制度必须配套改革；要综合运用财政和金融手段强化房地产管理，保证其健康发展；必须进一步推进金融体制特别是国有商业银行体制改革。由于本文的主题是财政建设，所以尽管自己对金融问题仍有很多思考和心得，但为避免冲淡主题，所以对金融问题不做广泛论述。

总之，本文以建设中国特色社会主义作为既定的经济社会发展方向和财政建设的宏观背景，以中国特色社会主义基本内容为切入点，通过对以公有制为主体、多种所有制经济共同发展的基本经济制度的分析，提出在以公有制为主体、继续保持和发展国有资产与国有经济的情况下，中国特色社会主

义国家的职能必然是公共事务管理职能与国有资产管理职能并重。相应的，中国特色社会主义财政必然是公共收支财政与国有资产财政共存的“**双重财政体系**”，而并非单纯的公共财政。这是本文最主要的论点，也是最重要的理论创新。围绕中国特色社会主义双重财政体系建设这一主题，紧密联系国家管理和财政建设当前存在的实际问题和热点问题展开研究，本文在各章节相关问题的研究和论述中，提出了不少独到的见解和很多新的观念与结论。其中，鉴于国有资产财政建设无论在理论上，还是在实践上目前仍处于空白或相当薄弱的阶段，本文特别将国有资产财政建设，以及与国有资产财政建设密切相关的国有资产管理体制改革作为重点进行研究，在国有资产管理体制改革和国有资产财政建设方面更提出了一些独到的见解。公共收支财政与国有资产财政共存的“**双重财政体系**”的提出和论述，相信会对丰富和发展财政科学、指导财政实践产生一定的积极作用。

当然，由于所研究问题的复杂性，加上自己财政工作实践经验和本职工作非常紧张等方面的限制，本文对一些问题（如国有资产财政建设的具体细节问题）的研究还不够深入、具体，还需要今后继续探索和研究。对一些问题的看法和观点也难免存在不足甚至错误，现大胆将有关看法或观念提出来，诚恳希望得到导师和各位评委老师及同学们的批评指正，以求对我今后的学习和研究提供宝贵的帮助。

**关键词：**中国特色 公共收支财政 国有资产财政 财政金融 改革创新



## Abstract

Since the reform and open-up policies initiated in late 1970s, China has found its own development path to build Chinese-featured socialism after persistent exploring efforts. It has established the economic system of socialistic market economy with public ownership as the principal part while other types of ownership co-exist. Based on this economic system, China further promoted complementary reforms in political and administrative systems. State finance is an integral part of state governance. Therefore, to build a finance system with Chinese characteristics is a necessity during the development of Chinese-featured socialism. Since it is not quite long before the formation of the concept of Chinese characteristic socialism, and the theoretical framework just came into being after the Fifteenth Conference of Communist Party, the research is still at very early stage as for how to build such a finance system. Many key issues still remain to be further studied either in theory or in practice.

The construction of Chinese-featured socialistic state finance system is such a strategic and extensive subject that lots of problems are waiting for answers, some of them quite complex. The transition from planned economy to market economy further complicates the subject. Limited by the length, this dissertation will not discuss theoretically every aspect of finance; neither will it pay too much attention to technical issues. Instead, the research mainly focuses on significant issues that involve ideology and direction, essential to the whole picture of state finance. The dissertation is divided into six chapters (excluding “Introduction” and “Conclusion”).

Chapter One focus on the necessity to establish socialism with Chinese characteristics and its major contents. This part of dissertation firstly describes the

major contents of the socialism with Chinese characteristics, then tries to explore the significance and necessity to establish socialism with Chinese characteristics. Through the analysis of people's pursuit of benefits, dialectic relationship of contradiction between individual interests and harmonization of common interests as well as the relativity between them, the dissertation raises the view that the state development direction and choice of models therefore must be people-oriented. China must insist on the development of market economy and exert the fundamental influence on market adjustment, and simultaneously, insist on the pattern with the public sector remaining dominant and exert the institutional advantage of socialism, due to the developing phase and fundamental situation at present of the country. Therefore, it is necessary to clarify the relationship between public ownership, market economy and socialism, and to tackle the relationship between market mechanism and macro-control system properly.

Chapter Two points out that the development of the socialism with Chinese characteristics must require the country to on one hand stress and strengthen the administration function of the public affairs, stress and strengthen the administration function of state-owned assets on the other hand. This chapter analyses the dual function of state and puts emphasis on knowing and harmonizing the relations between the dual functions. The dissertation proposes that Chinese-featured socialistic state finance is the finance system that finance of public revenue and expenditure and finance of state-owned assets co-exist, but not simple public finance. This part has described finance of public revenue and expenditure and finance of state-owned assets, especially put forward the new definition to the finance of state-owned assets. Namely the state-owned assets

finance is reflecting, supervising, allocating and controlling state-owned assets, thus guarantees state-owned assets safely and intact, and makes state-owned assets get effective use. This chapter further compares the finance of state-owned assets with the finance of the public revenue and expenditure.

Chapter Three analyses the problems in the newest overheating of economy in China from 2003 to 2004. Thus the dissertation proposes the importance of strengthening administration of the public affairs and accelerating the transition of government roles and administrative system. This chapter also points out the existing problems in the finance of public revenue and expenditure. For example, the publicity and fairness and regularity of the public revenue and expenditure finance remains to improve. The construction of the public revenue and expenditure finance should meet the demand of the development of the market economy. The management of the public revenue and expenditure finance remains to promote. The potential finance risk exists in the present revenue and expenditure finance. This part further puts forward the basic thinking of how to boost the construction of the public revenue and expenditure finance. It researches on several strategic issues, including actively switching government roles in accordance with the public principle, improving the finance security mechanism according to the regulatory principle, improving the efficiency and the management ability according to the security and efficiency principle, adjusting the finance policy appropriately and in good time to make use of its macro adjustment function.

Chapter Four analyses the composition of state-owned assets briefly, and points out that the management of state-owned assets should be the management in an all-round way including the management of operational and non-profit

operational state-owned assets and state resources. This part further analyses the problems existing in the current management of state-owned assets, and explores the basic principle of state-owned assets management system reform, and emphasizes state-owned assets management neither equating with the management of state-owned enterprises nor equating with the management of state-owned enterprise assets. The paper defines the concepts of representatives of owners and agencies of ownership. The supervisor, funds provider and the operator of state-owned assets must be separated. The chapter stresses the supervision function of State-owned Assets Committee over state-owned assets. The finance department is the contributor of state-owned assets and State-owned Assets Investment & Management Company exercises authority. The paper separately proposes the ideas for the management of operational and non-profit operational state-owned assets and state resources. It explores the management framework of state-owned assets and clarifies the relationship among all the factors of state-owned assets management. The management of state-owned assets should lay particular emphasis on economic benefits, overall planning and comprehensive management. In addition, the chapter has put forward the opinions and suggestions in deepening the state-owned enterprise reform.

Chapter Five is about strengthening the construction of finance of state-owned assets in real earnest, analyzing its necessity and pressure. It points out that corporate finance should be an important reference of finance study of state-owned assets. It also lists the key points of finance construction of state-owned assets referring to corporate finance. It proposes to set up the financial settlement system of investment between the investors and the management departments and to set up and improve the system of reporting to the

people's congress the fiscal budget and settlement of state-owned assets.

Chapter Six emphasizes the importance to enhance the harmonious relations between state finance and financial sector and between financial policy and monetary policy. It strengthens this necessity of this harmony from the point of handling the problems left over by history, and the different emphasis of the two macro-control instrument and demands in the development of the financial policy and monetary policy. It states that both financial policy and monetary policy should pay attention to regulating and controlling the currency in circulation. It also calls for the attention on the enlarging and staying-high savings margin of the financial institution. Thus it presents that the deposit reserves, the re-lending of the central bank, and the deposit insurance system should be reformed coordinatively. It is also asking for applying the fiscal and financial instrument comprehensively to fulfill the management of the real estate industry to ensure its healthy development and reforming structure of the financial sector especially the state-owned banks. Since the topic of this paper is finance construction, specific financial issues will not be extensively discussed in order not to deviate from the central theme.

In a word, in the background of setting the construction of the Chinese-featured socialism as the deemed direction of economical and social development and financial development, this article starts from the study of the contents of the Chinese-featured socialism and through an analysis of the present economic structure with public ownership as the principal while other types of ownership co-exist, presents that the function of the Chinese-featured socialist country government must be administration of public affairs and management of state-owned assets to ensure the public ownership remaining as the principal and

ensure the development of the state-owned assets. Thus the Chinese-featured socialistic finance should be a two-factor system which involves the finance of public revenues and expenses and the finance of state-owned assets, but not a single public finance. This is the most important conclusion of the dissertation, and also the most creative one. Centering on setting up the Chinese-featured socialistic two-factor financial system and relating closely to the existing problems of the state administration and financial construction this article presents quite a few original views and creative conclusions. Among them, the construction of finance of state-owned assets is blank not only in theories but in practices. This paper focuses on the study of construction of finance of state-owned assets and the relative state-owned assets management. And the present-out and demonstration of the two-factor financial system hopes to be an enrichment and development of the financial science and to be helpful in the guidance of the practice of finance.

Obviously due to the complexity of the topic and the limits of lacking financial experience and not having enough time , I can't make thorough study of some problems, e.g. the details of construction of finance of state-owned assets, which need to be explored later. And some of my views may not be right, but I would like to state them out hoping that my director and members of the committee and my classmates would spare no advice or comments which shall be helpful to my study.

**KEY WORDS: the Socialism with Chinese Characteristics; the Finance of Public Revenue and Expenditure; the Finance of State-Owned Assets; State Finance and Financial Sector; Reform and Innovation**

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