

<<中国公共财政>>

图书基本信息

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## 内容概要

Public finance is not only an important topic in the study of theories of finance, it is also closely related to the reform and development of finance in practice. When China started to reform its economic system some three decades ago, the concept of public finance was put forward to serve the establishment of a new financial operating model that could fulfill the requirements of the emerging socialist market economy. The major functions of public finance are those of fiscal revenue, financial expenditure and the regulation and control of finance.

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4. Steady Increase in Expenditure on Education The Chinese government lays great store by the development of education and implements the strategy of "relying on science and education to rejuvenate the nation." Financial departments at all levels earnestly implement the "Education Law," and in the allocation of education funds they follow the principles that increases in education appropriations must be higher than that in the regular revenue, and the average education spending for students should gradually increase, as should the salaries of teachers.

5. Continuous Growth of Expenditure on Scientific Research The expenditure on scientific research has been increasing year by year. In 2003, the appropriation on scientific research reached 97.554 billion yuan, 92.265 billion yuan more than in 1978, or an annual growth of 12.91 percent. At the same time, the finance departments are actively promoting reform of the science and technology system. The input into science and technology is adjusted in accordance with the reform, and the appropriations on research work undertaken by social welfare institutions are moderately increased. A special fund has been established to support the development of technology R&D institutions that have great influence on the development of the country's pillar industries. In addition, the structure of expenditure on science and technology is adjusted in the following aspects: First, funds for basic research, such as funds for national key basic research projects and funds for the operation of key laboratories, have been greatly increased to support the development of basic science and national key laboratories. Second, the expenditure on high-tech research has been increasing year by year. Third, to implement the strategy of boosting agriculture with science and technology, priority is given to agricultural sciences.

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