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Research on optimizing the structure of financial expenditure

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Abstract: Fiscal expenditure is a kind of financial support planned by our government for the rapid development of social economy. It can also be said that fiscal expenditure is a special fiscal policy. At present, our government optimizes and perfects the structure of fiscal expenditure in order to improve the competitiveness of the existing market to the greatest extent, so that the market economy can always maintain its vitality, and finally realize the sustainable development strategy of our country 's overall economy. Currently in many plans for the effect of financial resource allocation, the core content of the plan is the optimization of the fiscal expenditure structure. The article makes a research and analysis on this. First, it studies the current situation of our country 's financial expenditure structure. Afterwards, it makes a further analysis on economic construction, administration, social culture and education, public health, and social security in the "offside" and "absence" phenomenon of our country's financial expenditure structure, and puts forward the corresponding optimization plan.

Key words: fiscal expenditure; market Competitiveness; public finance

Introduction

At present, there are some offside phenomena in the distribution pattern of fiscal expenditure in our country. For example, the ratio gap between the absolute amount and the relative amount of economic construction expenditure is too large, which leads to the unreasonable expenditure of fiscal funds. Or in terms of administrative expenditure, there has been a phenomenon that the rate of total fiscal expenditure is much greater than the amount of fiscal revenue[1] . Compared with the above two important offside phenomena, there is also a vacancy phenomenon in social culture and education. In the financial expenditure of social culture and education, compared with the western developed countries, our country 's fiscal expenditure coefficient for education needs to be improved. In terms of public health expenditure, the financial expenditure index of urban communities and public health institutions in our country is too high, which will have a very negative impact on our country 's future sustainable development. For the financial expenditure of social security, the social security system is still very imperfect. Therefore, it is of great significance for the future government work and national sustainable development planning by reasonably solving the current phenomenon of fiscal offside and vacancy in our country.

1. Analysis on the Current Situation of my country's Financial Fund Expenditure Structure

(1) Fiscal revenue growth has slowed down, and fiscal risks have increased

1. Tax cuts and fee reductions are superimposed on slowing economic growth and limited fiscal revenue growth

At present, there is still a situation of decelerating and slow economic growth in our country. The reason is mainly caused by both external factors and internal factors. Among the external factors, the interference from Western powers is the most important one. While among the internal factors, in recent national development years, our country has implemented a large number of tax and fee reduction policies in order to ensure the stable and rapid economic growth. Precisely because of the existence of these policies that gradually affect the social and economic growth, and ultimately affect the overall growth level of fiscal revenue. However, tax and fee reduction policy is still one of the most direct and effective strategies for national sustainable development strategy[2]. So it is the focus on future reforms about how to reasonably improve the relationship between taxation and finance.

2. Consolidation of expenditure structure leads to increased rigidity of expenditure

Our country's financial resources are ranked high in the world, but there are still certain problems internally. In the case of limited financial resources in our country, if every financial resource is not used in a reasonable place, it will lead to problems of financial funds, thus affecting more aspects. Some projects need to reduce funds, while some projects need to increase funds, but in practice, it can not be adjusted in time according to the theoretical guidance or conventional needs. Because there are multiple interest relationships in actual relationships, it is difficult to reduce the items which should be reduced immediately.

(2) Basic expenditures and project expenditures should be reduced but not reduced

Research about the structure of fiscal expenditure can be done from two points in terms of departments. One is that project expenditure is kidnapped by "things" and only increases without decreases. Behind both are the solidification of interest pattern. The solidifying of "affairs" comes from the fact that it is often closely related to the authority and interests of departments[3]. All departments emphasize their own importance and strive for the "can increase but not decrease" of projects. As a result, the reduced expenditures cannot be reduced and the project expenditures are solidified. In addition, the external governance relationship between the government and the market, the government and society needs to be further straightened out, the budget supervision of the National People's Congress is not in place, the interest barrier is difficult to break, and the government "offside" situation exists to varying degrees. The result is that both the basic expenditures related to personnel expenditures and the project expenditures related to department functions in the budget should be reduced but cannot be reduced, and the new functions brought about by changes in the situation have to be guaranteed, so the expenditure rigidity is very obvious.

(3) The basic expenditure of the department has increased overall, and the expenditure of the project has either increased or stabilized without falling

Most project expenditures have maintained steady growth or stable development, there is no decline. According to the data in the financial statements published by the Ministry of Finance in 2018, it can be seen that in terms of the basic departmental expenditures of fiscal funds in the statement, the basic expenditure of a single department has improved significantly compared with previous years..

(4) Project, expenditure increases but not decreases, structure solidifies obviously

At present, the scale of China's transfer payment has achieved initial results, both in terms of the types of financial transfer and the number of financial transfer, which has greatly improved and changed compared with previous years. In terms of the types of fiscal transfers, it reached a new high of 220 in 2018 compared with the stable 200 in previous years. In terms of fiscal quantity, the fiscal quantity in 2018 was increased by 200 billion yuan compared with previous years. It can be said that at the level of project expenditure, there are obvious changes in various categories.

2. Problems Existing in the Structure of Financial Fund Expenditure in my country

(1) The "offside" phenomenon in the distribution pattern of fiscal expenditure

1. Economic construction expenditure

In recent years, the relative amount of our country 's economic construction expenditure has shown a downward trend, but the absolute amount is increasing year by year. This phenomenon shows that there is offside phenomenon in the process of China's economic construction. In recent years, the decline of the relative amount of money has slowed down gradually, but compared with the absolute amount, the proportion of the relative amount is still too large, which is close to 50%.

2. Administrative expenses

With the rapid development of our country 's economy, our country 's per capita GDP is increasing, and the cost of rapid economic development is gradually emerging. There will be a large amount gap in terms of expenditures in my country's financial management, which will lead to some changes our country 's annual steady growth of fiscal revenue and stable output of fiscal expenditure. Compared with the expenditure in previous years, China's administrative expenditure has shown a straight-line upward trend, and still accounts for about 15% of China's total financial expenditure, which is undoubtedly a huge pressure for developing countries.

(2) The "absence" phenomenon in the distribution pattern of fiscal expenditure

1. Social, cultural and educational expenditure

Among our country's current fiscal expenditures, you can find out the expenditure on social culture and education, which far exceeds public health expenditure and social security expenditure. But in terms of education, there are still some shortcomings in our country compared with western developed countries. The most important reason is that the amount of financial allocation is still insufficient. If the financial allocation for education in western developed countries can reach the coefficient of 3.0, then the education expenditure in our country is only increased from 1.0 to 2.0, and there are still some deficiencies. But China is still only a developing country, there is still a lot of room for improvement in China's education in the future.

2. Public health expenditure

Compared with the social culture and education which accounts for a high proportion of expenditure, our country 's public health expenditure also has a high position, but there is still a vacancy phenomenon. In the development of our country in recent years, it can be clearly seen that the fiscal expenditure on public health has a significant increase in the amount of funds compared with previous years. However, there is a serious imbalance in the proportion of public health expenditure. According to our country 's 2018 government work financial report, the financial index of urban communities and public health institutions can reach 40% in the public health environment, while the remaining 60% is from the elderly health care institutions, youth welfare agencies, social health research organizations and infectious diseases organizations. There is no doubt that there is a problem in the share of 28 departments, such as the departments of disease prevention and epidemic prevention.

3. Social security expenditure

If social culture and education expenditure plays a leading role in the overall pattern of fiscal expenditure in our country, then social security expenditure and public health expenditure are the largest ones. In recent years, our country's social security system is getting better, however, there are still some problems and shortcomings that need to be improved in time. For example, it is obvious that there is insufficient expenditure of funds in terms of employment security in my country's social security.

3. Analysis on the Countermeasures of Optimizing my country's Financial Expenditure

(1) Increase financial investment in important industries and important fields

1. Increase investment in infrastructure construction

In our country's fiscal expenditure, the internal structure of economic construction expenditure is in urgent need of improvement. Recently, our country 's government functions have been constantly changing. Different from the previous market economy system, our country 's financial funds have been collected in time from the rising trend in economic

construction. Although it has not yet reached a decline, the proportion of output has achieved average expenditure compared with before. In the past few decades of our country's development, because of social and political reasons, the key production directions in our country are all in the production field, but now it has been more than 40 years since the reform and opening up. At present, our country should focus on the construction of public works, and finally give way to the market.

2. Building a public service system that integrates urban and rural areas

For the further construction of a public service model that integrates urban and rural areas, we should vigorously build a rural public health system that covers a wide range of areas. In order to ensure the rapid development of rural cultural undertakings in our country, a reasonable and effective system is indispensable. On this basis, China's financial expenditure should also appropriately increase the fund arrangement of rural social security. Because our country was a peasant society before the reform and opening up, the proportion of farmers in our country is quite high. While now the economy is developing well and the modernization of the country is getting better and better, the gap between urban and rural areas should be further reduced and the process of urbanization should be promoted, so that people in the countryside can also live a good life, at the same time, it can further promote consumption growth in rural areas.

(2) Focus on improving people's livelihood and strengthen public fiscal expenditures

1. Increase financial investment and support for education

Our country has always attached great importance to financial investment in education, if the basic economic construction is to reflect the foundation of a country, then the level of education is an important measure of the hidden strength of the entire country. This can be seen in the rankings of Harvard University, Oxford University, Hong Kong University, and Peking University. Therefore, in the future sustainable development of our country, we must pay attention to the development of the education industry, and further strengthen and improve the financial investment in the education industry. In terms of financial investment, we should not only invest in higher education, but also realize the grand vision of education starting from teenagers. In the education and teaching work of students, our country should develop important plans for educational development, and replan and reform the existing invalid plans at the same time, so as to improve the level of national education in our country.

2. Increase financial investment in culture

If we want to completely improve the efficiency of the use of financial funds, we must attach importance to the rational construction of my country's cultural industry. Because for a country, the cultural industry is an important guarantee of social sustainable development. In the aspect of cultural industry, our government should carry out all-round construction. On the one hand, the expenditure of financial funds should be increased to ensure that the expenditure can be used on the blade; On the other hand, our government should do a good job in the infrastructure of cultural industry, and ensure that the return on investment of cultural industry is higher than before. The introduction of performance appraisal system enables the cultural industry to provide excellent cultural services under the effective supervision of the government.

3. Increase financial investment in medical and health services

If our country want to increase financial expenditures in the medical and health field, she must re-divide the proportion of expenditures in the management of primary health services in urban and rural areas. Primary health service is a very basic and important part of the medical and health environment. Optimizing the existing medical and health system and improving the basic level of service are closely related to the basic health service system. In addition, the ability to respond to health emergencies also should be improved to truly achieve meticulous health service system reform. In terms of medical supervision, funds should also be paid to ensure the safety of the use of drugs, so that people can take medicine with ease.

4. Increase social security expenditures and maintain social stability

In terms of social security, there is no excessive appropriation in our country's fiscal expenditure at present. But in many developed countries and developing countries in the West, the proportion of social security expenditures is at

a high level. At present, our country's social security financial allocation is very insufficient, especially in the absolute and relative amount of the ratio, there has been a serious tilt in specific gravity. Therefore, our country should optimize the fiscal expenditure structure of social security in a timely manner, optimize the medical security and social security of urban residents in my country, further implement the infrastructure construction of my country's social assistance, and ensure that people can enjoy the benefits of economic development, which plays a vital role for the maintenance of social stability in our country.

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