

地方財政能力 與教育經費負擔之分攤機制*

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民國 89 年 12 月教育經費編列與管理法公佈，依該法第九條第一項規定設置行政院教育基準委員會，以研訂教育基準及計算各級政府的教育經費基本需求，並且計算各級政府的教育經費應分擔數額，從而建立一套可行的教育經費負擔分攤機制乃成為我國教育預算制度之一大特色。現行法制將教育基準需求從整體的財政基準需求中獨立出來另行估算，地方政府的財政能力部分則無法如需求一樣與整體的財政能力作切割，此亦即設立教育經費分攤機制的最大困擾所在。本文提出三種教育經費負擔公式：「類基準收支差額法」、「經費分攤財源迴歸法」、以及「財政地位分級法」，俾作為政府建構教育經費分攤制度的參考與選擇。

關鍵詞：地方財政能力、教育經費負擔、財政收支劃分法、教育經費編列與管理法

An Educational Expenditure Sharing Mechanism Connecting the Fiscal Capacities in Local Governments

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ABSTRACT

The government has faced a challenging problem of allocation in the educational budget ever since the Law of Preparation and Management of Government Educational Expenditures was enacted in 2001. A special committee was established accordingly, and has been given an assignment to build on a government educational budget sharing mechanism, which is specifically required to connect with the fiscal capacities in local government. After in-depth study and creative thinking, we offer three different alternatives for reference in/during government implementation.

Key Words: Local fiscal capacity, Educational expenditure share, The Law of Governing the Allocation of Government Revenue and Expenditure, The Law of Preparation and Management of Government Educational Expenditures