

Preface

1. This book is one of our final achievements undertaking the key project supported by National Social Science Foundation, Research on China Public Finance Index System (Grant No: 06AJY007).
2. Since the establishment of the project in 2006, coupled with huge amount of preliminary foundation works, the research on this project has been lasted for 7 years. Retrospectively, it has gone through at least the following stages:
 - (1) Theoretical research. Rooting in China's special national conditions, China's public finance theory system was constructed starting from the definition and evolution contexts of public finance.
 - (2) Indices design. Based on reform and development, China's public finance construction index system was constructed from the needs of public finance system construction.
 - (3) Tracking Evaluation. Focused on the decision-making needs on practical level, the index system was used for the tracking analysis of China's public finance construction, and its status has been systematically assessed.
 - (4) Amendment and perfection. On the basis of continuous measurement and follow-up evaluation, characterizing factors and evaluation indices were amended to further improve China's public finance construction index system.

In other words, this book is only written after various exploration works which combines theories and practices, ideals and realities.

3. Although it is an academic publication, this book has always been targeting practical operation, which is to provide support for macroeconomic decision of China's tax reform and development. Based on above-mentioned targets, this book has always sought to integrate two functions, which are, identifying the direction of and guide China's public finance construction, as well as characterizing the process and revelling the results of China's public finance construction.

In other words, our aims of this research is to provide the road map and assessment paper for China's public finance construction as well as to comprehensively and systematically promote China's public finance construction process.

4. There are two important preliminary results of this book. One is China's Fiscal Policy Report 2006–2007: Drawing the Roadmap for China's Public Finance Construction—Public Finance Construction in Critical Strategic Opportunities Period, which was published in 2006. The other one is China's Public Finance Construction Report, which has been published annually since 2007, and five volumes have been published so far.
5. This book was written by three of us based on a number of preliminary project results after collation of literatures and drafting of outlines. Besides us, a number of research group members have participated in the study, which include Yang Zhigang, research fellow; Xia Jiechang, research fellow, Yang Zhiyong, research fellow; Ma Jun, research associate; Ma Caishen, professor, Zhang Deyong, research associate; Feng Jing, research associate; Fan Jianman, research associate; HE Daixin, research associate; Jiang Zhen, research assistant; Dr. Shang Tieli; and Dr. Wang Na.
6. Mr. Liu Zhongli, Mr. Xiang Huaicheng, Mr. Jin Renqing, Mr. Xie Xuren, Mr. Xu Shanda, Mr. Wang Jun, Mr. Zhang Shaochun, Mr. Wang Baoan, Prof. Wang Chuanlun, Chen Jiagui, research fellow, Li Yang, research fellow, He Zhenyi, research fellow, Du Mengkun, research fellow, Li Maosheng, research fellow, Prof. An Tifu and many other leading comrades and academic predecessors gave us generous guidance, help and support in the course of selecting topic, establishing projects, researching, writing and revision of this book. Their guidance, help and support are important conditions that supported us to complete this research. We would like to express our deep gratitude taking this opportunity.
7. In terms of the goals we set, this book is clearly not complete. There are even shortcomings in many aspects. However, similar to the goals of China's public finance construction, which needs to be gradually approached, construction of China's public finance index system also needs a gradual process. With the hope that my crude remarks may draw forth by abler people, an important part of this gradual process is to attract the participation and attention of as many people as possible. We are eagerly looking forward to the criticism and correction of our readers.

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