



复旦大学公共预算与绩效评价中心
Public Budgeting and Performance Evaluation Center



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再造绩效预算

Reinventing Performance Budgeting

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2019年9月

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- 绩效预算管理改革的中国特色

Performance budgeting management reform with Chinese characteristics

党的领导地位；

政策制定和服务提供中的央地关系；

政府与市场之间的关系；

中国在国际事务中日益增长的影响力。

Sensitive to the vital role of the Party, the interconnections of the central government and subnational governments in establishing policies and delivering services, the linkages between public institutions and enterprises, and China's growing influence in international affairs.

必须在战略上大胆规划，在战术上谨慎实施，在推进中不断调整。

Will have to be bold in vision and cautious in implementation, and to make numerous adjustments along the way.

第一部分：绩效与发展

Section One: Performance and Development

第二部分：OECD绩效预算的经验

Section Two: Performance Budgeting Has a Long History and Short Results

第三部分：绩效预算的中国道路

Section Three: Performance Budgeting with Chinese Characteristics

从历史上看：国家只有当发展到一定阶段时，才会选择绩效预算。

——先有发展，再讲绩效。

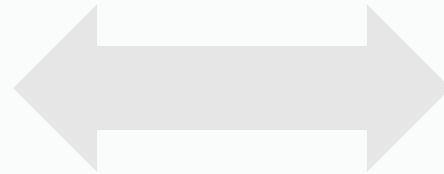
In fact, China's sequence – develop first and then adopt performance budgeting – is the same sequence that most advanced countries have followed.

- 问题1、为什么不讲绩效的时候也能发展？
- 问题2、为什么发展了以后开始讲求绩效？

How has China progressed despite its lack of a formal performance budgeting and why has China embarked on a drive to implement performance budgeting system now that it is advancing toward being within the first rank of nations?

高速发展时期的预算模式：控制与合规 Budgeting During High Growth Period: Control-and-Compliance

- ✓ 以组织为单位
- ✓ 以单个年度配置资源
- ✓ 以现金制进行会计核算
- ✓ 聚焦投入的成本
- ✓ 关注既有规范的合规性



- × 以项目为单位
- × 中期预算
- × 以应计制作为会计基础
- × 聚焦产出的价值
- × 关注绩效目标的匹配度

Structured around organization units rather than program objectives;

Allocate funds for a single year rather than for the medium-term;

Account for money on a cash rather than an accrual basis;

Focus on the cost of inputs rather than on the value of outputs;

On compliance with prescribed rules rather than on planned result.

控制与合规导向的预算体制

- 使收支得以标准化；
- 保持了投入的事前控制；
- 强调了对财务数据准确及时的报告；
- 建立了政府对各部门支出进行审查的能力；
- 对预算单位的活动进行了监控；
- 控制预算单位的支出是否符合授权的用途。

The control-and-compliance regime

- standardizes the classification of revenue and expenditure,
- maintains *ex ante* control of inputs,
- emphasizes accurate and timely reporting of financial data,
- builds capacity to review agency spending requests,
- closely monitors the activities of operating units, and
- controls expenditures to assure they are made for authorized purposes.

只有具备了控制与合规，绩效预算才有可行性和审慎性的条件。

控制型的预算体制让公务员将合规内化于心，将规则视为规范和标准。

预算绩效管理改革的实质：从外部控制转向支出部门的内部控制。

A reliable control-and-compliance regimen produces the conditions that make performance feasible and prudent, which give governments confidence that they can reorient budgeting from compliance with externally enforced rules to self-regulation by spending units.

1.2 后讲绩效

Then Perform



第一阶段：外部控制的细化

First Stage: Impose line item control over details of expenditure.

第二阶段：预算科目的合并

Second Stage: Consolidate line items into broad categories.

第三阶段：内控机制的建立

Third Stage: Shift from external control to internal control.

第四阶段：绩效预算的实现

Fourth Stage: Shift to self-management with performance budgeting.

绩效
预算

从外部
控制到
内部控
制的升
级

Performance
budgeting:
from external
control to self-
management.

与各国发展的
相似性
Similarities

发展预期 Development-generated rising expectations

- 经济发展抬升了人民对未来的预期。

经济增速 Deceleration of rate of economic growth

- 经济增速下滑将会收紧财政。

收入增长 Risk of falling into a middle-income country trap

- 避免陷入中等收入泥潭要求在人力资本和科技创新上巨额的投资。

中国发展的
独特性
Characteristics

人口结构 Demographic pressures

- 与许多人口快速老龄化的发达国家不同，中国很可能是未富先老。

财政稳定性 Risks to stability in public finance

- 经济增速下行伴随着中国债务存量的加速。

中国政府的独特性 Distinctive features of government and economy

- 干部晋升激励会促使地方对中央政策的落实，这对实现绩效可能反而是个挑战。

二、绩效预算：历史很长，收效甚微

Performance Budgeting Has a Long History and Short Results

- 绩效预算最早可以追溯到1949年，美国当年的一个报告中创造了这一术语，敦促联邦政府将其预算系统从投入成本导向转变为产出和结果导向；
- 绩效预算没有统一的定义或应用模式——政府说啥就是啥。

The long history of performance budgeting dates back 70 years to the 1949 report of a U.S reform commission that created the term and urged the Federal Government to reorient its budget system from the cost of inputs to activities and results. The variety of words used to specify performance indicates that there is no uniform definition or application of performance budgeting; it is whatever a government says it is.

缺乏标准的定义和应用，使中国可以设计探索自己的绩效预算系统；

中国需要自己寻路，建立符合自身政治体制、经济增速、战略目标的预算绩效管理体系

The lack of standard definitions and applications gives China a wide berth in designing its nascent PB system. China will have to find its own way and invent a PB system that fits its political system, its status as a rapidly emerging country, and its ambitions for the future.

2.1 绩效预算的四种模式

Four distinct categories of PB systems



根据绩效信息与政府工作之间关系紧密程度由低到高，OECD将绩效预算分成了四种模式：

Beginning
with a loose
link of
budgets
decisions
and
performance
data and
concluding
with a direct
link.

展示型绩效预算 Presentational performance budgeting

- 绩效信息和预算信息单独呈现，未在预算支出与产出或成果之间建立正式的联系；
- 这应该不是中国政府在推行预算绩效管理改革时理想的蓝图。

告知型绩效预算 Performance-Informed Budgeting

- 基于政府目标组织预算过程和预算文件，对目标的执行进度实现监控；
- 告知型绩效预算是OECD国家的主流模式。

管理型绩效预算 Managerial performance budgeting

- 目标是通过绩效预算来改变管理行为，使部门更高效地使用财政资源；
- 中国的预算绩效管理改革可能与管理型绩效预算较为贴近。

直接型绩效预算 Direct Performance Budgeting

- 形成了资源和结果之间的因果联系（常是数量联系），但易使国家财政状况处于巨大风险之中。
- 但还没有任何国家运用完全的直接型绩效预算模式。

三、绩效预算的中国道路

Performance Budgeting with Chinese Characteristics



- 更为现代化的绩效与预算联系机制、政府收入支出与分配机制；
- 以下特征值得期待：

Except for its main objective to modernize the machinery for distributing tax revenues and managing public expenditures, China's model of performance budgeting may be:



More an instrument of medium to long development rather than a process for making annual budget decisions;

More closely aligned to national planning than to annual budgeting,

More to the long-term than to the year immediately ahead,

More to the development challenges and opportunities facing the country than to financial constraints and budget procedures.

- 中国向其他国家借鉴之后，将脱离这些国家的路径，形成自己独有的模式。
- 中国特色的预算系统，应该与中国的规划和政策部门关联，并且必须意识到党的领导地位以及央地之间的特殊关系。

Even though China cannot imitate the PB models of advanced countries, it should give due consideration to their experiences, both the few successes and the many disappointments. Its PB system should have Chinese characteristics, that is, it should be connected to the planning and policy institutions of Government and must recognize the distinctive role of the Party and the decentralized mode of governance.

预算绩效管理的中国道路

Performance Budgeting with Chinese Characteristics

苟燕楠

Gou Yannan

定位 Positioning

- 推进国家治理体系和治理能力现代化;
 - 深化财税体制改革、建立现代财政制度;
 - 优化财政资源配置、提升公共服务质量。
-
- Enhance the modernization of national governance system and capacity;
 - Deepen the reform of fiscal and taxation mechanism, establishing a modern fiscal system;
 - Optimize the allocation of fiscal resources and enhance the quality of public services.

问题 Current Problems

- 意识弱 Lack of awareness
- 能力不强 Inadequate capacity
- 软约束 Soft constraints
- 激励少 Insufficient incentives

框架 Framework

- 全方位：纵向一体化
 - 全覆盖：横向一体化
 - 全过程：管理闭环
-
- All aspects: Vertical Integration
 - Full coverage: Horizontal Integration
 - Whole process: A closed loop of management

措施一： 控制总量

1. Control the total amount

- 控制预算收支规模 Control the size of budget income and expenditure
- 控制债务规模 Control the size of debt

- 要把国家财政放在经常的、稳固的、可靠的基础上。
- Base the state finance on constant, solid, reliable grounds.

措施二： 落实部门绩效责任

2. Fulfill the departmental performance obligation

- 梳理职能， 归口管理， 收支包干
 - 项目打捆， 凝炼目标
 - 健全内控机制
 - 提高支出自主权， 结余留用， 适当奖励
-
- Streamline the functions, centralized management, sole responsibility attribution for income and expenditure
 - Bundled projects, focused targets
 - Enhance the internal control mechanism
 - Enhance the spending autonomy, surplus retention, appropriate rewards

措施三：健全公开和审查机制

3. Improve the publicity and review mechanism

- 加大预算绩效公开力度。
- 加强支出审查。
- 加强审计。
- 节约就是绩效。
- 毛主席说：“有些项目节约百分之十，数字就了不起了。”
- Improve the publicity of budget performance.
- Improve the spending review.
- Improve the auditing.
- Saving is performance.
- Chairman Mao said: “For some projects, to save ten percent is to save a considerable amount.”

- 今天的问题复杂得很，仅靠几个章程、几个法令、几个办法办事是不行的，要因地制宜。只有大家管财政，大家热心财政，事情才好办。
- Nowadays, things are becoming increasingly complicated. It would be impossible to run things with just charters, regulations and guidelines, we must adjust our measures according to local conditions. Only when everyone participate in managing the public finance, and when everyone is devoted to it, we can genuinely get things done smoothly.

——邓小平 Deng Xiaoping



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谢谢

Thank you