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博 士 学 位 论 文

政府绩效评价理论框架之构建

——以一级政府为中心

The Framework of Government Performance Evaluation:

Focus on Primary Government

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摘要

从上世纪 70 年代中后期开始，随着新公共管理运动在世界范围内的兴起，政府绩效评价逐渐在世界各国推广开来。英国、新西兰、澳大利亚和美国等西方发达国家在这方面进行了积极的探索，并积累了大量成功的经验。反观我国，尽管近年来已在政府绩效评价方面做出了很多努力，但目前，无论是在政府绩效评价的相关制度还是具体实践上都存在很多问题，如缺乏法律制度保障、评价主体具有单向性和唯一性、指标体系设计不合理，等等。尤其是，相关的评价实践缺乏成熟理论的指导，以至于无论是评价主体还是被评价对象以及其他的利益相关者，对于政府绩效评价的许多基本问题的认识均很模糊，从而导致有关评价以及对评价结果的运用存在较大的随意性。基于这一认识，笔者从政府绩效评价的基石——公共受托责任出发，对政府绩效评价的主体、对象、客体、信息基础、结果公开与运用等基本问题进行了系统的研究，以期构建起我国政府绩效评价的理论框架，从而指导我国政府绩效评价实践。

政府对公众的公共受托责任是政府绩效评价的基石。所谓公共受托责任，就是接受公众委托、负责管理公共资源的政府、机构和人员所负有的履行社会公共事务管理、提供公共服务职能并向公众提交报告，以说明其责任履行情况的义务。尽管在现实中公共受托责任可以分为多个层次，但从根本上讲，不同层次的公共受托责任最终都来源于公众与政府之间的委托代理关系。公共受托责任不仅是评价政府绩效的基本动因，而且是评价政府绩效的基本内容，特定背景之下政府公共受托责任的内涵将对政府绩效评价的主体、客体、对象、结果与运用等各个方面产生影响。

绩效评价的主体和对象分别解决“谁评价”、“评价谁”的问题。政府公共受托责任关系链是确定政府绩效评价主体与对象的基本依据。简言之，公共受托责任关系链中的委托人构成了绩效评价的不同主体，而这一链条中各个层次的受托人则构成了绩效评价的不同对象。当然，在实践中，评价主体的确定还要考虑公众的素质、民间中介的发达程度等因素，政府绩效评价对象的确定则要考虑相关部门的职能、级别、评价成本等因素。就评价主体而言，根据我国政府的公共受托责任关系链，并参考西方发达国家的评价实践，我国政府绩效评价主体应当包括被评价对象自身、上级领导和机关、立法机关、公众、学术研究和民间中介机构等，当前，尤其应当确立人民代表大会的评价主体地位，并提高公众对政府绩效评价的参与性、鼓励独立非营利性评价机构发挥作用，从而构建起多元化的评价主体体系，改变我国目前政府绩效评价由政府主导的现状；就评价对象而言，一级政府、政府部门和公务员均应当纳入政府绩效评价的范围，这三类对象在评价目标、程序、指标体系上均有较大差异。本

文侧重于探讨地方一级政府的绩效评价问题。

评价客体也是政府绩效评价框架的一个重要组成部分，它主要解决“评价什么”的问题。政府绩效评价的客体具体包括价值取向和具体指标两个层次，前者为政府绩效评价的基本理念和评判标准，后者则是根据价值取向确定的具体评价指标，是价值取向的外在表现和具体细化。依据公众对政府公共受托责任的要求，我国一级政府绩效评价的基本价值取向应当是“维护和增进公众利益”，具体包括增长、公平、民主、稳定四个方面。本文从上述价值取向出发，并结合国内外的相关经验和做法，首先在理论上从政府履行公共受托责任能力、经济绩效、政治绩效、社会绩效四个侧面构建起了我国一级政府绩效评价的指标体系，进而通过问卷调查与隶属度分析，对上述指标进行筛选，从而构建出一个符合我国客观实际的一级政府绩效评价指标体系。

政府绩效评价的实施，很大程度上依赖于政府财务和非财务信息的公开状况。因此，本文在对政府绩效评价的主体、对象、客体进行分析以后，专门讨论了政府绩效评价的信息基础问题，进而就我国政府会计改革与政府信息公开制度进行了论述。从目前来看，我国政府无论是在财务信息的公开还是其它信息的公开方面均存在很多缺陷，无法适应多元化主体评价政府绩效的需要，为此，应当以政府绩效评价的信息需求为导向，改革现有预算会计体系并构建起政府会计和政府财务报告制度，从而向各方面的信息使用者提供关于政府的财务信息；此外，还要进一步完善我国的政府（其他信息的）信息公开制度，使公众能够及时、充分、准确地获得关于政府的各类信息，以了解和评价政府公共受托责任的履行情况。

政府绩效评价的结果必须采取适当的方式提供给有关的利益相关者，以供其做出与政府公共受托责任相关的各类决策，从而将评价结果运用到制定和修改预算、对政府及其成员进行问责、加强政府内部管理、改进政策制定等方面。就我国而言，应根据评价目的的不同，加强政府绩效评价结果的对内与对外公开，并利用评价结果来提高政府内部管理的水平与效率、强化政府公共受托责任。

关键词：政府绩效评价；公共受托责任；理论框架

Abstract

Since the middle 1970s, government performance evaluation has spread all over the world with the rise of the new public management in the world. Developed countries, such as British, New Zealand, Australia and the United States, have actively embarked on government performance evaluation and accumulated a wealth of experience. On the contrary, although our country has made great efforts in this field in recent years, there still remain many problems in both institutionalisation and practice. For instances, the performance measurement is not properly designed and the related practices are missing the critical legal support. The lack of theoretical guidance results in the lack of basic conceptual understanding of the government performance evaluation by both evaluators and those being evaluated, leading to an uncertainty in evaluation process and results. In view of such essential deficiency, this paper builds on the theory of public accountability of the government, and systematically examines the theory basis, subject, target, object, information base, and results in applying government performance evaluation. The goal is to build up the theory framework of government performance evaluation, providing guidance for evaluation practices.

Public accountability is the foundation of government performance evaluation. Public accountability is an obligation held by the government, public organizations and their staff to fulfill public affairs' management function and to report to the public. There are multiple layers of public accountability, and all the layers can ultimately trace their root to the principal-agent relationship between the public and the government. Public accountability is not only the driving force behind the government performance evaluation, but it is also its core content. The connotations of public accountability in a specific environment will greatly impact on every aspect of government performance evaluation.

Within the framework of government performance evaluation, "evaluator" is the layer of the public accountability that makes the evaluation, and the "evaluatee" is the layer being evaluated. A single layer of the public accountability can play the

role of either evaluator or evaluatee or both. Within the principal-agent relationship, the evaluator is the principal, and the evaluatee is the agent. In practice, the assignment of the “evaluator” is dependent on the characteristics of the public, nongovernmental intermediary organizations and other factors. The identification of an “evaluatee” should factor into the consideration of a departments’ function, level, evaluation cost, etc. Given the public accountability relationship chain in china and considering the success of government performance evaluation in the western society, we should include in the evaluator pool the evaluatee, superiors, the legislature, the public, academics and other society organizations. Therefore, at present, we should establish the evaluator position of national people's congress, improve the public involvement in the government performance evaluation, and encourage independent nonprofit institutions to play greater role in the evaluation process. As for the evaluatee, the government, government department and their staff should all be included. These three evaluatees differ greatly from each other in terms of evaluation objective, process and measurement system. This paper focuses the discussion of performance evaluation on the regional government.

Evaluation object is also an important component within the government performance evaluation framework, and it contains two levels: (1) value orientation, which is the fundamental conception and measurement standards of government performance evaluation; (2) specific measurement indicators, which are external manifestations of value orientation. According to the requirement of public accountability, the primary value orientation of Chinese prime government performance evaluation is to safeguard and enhance public interests, and it consists of four aspects: growth, equity, democracy and stability. Based on these value orientations and successful experience of western countries, this paper builds up the theoretical framework for the measurement system of Chinese prime government performance evaluation, and develops measurement instrument through the questionnaire survey. After screening the measurement indicators, this paper provides a performance evaluation measurement system of prime government

tailored to our countries' actual environment.

Disclosure of government information, financial or non-financial, is necessary for successful implementation of government performance evaluation. Therefore, this paper specifically discusses the information disclosure of government performance evaluation. At present, there are still many deficiencies in the disclosure of either financial or non-financial information, unable to cater to the needs of diversified evaluator pool of government performance evaluation. Therefore, our country should reform current budgetary accounting system and establish government accounting and financial reporting system so as to provide government financial information to various information users. In addition, government information disclosure need to be further enhanced so that the public can obtain timely, comprehensive and objective information regarding government performance.

The disclosure and use of evaluation results is an important part of government performance evaluation. Relevant evaluation results must be provided to stakeholders to help them to make various decisions related to government performance evaluation. Given different evaluation goals, China should strengthen internal and external disclosure of evaluation results, and make use of the evaluation results to improve government's internal efficiency and its public accountability.

Key Words: Government Performance Evaluation; Public Accountability; Theory Framework

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