

学校编码: 10384

分类号 \_\_\_\_\_ 密级 \_\_\_\_\_

学 号: X2007157066

UDC \_\_\_\_\_

厦 门 大 学

硕 士 学 位 论 文

政府问责制与三公经费审计

**Government Accountability and  
Three Public Funding Audit**

许 鹭 杰

指导教师姓名: 陈 汉 文 教 授

专 业 名 称: 会 计 硕 士 (MPACC)

论文提交日期: 2012 年 10 月

论文答辩日期: 2012 年 月

学位授予日期: 2012 年 月

答辩委员会主席: \_\_\_\_\_

评 阅 人: \_\_\_\_\_

政府问责制与三公经费审计

许鹭杰

指导教师: 陈汉文教授

厦门大学

2012 年 10 月

厦门大学博硕士学位论文摘要库

## 厦门大学学位论文原创性声明

本人呈交的学位论文是本人在导师指导下,独立完成的研究成果。本人在论文写作中参考其他个人或集体已经发表的研究成果,均在文中以适当方式明确标明,并符合法律规范和《厦门大学研究生学术活动规范(试行)》。

另外,该学位论文为( )课题(组)的研究成果,获得( )课题(组)经费或实验室的资助,在( )实验室完成。(请在以上括号内填写课题或课题组负责人或实验室名称,未有此项声明内容的,可以不作特别声明。)

声明人(签名):

年 月 日

## 厦门大学学位论文著作权使用声明

本人同意厦门大学根据《中华人民共和国学位条例暂行实施办法》等规定保留和使用此学位论文，并向主管部门或其指定机构送交学位论文（包括纸质版和电子版），允许学位论文进入厦门大学图书馆及其数据库被查阅、借阅。本人同意厦门大学将学位论文加入全国博士、硕士学位论文共建单位数据库进行检索，将学位论文的标题和摘要汇编出版，采用影印、缩印或者其它方式合理复制学位论文。

本学位论文属于：

1.经厦门大学保密委员会审查核定的保密学位论文，  
于 年 月 日解密，解密后适用上述授权。

2.不保密，适用上述授权。

（请在以上相应括号内打“√”或填上相应内容。保密学位论文应是已经厦门大学保密委员会审定过的学位论文，未经厦门大学保密委员会审定的学位论文均为公开学位论文。此声明栏不填写的，默认为公开学位论文，均适用上述授权。）

声明人（签名）：

年 月 日

---

## 摘要

2011年是三公经费公开的“开局之年”，中央部门和一些地方政府首次公开三公经费。但公开的数据显得粗枝大叶，离民众监督政府怎样花钱的期望距离尚远，集中表现在三公经费概念不清晰、公开的口径和标准不统一、公开的数据抽象简略并且缺乏分析与解释等方面。这极大地影响了三公经费本身公开的意义。本文揭示了三公经费公开局限性的原因，提出了解决三公经费公开局限性的对策。政府审计部门作为对策中重要的职能部门，其虽已逐步开展三公经费的审计，但主要由于审计环境的影响和审计职能本身的局限性，审计缺乏广度、细度、深度、力度和高度。这无法满足三公经费国家治理对政府审计的需求。为了克服当前三公经费公开中三公经费审计的局限性，需要以建设问责制政府为目标，增强政府、特别是审计部门的执行力，对三公经费开展真实性、合规性和问责问效审计。

我国目前的政府问责制仍处于建设与完善阶段，存在着不少缺陷，三公经费审计离不开政府问责制的保障和支持。政府真实性合规性审计、经济责任审计和绩效审计在加强政府问责中发挥了不可替代的作用，三者科学地相结合能形成更大的合力。本文阐述的对三公经费的全面审计在政府审计实务中体现为以真实性合规性审计为基础，经济责任审计为主导，结合绩效审计的审计模式。在该模式下，明确了三公经费审计的目标与重点，进而提出了如何治理三公经费的审计建议，对实现实务中三公经费的科学使用和管理，具有一定的借鉴意义和参考价值。

总之，希望通过本文的研究能够帮助提高三公经费政府审计的水平，并通过审计建议为治理三公经费提供借鉴。

**关键词：**三公经费；政府问责制；审计

---

## Abstract

2011 is Three Public Funding "open the year of bureau", central section and some local governments for the first time to open the Three Public Funding to the public. But public of the data seem to be in broad strokes and leave people to inspect government how expensive expect to be apart from still far distance, concentrate a performance at Three Public Funding concept lack definition and public caliber and standard disunity, public of data abstract slightly and lack analysis and explanation etc. This biggest influenced the meaning of Three Public Funding. This text announced to Three Public Funding to publicly limit reason and put forward to understand definitely Three Public Funding publicly limit countermeasure. The government audits section as an important working section in the countermeasure, although it has already gradually developed Three Public Funding the audit of the budget, mainly environmental because of auditing limiting of influence and audit working function, audit lack wide degree, thin degree, depth, strength and height. This cannot satisfy Three Public Funding nations to manage the need that audits to the government. For overcoming current Three Public Funding win three audit of limit, need with the construction ask the responsibility system the government for target, strengthen government, especially audit the execution of section, to Three Public Funding develop reliability and match a rules and ask a responsibility to ask effect audit.

Our country's current government asks responsibility system to still be placed in construction and perfect stage. There are many limitations. The Three Public Funding audit cannot get away from guarantee and support that the government asks responsibility system. The government reliability matched a rules audit, economic responsibility to audit to develop the function that cannot act for with results audit in the middle of strengthening government and asking a responsibility, 3 combined together to form larger resultant force. This text elaborates of audit in the government to the overall audit of Three Public Funding the embodiment in the actual situation for with the reliability match a rules audit for foundation, economic responsibility audit is predominance, combine the audit mode of results audit. Under the mode, explicit Three Public Funding audit of target and point, then put forward how to manage Three Public Funding the audit suggestion of the budget, have to definitely draw lessons from meaning and reference value towards carrying out an actual situation

---

winning Three Public Funding the science use and management of the budget, .

In a word, hoping to pass the textual research can help level that raise Three Public Funding governments audit, and pass audit suggestion for manage Three Public Funding provide to draw lessons from.

**Key words:** Three Public Funding; The government asks responsibility system; Audit

厦门大学博硕士论文摘要

# 目 录

<b>第一章 绪论</b> .....	<b>1</b>
一、研究背景.....	1
二、研究方法.....	2
三、研究思路.....	2
四、创新点和主要不足.....	3
<b>第二章 三公经费公开的意义和现状</b> .....	<b>4</b>
<b>第一节 三公经费公开的意义</b> .....	<b>4</b>
<b>第二节 三公经费公开的现状</b> .....	<b>5</b>
一、中央三公经费公开情况.....	5
二、地方三公经费公开情况.....	9
<b>第三节 三公经费公开情况的分析</b> .....	<b>12</b>
一、三公经费公开的局限性.....	12
二、三公经费公开局限性的原因分析.....	14
<b>第四节 本章小结</b> .....	<b>20</b>
<b>第三章 政府问责制与三公经费审计</b> .....	<b>21</b>
<b>第一节 政府问责制的内涵和意义</b> .....	<b>21</b>
一、政府问责制的内涵.....	21
二、政府责任的划分.....	22
三、建立政府问责制的意义.....	23
<b>第二节 我国政府问责制建设的现状及问题</b> .....	<b>25</b>
<b>第三节 政府问责制与三公经费审计的关系</b> .....	<b>27</b>
一、审计是推动政府问责制发展的重要现实路径.....	27
二、建立政府问责机制强化国家审计治理功能.....	29
三、在三公经费审计中加强政府问责.....	30
<b>第四节 本章小结</b> .....	<b>32</b>
<b>第四章 三公经费审计的探讨</b> .....	<b>33</b>
<b>第一节 三公经费审计的现状</b> .....	<b>33</b>



---

<b>第二节 当前三公经费审计的局限性及产生原因</b> .....	<b>34</b>
一、审计结果公开缺乏广度和细度 .....	34
二、审计缺乏深度 .....	35
三、审计整改缺乏力度 .....	36
四、审计建议缺乏高度 .....	36
<b>第三节 三公经费审计的基础是真实性合规性审计</b> .....	<b>37</b>
一、真实性合规性审计是每项审计永恒的主题 .....	37
二、三公经费真实性合规性审计的审计目标和审计重点 .....	37
<b>第四节 三公经费审计的核心是经济责任审计</b> .....	<b>39</b>
一、经济责任审计在政府问责制建设中的作用 .....	39
二、经济责任审计在政府问责制建设中的意义 .....	40
三、三公经费经济责任审计的审计目标和审计重点 .....	41
<b>第五节 三公经费审计的主要方法是绩效审计</b> .....	<b>42</b>
一、绩效审计在政府问责制建设中的作用 .....	42
二、绩效审计在政府问责制建设中的意义 .....	43
三、三公经费绩效审计的审计目标和审计重点 .....	45
<b>第六节 三公经费审计是全面的审计</b> .....	<b>47</b>
一、三公经费全面审计模式 .....	47
二、三公经费经济责任审计与绩效审计相结合的必要性 .....	47
三、三公经费经济责任审计与绩效审计相结合的现实意义 .....	48
<b>第七节 三公经费审计“问责问效”的双向性</b> .....	<b>50</b>
<b>第八节 本章小结</b> .....	<b>50</b>
<b>第五章 治理三公经费的审计建议</b> .....	<b>51</b>
<b>第一节 国外（含境外）三公经费公开及治理的先进经验</b> .....	<b>51</b>
<b>第二节 关于我国三公经费治理的建议</b> .....	<b>53</b>
一、全面公开三公经费完善公开方式和内容 .....	53
二、推进职务消费制度改革遏制隐性福利 .....	54
三、进一步完善三公经费配套制度加强财政预算审查监督 .....	56
四、进一步提升财政对部门预算的监督力度 .....	57

---

五、全面推进政府问责制建设.....	59
<b>第三节 三公经费公开的愿景 .....</b>	<b>61</b>
一、畅通三公经费公开渠道全面提高公开信息质量.....	61
二、三公经费定期公开的制度化.....	62
三、审计提升三公经费的公开质量.....	64
<b>第四节 本章小结 .....</b>	<b>64</b>
<b>第六章 结论 .....</b>	<b>65</b>
<b>参考文献.....</b>	<b>66</b>
<b>致 谢.....</b>	<b>68</b>

厦门大学博硕士论文摘要库

---

## CONTENTS

Chapter 1 introduction .....	1
1.1 Study background.....	1
1.2 Study a method.....	2
1.3 Study way of thinking.....	2
1.4 Innovation point with main shortage.....	3
Chapter 2 Three Public Funding public of meaning and present condition .....	4
2.1 Section 1 Three Public Funding public of meaning.....	4
2.2 Section 2 Three Public Funding public of present condition.....	5
2.2.1 The center Three Public Funding public circumstance.....	5
2.2.2 Local Three Public Funding public circumstance.....	9
2.3 Section 3 the analysis of Three Public Funding public circumstances.....	12
2.3.1 Three Public Funding Limitations .....	12
2.3.2 Three Public Funding limitation reason analysis .....	14
2.4 Section 4 chapter summarizes .....	20
Chapter 3 Government asks responsibility system with three public funding audit ...	21
3.1 Section 1 government asks responsibility system's contents and meaning of responsibility system .....	21
3.1.1 The government asks the content of responsibility system .....	21
3.1.2 The demarcation of government responsibility .....	22
3.1.3 The establishment government asks the meaning of responsibility system.....	23
3.2 Section 2 our country government asks the responsibility system the present condition and question of the construction .....	25
3.3 Section 3 government asks the responsibility system audits with three public funding of relation .....	27
3.3.1 The audit is to push government to ask the responsibility system the important realistic path of the development .....	27
3.3.2 Establishment the government ask a responsibility mechanism to enhance audit in the nation to manage function .....	29
3.3.3 Strengthen government to ask a responsibility in three public funding audits.....	30
3.3.4 Section 4 chapter summarizes .....	32
Chapter 4 The study of three public funding audit .....	33

---

4.1 Section 1 The present condition of three public funding audit .....	33
4.2 Section 2 is current three public funding audit of limitation and creation reason.....	34
4.2.1 Audit to publicly lack wide degree and thin degree as a result .....	34
4.2.2 Audit to lack depth .....	35
4.2.3 Audit whole change to lack strength .....	36
4.2.4 Audit to suggest to lack height.....	36
4.3 Section 3 three public funding audit of the foundation is a reliability to match rules audit .....	37
4.3.1 Reliability's matching a rules audit is the topic of each audit the abyss of time.....	37
4.3.2 Three public funding reliabilities match audit target and point of rules audit.....	37
4.4 Section 4 the core of three public funding audit is economic responsibility to audit .....	39
4.4.1 The economic responsibility audit in the government to ask responsibility system to construct a medium function.....	39
4.4.2 The economic responsibility audit in the government to ask responsibility system to construct medium meaning.....	40
4.4.3 Three public funding economic responsibilities audit of audit target and audit is particularly.....	41
4.5 Section 5 the main method of three public funding audit is a results to audit.....	42
4.5.1 The results audit in the government to ask responsibility system to construct function .....	42
4.5.2 The results audit in the government to ask responsibility system to construct meaning.....	43
4.5.3 Target and audit point of three public funding results audit.....	45
4.6 Section 6 three public funding audits are overall audits.....	47
4.6.1 Three public funding audit mode completely .....	47
4.6.2 Three public funding the economic responsibility audit combine together with results audit of necessity .....	47
4.6.3 Three public funding the economic responsibility audit combine together with results audit of realistic meaning .....	48

---

4.7 Section 7 three public funding audit the double directional of "ask a responsibility to ask an effect" .....	50
4.8 Section 8 chapter summarizes .....	50
Chapter 5 manages the audit of three public funding suggestion.....	51
5.1 Section 2 abroad (containing is offshore) three public funding are public and manage of advanced experience .....	51
5.2 Section 3 concerning our country three public funding manage of suggestion.....	53
5.2.1 Public completely three public funding perfect public way and contents.....	53
5.2.2 Push forward job consumption system reform to suppress a excessiveness welfare.....	54
5.2.3 Further perfect three public funding kit the system strengthen public finance budget reviewing direct.....	56
5.2.4 Promote public finance further to the strength for direct for budget for section .....	57
5.2.5 Push forward government to ask the responsibility system the construction completely.....	59
5.3 Section 1 three public funding of vision .....	61
5.3.1 Unimpeded three public funding public outlet completely raise public information quality.....	61
5.3.2 Three public funding periodically publicly systemize .....	62
5.3.3 Audit to promote three public funding public quality of the budget .....	64
5.4 Section 4 chapter summarizes .....	64
Chapter 6 conclusion.....	65
Reference.....	66
Acknowledgements.....	68

厦门大学博硕士学位论文摘要库

## 第一章 绪论

### 一、研究背景

毛泽东同志说过，贪污和浪费是极大的犯罪。现在，贪污是极大的犯罪，这个问题在法律上和制度上已经解决；而浪费是极大的犯罪这个问题则没有很好的解决。近几年，民众对以三公经费为代表的行政成本过高且不透明的问题意见极大。三公经费，按 2011 年 7 月 8 日财政部预算司发布“中央本级三公经费 2010 年支出和 2011 年预算情况”，指用财政拨款开支的因公出国（境）经费、公务用车购置及运行费、公务接待费，简称三公经费。从性质上看，三公经费是政府履行公共职能、提供公共服务必不可少的支出。但因国家和地方对三公经费支出缺乏有效的监督和制约机制，个别单位和个人超规格接待、公款吃喝、超标准配车、公车私用、公费旅游、公费出国等铺张浪费和腐败行为不仅造成了财政资金和公共资源的浪费，而且助长了浮夸奢侈享乐之风，如中石化的天价茅台酒事件、上海卢湾区红十字会的豪华晚餐事件等，这一现象的持续存在无论是对干部，还是对社会、对人民都会造成持续的不良影响，是当前公共行政领域亟待解决的问题之一。目前，三公经费这个老话题又成为社会关注的热点之一，与社会大背景有关。一是民众对“三公”消费意见很大，预算改革也到了一个攻坚的阶段，比如公车改革，到现在一直没有改成功；二是中国的公民社会正在形成，媒体和民众对政府政务信息公开施加了更多的压力，比如有个“专拍哥”用了三个多月的时间在网络上曝光了 1000 多张公车私用的照片。笔者认为，为了体现当代国家审计关注社会热点，关注民生的理念，有必要对三公经费这个课题开展审计理论研究探讨，并在审计领域提出恰当可行的对策，更好地实现国家审计在国家治理中不可替代的作用。

真实性和合规性审计是审计的起源，是贯穿任何审计模式的基础目标。要整顿公共开支乱象，必须对公共开支的真实性和合规性率先审查，才能进行定责和绩效评估。审计是随着受托责任的产生而产生，也随着受托责任的发展而发展。公共受托责任随着社会政治经济发展、公民意识的增强而不断被赋予新的内涵，所以国家审计也必将随着时代的发展而发展。目前的国家审计主要是受委托者人民的委托，对受委托者（各级党委、政府、审判机关、检察机关、中央和人民团

体等单位的主要领导干部,以及国有和国有控股企业的法定代表人)的经济管理行为和履职尽责情况等经济责任情况进行监督、评价和鉴证。因此,经济责任审计是审计的发展方向和目标。只有强化经济责任审计,充分发挥经济责任审计在各项审计中的龙头作用,实现全方位的经济责任审计,才能完成审计的终极目标,更加有效地为国家治理服务。同时,绩效审计作为现代审计发展的标志,主要是审核国家财政资金的经济效益和社会效益,是消除官僚主义、建立高效廉洁政府的需要。实施绩效审计,有利于促进国民经济各部门、各企事业单位以及各级政府机关和科研单位围绕提高经济效益和工作效益改进自己的工作,加强内部控制,实现最佳管理;有利于改善社会主义经济各方面的关系,维护正常的经济秩序;同时也利于提高财务审计的质量和巩固财经法纪审计的成果。公共支出效益审计将是未来审计的重点。

因此,笔者认为,政府问责制是对政府审计的基本要求,是推动审计整改、发挥审计免疫系统作用的依据,对规范和实施三公经费审计发挥着基石般的重要作用。反之,对三公经费审计采用以真实性合规性审计为基础,经济责任审计为主导,结合绩效审计的模式,是促进政府“问责问廉问效”三问制度建设的重要内容,是解决三公经费这个历史难题的重要手段,将有力地推动政府问责制的健全和完善。

## 二、研究方法

本文选择现今的社会热点作为论题,大量收集和阅读了相关资料,对社会问题进行归类分析,探查其产生原因,从而思考相应的解决措施。在获取相关的经济理论支持下,经过一定的梳理后,结合审计学、管理学、财政学、经济学等多方面知识,采用经济论文与时政论文相结合的方式,构建解决问题的具体模式,并提出了审计建议。

## 三、研究思路

本文拟以三公经费作为视角,主要应用政府审计理念,探索治理三公经费的对策。全文共分六个部分进行研究:

第一章,绪论。介绍了本文的研究背景、研究方法、研究思路等内容,概述性地指出了本文研究的起源、主要目的和主要对策等。

第二章,三公经费公开的意义和现状。介绍了三公经费公开的意义和我国中



Degree papers are in the "[Xiamen University Electronic Theses and Dissertations Database](#)". Full texts are available in the following ways:

1. If your library is a CALIS member libraries, please log on <http://etd.calis.edu.cn/> and submit requests online, or consult the interlibrary loan department in your library.
2. For users of non-CALIS member libraries, please mail to [etd@xmu.edu.cn](mailto:etd@xmu.edu.cn) for delivery details.

厦门大学博硕士论文摘要库