

行政暨政策學報 第二期
民國八十九年十月 第 195~223 頁
Public Administration & Policy No.2
October 2000 pp.195~223

政府再造下的預算改革— 以九〇年代美國各州政府為例*

余致力、郭昱瑩**

摘 要

本文主旨在探討自 1990 年以來美國各州政府再造下的預算改革，歸納有六個方向與作法：(1)採用績效為基礎的預算方式，以策略規劃及績效評估的概念為輔助；(2)進行以方案為單位，重視資訊之質與量的選擇性方案評估；(3)找尋支出移轉基金用於重要施政項目，將資源由績效不彰的支出移轉至績效卓越之處；(4)設定概算的上限，協以共識預測的精神，以抑制各機關提出概算時的貪婪行為；(5)實施節流分享，提供管理者擷節支出的誘因；(6)改良預算資訊的呈現與傳播方式，便於讀者閱讀。

關鍵詞：政府再造、預算改革、績效預算、策略規劃、績效評估、選擇性方案評估、支出移轉、概算上限、共識預測、節流分享、預算資訊。

* 本文初稿發表於民國 87 年 5 月行政院研考會與中興大學所主辦之「跨世紀的政府再造」學術研討會，感謝丘昌泰教授之評論，並感謝三位匿名審稿人，為本文的修正與補強提供許多寶貴方向。

** 世新大學行政管理學系副教授、助理教授。

Budgeting Reform under Government Reinvention— State Governments of the US in the 90s

Chilik Yu & Yu-Ying Kuo

Abstract

The objective of this paper is to explore reinventing government and budgeting reform in state governments of the US. Six important directions and practices have been adopted by many states and attracted most attention: 1) Performance-based budgeting system, based on the concepts of strategic planning and performance evaluation, has been adopted by more than a half state governments. 2) Selective program evaluation has been used to generate high quality but reasonable quantity of information. 3) Redirected funds come from the cut of inefficient programs and are used on crucial programs. 4) Limits on agency budget requests restrain each agency's acquisitive behavior. 5) Gainsharing provides incentives to managers for saving money. 6) User friendliness of budget presentation improves the public's comprehension of budget.

Key Words: Reinventing government, Budgeting Reform, Performance-based budgeting, Strategic planning, Performance evaluation, Selective program evaluation, Redirection, Limits on agency requests, Consensus forecasting, Gainsharing, Budget information