



中南财经政法大学
青年学术文库

腐败对公共支出的影响 及其治理对策研究

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总 序

一个没有思想活动和缺乏学术氛围的大学校园，哪怕它在物质上再美丽、再现代，在精神上也是荒凉和贫瘠的。欧洲历史上最早的大学就是源于学术。大学与学术的关联不仅体现在字面上，更重要的是，思想与学术，可谓大学的生命力与活力之源。

中南财经政法大学是一所学术气氛浓郁的财经政法高等学府。范文澜、嵇文甫、潘梓年、马哲民等一代学术宗师播撒的学术火种，五十多年来一代代薪火相传。世纪之交，在合并组建新校而揭开学校发展新的历史篇章的时候，学校确立了“学术兴校，科研强校”的发展战略。这不仅是对学校五十多年学术文化与学术传统的历史性传承，而且是谱写 21 世纪学校发展新篇章的战略性手笔。

“学术兴校，科研强校”的“兴”与“强”，是奋斗目标，更是奋斗过程。我们是目的论与过程论的统一论者。我们将对宏伟目标的追求过程寓于脚踏实地的奋斗过程之中。由学校斥资资助出版《中南财经政法大学青年学术文库》，就是学校采取的具体举措之一。

本文库的指导思想或学术旨趣，首先在于推出学术精品。通过资助出版学术精品，形成精品学术成果的园地，培育精品意识和精品氛围，提高学术成果的质量和水平，为繁荣国家财经、政法、管理以及人文科学研究，解决党和国家面临的重大经济、社会问题，作出我校应有的贡献。其次，培养学术队伍，特别是通过对一批处在“成长期”的中青年学术骨干的成果予以资助推出，促进学术梯队的建设，提高学术队伍的实力与水平。再次，培育学术特色。通过资助在学术思想、学术方法以及学术见解等方面有独到和创新之处的成果，培育科研特色，力争通过努力，形成有我校特色的学术流派与学术思想体系。因此，本文库重点面向中青年，重

点面向精品，重点面向原创性学术专著。

春华秋实。让我们共同来精心耕种文库这块学术园地，让学术果实挂满枝头，让思想之花满园飘香。



2009 年 10 月

Preface

A university campus, if it holds no intellectual activities or possesses no academic atmosphere, no matter how physically beautiful or modern it is, it would be spiritually desolate and barren. In fact, the earliest historical European universities started from academic learning. The relationship between a university and the academic learning cannot just be interpreted literally, but more importantly, it should be set on the ideas and academic learning which are the so-called sources of the energy and vitality of all universities.

Zhongnan University of Economics and Law is a high education institution which enjoys rich academic atmosphere. Having the academic germs seeded by such great masters as Fanwenlan, Jiwenfu, Panzinian and Mazhemmin, generations of scholars and students in this university have been sharing the favorable academic atmosphere and making their own contributions to it, especially during the past fifty-five years. As a result, at the beginning of the new century when a new historical new page is turned over with the combination of Zhongnan University of Finance and Economics and Zhongnan University of Politics and Law, the newly established university has set its developing strategy as "Making the University Prosperous with academic learning; Strengthening the University with scientific research", which is not only a historical inheritance of more than fifty years of academic culture and tradition, but also a strategic decision which is to lift our university onto a higher developing stage in the 21st century.

Our ultimate goal is to make the university prosperous and strong, even through our struggling process, in a greater sense. We tend to unify the destination and the process as to combine the pursuing process of our magnificent goal with the practical struggling process. The youth's Academic Library of Zhongnan University of Economics and Law, funded by the university, is one of our specific

measures.

The guideline or academic theme of this Library lies first at promoting the publishing of selected academic works. By funding them, an academic garden with high – quality fruits can come into being. We should also make great efforts to form the awareness and atmosphere of selected works and improve the quality and standard of our academic productions, so as to make our own contributions in developing such fields as finance, economics, politics, law and literate humanity, as well as in working out solutions for major economic and social problems facing our country and the Communist Party. Secondly, our aim is to form some academic teams, especially through funding the publishing of works of the middle – aged and young academic cadreman, to boost the construction of academic teams and enhance the strength and standard of our academic groups. Thirdly, we aim at making a specific academic field of our university. By funding those academic fruits which have some original or innovative points in their ideas, methods and views, we expect to engender our own characteristic in scientific research. Our final goal is to form an academic school and establish an academic idea system of our university through our efforts. Thus, this Library makes great emphases particularly on the middle – aged and young people, selected works, and original academic monographs.

Sowing seeds in the spring will lead to a prospective harvest in the autumn. Thus, Let us get together to cultivate this academic garden and make it be opulent with academic fruits and intellectual flowers.

Wu Handong

中文摘要

制度经济学的兴起，激发了经济学对腐败问题的关注。当制度缺陷产生的巨大摩擦导致一国经济增长的车轮停滞不前时，腐败——既是制度缺陷的原因也是其结果——究竟是嘎吱作响的车轮的润滑剂还是绊脚石？自20世纪50年代开始，西方学者就开始探索这个问题的答案，并形成“腐败效率论”和“腐败摩擦论”。20世纪80年代开始，苏联、东欧国家以及中国和其他社会主义国家开始实行从计划经济体制向市场经济体制的转轨，新旧制度的交替和摩擦导致腐败大量滋生并快速蔓延。腐败严重影响一国政府的公共支出结构、国内私人投资、外商直接投资、国际贸易、对外经济援助和国内金融体系等，进而影响到经济增长、收入分配和经济安全。

腐败在我国的出现并非因为经济体制的改革，但1978年开始的改革开放却是腐败在我国蔓延的起点。从腐败的主观衡量指标来看，我国的腐败感知指数（CPI）从1995年开始，一直维持在3.5以下的水平，属于腐败比较严重的国家；而我国的行贿指数（BPI）在过去10年的时间中，评分很低，且在样本国家中排名不是倒数第一，就是倒数第二，说明我国企业在商业活动中行贿的倾向十分严重。从客观的腐败指标CI来看，我国各省市腐败程度在20世纪80年代末、90年代初比较严重，此后相对有所缓解，但是2000年以后，又有缓慢恶化的趋势。

大量研究证明，公共支出规模和结构对经济增长存在着一定的影响，前者的效应不确定，而后的效应很显著：生产性支出有利于经济增长，而寻租性支出则往往导致效率低下和资源浪费。在我国，近些年来各省、直辖市的公共支出规模都在扩大并逐渐符合瓦格纳法则。然而，公共支出结构的失衡也相当明显：行政管理费用支出、政策性补贴支出、城市维护费用支出等比例较大且逐年攀升，而政府在科技三项费用、科教文卫等方面的支出虽在增加，但是绝对比例仍然较低。此外，公共支出的规模和结

构存在着明显的地域性差异：从总量上看，经济较发达的东部省市公共支出的规模较大，但是经济落后的西部省市人均公共支出却相对较高；从结构上看，西部地区近些年的基础建设支出和科教文卫费用支出的增长均快于东部和中部地区，但是与此同时，行政费用支出也是急剧扩张，明显高于东部和中部地区。

腐败对我国经济的影响之一体现在对政府公共支出的影响。腐败如何影响政府公共支出的规模、结构和效率？这种效应有多大？这种影响是否波及经济增长？这是探讨腐败的经济成本时必须弄清楚的问题。同时，如果腐败的负效应存在，如何控制腐败？降低政府干预规模，提高市场化程度、私有化程度、文化程度和国际化程度，改善效率工资等能否达到控制腐败的预期？而在多种备选政策工具中，哪些工具效果最明显？这些都是在控制腐败问题上必须弄清楚的问题。

本书通过建立腐败的客观衡量指标体系，基于我国 30 个省、直辖市在 1989—2004 年期间各种公共支出的数量、比例的数据，分析了腐败对公共支出规模、结构和效率的影响模型，得出腐败程度越高，地方政府公共支出规模和效率越低，同时越偏向于寻租性支出的结论。随后，将模型的结论转化为经济估计，为模型分析提供实证检验。接着，借助 12 个指标以反映政府行为、市场化、效率工资、教育水平和经济发展水平，进而分析它们对控制腐败的效应，据此提出控制腐败的政策建议。

本书在结构上分为八章：

第一章是引言。本章介绍了研究背景和意义、研究框架和主要内容、创新与不足。

第二章是腐败研究的文献综述。本章梳理和回顾了经济学中腐败问题的相关研究。经济学视野中的腐败分析往往集中于三个部分的内容。一是腐败的界定。尽管众多学者和研究机构、调查机构对腐败有很多不同的界定，但大都认可“滥用公共权力谋取私利”的定义。本书认为广义的腐败是公共权力行使者利用公共权力谋取私利并严重损害公共利益的行为。狭义的腐败是国家权力行使者利用国家权力谋取私利并严重损害国家和人民利益的行为。二是腐败的成因。导致腐败的原因很多，可以简单地划分为经济因素和非经济因素。贸易限制、政府补贴（包括税收支出）、价格控制、行政部门的低工资、自然资源禀赋的差异等都是导致腐败产生的经济因素，此外，政治、文化、宗教、民族和性别等非经济因素也是腐败的重

要根源。三是腐败的经济效应。腐败除了对经济效率存在两种效应外,对经济增长、国际贸易、资本形成、对外援助等都有着显著的影响,只是采用不同样本和分析方法时,现有研究的结论存在一些分歧。

第三章是腐败的客观测评方法。本章介绍和对比分析了目前国际上通用的十几种腐败衡量指标,包括以 GCR、ICRG、CPI 等为代表的主观指标和以渎职指数等为代表的客观指标。为了避免主观指标的偏差性,本章试图建立腐败的客观衡量指标,对我国各省市自 1989 年以来的腐败状况进行定量描述。本章选取腐败案件数量、大案要案数量、县处级以上涉案人数、腐败案件涉案金额和“三机关一部门”涉案人数作为衡量腐败程度的 5 项客观指标,将人均 GDP、城镇居民恩格尔系数和农村居民恩格尔系数作为背景指标,分别采用层次分析法(AHP 法)和神经网络方法(ANN 法)建立腐败的客观衡量指标,然后以国际上最通用的 CPI 为参照指标,认为采用神经网络方法建立的腐败指标更科学、准确。

第四章是腐败对公共支出规模的影响。本章首先概述了我国公共支出规模逐年攀升的基本情况,然后基于第三章构建的腐败指标,通过单变量回归模型,分析了腐败对政府公共支出规模和经济增长的影响。实证分析的结果表明,腐败对经济增长和公共支出规模都有着明显的负效应。

第五章是腐败对公共支出结构影响的理论分析。本章在回顾巴罗(Barro, 1990)和埃尔利希、雷鼎鸣(Ehrlich & Lui, 1999)等经典模型的基础上,采用了一个包含腐败在内的动态增长模型,试图证明腐败对公共支出结构存在影响,即腐败程度越高,会导致经济越来越偏离最优的公共支出比率,进而影响经济增长。在这个模型中,腐败被看成是经济增长的一个内生变量,即腐败是对投资征收的一种税收。居民可以自由选择从事生产性活动或者寻租性活动,由此将资本和投资分成生产性和实物性两种类型,当两种活动给居民带来的效用相等时,经济达到均衡,此时,腐败程度对生产性投资与实物性投资的比率以及人均 GDP 有着直接的影响,即腐败程度越高,生产性投资的相对比率越低,同时由于实际投资额(总投资减去腐败消耗的部分投资)的降低和投资扭曲造成的效率损失,人均 GDP 会相应地降低。

第六章是腐败对公共支出结构影响的实证分析。本章首先概述了我国公共支出结构失衡的基本情况,然后基于第三章构建的腐败指标,研究了腐败对基本建设支出、行政管理费支出、城市维护费支出、企业挖潜改造

费用支出、科技三项费用支出、科教文卫事业费支出、抚恤和社会福利救济费支出和支援农村生产支出等在总支出中的比重的影响,定量衡量腐败对公共支出结构的扭曲效应。

第七章是腐败控制的实证分析。本章在回顾和分析已有的关于控制腐败的研究的基础上,将目前我国各省市控制腐败的可选择政策工具归纳为政府行为、市场化、效率工资、教育水平和经济发展水平等五个方面,再以地方政府支出规模占全国总支出规模的比率、政府支出规模占地方 GDP 的比率、行政费用占财政支出的比率、科教文卫费用占财政支出的比率、非国有经济在社会固定资产投资中的比重、非国有经济在总就业人口中比重、FDI 占 GDP 的比率、进出口额占 GDP 的比率、公务员相对于其他工作人员的相对工资、每万人大学生人数、GDP 增长率、人均可支配收入等 12 个指标来分别具体反映。采用固定效应模型分析它们对控制腐败的效应,为控制腐败政策提供理论依据。

第八章是结论与政策建议。本章总结了全书的主要结论,并根据第六章的分析,提出从构建良好的经济环境、法律环境、政治环境、监督环境文化环境和国际环境等六个方面入手,对目前日益严重的腐败现象标本兼治。

本书的主要结论如下:

1. 腐败对我国政府公共支出规模和经济增长有着明显的负效应

本书采用单变量回归模型对我国 30 个省市 1989—2004 年间腐败与公共支出规模和经济增长的关系进行了实证分析,回归结果表明,GDP 增长率与腐败指数存在显著的负相关关系,当腐败指数增加 1% 时,人均 GDP 减少 0.628%。这与理论模型分析的结果一致。回归分析表明公共支出规模与腐败指数具有负相关关系,即当腐败指数增加 1% 时,公共支出总额减少 0.125%,这说明腐败的增加会导致支出总额的减少,这与以往的实证分析存在分歧,导致分歧的原因可能是我国特殊的经济体制和财政体制。

2. 腐败对政府公共支出结构造成一定的扭曲,进而影响经济增长

腐败的动态增长模型证明了腐败程度越高,政府越倾向于寻租性支出,而这种支出往往容易滋生腐败。本书以 1989—2004 年期间我国 30 个省市的基本建设支出等八项公共支出的 3840 个数据为样本,分析腐败对各项支出在总支出中的比重的影响。相关性分析的结果表明,腐败对基本

建设支出、行政管理费支出、城市维护费支出具有显著的正效应，而对科技三项费用支出、科教文卫事业费支出、抚恤和社会福利救济费支出有显著的负效应。具体来说，即腐败指数上升 1%，基本建设支出、行政管理费支出、城市维护费支出分别增加 0.132%、0.145% 和 0.345%。与此相反，企业挖潜改造费用支出减少 0.064%，科技三项费用支出减少 0.143%，科教文卫事业费支出减少 0.14%，抚恤和社会福利救济费支出减少 0.082%。

3. 不同政策措施对腐败控制有着不同的效应

从现有理论研究和各国实际政策操作来看，控制腐败的政策工具有多种，但是从各国控制腐败的实际效果来看，不同的政策工具发挥的作用不同。本书以我国 30 个省市在 1989—2004 年期间地方政府支出规模占全国总支出规模的比率等 12 个指标的 3840 个数据为样本，采用固定效应模型分析政府行为等五个因素对控制腐败的效应。分析结果表明，政府行为尤其是公共支出结构、市场化程度和经济发展水平对控制腐败有着明显的作用，从政策含义上讲，减少政府对经济的干预、减少政府的寻租性支出、提高市场化程度和加快经济增长，对于我国各省市控制腐败有着相对显著的作用。相对来说，提高公务员工资、文化水平和国际化程度，对于目前各省市控制腐败有一定作用，但是作用不明显。

关键词：腐败；公共支出；经济增长；控制腐败

Abstract

The rise of Institution Economics inspires economists' attention to corruption. Once the friction due to the institutional disfigurement hinders the wheel of economic growth, does corruption, the reason and the result as well of the institutional disfigurement, act as grease or sand of the crunch-crunch wheel? From the 1950s, west researchers began to find the answer and formed two different opinions. One believes that corruption can improve economic efficiency, and another believes that corruption hampers economic growth. From the 1980s, the economic transition in China, Central and Eastern Europe caused the widespread breed and spread of corruption. Corruption has great effects on public expenditure structure, domestic private investment, foreign direct investment, foreign trade, foreign aids, domestic financial system and financial crisis, thus affects economic growth, income distribution and economic security.

Corruption is not due to economic reform, but the reform and open stimulates the wide spread of corruption in China indeed. China's CPI remains below 3.5 from 1995, so it belongs to the list of the relative corrupt countries on the world. Moreover, due to the low grading of BPI, China always goes to the bottom of the sample countries, which shows the great propensity of China's entrepreneurs to bribe. From the data of CI, the level of corruption in 30 provinces and municipalities in China has been very high at the end of the 1980s and the very beginning of the 1990s. In the following years, it eased somewhat. However, the level of corruption began to rise slowly after 2000.

Multiple researches show that the scale and structure of public expenditure have some effects on economic growth. The effect of the former is uncertain, but the effect of the latter is remarkable. Productive expenditure improves economic growth, while rent-seeking expenditure results in lower efficiency and waste of

resources. In China, the scale of public expenditure in all provinces and municipalities expands greatly and accords with the Wagner's Law. However, the unbalance of expenditure structure is obvious and solidified. In detail, the ratios of the administration expenditure, policy-related subsidies expenses and urban maintenance expenditure to the total expenditure are very high and increase year by year. On the contrary, the ratios of the expenditure for science and technology promotion and the expenditure for education, culture and health are too small. At the same time, the scales and structures of public expenditures are different in different economic regions. From the viewpoint of expenditure scale, the more developed east region has greater scale of public expenditure, while the less developed medium and west regions have relatively higher public expenditure per capita. From the viewpoint of expenditure structure, the provinces and municipalities in west region expend more on infrastructure, science, education, culture and health than east and medium regions. But the administration expenditure is much higher in west region too.

Corruption restrains economic growth by means of affecting the public expenditure. How does and how can corruption influence the public expenditure scale, structure and efficiency? Will the influence spread to economic growth? And if the negative effects of corruption do exit, how can the government control corruption? Can the government control corruption by reducing the government intervention, improving the extent of marketization, privatization, internationalization and educational level, and carrying out efficiency wage? All should be answered in the research.

Based on CI – an objective evaluating indicator of corruption, the book analyzes the effects of corruption on the scale, structure and efficiency of public expenditure. The model concludes that more corrupt governments tend to expend less, at the same time, the efficiencies of all kinds of public expenditure will be lower. However, public expenditures on rent-seeking sectors increase. To test the results empirically, the book studies the data of corruption indexes and kinds of public expenditure in 30 provinces and municipalities from 1989 to 2004. Then, the book combines 12 indexes to show the effects of government intervention, marketization, efficiency wage, educational level and economic growth on anti-

corruption, which provides the policy suggestions for controlling corruption.

The book consists of eight chapters, which are organized as follows:

Chapter I is an introduction. It shows the backgrounds, research motives, research methods and main contents, as well as the innovations and shortcomings.

Chapter II is a literature summary. Economic analyses on corruption usually focus on three topics. One is the definition of corruption. Though numbers of researchers, research institutes and surveys define corruption differently, most of them look corruption as "the abuse of public power for private interests". From the generalized view, corruption can be defined as the behavior that the person with public power misuses public power for private interests, which hurts the public interests. From a narrow sense, corruption can be considered as the misuse of public power by the public officials. The second topic focuses on the causes of corruption. Economic and noneconomic factors induce the spread of corruption. The former includes trade restrictions, government subsidies, price controls, low official wages and differences in natural resources, and the latter includes some political, cultural, religious, ethnic and gender factors. The third topic is the economic effects of corruption. Besides of economic efficiency, corruption can affect economic growth, international trade, capital formation and foreign aids greatly. But divergences exist in available researches based on different samples and measures.

Chapter III constructs a corruption index system. To avoid the bias of existing corruption indexes based on subjective assessment, such as GCR index, ICRG index, CPI and so on, the book tries to build up a new, objective corruption index of China. The corruption index is based on five objective indexes and three reference indexes. The five objective indexes include the number of corruption cases, the number of huge corruption cases, the amount of money involved in corruption cases, the number of corrupt mid-governmental officials and the number of corrupt officials in administrative organs, party organs, judicial organs and economic management departments. All the indexes have direct relation with corruption. The reference indexes include GDP per capita, urban Engel Index and rural Engel Index, which have indirect relation with corruption. Based on two

kinds of technical measures, the Analytic Hierarchy Process (AHP) and Artificial Neural Networks (ANN), the book builds up two relatively objective corruption indexes. Compared with CPI, CI calculated by ANN is more suitable and adopted at last.

Chapter IV is the empirical test on the effects of corruption on the scale of public expenditure and economic growth. The book firstly outlines the basic condition of the increasing of total public expenditure. Secondly, based on CI constructed in Chapter III, the paper builds up a Model of Simple Regression to analyze the effects of corruption on the scale of public expenditure and economic growth. The results show that corruption constraints economic growth and the scale of public expenditure.

Chapter V is a dynamic model of corruption. Based on reviewing the classical models of Barro (1990) and Ehrlich & Lui (1999), the book aims to improve the effects of corruption on public expenditure structure empirically by means of a dynamic growth model including corruption. In the model, corruption is considered as tax levied on investment, so it's endogenous. Households can choose between working either in the productive sectors or in the rent-seeking activities. The public capital and investment can divided into productive type and physical type. When the revenue from the two types of activities equals, the economy reaches equilibrium. At the equilibrium point, the level of corruption has negative effects on the ratio of productive public investment to physical public investment as well as GDP per capita.

Chapter VI analyzes the co-relationship between corruption and different kinds of public expenditures to test the effects of corruption on the ratio of infrastructure expenditure, administration expenditure, urban maintenance expenditure, expenditure for technical updates and transformation in enterprises, expenditure for science and technology promotion, expenditure for education, culture and health, expenditure on social pension and welfare and expenditure for subsidize rural production to the total public expenditure, which can measure the distortion effects of corruption on public expenditure structure quantitatively.

Chapter VII is the empirical analysis on anti-corruption policies. Based on the existing studies on anti-corruption, the book divides the policy tools of anti-cor-