

# Program for Assisting Local Government Finance

Promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 08903500660 on March 19, 2009.

Point 4 and 6 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 09903517920 on August 31, 2010.

Point 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10003515370 on August 19, 2011.

Point 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10203660540 on May 14, 2013.

Point 3 and 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10303665230 on May 8, 2014.

Point 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10403672640 on May 15, 2015.

Point 3 and 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10703686670 on June 5, 2018.

Point 3 and 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 10903667020 on April 30, 2020.

Point 4 amended and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 11303653772 on April 3, 2024.

Point 4 amended and Point 7 revoked and promulgated by the Ministry of Finance with Order Tsai-Ku-Tzu-No. 11403699900 on July 28, 2025.

## 1. Purpose:

To step up financial operation counseling for municipal and county (city) governments, the Ministry of Finance (MOF) helps local governments develop financial sources and improve financial performance by strengthening vertical and horizontal links between the central and local governments, enhancing professional abilities, and building experience sharing platforms.

2. Counseling targets: Municipalities, municipalities directly under the central government, and county (city) governments.

3. Counseling scope:

(1) Financial management.

(2) Debt management.

4. Performance review:

(1) Review methods:

i. Written review: Review methods for financial management and debt management are in accordance with the central government's "open source (excluding Seizures on Illegal Tobacco and Alcohol

Products)” and “annual debt management performance” in the municipal and county (city) government planning and budget assessment points.

- ii. On-site visit: The MOF selects local governments to conduct on-site visits as needed each year.
- iii. Grade evaluation: The score is assessed before the end of October each year.

(2) Announcement of results:

The scores of the assessments are based on the hundred mark system, and the results of each category are announced by ranking.

(3) Reward methods:

- i. The top 2 performers in each group for each assessment shall be presented awards or medals by the MOF to express public encouragement. Assessment items that can be awarded bonuses and subsidies shall be handled according to relevant regulations.

ii The grouping is as follows:

- (i) Group A: Municipalities directly under the central government.
- (ii) Group B: Including Yilan County, Hsinchu County, Miaoli County, Changhua County, Nantou County, Yunlin County, Chiayi County, and Pingtung County.
- (iii) Group C: Including Taitung County, Hualien County, Penghu County, Keelung City, Hsinchu City, Chiayi City, Kinmen County, and Lienchiang County.

- iii. To encourage local governments to strengthen debt management and diversify financing channels, an award for the issuance of sustainable government bonds shall be established.

5. Enhancement of professional ability:

The MOF will hold education training and conduct finance training classes on local finance in order to enhance the professional ability of local government employees.

6. Implementation of the experience sharing platform:

According to the results of the evaluation, the MOF will select

cases with creativity or good performance, and invite the local governments to present their special topic reports or hold a results presentation. In addition, the demonstration cases will be compiled by the MOF and distributed to local governments, or posted on the website, so as to be widely publicized.