

Program for Assisting Local Government Finance

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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.

I. 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.

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

III. Counseling scope:

(I) Financial management.

(II) Debt management.

IV. Performance review:

(I) Review methods:

A. 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.

B. On-site visit: The MOF selects local governments to conduct on-

site visits as needed each year.

C. Grade evaluation: The score is assessed before the end of October each year.

(II) 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. For the top 6 of the total scores, the calculation method of the points for each of the rankings will be announced.

(III) Reward methods:

The top 6 in the various categories and the top 6 in the total scores will be presented awards or medals by the Minister of Finance to express public encouragement. In the assessment, the items that can be awarded bonuses and subsidies according to relevant regulations are handled in accordance.

V. 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.

VI. 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.

VII. Supplemental provisions:

After the implementation of the Enforcement Rules for Act Governing the Allocation of Government Revenues and Expenditures, the program intends to include the Centrally-Funded Tax Revenues or subsidy system as a reference for the addition or subtraction of general grants.