

說明：共 4 題，每題 25 分。

一、“In the most general definition, budgeting is concerned with translating financial resources into human purposes. A budget, therefore, may also be characterized as a series of goals with price tags attached. Since funds are limited and have to be divided in one way or another, the budget becomes a mechanism for making choices among alternative expenditures. When the choices are related to one another so as to achieve desired goals, a budget may be called coordinated. Should it include a detailed specification of how objectives are to be achieved, a budget also may serve as a plan of work for those who assume the task of implementation. Of emphasis is placed on achieving the most policy returns for a given sum of money, or on obtaining the desired objectives at the lowest cost, a budget may become an instrument for ensuring efficiency.” (取自 Wildavsky, Aaron., *The New Politics of The Budgetary Process*. Glenview, IL: Scott, Foresman, 1988, p.2.)

請翻譯以上引文前兩句”In the most.....price tag attached.”，並說明以上引文說明預算的「政策」及「政治」意涵。

二、參與式預算(participatory budgeting)，最廣義的定義是民眾直接參與了預算分配的過程，對代議民主之下的政府，有何課責(accountability)與績效(performance)影響？請同時說明正面與負面影響。

三、請說明考試院主要的功能與權限，並就 108 年 12 月通過的考試院組織法修正案提出你自己的評論，你是否贊成該項修正案？該項修正案對於我國人事管理體制的運作可能產生何種影響？

四、何謂地方創生？請說明地方創生政策的主要內涵，並以績效管理的理論出發，設計評估地方創生政策成效的指標，請說明設計的原理。

試題隨卷繳回