

# 從法國法論地方政府之財政監督\*

陳淳文

國立臺灣大學政治學系助理教授

財政自主乃地方自治之重要基礎，而財政自主又可包含「收入自主」與「支出自主」等兩個面向。我國過去討論地方政府之財政自主，恆以「收入面」為主要論述核心，固然有地方政府向來財政收入面匱乏之結構背景；但隨著「收入面」因相關立法的改變而增加其自主性後，似乎應進一步開始注意地方政府的「支出面」問題。

法國在推動地方分權運動之際，不忘強化地方財政支出面的自治監督部分，並特別設置地方財務法院為專責之機關。成效斐然。本文即以地方財務法院之財政監督業務為內容，詳析其法制規範與運作實況。

文中亦論及我國目前之地方財政監督現況，以利參考法國法制的同時，思考我國未來法制的變革方向。

**關鍵詞：**地方財務法院、預算監督、審計監督、財務管理監督、住民監督

# The Financial Supervision of Local Governments in France

Chen Chwen-wen

Assistant Professor

Department of Political Science, National Taiwan University

## ABSTRACT

Financial independence is the important foundation of local autonomy. However, financial independence includes two dimensions of expenditure independence and revenue independence. We used to focus on the dimension of revenue when discussing the financial independence of local governments; therefore local financial revenues were deficient all the time. But with the dimension of revenue increasing its independence due to the shift of the relevant laws, it seems that we should notice the problem of the dimension of the expenditure of local governments.

When France gave impetus to the movement of local decentralization, she also strengthened the supervision of the independence of local financial expenditures, and set up a specialized accountability institution called the Local Financial Court. It achieved remarkable success. This article discusses the financial supervision of the Local Financial Court, and elaborates its normative legal system and application in reality.

This article also mentions our current circumstance of financial supervision. It would be beneficial for us to refer to the legal system of France, and to consider the future direction of reform of our legal system.

**Key Words:** Local Financial Court, Budget's control, Supervision of Audit, Supervision of Financial management, Financial supervision by citizen