The Performance of Urban Governance -A Case Study of Taipei City

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ABSTRACT：*This study examines the impact of urban governance on public sector performance by observing the urban governance practices of the Taipei City. The study shows that since 2014, Taipei City has promoted urban governance in a performance-oriented manner, and after 8 years of efforts, it has achieved the overall synergy of an international metropolis. The urban governance practice of Taipei City takes becoming a livable city as its vision and goal, and uses the Balanced Scorecard as an implementation tool. The results show that, according to The Economist's 2018 ranking of the top 100 livable cities in the world, Taipei City has entered the top 60, and will advance to 33 in 2021. The performance of urban governance is quite remarkable.*

KEY WORDS: *Urban governance, livable city, balanced scorecard, governance performance*

I.   INTRODUCTION

Approaches to urban governance are changing rapidly as cities struggle to adapt to the challenges of the new century, and climate change, migration, security, and a more vulnerable global economy are all driving changes in cities' budgets, resource availability, and local government's Both strategic measures and coordination affect the performance of urban governance (Arreortua, 2016; Rode, 2018). The urban governance theory emphasizes that various stakeholders in the city jointly participate in the management of public affairs in the city, and establish a governance structure with multiple centers and multiple relationships. The essence of urban governance is the process of coordination of interests among urban subjects. In order to build a modern urban governance structure, it is necessary to carry out institutional innovation and long-term mechanism construction of key factors based on the demands of interest balance among subjects, so as to establish a governance diversification and interest balance mechanism. Italian scholar Francesca Governa (2010) studied the changes in the role of the government in urban governance in Italy since the 1990s with changes in the political and institutional system. In the decision-making process of urban policy, which advocates various forms of cooperation between all levels of government, coordination of various interests and actors, as well as the involvement of the private sector and the direct participation of citizens, this change in governance structure enables cities to solve problems ability to improve the competitiveness and cohesion of the city.

In 2001, UN-Habitat released a report on global habitats under the theme of "livability" of cities. A livable city is a place where residents can earn wages to support their lives, and the basic public facilities in the place include safe water, sanitation, etc. facilities and transportation; residents have access to educational opportunities and access to health care facilities; create a safe community environment (Ye Jinjia, 2010). Where are the livable cities in the world? The Economist Intelligence Unit (EIU) evaluates the world's major cities in

five aspects (including 30 qualitative and quantitative factors), including stability, health care, culture and environment, education and infrastructure, and publishes the top 100 cities every year. The world's best livable city (EIU, 2018).

Taipei City is located in northern Taiwan and is one of the international cities. Looking back on the history of urban expansion, it was established as a government in 1875 in the Qing Dynasty. In 1949, the Republic of China moved here and was upgraded to a municipality directly under the Central Government. With a land area of about 271.8 square kilometers, Taipei City is an international city with 2.46 million people. In addition, combined with cities in northern Taiwan, such as New Taipei City, Keelung City, Taoyuan City, Yilan City, etc., to form a metropolitan life circle in Taipei, which gathers diverse industries such as politics, economy, education, medical care, and academic research, as well as social and cultural fields. , environmental protection, public security and other diverse living quality. In order to improve the competitiveness and cohesion of the city, Taipei City takes livable city as its vision of urban governance based on urban governance, and hopes to achieve the top 100 livable cities in the world through a practical and useful urban governance model. The main purpose of this paper is to explore how the Taipei City can use the Balanced Scorecard as a performance tool for urban governance through actual observation and data collection, so as to achieve the goal of a livable city.

II.   LITERATURE REVIEW

2.1 Urban Governance

Governance research first originated in the field of political science, and was subsequently incorporated into the category of economics, and was structured into a theoretical model (including government, market and society) in corporate governance. Generally speaking, governance, as a concept at the level of social management, believes that the government, the market, or social citizens all have blindness and invalid decision-making in the processing of social transactions. Therefore, good governance must be achieved through the formation of public-private partnerships. City is the most basic unit of regional management, and its combination with governance enriches the disciplinary connotation of urban governance. Hendriks (2014) defines urban governance as the ability to shape effective and correct urban issues through institutionalized design and arrangements, involving both governmental and non-governmental units. Urban governance is an appealing concept because local government can be simply described as a public bureaucracy and its political masters do not exist in a vacuum. The way city administrations negotiate in the policy process, while being influenced by other levels of government, the need for guidance or coordination with other authorities, lobbying pressure, and democratic issues (Mossberger & Stoker, 2001; Stone, 1989, 1993). The ultimate goal of urban governance is to achieve the realm of a livable city, and a livable city is to provide public facilities such as water, electricity, sanitation, transportation, medical facilities, educational resources, community environment, cultural heritage and an ecological environment for sustainable operation. There is enough place for residents to live, so how to plan from the city vision to the implementation of the implementation plan is the joint effort of all city managers.

2.2 Livable cities

The pursuit of livability is a key issue in cities around the world, and it continues to attract considerable

international attention, the media, urban policymakers and academia (Bunnell & Kathiravelu, 2016). In the context of urban living environments, livability refers to the quality of people's daily lives and is an aggregate of factors including physical and natural environment, economic prosperity, social stability and equity, educational opportunities, and cultural, recreational and Leisure possibilities. Lennard & Lennard (1995) stated that livability is generally defined by performance in three main areas: environmental quality, occupancy comfort, and personal well-being. Wheeler (2001:487-490) from the very nature of urban development in the twentieth century, livability facilitates urban planning, thereby improving long-term well-being and addressing important unmet needs. According to Michael Douglass (2009), there are two main models of urban competition that dovetail with two main economic theories. The first model is the modern city model, which is mainly concerned with economic growth, is based on consumption as a source of happiness, and can partly lead to happiness. The second model is the traditional model, where basic needs are met with limited natural resources, and is based on social networks, where people's interactions with family, neighbors, and friends lead to lasting satisfaction and even well-being. Efroymson et al. (2009) observed citizens of some of the wealthier cities in the first model who appeared to behave similarly to the second model and proposed that cities ranked high in the world for livability because of the availability of public facilities. The government encourages people to walk and ride bicycles, make good use of public transportation, and limit the use of private vehicles. It can be seen from the above that a livable city should stand from the viewpoint of the citizens, and include the public hardware facilities that are convenient for the people, as well as the software facilities that make the people feel happy.

2.3 Urban Governance and Strategic Management

As the world becomes increasingly urban, the challenge of urban governance has become a central consideration in global development efforts (Parnell, 2016a). Just like the operation and management of enterprises, enterprises change from managerialism to entrepreneurship, and urban governance also changes from government to governance, so as to increase the flexibility of policy planning, but at the same time There has also been less interest in developing the public sector and ensuring socioeconomic equality (Greiving & Kemper, 1999; Hendriks, 2014), and in general these shifts have resulted in more socially networked forms of governance (Klijn & Koppenjan, 2016; Powell, 1990), expanded policy The number and diversity of participants in decision-making processes (Greiving & Kemper, 1999; Hajer & Versteeg, 2005). In addition, some outsourced city services, infrastructure and operations limit accountability and strategic vision, and increase the complexity of managing a city (Cowell & Martin, 2003; Harvey, 2007; Thornley, 1996). From the above literature review, we can see that urban governance is not much different from enterprise management, but urban governance pays more attention to public interests. Urban governance is the same as the top-down management cycle of corporate strategic management. The urban vision, mission and core values are condensed through the strategic core organization. During the governance process, the strategic map is used to present the logical relationship and causal relationship between the strategic themes and objectives and then implement the policy management Plan, Do, Check, Action (PDCA) quality cycle.

2.4 Strategic Core Organization and Strategic Management

The Strategy-Focused Organization (SFO) must implement the responsibilities and obligations of the organization's vision, mission, governance, and team consensus. Strategic Core The organization should clearly

define the strategic core of the organization's innovation, change and management processes, communicate consistently and continuously, so that the strategy is driven and interconnected to the contributions of each unit of the organization and the daily work of each employee, thereby constructing a strategy-oriented and performance-oriented approach Oriented organizational culture and knowledge-sharing organisms. The strategic core organization uses strategic management to adapt to the organization's goals, environment and resources, and to implement the management program of the policy. The strategy management program is to carry out the dynamic and quality cycle of planning (Plan), executing (Do), checking (Check) and action (Action) through the three steps of strategy planning, strategy execution and strategy control, so that the strategy theme achieves the governance vision.

2.5 Balanced Scorecard and Performance Management

Over the past decade, the Balanced Scorecard (BSC) has become a popular strategy performance measurement and control system in various public sector organizations as it facilitates effective implementation of strategy and measurement of performance. Greatbanks and Tapp et al. (2007) used a case study approach to analyze the Balanced Scorecard in public sector organizations for strategic planning, team management and individual employee performance. Research findings show that the use of the Balanced Scorecard in an organization enables employees to clearly understand their roles and focus on delivering performance-related measures that support the organization's strategy. Role clarity is critical to achieving the organization's business plans and delivering excellence in customer service. Goals have a positive impact. Using the Balanced Scorecard as a measure of organizational performance, the private sector appears to have more experience with the Balanced Scorecard than the public sector. Syahdan et al. (2018) explored the use of the Balanced Scorecard to manage the performance of public sector organizations and found that it is not an easy task to use the Balanced Scorecard to measure from the private sector to the public sector, and differences in organizational characteristics and goals lead to Implementation of many obstacles. However, if the balanced scorecard is effectively used as a tool for performance management, the public sector can also achieve the purpose of performance management. Mendes and Paula et al. (2012) took the balanced scorecard customer, internal process, learning and growth, and finance as a management tool in the public sector, and the overall management performance improved by 52.45%, and concluded that the balanced scorecard can be The modern public sector contributes, is focused on the strategic management of customer relationships, and the tools to achieve management goals. Irwin (2002) linked the balanced scorecard strategic objectives and performance indicators from multiple perspectives. And point out that the Balanced Scorecard provides a powerful way to show the connections between each point of view. The findings show that the use of the Balanced Scorecard as a tool for public sector agencies to develop a strategy can be effectively communicated within and outside the organization.

The performance management of the public sector dates back to 2002. The Executive Yuan promoted the performance evaluation system of government administration, which was based on management by objective (MBO) and result orientation to evaluate organizational performance; Defining the requirements of a single job and motivating employees to perform tasks within a given scope of work; if there is cross-domain, cross-level and cross-departmental non-cooperation (division of labor and non-cooperation) or conflict, it is an

organizational performance evaluation system with backward indicators. In 2010, the Executive Yuan of the Republic of China promoted the key points of performance management in the governance of various agencies, and formulated the short, medium and long-term strategic goals of each level with the participation of all levels of personnel, and compiled them based on aspects such as business results, administrative efficiency, financial management and organizational learning. Key strategic objectives and key performance indicators, perform outcome-oriented or behavior-oriented performance evaluations, as shown in Table 1, provide the political control of the civil service system by the elected chiefs as relevant stakeholders (public opinion representatives, industry, academia, media, citizens, Citizens, etc.) to supervise the government and the reference of governance satisfaction, and at the same time achieve a result-oriented performance-oriented government and a customer-oriented service-oriented government, and integrate it into the concept of urban governance.

Table 1 Compare with management and governance

	Management	Governance
Organization	Function-based	Strategic core
Type	Management control system	Policy Management System
Mechanic	Performance management	Governance management
Period	Short term performance	Short and long term performance
Focus	Finance (lagging indicators)	Financial (lagging indicator) vs non-financial (leading indicator)
Era	Production and manufacturing era	Knowledge economy era
Asset	Tangible asset	Tangible and Intangible Assets
Tool	MBO	BSC（includes MBO）
Cycle	Bottom up	Top-down and bottom-up integration

III. RESEARCH METHODOLOGY

Because one of the authors works in the field of the case study over 10 years, this study adopts the case study method and the participant observation method to conduct the research. However, due to the lack of comparative research and analysis of a single case, this is the limitation of this study.

3.1 Case study methodology

The case study method is the study of phenomena in the natural environment. The researcher uses a variety of data collection methods to analyze the complexity of the entity unit. It is suitable for use in the stages of exploration, narrative and interpretation. This paper adopts case study - taking departmental organizations as the object, collecting data (including plans, records, unstructured interviews, presentations, results and other documents or digital data) or participating in observation, through insight, analysis, induction and integration. This study uses case study methodology to understand why and how the social phenomenon of interest occurs and inductive so that it contributes to building new understanding.

3.2 Participatory research methodology

Bogdewic (1992) stated that any research needs to understand the background context of the process, event, relationship, and social environment, and chooses the participatory observation method. The steps of the participatory research method are first to decide on the research site, second to obtain consent to enter the

research site, the next step is to establish a good relationship, and finally to observe the work on the spot. Vincent Kanyamuna, and Kangacepe Zulu (2022) recommended that participation should be considered as a strong alternative to development, and participation must draw its boundaries clearly, and participation should also be taken as a catalyst for knowledge and skills transfer. Therefore, this article by using the participatory research as a means to progress toward a case study of urban governance in Taipei city.

IV. CASE STUDY

Mr. Ko Wenzhe was elected as the mayor of Taipei City in 2014. During the process of urban governance, the project team collected global urban data to analyze Taipei City's competitive advantages through SWOT analysis, and discussed Taipei City's vision, mission, goals and strategies. By using the strategic mapping to build consensus and communication, as well as the balanced scorecard to measure the achievement of strategic goals, and carry out the strategies and performance management of the PDCA cycle.

4.1 Building the vision, mission and strategies of urban governance
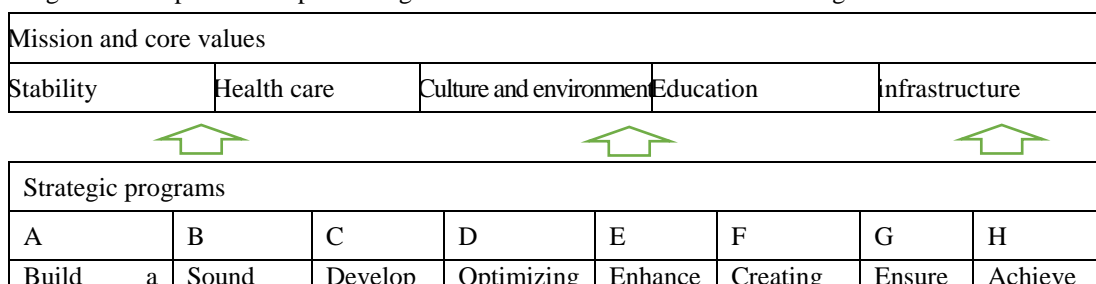
The EIU Economist reports the livable city rankings every year, and evaluates 140 cities around the world in terms of stability, healthcare, culture and environment, education, and infrastructure. From 2013 to 2014, Taipei City ranked 61st in the city ranking and ranked 58th in 2018, where the education aspect continued to score 100 points, and the infrastructure aspect, health care aspect, culture and environment aspect maintained the score of 85.7, 83.3, and 75.2. In 2018, the stability aspect improved from score of 85 to 90. Affected by the global epidemic in 2020, according to the survey results in December 2020, the score of culture and environment was 64.1 and the score of education was 91.7. In 2021, the score of culture and environment was improved to 70.4, with a total score of 83.9, and the ranking was further improved to 33rd, as shown in the table.

Table 2 the Economist's Livable City Survey of Taipei City

Year	Rank	Score	Stability	Health care	Culture and environment	Education	Infrastructure
2021	33	83.9	90.0	83.3	70.4	100.0	85.7
2020	41	81.5	90.0	83.3	64.1	91.7	85.7
2019	59	85.1	90.0	83.3	75.2	100.0	85.7
2018	58	85.1	90.0	83.3	75.2	100.0	85.7
2015~2017	60	83.9	85.0	83.3	75.2	100.0	85.7
2013~2014	61	83.9	85.0	83.3	75.2	100.0	85.7

4.2 Constructing the vision, mission and strategy of the public sector (Plan)

From 2015 to 2022, Taipei City will be a livable city as its vision, with citizen service, integrity, innovation and excellence as its mission and core values. The way to implement the various strategic programs, such as build a sustainable environment, sound urban development, develop multiculturalism, etc. is shown in Figure 1. The plan developed through the balanced scorecard is shown in Figure 2.

Mission and core values				
Stability	Health care	Culture and environment	Education	infrastructure

Strategic programs							
A	B	C	D	E	F	G	H
Build a	Sound	Develop	Optimizing	Enhance	Creating	Ensure	Achieve

sustainable environment	urban development	multiculturalism	Industrial labors	social support	high quality education	health and safety	best governance

Figure 1 the relationship between mission, core values and strategic programs

The Taipei City Government uses the 4 dimensions (i.e. finance, customer, internal process, learning and growth) of the Balanced Scorecard to link strategic objectives, strategic plans and performance measurement at all levels to facilitate systematic thinking and communication.

In the aspect of customers, the value proposition of public sector organizations is different from the profit-oriented enterprises, and it is oriented to serve the citizens. In terms of internal processes, we strongly promote policies such as lean management, comprehensive digitalization and optimization. In the aspect of learning and growth, it is to cultivate talents and internalize them into the organizational culture. In terms of financial aspects, the public sector is no longer limited to control, but is committed to achieving predetermined goals on the basis of zero-based budgeting.

Each departmental organization undertakes the goals and strategies of the upper level, formulates the strategic goals, strategies and key performance indicators of each department, and implements the balanced scorecard for each unit in the organization. Various units and individuals in the organization use the concept of strategy map to build consensus through continuous interaction and sharing. As Mayor Ke Wenzhe said in the city meeting that in the process of formulating the strategy map, colleagues from all bureaus and departments should sit down to discuss and generate consistent ideas and consensus, just like the concept of a vector. This is the mind-change movement (1877th Town Hall Minutes).

Table 3 is a city-level strategy map. Based on the 4 dimensions and 8 strategic themes of the Balanced Scorecard, it is developed in a matrix manner. This study selects sound urban development as the strategic theme. The customer dimension is to promote a livable city, the internal process dimension is to build a smart government, the learning and growth dimension is to cultivate excellent human resources, and the financial dimension is to improve the efficiency of budget execution.

Vision:
Become a
livable city

City Council

Mayor

City level organization

Dept. level organization

Manager

Strategic core
organization

Functional
organization

Leader team

Business unit

Logistic unit

Figure 2 the relationship between the vision of Taipei city government and urban governance

Policy Topics:
A. Build a sustainable
environment
B. Sound urban
development
C. to develop
multiculturalism
D. to optimize industrial
labor
E. enhance social support
F. Create high-quality
education
G. Ensure health and
safety
H. Achieve best
governance

Logistic dept.

Business dept.

- Budget and
  assessment
- Business Support
- Human
  Resources
- Finance

- Urban
  Planning
- Police
- Hygiene
- Traffic

Strategic Topics: Taipei
Lands Restoration.
Policy content: Improve
satisfaction with land
services through smart
innovation and
information transparency

- Land registration
- Land price
- Real estate
  transactions
- Land Use
- Land
  development

- Budget and
  assessment
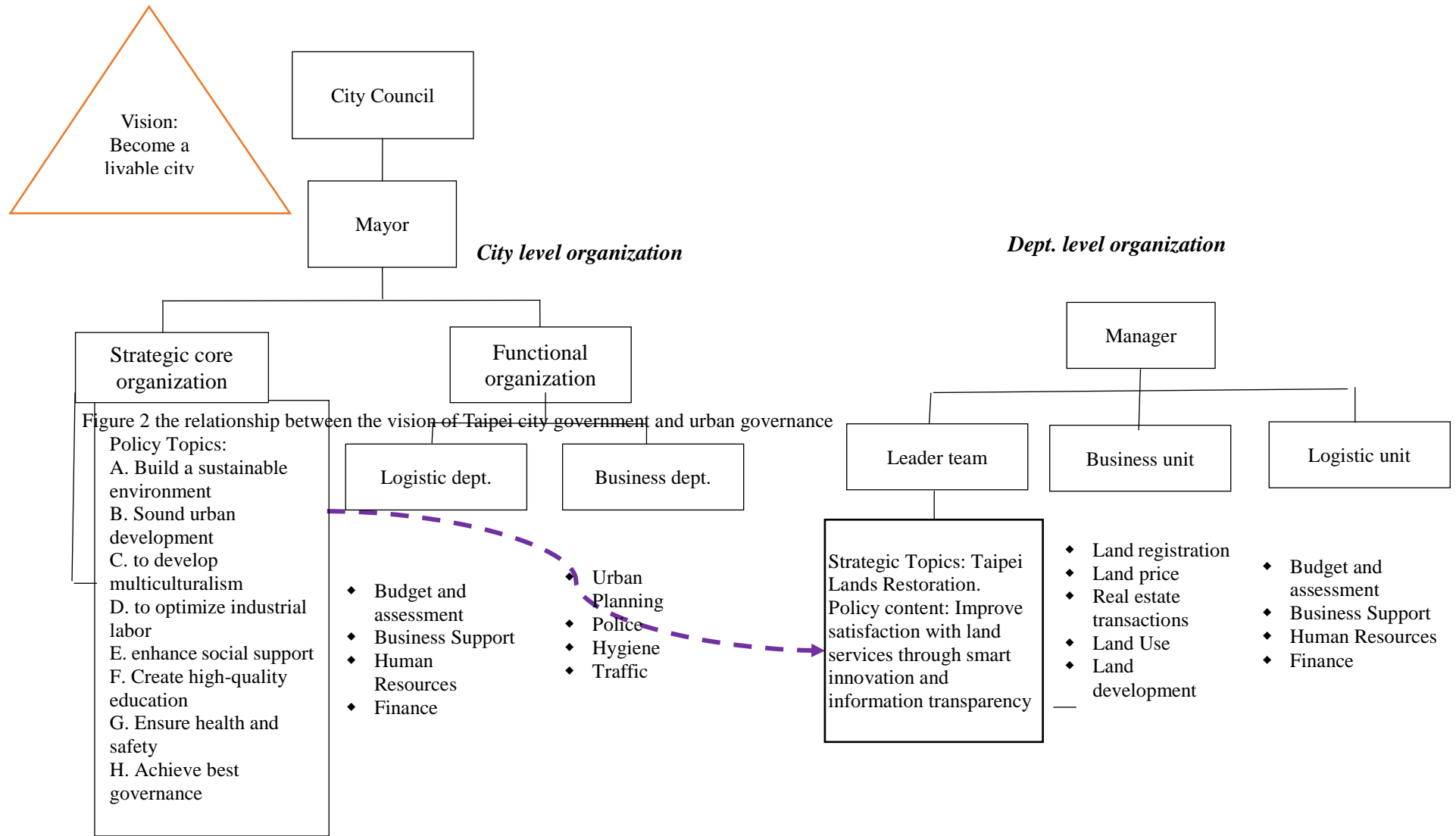- Business Support
- Human Resources
- Finance

Table 3 Strategy map of Taipei city in 2022

Mission: Serving citizens and innovating for the city		Vision: Become a livable and sustainable city			Core value: Integrity and integrity, teamwork, innovation and excellence, openness and sharing			
Strategic Schemes	Create a sustainable environment A	Sound urban development B	Develop multiculturalism C	Optimizing industrial labor D	Strengthen social support E	Create quality education F	Improve health and safety G	Lean Good Governance H
Strategic goals Customer (C)	TC1: promotes satisfied residents, TC2: increases happy employees, TC3: develops cooperative enterprises, and TC4: promotes harmonious inter-governmental relations							
	AC1: improves environmental quality AC2: Building a Low-Carbon City AC3: reduces resource consumption	BC1: promotes livable cities BC2: Constructing a Smarter Life BC3: Accelerated Urban Renewal BC4: promotes the use of green transport	CC1: encourages participation in diverse arts and cultural activities CC1: becomes a must-visit city in Asia CC2: enhances leisure travel atmosphere CC3: promotes international sports events	DC1: promotes full employment DC2: Steady Industrial Development DC3: Improves Entrepreneurial Services and Investment Environment	EC1: Strengthening Vulnerable Care EC2: Improves Welfare Service Satisfaction EC3: strengthens social support for new immigrants	FC1: Reduces the Tuition Burden for Kindergarten Parents FC2: enhances the quality of graduates FC3: enhances the quality of lifelong learning FC4: Increases Regular Sports Population	GC1: Promoting Citizen Health GC2: creates a safe environment	HC1: Improves Civic Engagement HC2: enhances citizens' trust in government HC3: Strengthens public awareness of policies HC4: boosts administrative transparency
Internal process (P)	AP1 Strengthening pollution prevention and control AP2 Build green infrastructure AP3 Building a Friendly Ecology AP4 strengthens mountain control and	BP1 builds smart government BP2 creates a high-quality environment BP3 creates a new image of Taipei BP4 optimizes green transportation BP5 Improve water supply quality	CP1 Friendly Religious Culture CP2 boosts creativity CP3 Preserving Cultural Assets CP4 Shaping Taipei's International Brand CP5 promotes smart tourism cities CP6 Strengthens Competitive Sports Strength	DP1 Sound business environment DP2 creates a cradle for entrepreneurship DP3 develops key industries DP4 Friendly working environment DP5 Build a workplace safety system	EP1 Build a friendly and nurturing city EP2 Promoting a Evergreen Senior Environment EP3 Deepening Social Welfare EP4 Provide adequate public housing EP5 Improve the barrier-free traffic environment EP6	FP1 provides quality and affordable preschool education FP2 upgrades and optimizes primary and secondary education FP3 promotes innovative teaching FP4 Enhances a multicultural and international	GP1 improve Disease Control GP2 Prevention and Treatment of Drug Hazards GP3 strengthens food and hygiene safety GP4 Optimizing medical care GP5 Perfect long-term tranquility GP6 strengthens social and traffic	HP1 expands open data HP2 ensures administration according to law HP3 drives full digitization HP4 boosts financial autonomy

	A	B	C	D	E	F	G	H
	flood control AP5 to build a sponge city	BP6 creates a safe and comfortable infrastructure			Strengthening the Prevention and Control of Domestic Violence and Sexual Assault	learning environment FP5 promotes a movement for all FP6 Building a Safe, Friendly and Sustainable Campus FP7 Promote lifelong education	safety mechanisms GP7 Strengthens Disaster Prevention and Response Mechanisms	
Learning and growth (L)	AL1 Cultivate outstanding talents	BL1 Cultivate outstanding talents	CL1 Cultivate outstanding talents CL2 Improve innovative learning efficiency	DL1 Cultivate outstanding talents	EL1 Cultivate outstanding talents	FL1 Cultivate outstanding talents FL2 Improve the quality of supervisory policy communication and crisis management FL3 Improve executives' innovative learning ability	GL1 Cultivate outstanding talents GL2 Shaping a culture of accountability	HL1 Intensive Civic Engagement Training HL2 strengthens project management capabilities HL3 Lean Management Training
Finance (F)	AF1 Verification of preparation of annual budget AF2 Improves Budget Execution Effectiveness	BF1 Verification of the preparation of the annual budget BF2 Improves Budget Execution Efficiency	CF1 is committed to developing financial resources CF2 Improves Budget Execution Efficiency	DF1 verifies the preparation of the annual budget DF2 Improves Budget Execution Efficiency	EF1 Verification of the preparation of the annual budget EF2 Improves Budget Execution Effectiveness	FF1 verifies the preparation of the annual budget FF2 improves budget execution efficiency	GF1 verifies the preparation of the annual budget GF2 Improves Budget Execution Efficiency	HF1 is committed to developing financial resources HF2 promotes efficient use of assets HF3 verifies the preparation of the annual budget

4.3 Construct departmental strategy map, action plan and key performance indicators (Do)

The Bureau of Lands Affairs of the Taipei City Government is one of the members of the departmental organization, and continues to discuss its governance philosophy, governance structure, strategy map and balanced scorecard with it as a case.

(1) Governance philosophy of the Lands Bureau

In 2016, the Land Affairs Bureau undertook the city-level vision, mission, core values and grouping strategy themes, with justice, wisdom, ecology, and Greater Taipei as the departmental organizational vision. The core values are openness, efficiency, innovation and participation. The mission is to lay the foundation for a smart city, innovate services to simplify administration and facilitate the people, improve the housing market at reasonable land prices, promote land use through public land inventory, and regenerate diversified development areas. The strategic theme is land administration renovation. In 2018, the mission will be integrated into smart land administration innovation services, improvement of housing and market housing justice, and smart ecological demonstration communities. The vision of the departmental organization in 2022 is to become a leader in safeguarding the order of real estate, and its mission is to provide professional, convenient and intelligent services and ensure the rights and interests of citizens in real estate. The corresponding strategic themes are smart innovation, land administration services and smart ecology, as shown in Table 4.

Table 4 Vision, Mission, Core Values and Strategic Themes of Taipei City Lands Bureau

	2018	2022
Vision	Justice, Wisdom, Ecology, and Greater Taipei city	Become a leader in guarding the order of real estate
Mission	• mart Land Administration Innovation Service • Sound housing market housing justice • Smart Ecological Demonstration Community	• Professional and convenient intelligent service • Ensuring the rights and interests of citizens in real estate
Core value	Openness, Participation, Innovation, and Effectiveness	• integrity and integrity, teamwork, innovation and excellence, openness and sharing
Strategic schemes	Taipei Lands Restoration	• Smart Innovation Land Services • Transparent information, orderly rental and purchase • Overall development Fund sound

As Mr. Lee Tak-chuen, the former Secretary of Lands said that is land administration just land management? Facing the challenges of rapid global and local changes, land administration is the comprehensive management of assets, and four cross-domain governance, that is, social network governance from top to bottom, bottom to top, outside to inside, and inside to outside. Hierarchical, cross-professional, cross-departmental, cross-public-private participatory and cross-domain governance, innovative dynamic governance of point, line, surface, body, space-time resources, is also the etiquette (rule), righteousness (right), integrity (innocence), shame (Effective) Administrative Effectiveness Governance.

(2) Department-level strategy map

From 2016 to 2018, the theme of the strategy was the renovation of Taipei's land administration. The customer dimension takes the public, trade unions, employees, public-private cooperation and public relations as the strategic action plan. The internal process aspect is based on smart surveying and mapping management, smart open government, smart ecological community, sound real estate market, transparent and reasonable

regulations, innovation and simplification of administration and convenience for the people, and strengthening cadastral management as strategic action plans. The learning and growth dimension is based on strengthening the information integration platform, expanding the social knowledge network, and lean management training as the strategic action plan. The financial aspect is based on the reasonable assessment of land prices, revitalization of land use, and sound fund management as strategic action plans. In 2019, the theme of Taipei's land administration reform strategy will be expanded into projects such as smart innovation and land administration services, transparency of information for orderly rental and purchase, and overall development and creation of a smart ecosystem. From 2020 to 2022, the strategic theme will be changed to overall development and fund soundness, as shown in Table 5. The relationship between the strategic theme and strategic objectives in 2019 and 2022 is shown in Figure 3. The metrics and action plan for the Balanced Scorecard are shown in Table 5 and Table 6.

(3) Department-level key performance indicators

The departmental organization establishes strategic objectives, various strategic actions and key performance indicators based on the four dimensions of the Balanced Scorecard. At the end of each year, the achievement of objectives, innovation, challenges, and contributions will be used to achieve performance reconciliation, which will serve as the basis for resource allocation and reward mechanism. Among them, the degree of achievement is the number of days, usage, ratio, completion rate, growth rate, satisfaction or progress, etc. that are scheduled to be achieved in the year, which are easy to quantify. The degree of innovation, challenge and contribution needs to be self-reported by the department, and then two external scholars will re-evaluate and give points, and then strive for immediate rewards or be included in the quota of grade A in the performance appraisal. As Mayor Ke Wenzhe mentioned in the meeting, the real thing to be done is presented on the strategy map through communication. If too much emphasis is placed on the achievement rate of performance indicators, it will easily become a digital game. Therefore, the contribution, innovation and challenge should be Equal emphasis is placed on the achievement of future missions and visions (Records of the 1937th City Meeting of Taipei City Government).

3.4 Strategic Calibration (Check)

Taipei City adopts the Balanced Scorecard and Strategy Map as a tool for urban governance. Facing the original organizational system and public service culture, it has formed continuous impacts and challenges. The governance team uses strategy calibration to build consensus at all levels, focus and integrate with model calibration and expert calibration to create synergies in urban governance.

Table 5 Balanced Scorecard of Taipei City Lands Bureau

Year	2016 - 2018	2019			2020-2022		
Strategic schemes	Taipei City Lands Restoration	Smart Innovation and Land Services	Orderly renting and buying and improving land prices	The overall development becomes a smart ecology	Smart Innovation and Land Services	Orderly renting and buying and improving land prices	The overall development makes the fund sound
Customer dimension	• increase public satisfaction • Improve public (association) satisfaction (2018+) • Improve employee satisfaction • public-private partnership • Improve public relations	Improve customer satisfaction		Improve policy communication	Improve customer satisfaction		2020-2021: Information on each development project is open and transparent 2022: Enhance Fund e-Services
Internal process dimension	• Smart Surveying and Mapping Management, Government, and Ecological Community • Transparent and reasonable regulations, improve the real estate market and maintain transaction security • Innovate and simplify administration and facilitate the people and strengthen cadastral management	• Strengthen information integration and cadastral management • Cross-domain cooperation and proactive notification service	Innovate value-added real price information and maintain transaction security	Create a high-quality environment and create a new image of Taipei city.	Strengthen cadastral management and information services	Innovating value-added real price information and maintaining transaction security	Create a new atmosphere in Taipei city.
Learning and growth dimension	• Strengthen the information integration platform and expand the social knowledge network • Lean management training	Cultivate outstanding talents			Cultivate outstanding talents Promote a culture of collaboration across bureaus		
Finance dimension	• Reasonable Appraisal of Land Price and Activation of Land Utilization • Sound fund management	Improve budget execution efficiency		Sound fund management	Improve budget execution efficiency		Sound Fund Utilization

Figure 3 the relationship between the strategic themes and strategic objectives of the Taipei City Government Lands Bureau

Table 6 Measures and Action Plans of the Balanced Scorecard of the Taipei City Government Lands Bureau

Strategy map Strategic Objectives of Taipei City Lands Bureau	Balanced Scorecard KPI (Key Performance Indicators)	Action plan
	C1.1 People's Satisfaction with Smart Land Administration BC1.1 Public satisfaction with real price information and transaction security	AC1.1.1 Taipei City Lands Bureau Implementation Plan to Improve Service Quality AC1.1.2 Public opinion feedback implementation plan BC1.1.1 Taipei City Lands Bureau Execution Plan to Improve

Customer

Internal process

Learning and growth

Finance

BC1 Promoting liveable cities

AC1 BC1 Improve customer satisfaction

CC1 Enhanced Fund e-Services

AP1 strengthens cadastral management
AP2 Enhanced Information Services

CP1 creates a new image of Taipei City

BP1 innovation value-added real value information
BP2 maintains transaction

AL1 Cultivate outstanding human resources

BL1 CL1 Promote a culture of collaboration across bureaus

AF1 BF1 CF2 Improve budget execution efficiency

CF1 Sound Fund Management

CC1.1 Growth rate of online services of fund website and management system

AP1.1 The city's average processing days for land restoration application cases
AP1.2 Notify the number of working days for handling doubts about construction lines and cadastral lines
AP2.1 The non-cash payment ratio of transcripts and registrations of each institution
AP2.2 Lands Cloud Community System Usage
BP1.1 Cumulative increase in value-added innovative services of housing market information
BP2.1 Qualification rate of practitioners

AL1.1 Satisfaction with professional functional training sessions
BL1.1 Inter-office meeting participation rate
CL1.1 Fund subsidy and completion rate of courses related to overall development
AF1.1 Capital Expenditure Budget Achievement Rate
BF1.1 annual budget achievement rate
CF1.1 Average land rights fund settlement rate
CF2.1 Subsidy Program Target Achievement Rate

Service Quality
BC1.1.2 Public opinion feedback implementation plan
CC1.1.1 Maintenance and expansion of the fund management system for average land rights and redistribution of surplus land
AP1.1.1 Statistics on the number of days for handling land restoration application cases by local government offices in Taipei City
AP1.2.1 Taipei City Different Use Zone Diameters for Division and Cadastral Line and Construction Line Doubt Clearing Operation Plan
BP1.1.1 Innovative and refined real price query function scheme
BP2.1.1 Real estate brokerage industry audit implementation plan
BP2.1.2 Implementation plan for the inspection of rental housing service industry
BP2.1.3 Key points of pre-sale house sales management and joint inspection
BP2.1.4 110-year Existing House Sale and Purchase Formalized Contract Review Implementation Plan
AL1.1.1 annual training plan
AL1.1.2 Education and Training Program of Taipei City Civil Service Training Office
BL1.1.1 Taipei City Residence Justice 2.4 Action Plan
CL1.1.1 annual education and training plan
AF1.1.1 Calculate the capital expenditure budget achievement rate based on the capital expenditure execution number and the capital expenditure available (available) budget
BF1.1.1 Calculate the budget achievement rate based on the actual annual expenditure and budget in the current year
CF1.1.1 Accelerated Repayment Plan of Land Price Accounted by Average Land Title Fund
CF2.1.1 Rezoning to increase construction management and maintenance plan

(1) Consensus calibration

Consensus is reached in the form of meetings, and heads of all levels lead the way to drive cross-level and cross-office integration. According to the Taipei City Government's strategic map of the annual expansion promotion plan, submit the resolution of the city council. Decisions are made at the meeting at each bureau level, and the seed personnel of each unit are cultivated through consensus camps and digital learning methods, and online learning is provided anytime, anywhere through digital courses. All bureaus report their implementation results and share their learning outcomes at the city council every year.

(2) Paradigm calibration

The strategic core organization is led by the deputy head of the municipal government to carry out a paradigm shift, and the team led by the head of the bureau will be selected for experience sharing. The Taipei City Government strategy map is developed at the city government level as a follow-up for each departmental level. The departmental organization formulates the strategy map and balanced scorecard at the bureau level according to the tasks given by the superior, and uses PDCA quality cycle management to adjust and revise it year by year.

(3) Feedback calibration

According to the suggestions of experts and scholars, the department organization invites experts and scholars to put forward suggestions on the strategy map and strategy goals, as a reference for 'organizational learning. Based on the feedback from stakeholders, an annual policy achievement report will be presented to the Taipei City Council with a strategy map. In addition, in a dynamic way, the Lands Bureau continues to improve, focus, integrate and adjust the strategy map and balanced scorecard every year, linking the reward mechanism and organizational change.

4.5 Feedback loop mechanism (Action)

(1) Resource allocation and rewards

The public sector is divided into a performance-oriented government and a service-oriented government. The performance-oriented government guides the team with budget utilization and reward measures to achieve organizational goals and motivate organizational members. As Deputy Mayor Mr.Deng Jiaji mentioned in the city council meeting, the strategy map is to be implemented in practice, not just talk on paper, and budgets for various bureaus must also be compiled in accordance with the strategy map (Records of the 1877th City Council Meeting of Taipei City Government).

(2) Multiple responsibilities and feedback

Taipei City and its departmental organizations use the Balanced Scorecard to promote, continuously revise, and build consensus from top to bottom. For cross-domain mechanisms, integrate and focus various departments, establish common performance indicators, present the synergy of strategic objectives, and provide fair incentives and feedback mechanisms for functional departments. As Mayor Mr, Ke Wenzhe mentioned at the City Council, actively promote the strategy map and the balanced scorecard, and ask everyone to do the right thing and do the right thing. In terms of process, focus on improving execution rate and performance. However, because it often involves cross-office business, it is easy to have gray areas that no one can handle. If each

person does a little more, we can eliminate the ambiguity of business, so as to help the municipality to promote and achieve due performance (1945th municipal meeting record).

4.6 Policy and Management Implications

With 80% of the public service business and 20% of the strategic operation, the Taipei City Government takes the strategic core organization as the axis and aims to become a sustainable and livable city governance model. The strategic core organization collects information on various livable cities, and uses tools such as SWTO to analyze strengths and weaknesses within and outside the organization, and to establish the influence of the leaders themselves. This study divides its governance into three stages: aggregation, collaboration and creation. In the aggregation stage, the organization focuses on the annual short-term governance performance, and it is easy to form separate policies. In the collaborative stage, the organization promotes mechanisms such as strategy calibration, leading performance indicators and multiple responsibilities. In the value creation stage, project management and lean management are used to build team consensus, create the value of a livable city and participatory management with multiple responsibilities, as summarized in Table

Table 7. Governance model of urban livability in Taipei City

Governance	Vision: Sustainable and livable city						
Stage	Aggregation stage 2015-2016			Collaborative stage 2017-2018		Value creation stage 2019~	
Strategic Core Organization	• Hierarchical chain of command • Vision, Mission and Core Values			• Build team consensus • Heads at all levels are hands-on			
global survey	Stability		Health care	Culture and environment	Education		Infrastructure
Strategic scheme	Create a sustainable environment	Sound urban development	Develop multi culturalism	Optimizing industrial labor	Strengthen social support	Create quality education	ensure health and safety	Achieve good governance
Strategic management	Building consensus and resource allocation			Reshaping organizational culture and resource incentives		Knowledge Management and Information Technology	
Performance management	lagging indicator			Lagging and leading indicators		Lagging and leading indicators	
Accountability	Organizational Responsibility and Supervision Mechanism			Multiple Responsibilities and Participation Management		Multiple responsibilities, participation in management, and customer satisfaction	
Management issues	Departmental organizational barriers are clear, consensus is not easy to form, and division of labor does not cooperate			Strategy Calibration Cycle Mechanism, Leading Performance Indicator Mechanism, and Multiple Responsibility Response Mechanism		Creating Organizational Value and Information Dashboard	

V.   CONCLUSIONS

After 8 years, Taipei City, with the vision of a livable city, led the city government team to use the Balanced Scorecard to construct the concept and consensus of international urban governance. The conclusions of the research on the case study of Taipei City are summarized as follows:

(1) Urban livability governance

In the face of global competition from political, economic, social, technological and ecological factors, the way of urban governance is very important. With the vision of becoming a sustainable and livable city, the mission of Taipei City Government is to serve the citizens and innovate for the city. With the core values of integrity, teamwork, innovation and excellence, and openness and sharing, the Taipei City Government integrates the public sector, the private sector, and non-profit organizations. , and personal resources to jointly manage and create a livable quality of life in the city. According to The Economist's 2018 survey ranking of the top 100 livable cities in the world, Taipei City has entered the top 60 and continues to improve, indicating that the Taipei City Government has achieved expected results in promoting urban governance practices through a performance-oriented approach.

(2) Urban governance model

This research finds from academic theory and case practice that the vision, mission and core values of urban governance affect the direction of governance, and how to implement and implement it affects the actual output. In 2015, the Taipei City Government instructed the strategic core organization to implement the quality cycle of strategic management, performance management and PDCA by using strategy maps, alanced scorecards (BSCs) and key performance indicators (KPIs) in three stages: aggregation, collaboration and innovation. Year-by-year rolling calibration of the overall synergy to achieve the goals of the city and the organization. In terms of organizational growth, internal members are united through a learning organization, and external consensus of multiple stakeholders is gathered to jointly create a sustainable and livable city. For resource allocation, from the budget perspective, the departmental organization links the budgeting and execution of strategic topics. In terms of personnel ability improvement, link the reward mechanism to achieve instant reward and organizational performance improvement.

(3) Smart government innovation

Since 2015, Taipei City has supported the promotion of smart public housing, smart transportation, smart medical care, smart education, smart financial payment and other fields with the smart city platform. Using Information and Communication Technology (ICT), from the perspective of urban governance, to achieve smart, efficient and effective resource utilization, not only saves costs and energy, but also improves government services and enhances citizens' quality of life. Connected in series to form a diversified innovation ecological cycle.

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