

Democracy in Practice from Games to Physical Exercise: The Example of Participatory Budgeting for the Featured Park in Xindian District of New Taipei City

WU, CHIEN-CHUNG
Associate Professor
Center for General Education
Taipei University of Marine Technology
Taiwan

Abstract

In the past few years, Taiwan has had a rich experience of experimenting with participatory budgeting in democracy. Communitarianism is important to the establishment and operation of democracy. On the one hand, civic groups can serve as a tool for civil society to resist the intervention of state power, and on the other hand, they can also serve as a forum for people to learn civic skills and develop social connections. The aim of this study is to look at the practice of democracy in local government from the perspective of games to physical exercise. Through the operation of participatory budgeting, we will understand why and how local governments empower citizens to strive for government budgets as a process of civic activism. This study used in-depth interviews with a total of 16 people, including New Taipei City government officials, New Taipei City Council members, district office administrators, participatory budgeting proponents, local grassroots cadres and their accompanying teams. This paper finds that in communities where participatory budgeting is experimental, it is easier to develop the habit of participation and decision making by all because the local elite are not familiar with how participatory budgeting works and have not yet faced the difficulties of maintaining a community. The planning and design of participatory budgeting has changed the traditional Taiwanese park design from one that only focuses on play safety. From play to physical activity, the design of sports facilities in parks lacks the ability to train children's concentration, balance, muscular endurance and physical coordination. Civic participation has further changed the government's budgeting. In conclusion, non-elite led participatory budgeting is more in tune with the spirit of civic engagement, where local governments are less dominant in budgeting and give community members more opportunities to voice and decide.

Keywords: Communitarianism, civic engagement, government budgeting, participatory democracy, civic empowerment

1. Introduction: Participatory budgeting from games to physical exercise

After some two centuries of development, liberal democracy, with a representative legislature and a technocratic executive at its core, has given rise to a number of contemporary problems, as democratic politics seems to have narrowed down to competitive elections for political leadership in the legislature and the executive, and has moved further and further away from the core values of democracy, such as active citizen participation in political activities, consensus building among citizens through dialogue, planning and implementation of policies conducive to overall social and economic well-being, and more equitable distribution of resources (Fung and Wright, 2003 : 3) Contemporary political figures and scholars have suggested that one of the positive ways to address this democratic deficit is to strengthen empowering participatory mechanisms and attempt to promote

distributive justice in the allocation of public resources through civic engagement in the spirit of direct democracy.

The motivation for this paper focuses on the process and outcomes of participatory budgeting for public empowerment by local governments in Taiwan, Republic of China. A civic movement has emerged in Taiwan due to the traditional over-emphasis on playground safety, which has resulted in playgrounds that lack challenge and fail to respond to children's developmental needs. In 2015, a group of Taiwanese mothers rose up to call on the government to take children's play rights seriously and to "reject overly safe, unchallenging canned play equipment". Through their own experience in participatory budgeting, New Taipei City councilors responded to the demands of mothers in Xindian District and used the councilors' proposed funds to renovate the park playground, which received a great deal of response. Advocates concerned with children's play rights hope that playgrounds can be planned and designed with children in mind, rather than from the perspective of adults, and that the real play and physical exercise needs of children can be explored.

In terms of the purpose of the study, the most important aspect of child-based design thinking is to reallocate the government's sports budget through the participatory budgeting process. This paper documents the details of the children's play and creative process and finds that the government responds to the needs of the people with its budget.

After the workshop, feedback and discussions with the council members, village leaders and local mothers continued to follow up. The Qiaoren Special Park in Xiaocheng Village, Xindian District, New Taipei City, Taiwan, was used as an experimental site, initiating a case study of a playground in New Taipei City designed with children as the main focus. The discussion of participatory budgeting has placed games, physical exercise and movement development at its core, positioning park renovation as a civic movement and even gamifying physical exercise, and innovating methods and means of sports games.

Among the contemporary prevalence of public participation, participatory budgeting was initiated in the late 1980s, flourished in the early 21st century, and is still an emerging model of civic innovation in Taiwan. However, participatory budgeting is ambiguous and unclear in its meanings and objectives, but this ambiguity can accommodate the interests and imaginations of different actors, allowing them to take what they need to realise the values they embrace (Tsai-Tsu Su, 2017: 2). Participatory budgeting mainly includes actors from both the citizens and governments. In the case of civic actors, participatory budgeting is a decision-making tool for local residents to allocate public budgets and determine policy priorities (Baiocchi and Ganuza, 2014:32). In terms of government actors, participatory budgeting is a democratic policy-making process in which the government invites citizens to participate in the budgeting process and recognises that citizens can influence the allocation of the budget (Zhang and Yang, 2009: 289). Contemporary governments promote participatory budgeting for reasons such as increasing the political involvement of local residents, promoting accountability and transparency, reducing the risk of corruption, and even increasing government efficiency (Fugini, et al., 2016: 27-28). In addition, participatory budgeting also serves the function of educating citizens, government officials, and community residents about public issues and community needs, and even serves the social justice function of encouraging traditionally underrepresented disadvantaged groups to participate in resource allocation, among other functions (Lerner, 2011: 31).

In the context of Taiwan society, local governments began to actively promote participatory budgeting in 2015. In New Taipei City, various bureaus and departments are trying out the scheme, and New Taipei City councilors are also proposing funds to conduct a nationwide trial. This case is the first time that Members have used a relevant theme as a starting point for participatory budgeting. Physical exercise play is an activity that uses physical exercise as a mainstay and a game as a method to develop the basic competencies of civic development in children through civic empowerment.

Through the social analysis of empowerment issues, we know that bureaucracies need to undergo large-scale changes in terms of systems, personnel and even objectives in order to truly promote participatory budgeting and implement its resolutions. The above-mentioned theoretical and empirical studies on participatory budgeting in Western academia provide a viable research direction for this paper. This paper further reflects on the short experience of promoting participatory budgeting in Taiwan, and proposes future research directions and questions.

II. Methodology: Communicating the idea of public empowerment or civic empowerment

Based on the research motivation and purpose of the narrative, literature review and the current situation of the research field, the research ideas of this paper are as follows. In 2016, the New Taipei City Government and the New Taipei City Council began to conduct participatory budgeting democracy workshops, initiating the initial stage of public empowerment.

Subsequently, under the active promotion of the leadership, the executive has opened up the city's civic engagement to budgetary decisions on specific policy issues, and further designated the executive to handle participatory budgeting, allocate the amount of participatory budgeting, and propose multiple. The government, with the support of the council, has also been able to provide various conditions for participatory budgeting and further implement the preparation of the budget. In other words, the New Taipei City government, with the support of the council, has established a basic communication platform to promote participatory budgeting, and provided a form for citizens of New Taipei City to interact with each other and form budgetary decisions, but the goal should be to solve local problems and achieve the desired policy goals through participatory budgeting. That is, the key subsequent action is to move from formal empowerment to substantive empowerment.

This paper proposes two stages of observing and examining participatory budgeting and public empowerment: firstly, to enhance citizens' and public officials' ability to participate through the empowerment process, so that government budgeting can be used by the people; secondly, to develop the responsiveness of the executive and public officials through the implementation of the empowerment outcome, that is, how citizens can monitor the budget through participation. This paper argues that the formal empowerment of participatory budgeting in New Taipei City can only progress to substantive empowerment if the four empowering components, namely the environment, the administration, the mechanism and the participants, which interact with each other during the empowerment process stage and the empowerment outcome stage, are brought into play in a positive way. In other words, the executive must actually implement the resolutions of participatory budgeting in order to achieve the desired policy outcomes.

In the design of the participatory budgeting system, members of the New Taipei City Council proposed thematic participatory budgeting. The council members believe that physical exercise games are suitable as teaching materials for children's integrated physical and mental growth. Children's sensory and perceptual development can be integrated through physical exercise games. Therefore, the councillors used the park renovation as the main design so that the children could develop a sense of subjectivity through play and recognise the relationship between the individual and the surrounding.

This paper integrates the functions of empowerment process and empowerment outcome. Buckwalter (2014) develops the following four empowerment dimensions, and this paper revises and presents the main research questions in each of them to further understand how citizens influence government funding through participatory budgeting and in-depth interviews as a guide for subsequent empirical research:

(1) Environment empowerment: The leadership of participatory budgeting in New Taipei City includes: the perceptions, intentions and preferences of the mayor and his key staff, the council, city councilors, the heads of various bureaus and departments and district offices on participatory budgeting. The specific research questions are as follows: What are the reasons why the leadership supports or opposes the promotion of participatory budgeting? Is participatory budgeting likely to crowd out other government services? Which policy issues are more appropriate for participatory budgeting? What are the factors influencing the leadership's continued support for participatory budgeting?

(2) Administration empowerment: the perceptions, intentions and preferences of the administration's staff towards participatory budgeting, the flexibility of the budgeting process, the design of the administration hierarchy, etc. The specific research questions are as follows.

What are the reasons why the executive's office-holders support or oppose the promotion of participatory budgeting? In which budgetary process would it be more beneficial for the executive to include participatory budgeting in the implementation of the resolution? How do the executive and legislative administrations decide on the amount to be spent on participatory budgeting? What are the statutory bases? What are the reasons for the administration to fully implement, partially implement, switch implementation, or not to implement participatory budgeting? How can we ensure that the administration that promotes participatory budgeting is accountable? How

are indicators developed to assess the effectiveness of the Executive's implementation of the Participatory Budgeting Resolution? How can the short-term and long-term impact of participatory budgeting be assessed? What are the advantages and disadvantages of using the self-empowerment model for participatory budgeting in New Taipei City at this stage? How is the coordination between the administrations of participatory budgeting proposals? How do we manage conflicts?

(3) Mechanism empowerment: the setup of a dedicated participatory budgeting unit, the setup of a participatory budgeting committee, the design of the rules and regulations of participatory budgeting, the recruitment of dedicated participatory budgeting administrators, etc. The specific research questions are as follows: What are the reasons for the leadership to support or oppose the establishment of a dedicated unit for participatory budgeting? What are the reasons for the leadership to support or oppose the recruitment of dedicated budgeting administrators? How are the rules of procedure for participatory budgeting designed? Who should design them? Are there funds available to promote participatory budgeting on a sustainable basis? How do we measure the 'rate of return' on the funds invested in participatory budgeting? If participatory budgeting comes to an end, what are the ways of sustaining civic engagement? Does New Taipei City need to develop standard operating procedures to promote participatory budgeting?

(4) Participant empowerment: Practices that empower citizens and public officials to engage in participatory budgeting, the timing of citizen engagement in participatory budgeting, and the perceptions, intentions and preferences of participating citizens and public officials. The specific research questions are as follows: What are the target beneficiaries of participatory budgeting? How can we ensure that citizens who participate in participatory budgeting are provided with adequate information about their budgets? How can participatory budgeting be integrated with existing community initiatives? What are the arguments for and against participatory budgeting by citizen groups? Is participatory budgeting compatible with the current strategy of citizen groups? Are civic groups willing to work with the executive to implement participatory budgeting resolutions? Are there other forms of participatory democracy that citizens are keen on?

III. Case Study: The transformation of Xiaocheng Village Park

Compared to other models of civic engagement, participatory budgeting has a decisive and substantial influence on policy, which is why the New Taipei City Council has been so cautious in promoting participatory budgeting. As the process of participatory budgeting varies from country to country, it must reflect the social values and characteristics of the local community and be tailored to local conditions. This feature is also evident in Taiwan, where different county and municipal governments plan and promote participatory budgeting procedures with local characteristics, taking into account the customs and folklore of the areas under their jurisdiction and the executive power of the administration (Lan Shih-Chung et al., 2018: 13-15).

In terms of the scale or type of budget, unlike the previous unthemed participatory budgeting, the participatory budgeting promoted by New Taipei City councilors is "issue-based specific-purpose budgeting", which means that the existing and specific-purpose budgets of the executive authorities are the subject of civic engagement, and the executive authorities with the authority to take charge of the issue are involved. In terms of the main body of promotion, New Taipei City Council members adopt the "empowerment model", which means that New Taipei City Council members take the lead in accompanying the implementation of empowerment activities through participatory budgeting, and invite universities/colleges to assist in empowerment matters. Since 2016, the New Taipei City Council has acted as a catalyst to engage youth through participatory budgeting and become a sustainable force in public affairs. The project is divided into the following three stages for step-wise implementation:

I. Preparatory stage

(I) Organising participatory democracy training camps

In 2016, the New Taipei City Council and the New Taipei City Government started to organise a forum on local affairs. In 2017, a training course on "Participatory Democracy" was organised, inviting young people, mothers and women who are studying, working or based in Xindian to complete training on participatory democracy, to learn about the concept and operation of participatory democracy, and to train up their skills in reasoning and proposal making. It is hoped that these human resources will become a pool of talent for future participatory budgeting activities.

In order to enhance the understanding of the topic, the workshop was designed to include the learning of basic knowledge. This includes the further integration of cognition in children's physical exercise games, and the transformation of the park environment to create fun contexts in order to attract children's interest in physical exercise. Specifically, the design objectives of participatory budgeting are to activate agility, coordination and balance. But the question is, how should playful children's physical exercise be structured and innovated in order to promote children's physical development in the park transformation?

(II) Organising Steering Committee and Trial Exercise

Since 2016, New Taipei City Council members have been inviting experts and academics, as well as teachers who have carried out participatory budgeting, to form a 'steering committee' to conduct consultations. In the Steering Committee, the task of the year was determined to be to gradually involve local youth in workshops. Participatory budgeting in Dagan Village is a pilot project for participatory budgeting. Through this pilot project, participating citizens can learn about the discussion mode, operation mode and possible outcomes of participatory budgeting, and achieve the effect of policy marketing and communication.

(III) Holding a number of theme-based workshops

In 2017, the New Taipei City Council organised a number of workshops focusing on different development areas: "Dagan Village in Xindian District - Our Community Development", "Xindian District Youth Public Affairs Training" and "Xindian District Community Women's Public Affairs Training", inviting young people from universities and colleges, social youths and youth groups to discuss in depth and generate concrete and feasible solutions. In this workshop, conversational skills are used to create an atmosphere of equal conversation that participants will enjoy. Through flexible small group discussions, participants can engage in honest dialogue, reflect on issues, share common knowledge and even find new opportunities for action. In order to enable the participating citizens to make precise proposals that meet the budgeting principles, the New Taipei City Council Service Team was also on hand to provide additional explanation on the budgeting principles. At the end of the event, each group of proposals was voted on and discussed.

Secondly, the empowerment of New Taipei City and its citizens is described. The New Taipei City Information Bureau has invited the Taipei University of Marine Science and Technology to organise a series of events on 'community participatory budgeting', and has planned three stages of activities in three directions: 'participatory budgeting needs to move from a concept to an operational policy tool', 'participatory budgeting needs to have basic standards for participation', and 'participatory budgeting needs to be empowering for administrative departments'.

Although the ambiguity of the meaning and objectives of participatory budgeting allows local governments to adopt different forms of participatory budgeting according to local circumstances, participatory budgeting should have the following four elements. I. Citizens have access to information about the cost, operation and impact of various government programmes on specific occasions. II. Citizens can express their budgetary needs in a specific context. III. Citizens can interact directly with government officials and present budget proposals. IV. Citizens can vote for budget proposals (Gilman, 2016: 7-8).

II. Operationalisation phase:

Xiaocheng Community is located on the slopes of Ankeng Mountain in Xindian District, New Taipei City, and was developed in the 1970s as a collection of hillside residences. Unlike other urban communities where residents live on separate floors, the Xiaocheng Community in Taipei is mostly single-family houses. The neighbourhood is surrounded by lush greenery and has many precious natural resources. Night herons, frogs, fireflies and blue magpies can often be seen walking through the community, which is the best proof that the community is blessed with a natural ecological environment. This is the best proof that the community is blessed with a natural environment, and many families moved to this area because of its beautiful living environment.

In recent years, the community has been experiencing problems of crumbling rocks, cracked houses and old public facilities due to the long period of rainfall. At the same time, the community was confronted with the issue of land disputes between the developer and the community over the development of hillside land. Public facilities in the community have been closed off by the developers, leaving the community united in their concern and voice for the community.

The park is designed to cover an area of approximately 450 square metres. Based on the data compiled from local children's play workshops, playgrounds were designed to suit the imagination of local children, such as climbing and swinging types. At the same time, footpaths and pavements around the park area will also be improved.

(I) Mothers are invited to come out of the community.

Regarding the participatory budgeting of the Qiaoren Special Park in Xiaocheng Village of Xindian District, after the 9-in-1 election in 2018, the Special Park project has been under preparation since April 2019. The Xiaocheng Village Playground Workshop was held on 30 June 2019, allowing children to create and play street games (such as hopscotch, jump rope, solitaire, red and green lights and other simple games) and inspire their imagination on the use of space, so that children can have more different experiences and people can better listen to the children's needs and observe children's activities and behaviours.

The Xiaocheng Village playground workshop was designed from the outset to allow children to play freely. Through the children's free building process and the play between children of different physical conditions, we discovered design possibilities that are usually overlooked and observed the children's imagination and desire for play. And the design discussions began only after two workshops. In the third workshop, the children were invited to create a piece of art. The children were told that their work would be placed in the playground. The children were very attentive and serious about their work. What's more, during the inspection and acceptance process in the later stage, the children were arranged to go into the construction site, put on their safety helmets and become little engineers to put up their works. In this article, we found that the construction workers were emotionally affected by the seriousness of the children's faces. They gently assisted the children. After the children had left, they worked more carefully on cleaning up and finishing up the work.

(II) Local culture and history are integrated into the game imagination.

By listening to, understanding and interpreting the children's imagination, considering the local history and environment, and exploring the memories of Xiaocheng Village, the Empowerment team chose the shape of the Bitan Bridge to create the twin towers and slides. Echoing the Bitan Bridge, the park's unique cultural and historical context and spacious lawn are integrated into the overall play experience and design, allowing children to have a rich contextual imagination and to open up their sense of local culture and history.

From the workshop observation to the translation of the design, the accompanying team's personal participation in the workshop had a lot of positive effects. The process of observing and discussing the astringent designs in person not only allowed for a more comprehensive reflection on the various perspectives and viewpoints of playground design, but also provided a further sense of empathy towards the users.

For example, the second workshop saw school-age children choosing to climb up a tree in grassland using ropes and paper rolls, and setting rules for swinging from the first tree to the second. To increase the difficulty of the game, the children were required to move forward along the red rope after drilling (sliding, drilling, crouching, and crawling) with their eyes closed. The school-age children were interested in the multi-play experience, which gave them the opportunity to interact with each other socially. At the end of the workshop time, the children were still hungry for more and wanted to continue playing. By observing this collective construction and creation process, we wanted to explore the hidden thoughts and needs of post-school children and design a play space to meet their needs.

The park renovation also incorporated an edible landscaping course. Through the course, participants not only learnt a lot, but also transformed a park full of weeds and black mosquitoes into a beautiful park with walking paths and plants. The neighbours now come around and help maintain the park and planting.

(III) From talking to reasoning

This group of mothers has little connection to Xiaocheng Village, as the neighbourhood used to be full of single-family houses, and many outsiders/outlanders have come in. Xiaocheng Village gives the impression of being a relatively 'weak' community compared to other neighbourhoods in Xindian.

There are several reasons for this impression. Firstly, Xiaocheng Village has only recently become part of participatory budgeting. The community volunteer, Lao Wan, said, "Xiaocheng Village has never been a place for overall community building." In addition, there is no decent activity centre here. The village leader also said,

"Without a proper activity centre, it is not convenient to organise activities, to set up a care centre/a funeral centre or to organise activities for the Mid-Autumn Festival". There are only about 100 members. Finally, the Community Development Association did not have much experience and ability to apply for projects. I don't know anything about it! For example, I don't know how to write a proposal when I have to apply for funding to run an event. I had to ask her daughter to help me or borrow a template from the district office for reference. With such a weak foundation for community building, many members were a bit worried about the operation of participatory budgeting in the Xiaocheng Village community. For example, after learning that the village leader had agreed to the invitation of the councillors to participate in budgeting, Lao Wan joked, "I can't figure out why he wants to participate in budgeting, so I say that the newborn calf is not afraid of the tiger and dares to borrow the courage from the sky to participate in this activity. I think it's probably because the village leader has appreciated the participatory budgeting that the councillors have been promoting over the past few years," he said.

1. Collective identity and political culture: Everyone participates, everyone decides.

The village leader has his own blueprint for the future of the community, as he has only been involved in participatory budgeting for two years. His ideas were confined to participatory budgeting proposals, in which councillors did not intervene indirectly or directly, and community members were invited to make proposals. In terms of leadership style, the village leader is more inclusive and egalitarian. Although the village leader modestly says he knows little about participatory budgeting, the village leader prides himself on being well-connected, and whenever he calls on the villagers, they will come, so the events are always so lively.

In terms of community governance, the mothers of Xiaocheng Village do not believe that relying on the wise village leader is the best way to go. On the contrary, they believe that the participation of community members is very important and they like the village leader's affability and enthusiasm, but they do not think that everything should be left to the village leader. The village leader's opinion is not necessarily what everyone wants. Aju, who is a community councilor and volunteer, believes that the participation of the people is necessary.

In an era of democracy, the budget should be decided by the people! The village leader may not agree with what the people decide. The village leader's decision may not be agreeable to the people. Maybe that's what they call a "thankless task". It's no use pushing for participatory budgeting if the people underneath don't want to do it! Although community members believe that funding is important to the community, the important thing is not to allow the community to run many businesses, but to allow people to come out and participate in community affairs. It is about turning the community into a living circle, where everyone lives and all activities take place. Everyone can get to know each other, everyone can communicate with each other, and everyone can bring things to the table. In effect, the standard of the community will be raised and the community will develop. In other words, the members of the community not only see getting more people involved as an important goal in community building, they also see it as a necessary way to make the community run smoothly. The invitation from the councillors led the village leader and community members to believe that these objectives could be achieved through the operation of participatory budgeting.

2. Participatory budgeting that makes community members come forward

The Xiaocheng Village community's publicity for participatory budgeting was comprehensive. Not only did the village leader spread the word through his own network, but councillors also went to neighbouring communities to spread the word. In addition, as there was no decent activity centre, the participatory budgeting discussions were held at a temple some distance away from the community office, which was inconvenient and difficult, but in effect reduced the barriers between the communities, as the activity centre was owned by one community only, while the temple was a common centre of faith for different communities, and people from different communities were more willing to participate. As a result, there were many participants and the discussion was very heated. Ah Chu's mother recalled, "The discussion was so heated, nine cats out of ten, everyone had a lot of opinions". Ah-Chi, a volunteer, also said, "There were a lot of people that day. It was a very busy day in front of the temple. There was a lot of people in front of the temple. I'm not much of a talker, but it was really lively!"

There was a high degree of autonomy on the part of the community members in terms of the proposals. Without any external intervention, they discussed and came up with what they thought was a good proposal. Generally speaking, members of the experimental community have been very positive about participatory budgeting. "Of course, the funding was an incentive, but it wasn't all about getting government budgeting," says A-wan. A-wan

said, "This time, the government will pay for the project, and then the community members will discuss the proposal and decide what they want to do. The members can be creative and if they vote, they will feel a sense of achievement!"

In other words, the design of participatory budgeting will increase the motivation of community members to come out, which is an important objective defined specifically for the purpose of experimenting with the political culture of the community. In addition, the community members also felt that discussing the project together would enhance community cohesion and create a sense of community as a whole. Ah-Chun said, "The atmosphere was very good. It seemed like there was a lot of cohesion.

We came up with some ideas for projects and things we wanted to do, and we suggested them." Of course, those who make proposals that are accepted are more likely to have a positive view of participatory budgeting. However, even though the project was written as a project, but not carried out because the council members' participatory budgeting could not cover the items in need of funding, the proposer still recognises the spirit of participatory budgeting, which allows everyone to participate. By explaining the obstacles and difficulties, the New Taipei City Government was able to bring about mutual understanding between the public and the government.

Because of this discussion, "we understand what the community needs to do now and what is worthwhile for our community to implement in order to increase the integration of the community and to make the community a little more lively." Ah-Chun is not an exception to this rule.

The other sponsors of the unsuccessful proposals, when evaluating participatory budgeting, focused on the participation of the community, rather than on the unsuccessful proposals of their own.

(IV) A play environment with physical exercise aesthetics from a 'playground' perspective

For children, play is learning. That is to say, children's physical exercise is play. Children can learn through play and children can learn how to live through play. Therefore, the objective of the design of physical exercise games in the park is to integrate games into learning interactions and to gamify the physical exercise curriculum, so that children can develop the spirit of independence, mutual help and cooperation, as well as the ability to adapt to the environment and society through physical exercise games, in order to achieve the goal of whole-person education.

In terms of design, the biggest difference from the past is that over the past 20 years, the government has placed great emphasis on the safety of children's playgrounds.

In order to comply with the CNS regulations, the design mode was to communicate directly with the owners and the village leaders, often from the perspective of maintenance and management difficulties, safety or not, and less from the perspective of children's physical and mental development and needs. Following the initiative of civic groups, the playground design now has many possibilities and is moving in the direction of customisation.

The design of the play environment is a departure from the standardised arrangement of play equipment. The design of the play environment retains the original tree planting and new tree planting, and makes use of the changing terrain to create a hillside landscape of green trees. In addition to providing children with a design that meets their physical and mental development, the play environment should also provide children with a play experience that integrates nature and local characteristics, allowing them to touch the flowers in bloom at the top of the trees, pick up natural objects and experience the rare environment in the city.

The park's turf and green grass slopes are a special space retained in the playground. The children can play freely in this area, making play more diverse. This is what the playground looks like when the accompanying team works with the children. The playground is designed to provide children with a variety of physical and mental development as well as a sense of the environment, providing a variety of sensory experiences and physical and mental perceptions. The accompanying team takes the children on a journey to discover the natural and local characteristics, allowing them to play naturally inside, using natural and loose materials (sand, stones, wood chips, etc.). In this way, children can touch objects, play with them, imagine, feel, laugh and experience an environment that is rare in the city. The integration of the play values required by children with the aesthetic style of local history and culture, and the cultivation of a friendly play atmosphere will be the nourishment for children's growth.

III. Budget implementation stage

While it may seem easy to talk about children's participation on paper, it is difficult for the public sector to operate. However, it is extremely challenging to work in the field and to translate the requirements and discussions afterwards. The relevant implementation must not be restricted by the mindset of adult management. The workshop will focus on the 'transformation' and 'return of power' to the child, reducing the intervention, regulation and restriction of adult perspectives and positions, and allowing the community to use government budgeting resources to nourish the child so that he or she can become a whole-person developmental entity.

In conclusion, we can see that the political culture of community participation and decision making has a profound impact on the operation of participatory budgeting. In this culture, participatory budgeting is interpreted as a way of making the community more lively, with community leaders not interfering too much and allowing community members to discuss and propose freely. The approval or otherwise of members' proposals is only secondary. The most important thing is whether we have come forward and whether we have participated happily.

IV. Conclusion

Based on a review of the background and process of participatory budgeting, this article argues that the key factor determining the sustainability of participatory budgeting is not only the votes, but also the responsiveness of the executive and public officials to the resolutions of participatory budgeting. In other words, it is not only the budgeting but also the implementation of the resolutions that will motivate people to commit to participatory budgeting in the long term.

Therefore, the physical exercise to promote participatory budgeting is focused on the empowerment level. The prerequisite for empowerment is to understand the attitude and willingness of the administration and public servants towards participatory budgeting and the level of trust in public participation in budget planning. Therefore, the promotion of participatory budgeting should start with the empowerment of the public service. The first step would be to empower outstanding civil servants as seeds, and then to extend the knowledge of participatory budgeting to the entire civil service. Afterwards, the public servants will lead the citizens to promote participatory budgeting.

Secondly, the executive also needs to determine what public issues are suitable for participatory budgeting. For example, issues such as less professionalism, smaller community-based nature, smaller budgets, promoting equality, and multiculturalism may be more appropriate in the early stages of participatory budgeting.

The findings of this study show that since 2016, New Taipei City councilors have been using the executive's specific-purpose budget for participatory budgeting, and have adopted a self-empowerment model to promote participatory budgeting in collaboration with universities and colleges. In the empowerment process, the New Taipei City Council provided systematic empowerment courses for youth, citizens and public officials to enhance their communication, deliberation, proposal planning and voting skills. In the empowerment process, most of the budget proposals have met the requirements of participatory budgeting, or at least participatory planning. As a result, New Taipei City has already achieved initial results in promoting participatory budgeting in public empowerment. The effectiveness of moving from formal empowerment to substantive empowerment depends on the attitude and willingness of the head of the executive, the executive and public officials, their capacity development and institutional design.

This article also draws the following conclusions from the recent experience of New Taipei City Council members in promoting participatory budgeting.

I. The final output of participatory budgeting at the level of communication is voting, but voting is only the completion of the stage of participatory budgeting, and the next step is the division of labour between the city government and departments to implement the resolutions voted on. Therefore, the key to success or failure of participatory budgeting is at the empowerment level. Citizens do not care about the division of labour in the bureaux and departments, but only whether or not the overall city government team has actually implemented the voted resolutions.

II. Participatory budgeting provides an opportunity for public officials in the local administration to have hands-on contact with the public. In the process of discussing a proposal, the public official's empathy for the concerns of the public is significantly enhanced.

III. Participatory budgeting may affect the original resource allocation structure, which may lead to a backlash. In Taiwan, grassroots elections are based on a "large constituency system". Stakeholders with vested interests may exert pressure on the executive to promote participatory budgeting through the council, and use the means of cutting the executive's budget to obstruct the promotion of participatory budgeting.

IV. New Taipei City has chosen the younger generation as the first target for promoting participatory budgeting because the younger generation is more receptive to new concepts or systems such as participatory democracy and deliberative democracy. Then themes that are of interest to the younger generation are selected. For example, Community Park can go through renovation and empowerment, and the young generation can be promoted/cultivated as the seeds of participatory budgeting. However, most of the proponents of participatory budgeting are young people. However, if there are not enough financial and spiritual incentives, when the enthusiasm fades away, they may leave the field of for implementation of participatory budgeting.

V. Participatory budgeting in the New Taipei City Council, from no theme-based program to issue-based program, requires more funding, a fuller implementation period, and a larger scale of inter-bureau cooperation. Therefore, there is a need to establish a more active management assessment mechanism. This is a major challenge for the New Taipei City Government.

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