

CHAPTER VII

ADMINISTRATION

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7.1 Budget

7.1.1 Legal Framework

The CCAC is a public entity endowed with functional, administrative and financial autonomy, its organization and operations are governed by Law No. 10/2000 and Administrative Regulation No. 31/2000. In the meantime, the general financial system of autonomous entities as stipulated in Decree Law No. 53/93/M of 27 September is complementarily applicable to the CCAC.

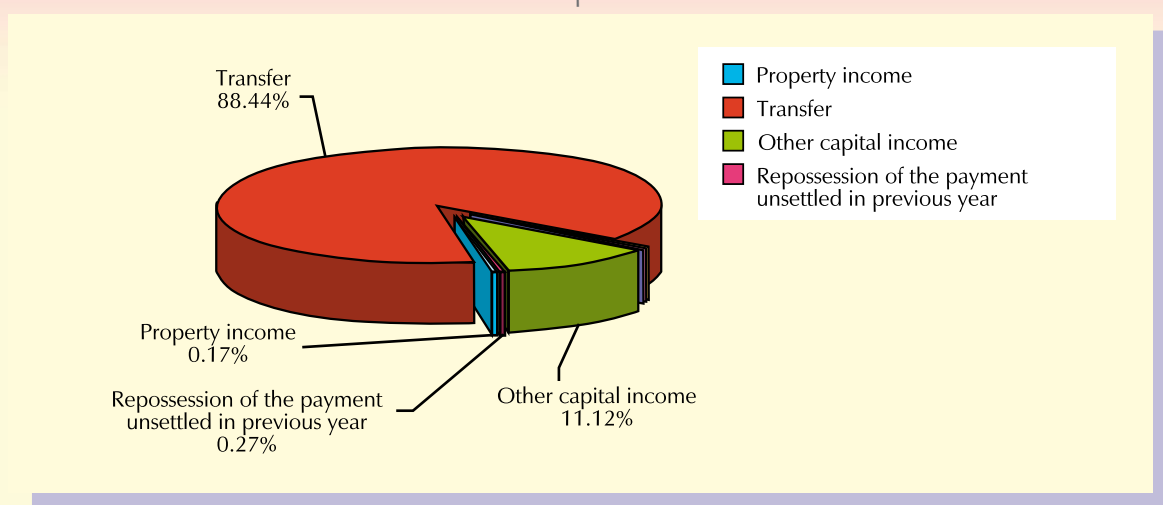
The budget of the CCAC for 2005 was approved by the Executive Order No. 63/2005 of the Chief Executive and was published in Series 1, Issue 12 of the Official Gazette of the Macao SAR on 21 March 2005. The budgeted income approved was MOP 80,086,000.00 (eighty million and eighty-six thousand patacas).

After closing the accounts of 2004 and settling the related surplus, the CCAC in accordance with the law prepared the supplementary budget. This was approved by the Executive Order No. 156/2005 of the Chief Executive and was published in Series 1, Issue 20 of the Official Gazette of the Macao SAR on 16 May 2005. Considering the surplus was increased by MOP4,892,441.37 (four million, eight hundred and ninety-two thousand, four hundred and forty-one patacas, and thirty-seven avos) based on the financial management in the previous year, therefore the budget for the CCAC to carry out various projects and activities in 2005 totaled MOP84,978,441.37 (eighty-four million, nine hundred and seventy-eight thousand, four hundred and forty-one patacas, and thirty-seven avos).

7.1.2 Budgeted Income

The amended budgeted income for 2005 was MOP84,978,441.37 (eighty-four million, nine hundred and seventy-eight thousand, four hundred and forty-one patacas, and thirty-seven avos). However, the actual income was MOP85,344,574.48 (eighty-five million, three hundred and forty-four thousand, five hundred and seventy-four patacas, and forty-eight avos), an increase of MOP366,133.11, resulting in an execution rate of 100.43%.

Table 33
Income components in 2005



7.1.3 Budget Expenditure

While the revised budget totalled MOP84,978,441.37 (eighty-four million, nine hundred and seventy-eight thousand, four hundred and forty-one patacas, and thirty-seven avos), the actual expenditure was MOP68,735,622.50 (sixty-eight million, seven hundred and thirty-five thousand, six hundred and twenty-two patacas, fifty avos), resulting in an execution rate of 80.89%. The management surplus was mainly due to the fact that some of the projects expected to have been completed in 2005 remained unfinished. For example, certain equipment and some of the expected vacancies in the CCAC were yet to be filled.

Of the actual expenditure of MOP68,735,622.50 (sixty-eight million, seven hundred and thirty-five thousand, six hundred and twenty-two patacas, fifty avos), the largest portion amounting to MOP42,310,467.17 (forty-two million, three hundred and ten thousand, four hundred and sixty-seven patacas and seventeen avos) went to personnel costs, accounting for 61.56% of the total expenditure. The second largest expenditure was on “Acquisition of assets and services”, totalling MOP16,676,109.06 (sixteen million, six hundred and seven-six thousand, hundred and nine patacas, and six avos), accounting for 24.26% of the total. The amount for “Ordinary transfers” was MOP4,616,103.00 (four million, six hundred and sixteen thousand, hundred and three patacas), accounting for 6.72%. In addition, the other “routine expenditure” was MOP4,377,951.91 (four million, three hundred and seventy-seven thousand, nine hundred and fifty-one patacas, and ninety-one avos), accounting for 6.37%. And

Out of the total actual income of MOP85,344,574.48 (eighty-five million, three hundred and forty-four thousand, five hundred and seventy-four patacas, and forty-eight avos), the major part came from the item of “Transferring of the General Budget of the Macao SAR”, which was MOP75,480,693.00 (seventy-five million, four hundred and eighty thousand, six hundred and ninety-three patacas), accounting for 88.44% of the actual total.

Another major source of income was “Other Capital Income”, which was MOP9,492,441.37 (nine million, four hundred and ninety two thousand, four hundred and forty-one patacas, and thirty-seven avos), accounting for 11.12% of the actual total. This was the management surplus of 2004.

Table 32
Financial Income in 2005

Code	Designation	Budgeted income	Supplementary budget	Total budgeted income	Actual income		Difference	Execution rate
					Amount	%		
	Ordinary income	75,485,000.00	0.00	75,485,000.00	75,624,412.87	88.61%	139,412.87	100.18%
04-00-00	Property income	1,000.00	0.00	1,000.00	141,164.97	0.17%	140,164.97	14,116.50%
05-00-00	Transfers	75,480,000.00	0.00	75,480,000.00	75,480,693.00	88.44%	693	100%
06-00-00	Durable goods sales	1,000.00	0.00	1,000.00	0.00	0.00%	-1,000.00	0.00%
07-00-00	Sale of durable assets	2,000.00	0.00	2,000.00	2,554.90	0.00%	554.90	127.75%
08-00-00	Other ordinary income	1,000.00	0.00	1,000.00	0.00	0.00%	-1,000.00	0.00%
	Capital income	4,601,000.00	4,892,441.37	9,493,441.37	9,720,161.61	11.39%	226,720.24	102.39%
13-00-00	Other capital income	4,600,000.00	4,892,441.37	9,492,441.37	9,492,441.37	11.12%	0.00	100%
14-00-00	Repossession of the payment unsettled in previous year	1,000.00	0.00	1,000.00	227,720.24	0.27%	226,720.24	22,772.02%
Total		80,086,000.00	4,892,441.37	84,978,441.37	85,344,574.48	100%	366,133.11	100.43%

the amount for investment was MOP754,991.36 (seven hundred and fifty-four thousand, nine hundred and ninety-one patacas, and thirty-six avos), accounting for 1.10 % of the actual total expenditure.

As the actual total income was MOP85,344,574.48 (eighty-five million, three hundred and forty-four thousand, five hundred and seventy-four patacas, and forty-eight avos) and the total expenditure was MOP68,735,622.50 (sixty-eight million, seven hundred and thirty-five thousand, six hundred and twenty-two patacas and fifty avos), thus the management surplus in 2005 was MOP16,608,951.98 (sixteen million, six hundred and eight thousand, nine hundred and fifty-one patacas, and ninety-eight avos).

Table 34
Financial expenditure in 2005

Code	Designation	Initial appropriation (1)	Supplementary budget (2)	Budget amendment (3)	Amended appropriation (4)=(1)+(2)+(3)	Actual expenditure (5)	Surplus (4)-(5)	Execution rate (5) / (4)x100%
	Routine expenditure	73,566,000.00	4,892,441.37	1,100,000.00	79,558,441.37	67,980,631.14	11,577,810.23	85.45%
01-00-00-00	Personnel	44,771,000.00			44,771,000.00	42,310,467.17	2,460,532.83	94.50%
01-01-00-00	Fixed/long-term remuneration	42,560,000.00		-2,000.00	42,558,000.00	40,634,047.80	1,923,952.20	95.48%
01-02-00-00	Extra remuneration	1,106,000.00		2,000.00	1,108,000.00	911,010.00	196,990.00	82.22%
01-03-00-00	Bonus in kind	35,000.00			35,000.00	16,151.85	18,848.15	46.15%
01-05-00-00	Providence welfare	430,000.00			430,000.00	294,070.00	135,930.00	68.39%
01-06-00-00	Compensation of expense share	640,000.00			640,000.00	455,187.52	184,812.48	71.12%
02-00-00-00	Assets and services	19,305,000.00		980,000.00	20,285,000.00	16,676,109.06	3,608,890.94	82.21%
02-01-00-00	Durable assests	1,010,000.00			1,010,000.00	260,810.84	749,189.16	25.82%
02-02-00-00	Non-durable assets	1,230,000.00			1,230,000.00	783,936.99	446,063.01	63.73%
02-03-00-00	Aquisition of services	17,065,000.00		980,000.00	18,045,000.00	15,631,361.23	2,413,638.77	86.62%
04-00-00-00	Ordinary transfers	3,980,000.00		740,000.00	4,720,000.00	4,616,103.00	103,897.00	97.80%
05-00-00-00	Other ordinary expenditure	5,510,000.00	4,892,441.37	-620,000.00	9,782,441.37	4,377,951.91	5,404,489.46	44.75%
	Capital expenditure	6,520,000.00		-1,100,000.00	5,420,000.00	754,991.36	4,665,008.64	13.93%
07-00-00-00	Investment	6,520,000.00		-1,100,000.00	5,420,000.00	754,991.36	4,665,008.64	13.93%
07-09-00-00	Transportation materials	20,000.00		240,000.00	260,000.00	252,000.00	8,000.00	96.92%
07-10-00-00	Machinery and equipment	6,500,000.00		-1,340,000.00	5,160,000.00	502,991.36	4,657,008.64	9.75%
TOTAL		80,086,000.00	4,892,441.37	0.00	84,978,441.37	68,735,622.50	16,242,818.87	80.89%

Table 35
Expenditure components in 2005

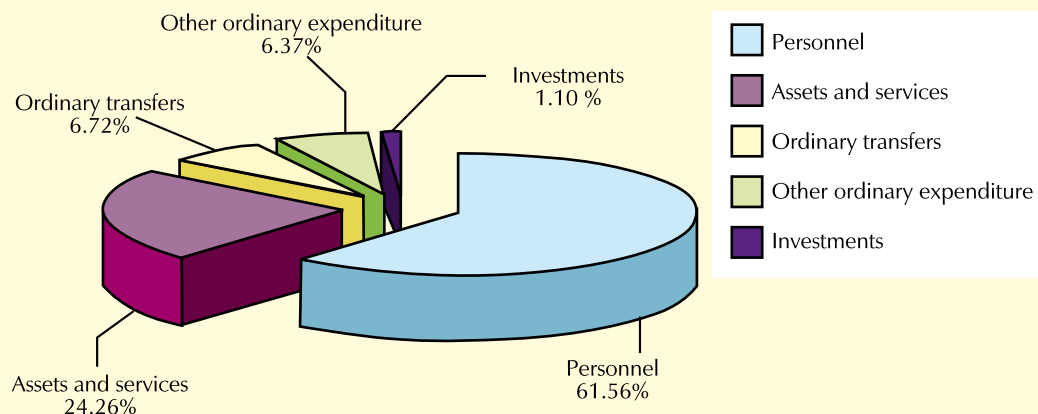
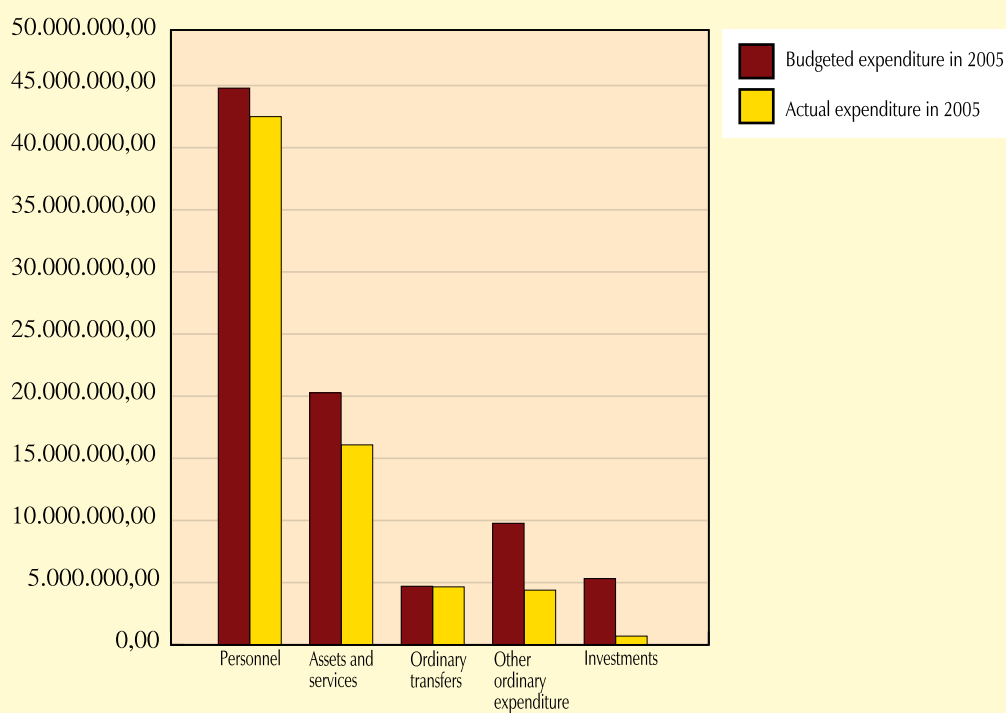


Table 36
Comparison between the budgeted and actual expenditures in 2005



7.2 Personnel

To cope with the increasing workload of all CCAC departments, an amendment was made to the “Organization and Operation of the CCAC” related in Article 31 of the Adminis-

trative Regulation No. 31/2000 through the Administrative Order No. 28/2003 given on 21 July 2003, thus the total number of staff members in the CCAC was 109. By 31 December 2005, the personnel of the CCAC had increased to 112.

Table 37
Comparison of the number of staff from 2002 to 2005

Posts	31-12-2002	31-12-2003	31-12-2004	31-12-2005
Commissioner	1	1	1	1
Deputy Commissioner	2	2	2	2
Chief of Cabinet of the Commissioner	1	1	1	1
Adviser or Expert	6	6	5	4
Department Head	1	1	1	1
Chief Investigation Officer	2	3	3	2
Division Head	0	1	1	1
Senior Officer	6	4	3	3
Senior Information Technology Officer	1	2	1	2
Interpreter	0	0	0	—
Personal Secretary	2	1	1	2
Office Assistant	—	1	1	1
Chinese Expert	1	1	1	1
Officer	1	1	1	1
Information Technology Officer	—	1	1	2
Investigator	35	40	50	49
Assistant Officer	8	18	16	15
Public Relations Officer	2	1	0	—
Auxiliary Officer	7	6	6	6
Information Technology Assistant	1	1	1	—
Administrative Official	3	3	5	6
Worker and Auxiliary Staff	11	11	11	11
Full-time Temporary Staff	—	—	—	1
Total	91	106	112	112

