

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 being 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 2006 was approved by the Executive Order no. 68/2006 of the Chief Executive and was published in Series 1, Issue 12 of the *Official Gazette of the Macao SAR* on 20th March 2006. The budgeted income approved was MOP90,645,000.00 (ninety million, six hundred and forty-five thousand patacas).

After closing accounts of 2005 and settling the related surplus, the CCAC in accordance with the law prepared the supplementary budget. This was approved by the Executive Order no. 122/2006 of the Chief Executive and was published in Series 1, Issue 19 of the *Official Gazette of the Macao SAR* on 8th May 2006.

Considering the surplus was increased by MOP2,608,951.98 (two million, six hundred and eight thousand, nine hundred and fifty-one patacas, and ninety-eight avos) based on the financial management in the previous year, therefore, the budget for the CCAC to carry out various projects and activities in 2006 totalled MOP93,253,951.98 (ninety-three million, two hundred and fifty-three thousand, nine hundred and fifty-one patacas, and ninety-eight avos).

7.1.2 Budgeted income

The amended budgeted income for 2006 was MOP93,253,951.98 (ninety-three million, two hundred and fifty-three thousand, nine hundred and fifty-one patacas, and ninety-eight avos). However, the actual income was MOP93,571,299.51 (ninety-three million, five hundred

and seventy-one thousand, two hundred and ninety-nine patacas, and fifty-one avos), with a difference of MOP317,347.53 (three hundred and seventeen thousand, three hundred and forty-seven patacas, and fifty-three avos) higher than the budgeted income, thus resulting in an execution rate of 100.34%.

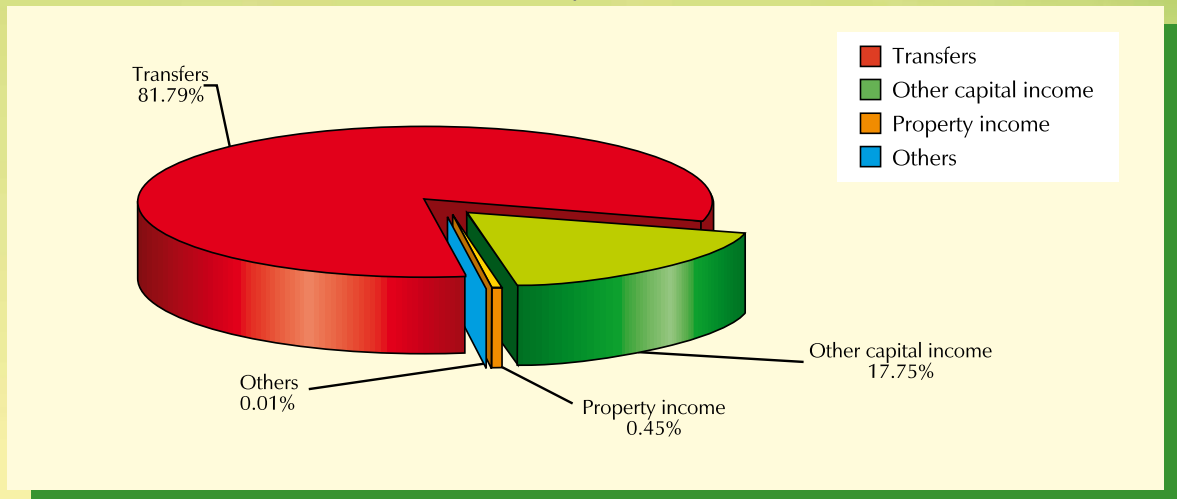
Out of the total actual income of MOP93,571,299.51 (ninety-three million, five hundred and seventy-one thousand, two hundred and ninety-nine patacas, and fifty-one avos), the major part came from the item of “Transfer of the General Budget of the Macao SAR”. This was MOP76,536,228.00 (seventy-six million, five hundred and thirty-six thousand, two hundred and twenty-eight patacas), accounting for 81.79% of the actual total.

Another major source of income was “Other Capital Income”, which was MOP16,608,951.98 (sixteen million, six hundred and eight thousand, nine hundred and fifty-one patacas, and ninety-eight avos), accounting for 17.75% of the actual total. It was the management surplus of 2005.

Table 25
Financial income in 2006

Codes	Designation	Budgeted income	Supplementary budget	Total budgeted income	Actual income		Difference	Execution rate
					Amount	Percentage		
	Ordinary income	76,644,000.00	0.00	76,644,000.00	76,961,844.00	82.25%	317,844.00	100.41%
04-00-00	Property income	100,000.00	0.00	100,000.00	423,110.60	0.45%	323,110.60	423.11%
05-00-00	Transfers	76,539,000.00	0.00	76,539,000.00	76,536,228.00	81.79%	-2,772.00	100.00%
06-00-00	Durable goods sale	1,000.00	0.00	1,000.00	67.90	0.00%	-932.10	6.79%
07-00-00	Sale of durable assets	3,000.00	0.00	3,000.00	1,586.50	0.00%	-1,413.50	52.88%
08-00-00	Other ordinary income	1,000.00	0.00	1,000.00	851.00	0.00%	-149.00	85.10%
	Capital income	14,001,000.00	2,608,951.98	16,609,951.98	16,609,455.51	17.75%	-496.47	100.00%
13-00-00	Other capital income	14,000,000.00	2,608,951.98	16,608,951.98	16,608,951.98	17.75%	0.00	100.00%
14-00-00	Repossession of the payment unsettled in previous year	1,000.00	0.00	1,000.00	503.53	0.00%	-496.47	50.35%
Total		90,645,000.00	2,608,951.98	93,253,951.98	93,571,299.51	100.00%	317,347.53	100.34%

Table 26
Income components in 2006



7.1.3 Budget expenditure

Out of the budgeted total of MOP93,253,951.98 (ninety-three million, two hundred and fifty-three thousand, nine hundred and fifty-one patacas, and ninety-eight avos), the actual amount of expenditure was MOP72,374,528.84 (seventy-two million, three hundred and seventy-four thousand, five hundred and twenty-eight patacas, and eighty-four avos), resulting in the execution rate of 77.61%.

This was because, firstly, some of the projects expected to have been completed in 2006 remained unfinished. For example, the project of the acquisition and installation of facilities for surveillance was uncompleted in 2006. Secondly, some of the expected vacancies in the CCAC were yet to be filled.

Of the actual expenditure of MOP72,374,528.84 (seventy-two million, three hundred and seventy-four thousand, five hundred and twenty-eight patacas, and eighty-four avos), the largest portion amounting to MOP44,906,843.06 (forty-four million, nine hundred and six thousand, eight hundred and forty-three patacas, and six avos) went to personnel costs. This accounted for 62.05% of the total expenditure. The second largest expenditure was on "Acquisition of Asset and Service", totalling MOP16,292,059.40 (sixteen million, two hundred and ninety-two thousand, fifty-nine patacas, and forty avos) and accounting for 22.51% of the total. The amount for "Ordinary Transfers" was MOP5,314,434.00 (five million, three

hundred and fourteen thousand, four hundred and thirty-four patacas), accounting for 7.34%. The amount for “Routine Expenditure” was MOP3,673,051.63 (three million, six hundred and seventy-three thousand, fifty-one patacas, and sixty-three avos), accounting for 5.08%. In addition, the amount for investment was MOP2,188,140.75 (two million, one hundred and eighty-eight thousand, one hundred and forty patacas, and seventy-five avos), accounting for 3.02% of the actual total expenditure.

As the actual income was MOP93,571,299.51 (ninety-three million, five hundred and seventy-one thousand, two hundred and ninety-nine patacas, and fifty-one avos) and the total expenditure was MOP72,374,528.84 (seventy-two million, three hundred and seventy-four thousand, five hundred and twenty-eight patacas, and eighty-four avos), thus the management surplus in 2006 was MOP21,196,770.67 (twenty-one million, one hundred and ninety-six thousand, seven hundred and seventy patacas, and sixty-seven avos).

Since the budgeted management surplus of 2006 was MOP15,000,000.00 (fifteen million patacas) and the actual management surplus was MOP21,196,770.67 (twenty-one million, one hundred and ninety-six thousand, seven hundred and seventy patacas, and sixty-seven avos), the related management surplus was MOP6,196,770.67 (six million, one hundred and ninety-six thousand, seven hundred and seventy patacas, and sixty-seven avos) above the budgeted management surplus.

Table 27
Financial expenditure in 2006

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)×100%
	Ordinary Expenditures	84,515,000.00	2,608,951.98	-50,000.00	87,073,951.98	70,186,388.09	16,887,563.89	80.61%
01-00-00-00	Personnel	50,203,000.00	0.00	260,000.00	50,463,000.00	44,906,843.06	5,556,156.94	88.99%
01-01-00-00	Fixed and long-term remuneration	47,720,000.00	0.00	-460,000.00	47,260,000.00	42,618,823.20	4,641,176.80	90.18%
01-02-00-00	Extra remuneration	1,293,000.00	0.00	0.00	1,293,000.00	996,945.00	296,055.00	77.10%
01-03-00-00	Bonus in kind	20,000.00	0.00	0.00	20,000.00	15,431.98	4,568.02	77.16%
01-05-00-00	Providence welfare	500,000.00	0.00	0.00	500,000.00	310,150.00	189,850.00	62.03%
01-06-00-00	Compensation of expense share	670,000.00	0.00	720,000.00	1,390,000.00	965,492.88	424,507.12	69.46%
02-00-00-00	Assets and services	19,400,000.00	0.00	1,400,000.00	20,800,000.00	16,292,059.40	4,507,940.60	78.33%
02-01-00-00	Durable assets	1,360,000.00	0.00	0.00	1,360,000.00	387,960.34	972,039.66	28.53%
02-02-00-00	Non-durable assets	1,160,000.00	0.00	0.00	1,160,000.00	789,660.38	370,339.62	68.07%
02-03-00-00	Aquisition of services	16,880,000.00	0.00	1,400,000.00	18,280,000.00	15,114,438.68	3,165,561.32	82.68%
04-00-00-00	Ordinary transfers	5,084,000.00	0.00	760,000.00	5,844,000.00	5,314,434.00	529,566.00	90.94%
05-00-00-00	Other ordinary expenditure	9,828,000.00	2,608,951.98	-2,470,000.00	9,966,951.98	3,673,051.63	6,293,900.35	36.85%
	Capital expenditure	6,130,000.00	0.00	50,000.00	6,180,000.00	2,188,140.75	3,991,859.25	35.41%
07-00-00-00	Investments	6,130,000.00	0.00	50,000.00	6,180,000.00	2,188,140.75	3,991,859.25	35.41%
07-03-00-00	building	130,000.00	0.00	0.00	130,000.00	129,659.25	340.75	99.74%
07-09-00-00	Transportation materials	900,000.00	0.00	0.00	900,000.00	783,788.00	116,212.00	87.09%
07-10-00-00	Machinery and equipment	5,100,000.00	0.00	50,000.00	5,150,000.00	1,274,693.50	3,875,306.50	24.75%
TOTAL		90,645,000.00	2,608,951.98	0.00	93,253,951.98	72,374,528.84	20,879,423.14	77.61%

Table 28
Expenditure components in 2006

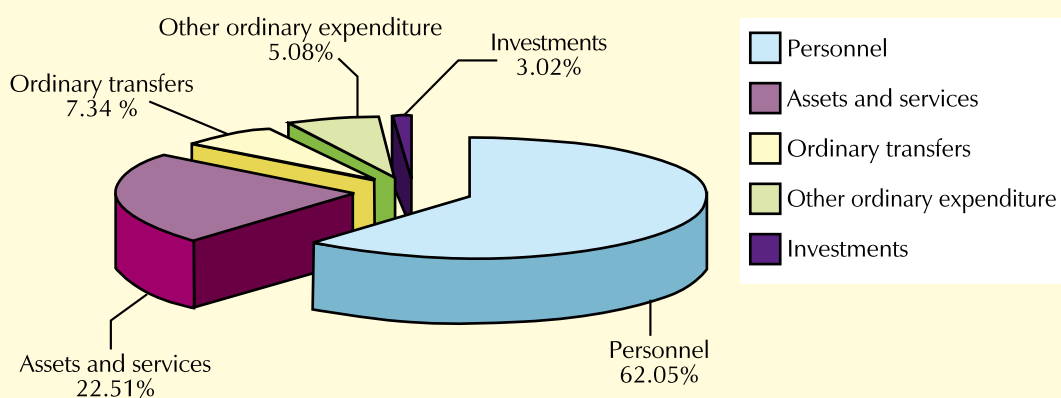
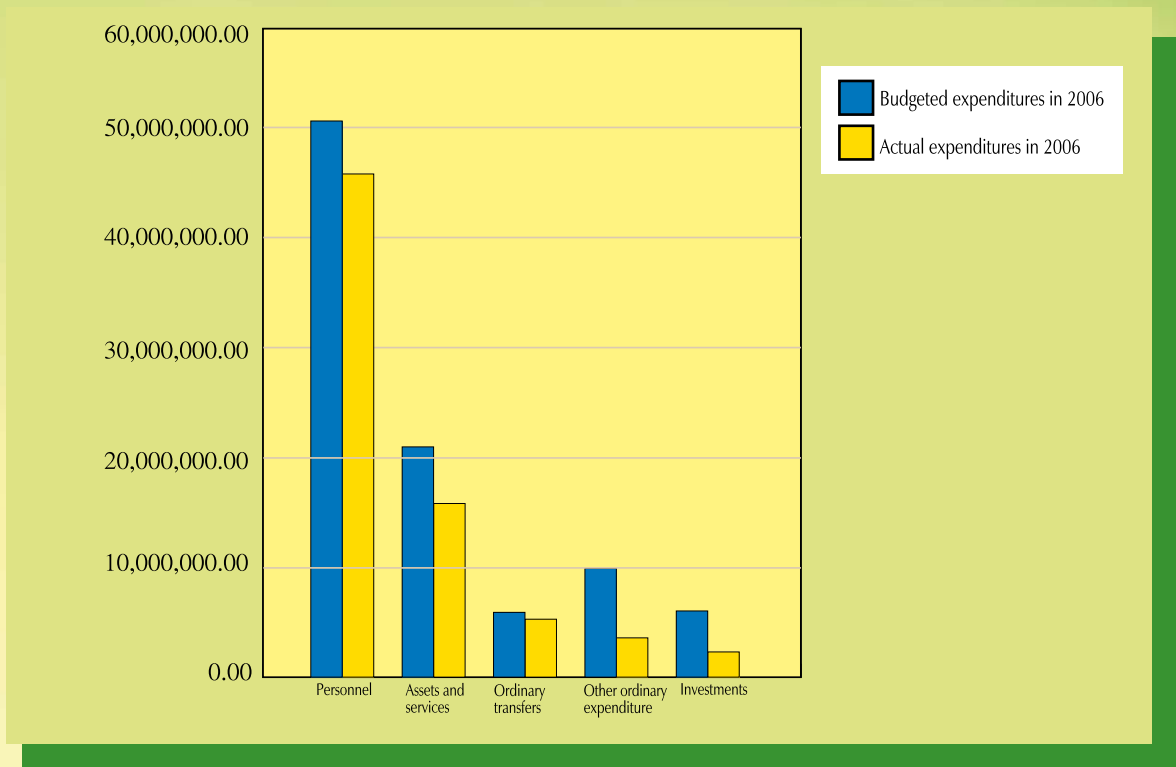


Table 29
Comparison between the budgeted and actual expenditures in 2006



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 Administrative Regulation No. 31/2000 through the Administrative Order No. 28/2003 given on 21st July, 2003, thus the total number of staff members in the CCAC was 109. Until 31st December 2006, together with other forms of recruitment, the personnel of the CCAC had increased to 125.

Table 30
Comparison of the numbers of staff from 1999 to 2006

Posts	31-12-1999	31-12-2000	31-12-2001	31-12-2002	31-12-2003	31-12-2004	31-12-2005	31-12-2006
Commissioner	1	1	1	1	1	1	1	1
Deputy Commissioner	2	2	2	2	2	2	2	2
Chief of Cabinet of the Commissioner	1	1	1	1	1	1	1	1
Adviser or Expert	2	5	6	6	6	5	4	4
Department Head	---	---	1	1	1	1	1	1
Chief Investigation Officer	---	---	2	2	3	3	2	2
Division Head	1	1	1	---	1	1	1	1
Senior Officer	6	5	4	6	4	3	3	4
Senior Information Technology Officer	---	---	---	1	2	1	2	2
Interpreter	3	1	1	---	---	---	---	---
Personal Secretary	2	1	2	2	1	1	2	2
Office Assistant	---	---	---	---	1	1	1	1
Chinese Expert	---	---	1	1	1	1	1	1
Officer	1	1	1	1	1	1	1	1
Information Technology Officer	---	---	---	---	1	1	2	2
Investigator	---	19	32	35	40	50	49	61
Assistant Officer	5	7	6	8	18	16	15	13
Public Relations Officer	2	2	2	2	1	---	---	---
Auxiliary Officer	---	---	6	7	6	6	6	7
Information Technology Assistant	---	1	1	1	1	1	---	---
Administrative Official	3	3	3	3	3	5	6	6
Worker and Auxiliary Staff	12	12	11	11	11	11	11	11
Full-time Temporary Staff	---	---	---	---	---	---	1	2
TOTAL	41	62	84	91	106	112	112	125