



CHAPTER VII
ADMINISTRATION

Chapter VII – Administration

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 Administrative Regulation no. 6/2006 is complementarily applicable to the CCAC.

The budget of the CCAC for 2008 was approved by the Executive Order no. 52/2008 of the Chief Executive and was published in Series 1, Issue 8 of the *Official Gazette of the Macao SAR* on 25th February 2008. The budgeted income approved was MOP108,432,000.00 (one hundred and eight million, four hundred and thirty-two thousand patacas).

After closing accounts of 2007 and settling the related surplus, the CCAC recorded a final management surplus of MOP13,501,977.66 (thirteen million, five hundred and one thousand, nine hundred and seventy-seven patacas, and sixty-six avos), which was MOP1,498,022.34 (one million, four hundred and ninety-eight thousand, twenty two patacas, and thirty-four avos) less than the budgeted management surplus, MOP15,000,000.00 (fifteen million patacas). The actual surplus was less than budgeted surplus because the “one-twelfth” budgeted appropriation which was supposed to be deposited into the Commission’s account in December 2007, amounting to MOP5,731,724.60 (five million, seven hundred and thirty-one thousand, seven hundred and twenty-four patacas, and sixty avos), were saved in the CCAC’s bank account by the Financial Services Bureau on 2nd January 2008. According to financial principles, the appropriation could only be considered as an income in 2008. As a result, insufficient surplus occurred. Since the amount of the actual surplus was less than that of the budgeted surplus, under Section 3 of Article 66 of Administrative Regulation no. 6/2006, MOP1,498,022.34 (one million, four hundred and ninety-eight thousand, twenty-two patacas, and thirty-four avos) was



drew from the budget no. 05-04-00-00-09 of the CCAC, which was “backup appropriation”. In the sense, the CCAC, in accordance with law, compiled the Supplementary Budget 1 amounting to MOP1,498,022.34 (one million, four hundred and ninety-eight thousand, twenty-two patacas, and thirty-four avos) approved by Executive Order no. 141 / 2008 of the Chief Executive and was published in Series 1, Issue 20 of the *Official Gazette of the Macao SAR* on 19th May 2008. Moreover, in order to make up the sum drawn from the “backup appropriation” and due to the modification of the personnel system of investigation staff, the Supplementary Budget 2 for the CCAC was MOP11,950,000.00 (eleven million, nine hundred and fifty thousand patacas) approved by Executive Order no. 184 / 2008 of the Chief Executive and was published in Series 1, Issue 25 of the *Official Gazette of the Macao SAR* on 23rd June 2008. Therefore, after the adjustment, the budget for the CCAC to carry out various projects and activities in 2008 totalled MOP 118,883,977.66 (one hundred and eighteen million, eight hundred and eighty-three thousand, nine hundred and seventy-seven patacas, and sixty-six avos).

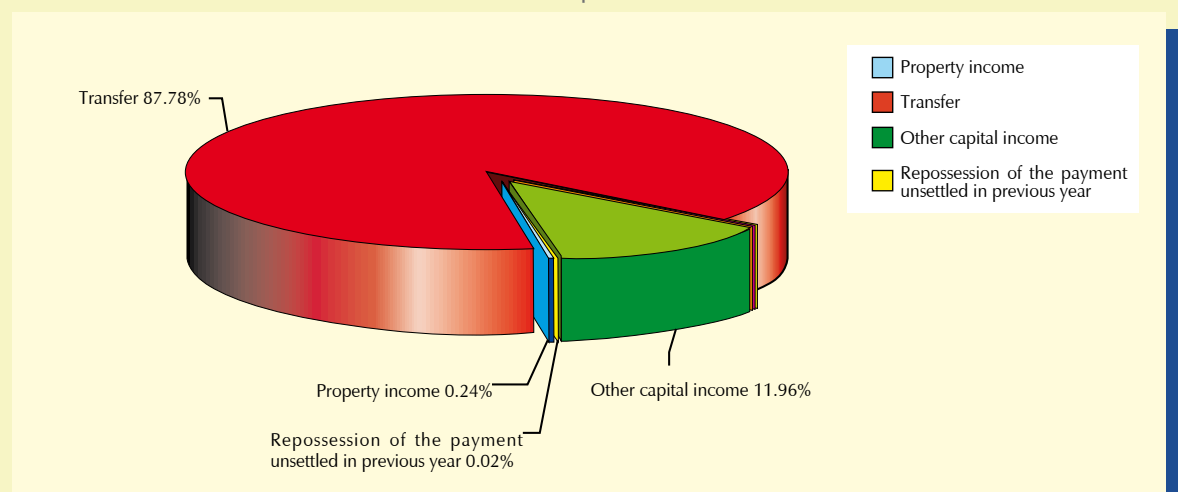
7.1.2 Budgeted Income

The amended budgeted income for 2008 was MOP118,883,977.66 (one hundred and eighteen million, eight hundred and eighty-three thousand, nine hundred and seventy-seven patacas, and sixty-six avos). However, the actual income was MOP112,856,733.02 (one hundred and twelve million, eight hundred and fifty-six thousand, seven hundred and thirty-three patacas, and two avos), with a difference of MOP6,027,244.64 (six million, twenty-seven thousand, two hundred and forty-four patacas, and sixty-four avos) less than the budgeted income, thus resulting in an execution rate of 94.93%. Out of the total actual income of MOP112,856,733.02 (one hundred and twelve million, eight hundred and fifty-six thousand, seven hundred and thirty-three patacas, and two avos), the major part came from the item of “Transfer of the General Budget of the Macao SAR” amounting to MOP99,064,326.40 (ninety-nine million, sixty-four thousand, three hundred and twenty-six patacas, and forty avos), accounting for 87.78% of the actual total. Another major source of income was “Other Capital Income”, which was MOP13,501,977.66 (thirteen million, five hundred and one thousand, nine hundred and seventy-seven patacas, and sixty-six avos), accounting for 11.96% of the actual total.

Table 22
Financial income in 2008

Codes	Designation	Budgeted income	Supplementary budget 1	Supplementary budget 2	Total budgeted income	Actual income		Difference	Execution rate
						Amount	Percentage		
	Ordinary income	93,422,000.00	—	—	105,372,000.00	99,334,996.16	88.02%	-6,037,003.84	94.27%
04-00-00	Property income	460,000.00	—	—	460,000.00	269,143.66	0.24%	-190,856.34	58.51%
05-00-00	Transfers	92,958,000.00	—	—	104,908,000.00	99,064,326.40	87.78%	-5,843,673.60	94.43%
06-00-00	Durable goods sale	1,000.00	—	—	1,000.00	447.00	0	-553.00	44.70%
07-00-00	Sale of services and non-durable assets	2,000.00	—	11,950,000.00	2,000.00	1,077.50	0	-922.50	53.88%
08-00-00	Other ordinary income	1,000.00	—	—	1,000.00	1.60	0	-998.40	0.16%
	Capital income	15,010,000.00	—	—	13,511,977.66	13,521,736.86	11.98%	9,759.20	100.07%
13-00-00	Other capital income	15,000,000.00	(1,498,022.34)	—	13,501,977.66	13,501,977.66	11.96%	0.00	100.00%
14-00-00	Repossession of the payment unsettled in previous year	10,000.00	—	—	10,000.00	19,759.20	0.02%	9,759.20	197.59%
TOTAL		108,432,000.00		10,451,977.66	118,883,977.66	112,856,733.02	100%	6,027,244.64	94.93%

Table 23
Income components in 2008



7.1.3 Budgeted Expenditure

Out of the adjusted budgeted total of MOP118,883,977.66 (one hundred and eighteen million, eight hundred and eighty-three thousand, nine hundred and seventy-seven patacas, and sixty-six avos), the actual amount of expenditure was MOP101,774,613.20 (one hundred and one million, seven hundred and seventy-four thousand, six hundred and thirteen patacas, and twenty avos), resulting in the execution rate of 85.61%. This was because the project of the acquisition of machinery, equipments and durable assets was uncompleted in 2008. Moreover, the fitting-out works of the CCAC's Branch Office at Taipa had not yet been started, resulting in a surplus.

Of the actual expenditure of MOP101,774,613.20 (one hundred and one million, seven hundred and seventy-four thousand, six hundred and thirteen patacas, and twenty avos), the largest portion, amounting to MOP62,172,139.90 (sixty-two million, one hundred and seventy-two thousand, one hundred and thirty-nine patacas, and ninety avos), went to personnel costs. This accounted for 61.09% of the total expenditure. The second largest expenditure was on "Acquisition of Asset and Service", totalling MOP22,353,574.00 (twenty-two million, three hundred and fifty-three thousand, five hundred and seventy-four patacas) and accounting for 21.97% of the total. The amount for "Regular Transference" was MOP34,133.80 (thirty-four thousand, one hundred and thirty-three patacas, and eighty avos), accounting for 0.03%. The amount for "Other Ordinary Expenditure" was MOP15,400,934.20 (fifteen million, four hundred thousand, nine hundred and thirty-four patacas, and twenty avos), accounting for 15.13%. In addition, the amount for investment was MOP1,813,831.30 (one million, eight hundred and thirteen thousand, eight hundred and thirty-one patacas, and thirty avos), accounting for 1.78% of the actual total expenditure.

As the actual income was MOP112,856,733.02 (one hundred and twelve million, eight hundred and fifty-six thousand, seven hundred and thirty-three patacas, and two avos) and the total expenditure was MOP101,774,613.20 (one hundred and one million, seven hundred and seventy-four thousand, six hundred and thirteen patacas, and twenty avos), thus the difference was MOP11,082,119.82 (eleven million, eighty-two thousand, one hundred and nineteen patacas, and eighty-two avos).

Since the budgeted management surplus of 2008 was MOP12,000,000.00 (twelve million patacas) and the actual management surplus was MOP11,082,119.82 (eleven million, eighty-two thousand, one hundred and nineteen patacas, and eighty-two avos), the related management surplus was MOP917,880.18 (nine hundred and seventeen thousand, eight hundred and eighty patacas, and eighteen avos) less than the budgeted management surplus. The reason for the actual management surplus being less than the budgeted management surplus was mainly because the actual income was MOP6,027,244.64 (six million, twenty-seven thousand, two hundred and forty-four patacas, and sixty-four avos) less than the budgeted income in 2008. The difference included a decrease in the “05-01-03-01 Transference of the Budget of Macao SAR” of MOP5,843,673.60 (five million, eight hundred and forty-three thousand, six hundred and seventy three patacas, and sixty avos).



Table 24
Financial expenditure in 2008

Code	Designation	Initial appropriation (1)	Supplementary budget (2)	Budget amendment (3)	Approved appropriation (4)=(1)+(2)+(3)	Actual expenditure (5)	Surplus (4)-(5)	Execution rate (5)/(4) X 100%
	Ordinary Expenditures	100,202,000.00	10,451,977.66	1,602,000.00	112,255,977.66	99,960,781.90	12,295,195.76	89.05%
01-00-00-00	Personnel	60,325,000.00		6,182,000.00	66,507,000.00	62,172,139.90	4,334,860.10	93.48%
01-01-00-00	Fixed and long-term remuneration	56,456,000.00		6,551,000.00	63,007,000.00	59,459,711.70	3,547,288.30	94.37%
01-02-00-00	Extra remuneration	2,554,000.00		-869,000.00	1,685,000.00	1,416,122.50	268,877.50	84.04%
01-03-00-00	Bonus in kind	25,000.00			25,000.00	15,718.90	9,281.10	62.88%
01-05-00-00	Providence welfare	595,000.00		-180,000.00	415,000.00	323,190.00	91,810.00	77.88%
01-06-00-00	Compensation of expense share	695,000.00		680,000.00	1,375,000.00	957,396.80	417,603.20	69.63%
02-00-00-00	Assets and services	24,392,000.00		4,856,900.00	29,248,900.00	22,353,574.00	6,895,326.00	76.43%
02-01-00-00	Durable assets	310,000.00		380,000.00	690,000.00	294,674.20	395,325.80	42.71%
02-02-00-00	Non-durable assets	1,532,000.00		91,900.00	1,623,900.00	1,113,725.60	510,174.40	68.58%
02-03-00-00	Aquisition of services	22,550,000.00		4,385,000.00	26,935,000.00	20,945,174.20	5,989,825.80	77.76%
04-00-00-00	Ordinary transfers	45,000.00			45,000.00	34,133.80	10,866.20	75.85%
04-02-00-00	Private institution	20,000.00			20,000.00	20,000.00	0.00	100.00%
04-04-00-00	Overseas	25,000.00			25,000.00	14,133.80	10,866.20	56.54%
05-00-00-00	Other ordinary expenditure	15,440,000.00	10,451,977.66	-9,436,900.00	16,455,077.66	15,400,934.20	1,054,143.46	93.59%
05-02-00-00	Insurance	275,000.00		-50,000.00	225,000.00	125,027.20	99,972.80	55.57%
05-04-00-00	Miscellaneous	15,165,000.00	10,451,977.66	-9,386,900.00	16,230,077.66	15,275,907.00	945,170.66	94.12%
	Capital expenditure	8,230,000.00		-1,602,000.00	6,628,000.00	1,813,831.30	4,814,168.70	27.37%
07-00-00-00	Investment	8,230,000.00		-1,602,000.00	6,628,000.00	1,813,831.30	4,814,168.70	27.37%
07-03-00-00	Building	3,000,000.00		100,000.00	3,100,000.00	0.00	3,100,000.00	0.00%
07-09-00-00	Transportation materials	250,000.00		18,000.00	268,000.00	249,507.00	18,493.00	93.10%
07-10-00-00	Machinery and equipment	4,980,000.00		-1,720,000.00	3,260,000.00	1,564,324.30	1,695,675.70	47.99%
	Total	108,432,000.00	10,451,977.66		118,883,977.66	101,774,613.20	17,109,364.46	85.61%

Table 25
Expenditure components in 2008

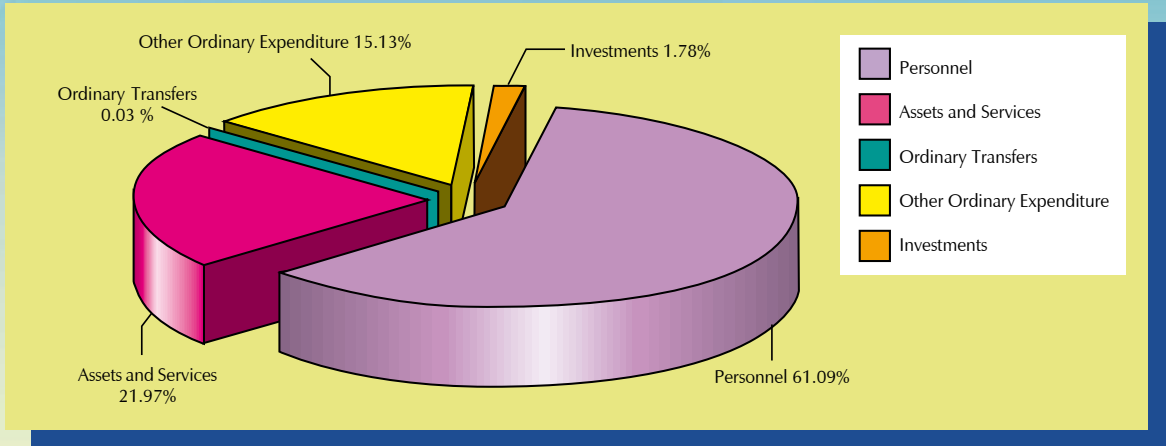
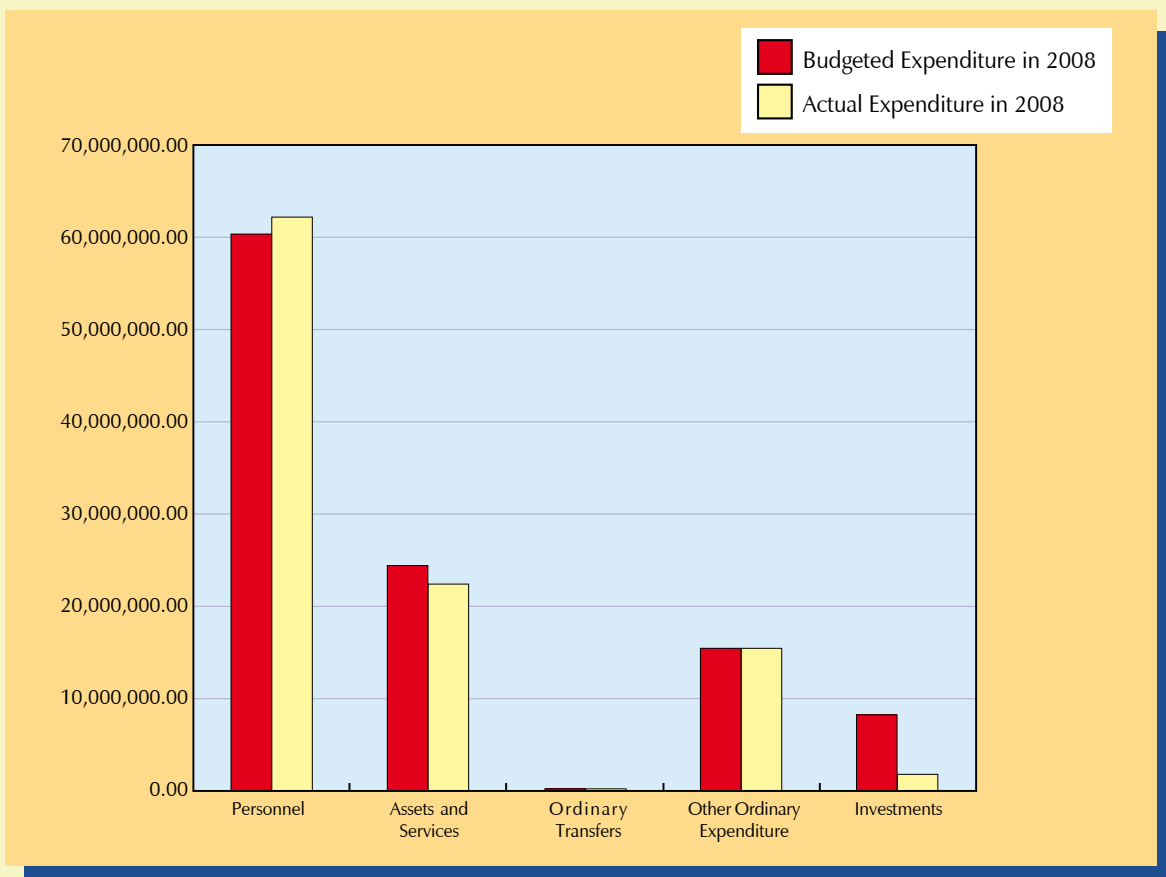


Table 26
Comparison between the budgeted and actual expenditures in 2008



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 2008, together with other forms of recruitment, the personnel of the CCAC had increased to 143.

Table 27
Comparison of the numbers of staff from 2000 to 2008

Posts	31-12-2000	31-12-2001	31-12-2002	31-12-003	31-12-2004	31-12-2005	31-12-2006	31-12-2007	31-12-2008
Commissioner	1	1	1	1	1	1	1	1	1
Deputy Commissioner	2	2	2	2	2	2	2	2	2
Chief of Cabinet of the Commissioner	1	1	1	1	1	1	1	1	1
Adviser / Expert	5	6	6	6	5	4	4	4	4
Department Head	—	1	1	1	1	1	1	1	1
Chief Investigation Officer	—	2	2	3	3	2	2	3	4
Division Head	1	1	—	1	1	1	1	1	1
Senior Officer	5	4	6	4	3	3	4	5	9
Senior Information Technology Officer	—	—	1	2	1	2	2	1	4
Interpreter	1	1	—	—	—	—	—	—	—
Personal Secretary	1	2	2	1	1	2	2	2	2
Office Assistant	—	—	—	1	1	1	1	1	1
Chinese Expert	—	1	1	1	1	1	1	—	—
Officer	1	1	1	1	1	1	1	1	8
Information Technology Officer				1	1	2	2	2	1
Investigator	19	32	35	40	50	49	61	55	66
Assistant Officer	7	6	8	18	16	15	13	18	13
Public Relations Officer	2	2	2	1	—	—	—	—	—
Auxiliary Officer		6	7	6	6	6	7	11	7
Information Technology Assistant	1	1	1	1	1	—	—	—	1
Administrative Clerk	3	3	3	3	5	6	6	6	4
Worker and Auxiliary Staff	12	11	11	11	11	11	11	11	11
Full-time Temporary Staff	—	—	—	—	—	1	2	2	2
Total	62	84	91	106	112	112	125	128¹	143²

Notes: 1. 13 trainees of investigators were not included in this figure.
2. 18 trainees of investigators were not included in this figure.