

Highlights of Policy Address for the Fiscal Year 2022 of the Macao Special Administrative Region (MSAR)

Making Concerted Efforts to Open Up New Horizons

Prevent the pandemic, stabilise economic recovery, protect livelihoods, promote diversification, strengthen cooperation, explore development opportunities.

1 Establish and secure anti-pandemic mechanism, and promote stable economic recovery

- Normalise pandemic prevention and control
- Increase the overall COVID-19 vaccination rate among Macao residents
- Increase investments, cut taxes, support businesses, and stabilise employment
- Facilitate recovery of the integrated tourism industry
- Strengthen assistance for stable development of SMEs
- Continue optimising the business environment



2 Foster and develop various industries to expedite adequate economic diversification

- Facilitate lawful, orderly and healthy development of the gaming industry
- Deepen "Tourism+" crossover synergy
- Foster and develop the "Big Health Industry", with traditional Chinese medicine research and development as an entry point
- Pragmatically forge ahead with the development of the modern financial services industry
- Expedite development of the science and technology industry
- Facilitate professional and market-oriented development of the convention and exhibition industry
- Foster growth of the cultural and sport industry
- Assist with transforming and upgrading SMEs
- Facilitate industrial transformation and diversification



3 Mutual discussion, joint construction, joint administration, and shared benefits for the pragmatic development of Hengqin

- Jointly establish the new system for mutual discussion, joint construction, joint administration, and shared benefits
- Develop new industries that facilitate economic diversification in Macao
- Establish an international mechanism for attracting capital and investment
- Build a new home for Macao residents that is favourable for living and work



Major Welfare Measures for the Fiscal Year 2022

All Macao residents

Non-mandatory individual accounts of the Central Provident Fund

Start-up fund of 10,000 patacas (for eligible residents)

Wealth Partaking Scheme

10,000 patacas (permanent residents)

6,000 patacas (non-permanent residents)

Healthcare voucher

600 patacas per person (permanent residents)

Birth allowance

5,418 patacas (both parents may apply at the same time)

Continuing Education Programme (2020-2023)

Maximum 6,000 patacas (for eligible residents)

Electricity bill subsidy for residential units

200 patacas per month (each residential unit)

Ongoing water tariff subsidy

Water tariff subsidy for residential and general non-residential users

Bus fare concessions for members of the public

Fare concessions for people holding top-up cards, student cards, senior cards, disability cards approved by the Transport Bureau, or people using electronic payments approved by the Transport Bureau.

Real estate tax (all real estates)

Deduction of first 3,500 patacas of tax (Macao residents)

Waiver of real estate stamp duty

First three million patacas of a residential unit's value (Macao permanent residents purchasing residential property for the first time)

Incentive for the increase of supply in the real estate rental market

Reduction of the property tax rate for leased properties to eight percent; property tax rate for non-leased properties remains at six percent



Students

Textbook allowance for non-tertiary education

- 3,550 patacas per school year (each secondary school student)

- 3,000 patacas per school year (each primary school student)

- 2,400 patacas per school year (each kindergarten pupil)

Tuition fee subsidies, meal allowance and stationery allowance for students from families with financial difficulties

Tuition fee subsidies:

- Maximum 9,000 patacas per school year (each senior secondary school student)

- Maximum 6,000 patacas per school year (each junior secondary school student)

- Maximum 4,000 patacas per school year (each kindergarten pupil or primary school student)

Meal allowance:

- 3,950 patacas per school year (for each kindergarten pupil or primary school student or secondary school student)

Stationery allowance:

- 3,350 patacas per school year (each secondary school student)

- 2,600 patacas per school year (each kindergarten pupil or primary school student)

Tuition fee subsidies and stationery allowance for Macao students studying in Guangdong province

Tuition fee subsidies:

- Maximum 6,000 patacas per school year (each primary or secondary school student)

- Maximum 8,000 patacas (each kindergarten pupil)

Stationery allowance:

- 1,700 patacas per school year (each secondary school student)

- 1,450 patacas per school year (each primary school student)

- 1,150 patacas per school year (each kindergarten pupil)

Stationery allowance for tertiary students

3,300 patacas (Macao residents)



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The elderly

Old Age Allowance

9,000 patacas per year.

Pension

3,740 patacas per month (13-month disbursements per year).

Incentive for employment for senior citizens

The basic allowance for personal income tax is 198,000 patacas for elderly employees over 65 years of age.

Housing for senior citizens

Construction of the main structure of the senior housing complex; procurement of related equipment; and research on the system for housing management.

New measures:

Set up a new service centre for supporting carers, and implement a day respite service pilot scheme.



Employed or people in need of jobs

Personal income tax deduction and tax rebate

30 percent reduction in personal income tax, with the basic allowance for personal income tax at 144,000 patacas for general employees; 60 percent rebate of personal income tax payable by each Macao resident for the year 2020, subject to a ceiling of 14,000 patacas.

Subsidised training scheme

- Eligible unemployed local residents and qualified tertiary graduates enrolled in the employment-oriented training programmes offered by the Government are entitled to a subsidy of up to 6,656 patacas, and employment referral and matching services upon completion of the training.
- For eligible local employees enrolled in the career-oriented training programmes provided by the Government, the employees or their employers are entitled to a subsidy of 5,000 patacas.



People with disabilities

Disability gratuity

9,000 patacas per year (ordinary)
18,000 patacas per year (special)

Employees with disabilities

Subsidised to minimum wage level.

Employers hiring people with disabilities

A tax deduction of up to 5,000 patacas on profit tax or personal income tax per employee with disabilities.

Employment incentives

The personal income tax allowance for eligible employees with disabilities is 198,000 patacas.

Pilot Financial Support Scheme for the Acquisition of Assistive Equipment and Household Devices for the Disabled

Under the scheme, people with disabilities meeting the financial criteria may receive financial assistance of up to 30,000 patacas for acquiring assistive equipment or special household devices.

Caregivers Allowance Pilot Scheme

2,175 patacas per month.

Early treatment for children with development disorders

Provide early training services for children with development disorders and their families.

New measures:

Plan to set up an integrated services centre for the disabled, which will add places for residential care, day care and respite services for the mentally handicapped.



Disadvantaged families

Minimum subsistence index

4,350 patacas per one-person household

Financial assistance

- Continue disbursing 13 months of financial assistance per year
- Disburse an additional month of financial assistance to eligible families (Financial assistance amounting from 4,350 patacas for one-person household per month to 20,270 patacas for eight-person household per month)

Special subsidy for three categories of disadvantaged families

- Learning activity subsidies:**
From 300 patacas to 750 patacas per month
- Medical subsidies:**
From 1,000 patacas to 1,200 patacas per month
- Subsidies for the disabled:**
From 750 patacas to 1,000 patacas per month

Special living allowance under the Social Inclusion Scheme

Two disbursements per year. Each disbursement ranging from 2,650 patacas for one-person households, to 10,100 patacas for eight-person households. The income ceiling of the eligible households is 1.8 times the minimum subsistence index (households of single parents, the disabled and patients with chronic illness).

Short-term Food Assistance Programme

For a maximum of 10 weeks. The income ceiling of the eligible households is 1.8 times the minimum subsistence index.

Public housing tenants

Tenants whose income does not exceed the income ceiling are eligible for a rent waiver of up to 2,000 patacas per month.

Temporary subsidies for families on the waiting of 2017 for public housing

Families with one or two persons: 1,650 patacas per month. Families of three or more persons: 2,500 patacas per month.

Positive Life Programme

If a benefit recipient is re-employed, when assessing the household income of the family receiving financial assistance, the household is entitled to an income exemption of up to 6,530 patacas per month, for up to 18 months.

Community Employment Assistance Scheme

Participants of this scheme will receive a monthly subsidy of up to 2,000 patacas, subject to individual work situations.

Business owners and related persons

- Profit tax allowance will remain at 600,000 patacas.
- Waivers of all business taxes, hawkers licence fees, wet market stall rents, inspection and quarantine fees for live food, stamp duty on life or non-life insurance, and bank service charges, and stamp duty for auctions.
- Waivers of signboard taxes for businesses and exemption from tourism tax for 2-star hotels, budget accommodation establishments, and restaurants and catering establishments.
- Waivers of stamp duty on entrance passes and tickets for performances, exhibitions and entertainment programmes.
- Waiver of profit tax on dividends and investment income from local bonds issued in Macao; and exemption of stamp duty for issuing, transaction or compensable transfer of such bonds.
- Profit tax waiver for Macao businesses for income or profits received in Portuguese-speaking countries.
- Enterprises can enjoy extra reduction in profit tax for eligible research and development expenditure.

New measures:

- Waiver of investment fund monitoring charge.
- Monetary donations to flood and disaster relief in mainland China by profit tax payers and Group 2 professional tax payers are regarded as operational costs or losses, entitling these taxpayers to profit tax and professional tax deductions.
- Waiver of property rent by the Institute for Tourism Studies for three months.
- Waiver of rental charges for Macao Cultural Centre facilities for six months by the Cultural Affairs Bureau.
- Waiver of all licence fees payable during 2022 for privately owned tuition centres for the Education and Youth Development Bureau.
- Waiver of all social facility licence fees payable in 2022 to the Social Welfare Bureau.
- Waiver of all licence fees for healthcare professionals and healthcare facilities payable in 2022 to the Health Bureau.
- One-year extension for repayment of interest-free loans to the Cultural Industry Fund covering 2022.

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4 Optimise social and livelihood-related work to enhance quality of social services

- Continue with the welfare measures for 2021, and launch new measures in accordance with new situations
- Implement the policy vision of “a five-rung housing ladder”
- Mitigate problems related to seeking medical consultations
- Increase public spaces for sports and leisure activities
- Strengthen social services and perfect social security
- Safeguard local employment and protect worker’s rights



7 Enhance education, youth development, cultural and sport affairs, and perfect the system for importing talented people

- Promote comprehensive, coordinated development of education
- Facilitate innovative development of tertiary education
- Continue enhancing patriotic education
- Implement all work detailed in the Macao Youth Policy
- Expedite development of “One Base”
- Perfect the cultural heritage conservation system
- Properly organise all cultural and sports events
- Establish a methodical system for importing talented people



5 Safeguard and sustain national security and safety of Macao

- Consolidate the favourable conditions under the principle of “patriots governing Macao”, and deepen promotion and education on the Constitution and the Basic Law of the MSAR
- Perfect legislation and strengthen law enforcement for safeguarding national security
- Strengthen and develop national security publicity and education
- Enhance the establishment of an urban security system, and strengthen the police force through technology



8 Perfect urban planning, to build a smart and liveable city

- Expedite construction of new infrastructural facilities
- Commence detailed urban planning
- Implement major urban infrastructural projects, perfect the transport network, and implement municipal development
- Enhance management and use of maritime areas
- Improve the disaster prevention and mitigation mechanism
- Implement all environmental protection projects and works



6 Deepen public administration reform, and strengthen legislation in major areas

- Review and improve the authorisation and accountability system
- Strengthen and improve the civil servant management system
- Continue promoting e-governance
- Enhance communication and synergy with the Legislative Assembly, and implement legislative planning
- Enhance regional and international legal and judicial cooperation
- Respect and safeguard judicial independence
- Continue optimising anti-corruption and auditing work
- Strengthen supervision of public corporations and autonomous funds



9 Actively promote regional cooperation to integrate Macao into the overall national development plan

- Leverage the functions of the Working Committee for Intergating into National Development, to better coordinate regional cooperation
- Focus on the establishment of Guangdong-Macao Intensive Cooperation Zone in Hengqin, and actively and pragmatically cooperate with mainland China in various areas
- Participate in high-quality development projects in the Guangdong-Hong Kong-Macao Greater Bay Area, and actively participate in cooperative projects of the technological innovation corridor
- Facilitate development of the “Belt and Road” initiative, and expand Macao’s functions as a platform between China and Portuguese-speaking countries



Major Policies on Various Areas

Administration and Justice

In 2022, we shall uphold the administration directions of the Second Five-Year Plan for Economic and Social Development of the Macao Special Administrative Region (MSAR) Government (2021–2025), to continue strengthening administration and justice.

We shall promote e-governance as an entry point for public administration reform, and launch the “My One-stop Public and Personal Services Account” to provide residents with smart and convenient e-services. We shall review and improve the authorisation and accountability system; optimise the management systems for transfer, recruitment and ranking; enhance civil servant capabilities and talent cultivation; and strive to build a team of efficient and people-oriented civil servants.

In terms of legal work, we shall continue enhancing the effectiveness of legislative coordination and progressively implement legislation. We shall comply with the Master Plan of the Development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin; develop policies in tandem with Macao’s actual conditions; provide institutional protection for the long-term development of the Guangdong-Macao Intensive Cooperation Zone with Guangdong; and develop a stable, fair, transparent, and internationalised business environment with rule by law.

In terms of municipal services and construction, we shall optimise facilities for children in various parks, continue expediting construction of the Hac Sa Youth Activity Experimental Camp and leisure walkways on Coloane; construct additional rainwater pumping stations and step up efforts to combat illegal sewage discharges; optimise management of public wet markets, while ensuring they maintain orderly business operations and environmental hygiene; continue safeguarding the three anti-epidemic frontlines of cold chain food, workers and environments; and strengthen random sampling, disinfection, inspection and traceability, to safeguard anti-epidemic work.

Public administration

- Improve the authorisation and responsibility system, while better specifying the functions of administrative roles;
- Strengthen demand-oriented development of e-governance; and
- Continuously enhance civil servant management and training.

Legal affairs

- Coordinate and expedite legislation in major areas;
- Continuously review existing laws and regulations;
- Deepen regional cooperation and international exchanges;
- Continue launching user-friendly registration and notarisation services; and
- Improve the effectiveness of law promotion, with concerted efforts by the Government and society.

Municipal services

- Strengthen supervision of dredging, to ensure sewers are unobstructed;
- Work in tandem with the enforcement of a new law, to optimise management of wet markets;
- Safeguard quarantine of refrigerated and frozen food, to enhance food safety;
- Optimise leisure facilities for better quality of life; and
- Continue expanding urban greenery and restoring forest areas.



Leisure Area of Kun Iam Statue Waterfront opened to the public on 29 April 2021 and has become very popular.

Economy and Finance

Our goals for the economy and finance are to bolster the economy, stabilise employment, safeguard people’s livelihoods, open up new horizons, and plan for the long term. Our strategic policies are to support small and medium-sized enterprises in operational reform, step up efforts to support local residents’ employment while boosting economic growth in the community, ensure stable supplies of basic commodities and create favourable conditions for stable prices, and fully participate in the development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin. We will take important steps in maintaining stable financial management, boosting post-pandemic economic recovery and adequate economic diversification, building “One Centre, One Platform”, and participating in the overall national development.

Post-pandemic economic recovery

- Continue implementing vigorous fiscal policies and increase public investment to expand domestic demand;
- Adjust austerity measures to control public expenditure while ensuring people’s livelihoods and social welfare remain unaffected;
- Ensure financial security and stability and optimise deployment of financial reserves in investments;
- Expand tourist sources through multiple channels, to accelerate recovery of the tourism industry;
- Continue implementing tax incentives to ensure stability of consumption and supply; and
- Implement diverse measures to safeguard employment and protect workers’ rights and interests in accordance with the law.

Adequate economic diversification

- Facilitate development of a modern financial services industry and strengthen infrastructure required for financial services;
- Intensify solicitation of businesses and investments and attract innovative technology companies;
- Promote development of the “Big Health Industry”, with research and development and, manufacture of traditional Chinese medicines;
- Build a convention and exhibitions platform for crossover cooperation, to broaden the horizons for development of various industries; and

- Develop diverse channels to enhance the competitiveness of small and medium-sized enterprises, and boost economic growth in the community.

Building “One Centre, One Platform”

- Deepen “Tourism+” crossover synergy, optimise the gaming industry regulatory system, and improve the establishment of “One Centre”; and
- Cultivate in-depth the development of the platform between China and Portuguese-speaking countries, and strengthen multi-faceted exchanges and cooperation with Portuguese-speaking countries in order to facilitate co-development.

Participation in overall national development

- With the four major industries as the core, facilitate the development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin;
- Actively participate in the development of the Guangdong-Hong Kong-Macao Greater Bay Area by leveraging cooperation in finance, tourism, vocational skills exchanges, and consumer rights protection; and
- Boost regional cooperation and participation in the “Belt and Road” initiative by focusing on tax cooperation and business activities.



The Guangdong-Macao Intensive Cooperation Zone in Hengqin promotes Macao’s adequate economic diversification.

Public Security

In line with the Government’s overall planning, the public security forces will further refine and optimise the legal system and mechanism for safeguarding national security; stay alert to various risks at all times; and formulate more specific strategies as well as forward-looking prognostics and enforcement planning through the application of technology; combat criminal activities through continuous effective cooperation with law enforcement units in surrounding areas; alleviate all types of security risks; and strive to protect the stability and harmony of Macao.

In accordance with the implementation of the Master Plan of the Development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin, the Government will actively facilitate border crossing clearance for people, vehicles and goods, to realise integrated development between Hengqin and Macao.

Safeguarding national security

- Enhance the national security law system and optimise the operation of law enforcement units, to effectively safeguard overall national security; and
- Actively respond to multiple risks, introduce innovative national security publicity and education, and strengthen national security awareness among young people.

Law enforcement

- Optimise results of data analyses, deploy actions scientifically and accurately, and strictly control illegal activities; and
- Strengthen joint actions between regional police forces, jointly combat cross-regional crimes, and introduce innovations in community fire prevention and law enforcement.

Modern civil protection

- Fully implement civil protection laws and legal system, promote a voluntary joint defence system, and consolidate community power; and
- Optimise smart management of civil protection, strengthen civil protection publicity and drills, and enhance the effectiveness of collaboration during emergencies.

Police force management

- Strictly implement rigid discipline while promoting a flexible and caring culture, to foster a sense of teamwork and unity; and
- Implement a new system for personnel promotions, encourage police studies, and develop diversified professional training.

Strengthening the police force through technology

- Deepen the development of smart policing, expand the adoption of new smart applications, and optimise the distribution of “Sky Eye” CCTV system; and
- Strengthen cyber security management, expand smart maritime surveillance, and enhance maritime law enforcement capability.

Police-public cooperation

- Reach out to the community, optimise the community policing mechanism, and consolidate mutual trust between the police and the public; and
- Disseminate information on preventing and combating crimes, enhance police transparency, and ensure effective cooperation between the police and journalists.

Border-crossing management

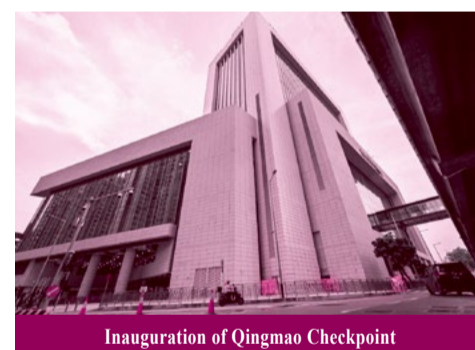
- In line with the in-depth integration of the Greater Bay Area, improve customs clearance efficiency, and facilitate border crossing clearance for people, and goods; and
- Implement the new entry and exit system, ensure border checkpoints safety control, and continue launching measures to boost convenience for the public.

Correctional and rehabilitation services

- Expedite strengthening the correctional services team, strictly enforce disciplinary management of personnel, and enhance the efficiency of prison administration; and
- Commence the prison security project, forge ahead with prison construction, and adopt a multi-pronged approach to providing rehabilitation assistance.

Financial intelligence

- Optimise the data exchange mechanism, to prevent the risk of cross-border money laundering; and
- Expand public-private exchanges and cooperation, and jointly formulate preventive strategies.



Inauguration of Qingmao Checkpoint

Major Policies on Various Areas

Social Affairs and Culture

The Government will seize the opportunities arising from the Master Plan of the Development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin, actively promote development of the livelihood projects in the Guangdong-Macao Intensive Cooperation Zone, and foster alignment of related services and social security systems with Macao, in accordance with Macao's Second Five-Year Plan; continue optimising work for people's well-being in Macao, focusing on medical care, education, and measures for children, women, the elderly and people with disabilities, to safeguard people's well-being.

Deepening regional cooperation for integration with national development

- Facilitate the establishment of the Macao New Neighbourhood project in Hengqin;
- Participate in the establishment of the Base for China-Portuguese-speaking Countries Youth Cultural Exchanges and Cooperation in Nansha, Guangzhou; and
- Expand recognition of Macao Occupational Skills Recognition System (MORS) in the Greater Bay Area.

Safeguarding and enhancing health services

- Enhance the prevention and control of the coronavirus (COVID-19) pandemic;
- Define the development positioning and operation mode of the Islands District Medical Complex; and
- Commence operation of the Seac Pai Van Health Centre.

Forging ahead with education and youth development work

- Explore the establishment of a "One Country, Two Systems" research base;
- Implement centralised management of education funding by designated departments;
- Implement the pilot project on Smart Teaching; and
- Rename Macao Polytechnic Institute as Macao Polytechnic University.

Improving social work and social security

- Ensure the basic quality of life of the underprivileged;
- Expedite work on the housing project for senior citizens; and
- Improve the double-tier social security system.

Developing culture and sports

- Commence compilation of Macao Local Records;
- Organise the First Macao International Cultural Forum;
- Enhance the degree of industrialisation in Macao's cultural and creative sectors;
- Actively participate in the 19th Asian Games, which will be held in 2022; and
- Participate in preparations for the 15th National Games.



A showroom for housing for senior citizens opens to public.

Transport and Public Works

Policy implementation regarding transport and public works will be guided by the principle of serving the public's needs. The Government will devote its greatest efforts to public housing, transport, environmental protection, urban planning, urban renewal and public infrastructure.

Urban planning

- Commence compiling detailed planning for all districts in Macao, starting with Eastern District-2 (i.e. New Urban Zone Area A);
- Implement land management in accordance with the Land Law; and
- Prepare drafts on marine zoning based on functions, and planning of maritime areas.

Public work investment

- Complete the reclamation for New Urban Zone Area C;
- Expedite construction of the fourth Macao-Taipa cross-harbour bridge;
- Proceed with construction of the LRT system, according to the schedule; and
- Expedite the expansion of the Macau International Airport.



Inauguration of footbridge at Avenida de Guimaraes, Taipa

Environmental protection

- Develop an electric vehicles promotion programme, and increase the number of electric vehicle charging facilities available in public car parks;
- Prohibit the import of non-degradable disposable plastic straws and beverage stirrers;
- Construct temporary facilities to resolve coastal sewage problems; and
- Complete the planning of reclaimed water facilities and related pipeline networks.

Housing

- Complete the Tamagnini Barbosa public housing project;
- Gradually commence construction of Home-Ownership Scheme lots in New Urban Zone Area A;
- Announce the queuing sequence of applications for the Home-Ownership Scheme 2021;
- Complete the draft of the Legal System for Housing for the Sandwich Class; and
- Commence superstructure construction of the senior citizens housing complex.

Transport

- Complete the Macao Road Traffic and Transport Planning Study (2021-2030);
- Monitor the effectiveness of bus services under the new contracts; and
- Continue expanding the walking route network, to encourage green commuting.

Public utilities management

- Ensure coordination between public service operators, to expand smart operations;
- Commence operation of the third Guangdong-Macao high-voltage electric power transmission channel; and
- Complete construction of the cross-harbour natural gas pipeline network connecting Taipa and Macao peninsula.

Commission Against Corruption

In 2022, the Commission Against Corruption (Comissariado contra a Corrupção – CCAC) will operate in accordance with the national development direction and the policy goals of the MSAR Government, implement anti-corruption work as stated in the Second Five-Year Plan, and continue optimising operations with a pragmatic and innovative mindset, enabling the CCAC team to keep up-to-date.

Innovation and succession to build a corruption-free society

- Focus on the implementation of the Second Five-Year Plan, reshape the Corruption-free Management Programme, establish the Integrity Coordinator mechanism, and reorganise the Corruption-free Management Programme information platform in the spirit of innovation and succession; and
- Publicise probity concepts in all walks of life and promote integrity to society and targeted audiences.

Internal collaboration and case attachments

- Arrange joint attachments and patrols involving both Anti-Corruption Bureau and the Ombudsman Bureau, to strengthen supervisory effectiveness; and
- Optimise the "looking back" review mechanism, to leverage the supervisory power conferred by law.

Monitoring law enforcement in public and private sectors and optimising declaration of assets and interests

- Adhering to the original intention of "lawfully exercising authority for the people, with governing power according to the law and rule by law", and continue monitoring the public and private sectors; and
- Establish a cross-departmental information platform with an innovative mindset, and optimise the operational procedures for declaration of assets and interests from the policy and administrative perspectives.

Comprehensive reviews and coordinated advice

- Investigate in-depth and analyse the root causes and systemic problems leading to illegal or improper phenomena; and
- Pass eligible complaints to the Ombudsman in a centralised manner and provide coordinated advice, so that the MSAR Government can allocate public resources through a more efficient and targeted approach in order to solve related problems.

Strengthening organisation and personnel professionalism

- Continue closely communicating with mainland China, neighbouring regions and other parts of the world; and
- Strengthen personnel training, optimise the handling of complaints, and further improve the CCAC's organisational structure and functions through amendments to laws, in order to build an even stronger anti-corruption team for the MSAR.

Commission of Audit

Looking to the year ahead, the Commission of Audit (CA) will closely monitor the Government's policy vision, strive to enhance its position, deploy appropriate audit projects in response to the implementation of the Master Plan of the Development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin, and focus on the implementation of coordinated regional development, reforms of systems and mechanisms, and optimisation of economic structure.

Audit

- Review the effectiveness of the previous year's practice of separately handling different accounts in accordance with the nature of each account, and seek a faster, more reliable approach to improve quality in all aspects; and
- Strengthen data analytics to ensure efficient and reliable audit work.

Performance audit and special audit

- In accordance with the administrative principles and details of Macao's Second Five-Year Plan, accurately define the supervisory objectives and positioning; and
- Improve the normalised audit data collection mechanism, and strive to promote the CA's supervisory role in prevention of and providing alerts regarding improper allocations of resources.

Audit-related information technology infrastructure

- Deepen the application of the new version of the Auditor Office (Macao version); and
- Strengthen data acquisition skills.

Improve quality control mechanisms

- Ensure the quality of audit reports, and review the existing audit quality monitoring measures, as well as the workflow and specific guidelines of various audit approaches; and
- Strengthen internal audit and improve the audit quality control system.

Audit culture and frugality awareness

- Continue organising seminars on "Introduction to Audit Culture" for public departments, and maintain close contact with tertiary institutions and community organisations; and
- Ensure public confidence in the optimal use of public resources and related systems through publicity work.

Auditor training

- In response to developments in auditing, raise requirements for auditor quality and strengthen internal training; and
- Enhance the professionalism of the auditing team, along with the capability for analysing information technology and macro-level policies.