

Highlights of Policy Address for the Fiscal Year 2023 of the Macao Special Administrative Region (MSAR)

Making progress jointly while ensuring stability

The MSAR Government will join hands with all people of Macao to fully seize the opportunities of national development; implement the preferential measures offered by the Central People's Government; and coordinate the work on epidemic prevention and control, and economic and social development, to improve people's livelihoods, while expediting adequate economic diversification and pragmatically promoting the development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin, to better integrate into overall national development.



1 Expediting economic recovery and boosting adequate economic diversification

- Expedite economic recovery and revitalisation, and implement the nation's preferential measures to quickly revive the integrated tourism and leisure industry;
- Increase investment in infrastructure, and expedite public infrastructure, public housing and various other construction projects;
- Support small and medium-sized enterprises to tide them over their difficulties, promote accredited shop brands with local characteristics, and boost community consumption;
- Launch measures on a timely basis, to stabilise the economy, promote recovery and safeguard employment;
- Adopt the "1+4" adequate diversification development strategy to enrich Macao's function as "One Centre", and promote the quality development of the integrated tourism and leisure industry;
- Seize the opportunity arising through the construction of the national-level regional medical centre to accelerate development of the big health industry;
- Develop a modern financial services industry, focusing on the bond market, wealth management, finance leasing, Renminbi clearing, private equities and green finance;
- Promote a system for cooperation between the industrial, academic and research and development sectors to gradually cultivate high-technology enterprises, and provide additional related support measures;
- Urge casino operators to fulfil their commitment to non-gaming projects, and develop exhibition and convention, commerce and trade, cultural and sports industries; and
- Cultivate local talents while importing talents in parallel.



2 Enhancing infrastructure construction and jointly build a liveable smart city

- Commence detailed planning for Outer Harbour Area-1, Outer Harbour Area-2, and Northern District-1;
- Expedite the construction of the fourth Macao-Taipa cross-harbour bridge, as well as the Seac Pai Van Line, the Hengqin Line and the East Line of the LRT;
- Accelerate smart city development, including by facilitating installation of fibre optic systems in all new buildings;
- Proactively implement the electric vehicle promotion plan, to help build a liveable and green Macao; and
- Upgrade municipal leisure facilities, and complete planning of sports parks for the public.

	Boosting the economy	Fostering diversification
Relieving livelihood hardships	Preventing and controlling COVID-19	Promoting steady development

Major welfare measures for the fiscal year 2023

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)

Allowance for Macao residents to gain access to basic medical insurance in mainland China

Provide allowances to eligible Macao residents, up to 1,000 patacas per head, for joining personal medical insurance schemes in mainland China

Birth allowance

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

Continuing Education Programme (2020-2023)

Maximum 6,000 patacas (per eligible resident)

Electricity bill subsidy for residential units

200 patacas per month (each residential unit)

On-going 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

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

Each biannual 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.

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.

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Major welfare measures for the fiscal year 2023

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

New measures

- Plan to set up an elderly day-care centre within a public housing estate providing about 240 places.
- Establish a new team to provide home care and support services.



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)

New measures

Special measures to extend the repayment period or suspend repayment of tertiary education loans:

- Loan repayers whose tertiary education loan repayment period is from 1 January 2021 to 30 June 2023 will automatically be extended to 30 June 2024, and the remaining arrears will be apportioned for repayment during the extended period.
- Loan repayers who are unemployed due to the pandemic impact may apply for repayment suspension on or before 30 June 2023.

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.

Carers Allowance Pilot Scheme

2,175 patacas per month

New measures

Increase 300 new places for rehabilitation services

Including early treatment for children with development disorders, day activity centre, vocational rehabilitation services, accommodation for persons in mental recovery, and day-care services for the hearing impaired.

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 2021, 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.

A temporary subsidy scheme to encourage employers to recruit unemployed local residents

Eligible employers, who retain the existing number of local employees, hiring each local resident who has been unemployed for 60 days or more, will be granted a one-off six-month salary subsidy up to 19,968 patacas.



New measures

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 restaurants.
- 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.

- Waiver of investment fund monitoring charge.
- Waiver of rental charges for Macao Cultural Centre facilities for one year payable to the Cultural Affairs Bureau.
- Waiver of relevant licence fees and stamp duties for privately owned tuition centres payable to the Education and Youth Development Bureau during 2023.
- Waiver of relevant social facility licence fees and stamp duties payable to the Social Welfare Bureau during 2023.
- Waiver of licence fees, certificate fees and stamp duties for healthcare service providers payable to the Health Bureau during 2023.
- Waiver of licence fees, certificate fees or permit fees for pharmaceutical professionals and pharmaceutical business activities, and registration fees and related stamp duties for pharmaceutical product (western medicines), Chinese patent medicines, and natural medicines payable to the Pharmaceutical Administration Bureau during 2023.

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3

Multiple measures to benefit people's well-being and improve social well-being and livelihoods

- Continue implementing the various welfare measures and temporary tax incentives as implemented during 2022, to ensure no reduction in resources for education, healthcare, livelihoods and social welfare;
- Safeguard employment priority for local citizens by continuing the "Subsidised Training Scheme" and online job matching; and flexibly adjust the numbers of non-resident workers in response to market conditions;
- Implement the policy vision of "a five-rung housing ladder" in an orderly manner; facilitate the construction of the Venceslau de Moraes and New Urban Zone Area A public housing projects; launch a new round of applications for the Home-Ownership Scheme Housing; complete the research on the Avenida Wai Long sandwich class housing scheme and the related legal system; complete the project to construct housing for the elderly on schedule, and allocate suitable land via public tender for private buildings;
- Promote urban renewal and press ahead with construction of temporary housing;
- Care for the physical and mental health of residents and improve the quality of medical services;
- Strengthen services for the elderly and gradually promote smart care for the elderly; support women and children's affairs, and promote the introduction of family-friendly policies;
- Adequately expand the scale of tertiary education and the enrolment of students from different regions;
- Formulate plans to construct eight schools and one education centre in New Urban Zone Area A;
- Enhance youth development work in order to better integrate new generations into overall national development;
- Expedite the establishment of "One Base" and build various cultural exchange and cooperation platforms; and
- Actively partake in preparations for the 15th National Games of the People's Republic of China.

4

Furthering public administration reform to continuously improve governance capacity

- Effectively implement the principle of "patriots governing Macao";
- Clarify public departments' authorities and their obligations by optimising the distribution of functions, review and perform necessary reorganisation of project teams' functions under the government structure;
- Deepen e-governance development, and issue the next-generation Macao identity cards;
- Enhance internal management efficiency by reconstituting a centralised civil servant personnel management system, to establish an efficient, people-oriented civil service team;
- Coordinate the promotion of legislative work, and strengthen regional and international legal and judicial cooperation; and
- Maintain judicial independence, optimise integrity of administration and audit systems, and improve the legal system for supervision of public assets.

5

Unswervingly safeguarding national security and maintaining social stability

- Perfect the legal system for safeguarding national security, and fully support the National Security Affairs Adviser and National Security Technical Advisers with performing their duties in accordance with the law;
- Strengthen national security enforcement capabilities, and continue the publicity and education on the Constitution of the People's Republic of China, the Basic Law of the MSAR and the Law on Safeguarding National Security;
- Strengthen patriotic forces and fully leverage Macao's role in bridging patriotic communities;
- Strengthen policing with technology and enhance cyber security monitoring; and
- Promote civil protection reform, and implement the new version of the "Civil Protection Master Plan".

6

Firmly advancing the development of Hengqin to better integrate into national development

- Establish a legal rule system and mechanism for profound integration between Hengqin and Macao, and expedite the comprehensive legislative work of the Guangdong-Macao Intensive Cooperation Zone in Hengqin in stages;
- Expeditiously introduce supporting regulatory measures and tax policies for "tier-specific management";
- Facilitate the quality development of modern financial services, high and new technology, big health, exhibitions and conventions, commerce and trade;
- Implement the allotment of "Macao New Neighbourhood" housing units in Hengqin, and build livelihood support facilities; and
- Deepen the development of the Guangdong-Hong Kong-Macao Greater Bay Area; actively participate in the "Belt and Road" initiative; and enhance Guangdong-Macao, Pan-Pearl River Delta, Beijing-Macao, Shanghai-Macao, and Sichuan-Macao cooperation.

7

Persevering in COVID-19 prevention and control, and building a robust disease prevention system

- Continue aligning with national disease prevention and control policies;
- Enhance epidemic prevention and control capabilities, and optimise the infectious disease prevention and control facilities;
- Optimise COVID-19 prevention contingency plans, and update epidemic prevention guidelines and recommendations; and
- Perfect regional joint prevention and control, to continue strengthening the epidemic prevention system.

Major Policies on Various Areas

Administration and Justice

In 2023, we shall uphold the administration directions of the Second Five-Year Plan for Economic and Social Development of the MSAR Government (“Second Five-Year Plan”), to serve the public and macro interests; stand up to difficulties and challenges; and continue implementing our tasks concerning administration and justice.

Public administration

- ▶ Review the disciplinary system for department heads and supervisors, and optimise the functions of project teams;
- ▶ Amend e-governance laws and regulations, and streamline departmental workflows and inter-departmental data sharing, to provide integrated services through the Macao One Account;
- ▶ Perfect the civil servant management system and consolidate team building, to establish an efficient and people-oriented civil service team;
- ▶ Perfect the Legislative Assembly electoral system, and implement the principle of “patriots governing Macao”; and
- ▶ Issue the next-generation Macao identity cards.

Legal affairs

- ▶ Strengthen legislative coordination and expedite legislation in major areas;
- ▶ Promote electronic registration for motor vehicles, civil matters, properties and businesses;
- ▶ Expedite the establishment of the legal system for the Guangdong-Macao Intensive Cooperation Zone in Hengqin, and strengthen regional and international legal and judicial cooperation; and
- ▶ Organise a series of events to commemorate the 30th anniversary of the promulgation of the Basic Law of the MSAR, and step up efforts to publicise the Constitution of the People’s Republic of China and the Law on Safeguarding National Security.

Municipal services

- ▶ Expedite projects upgrading Fai Chi Kei Pumping Station and the Macao-Taipa water disposal system, to optimise the drainage network;
- ▶ Properly allocate land resources for building leisure facilities, and commence construction of the Hac Sa Youth Activity Experimental Camp and Phase II of South Shore Waterfront Green Promenade of the Macao peninsula;
- ▶ Safeguard cold-chain food safety and disease prevention, and normalise COVID-19 prevention and control;
- ▶ Introduce an integrated management service for public wet markets, and expedite work to improve the Almirante Lacerda Market and the Horta da Mitra Market; and
- ▶ Continue expanding community greenery and restoring forest areas.



- ▶ Expand international tourist sources, and continue fostering “Tourism+” crossover synergy to enrich the development of tourism and cultural industries; and
- ▶ Leverage the functions of the China-Portuguese-speaking Countries Commercial and Trade Service Platform Complex, to strengthen economic and trade relations and establish a financial services platform between China and Portuguese-speaking countries.



Integrate into overall national development

- ▶ Promote Macao-Hengqin integration, and cooperation between high and new technology, traditional Chinese medicine and other industries;
- ▶ Actively partake in the development of the Guangdong-Hong Kong-Macao Greater Bay Area, focusing on tourism, the convention and exhibition industry, commercial and trade, and young entrepreneurship; and
- ▶ Participate in the “Belt and Road” initiative in multi-dimensional ways, and enhance regional cooperation.

Public Security

The public security authorities will enhance their sense of responsibility, mission and urgency in safeguarding national security, take precautionary measures by making full use of technology to improve forecasts and evaluation of all kinds of situations and responsive capability, with the aim of preventing and resolving security risks, combating illegal and criminal activities, fortifying the frontline of national security and safeguarding the stability and harmony of Macao.

National security

- ▶ Perfect the national security law enforcement system, and expedite legislation supporting national security; and
- ▶ Enhance public awareness of national security, and introduce innovative publicity and education on national security.

Law enforcement

- ▶ Formulate forward-looking law enforcement plans, to systematically prevent and combat illegal activities; and
- ▶ Deepen regional collaboration in policing, and reinforce regulation and supervision of dangerous goods.

Civil protection reform

- ▶ Fully implement civil protection plans, and heighten public awareness of preventing and overcoming disasters; and
- ▶ Deepen civil protection publicity, education and drills, and enhance cooperation between the Government and the public.

Disciplinary management

- ▶ Strengthen internal and external monitoring mechanisms, and foster teamwork and solidarity; and
- ▶ Develop diverse professional training to improve the quality of policing.

Strengthen the police force through technology

- ▶ Fully develop smart policing, to improve cyber security management; and
- ▶ Eliminate maritime surveillance blind spots, to enhance contingency capabilities.

Unity between the police and the public

- ▶ Optimise cyber community collaboration, to jointly build a safe community environment; and
- ▶ Expand crime prevention publicity channels, and enhance youth education on crime prevention.

Facilitate border crossing

- ▶ Develop an innovative border crossing system in Hengqin checkpoint, to provide more convenient services to the public; and
- ▶ Strengthen the Zhuhai-Macao joint prevention and control mechanism, and deepen regional cooperation at border checkpoints.

Correctional and rehabilitation services

- ▶ Improve prison administration, and implement the General Rules for Prison Officers; and
- ▶ Support rehabilitation through joint efforts, and prepare for prison relocation.

Financial intelligence

- ▶ Evaluate overall financial risks and formulate forward-looking strategies; and
- ▶ Collaborate with neighbouring regions on intelligence exchanges, to jointly combat financial crimes.

Economy and Finance

Our goals for the economy and finance are to stabilise the economy; safeguard employment; care for people’s livelihoods; promote industrial diversification; enhance the competitiveness of small and medium-sized enterprises; and integrate into the overall national development plan.

Accelerate economic recovery

- ▶ Introduce vigorous fiscal policies to boost market vitality;
- ▶ Stabilise mainstream industries and proactively expand tourist bases, promote economic development through exports of tourism services, and attract customers for community consumption in all areas;
- ▶ Continue implementing several tax incentives and welfare measures; and
- ▶ Intensify efforts to support local employment, to safeguard labour rights.

Facilitate adequate economic diversification

- ▶ Continue optimising the financial market, and boost modern financial development supported by technology and innovation;
- ▶ Establish the China-Portuguese-speaking Countries Technology Centre, to promote the transformation of technological innovations and research achievements;
- ▶ Expedite development of traditional Chinese medicine and other Macao-branded industries to boost value-added products;
- ▶ Foster a new business environment – “Industry + Convention” – to expand the industrial chain for the convention and exhibition industry, and elevate the international standards of convention events in Macao; and
- ▶ Continue improving the investment and business environment.

Establishment of “One Centre, One Platform, and One Base”

- ▶ Encourage the gaming industry to support business diversification, and ensure orderly, lawful and healthy development of the gaming industry;



Major Policies on Various Areas

Social Affairs and Culture

In accordance with the Second Five-Year Plan, the Government will strike a balance between epidemic prevention and social and economic development; continue optimising livelihood-related work; safeguard public health; perfect talent cultivation, return and introduction mechanisms; facilitate industrial diversification; expedite the establishment of the Macao New Neighbourhood project in Hengqin; and foster external exchanges.

Improve people's livelihoods and enhance quality of life

- Effectively implement COVID-19 prevention and control;
- The Islands District Medical Complex is commencing operation in phases; a breast cancer risk assessment programme for women and a pilot scheme for outpatient services via video-conferencing for elderly homes will be introduced; and laws on tobacco and alcohol control will be enforced;
- Develop smart campus and teaching;
- Strengthen national security education, and introduce camps for comprehensively experiencing education;
- Consolidate the double-tier social security system, expand elderly and rehabilitation services, and optimise the Carers Allowance Pilot Scheme;
- Launch the Toddler Reading Reward Programme; and
- Promote digitisation of medical services, social security, education, and cultural and sports services.



Enhance support for the use of assistive equipment for persons with disabilities, to improve quality of life and care.

Improve business deployment and support industrial diversification

- Gradually introduce programmes for importing talented people;
- Perfect popular science education; and promote industry-academia-research development through research and development, incubation and patent applications;
- Perfect pharmaceutical evaluation and approval, and the medical institution licensing system, and establish an import approval system for small medical devices;
- Launch a historic building revitalisation subsidy scheme, and promote development of cultural, creative, film and television services;
- Leverage the synergy functions of cultural and sports events and festivals; and
- Implement preparation work for the 15th National Games, and strengthen cross-sector integration.

Strengthen regional cooperation and promote external exchanges

- Improve facilities and services to support livelihoods in the Guangdong-Macao Intensive Cooperation Zone in Hengqin, and implement training and assessment for the “One Examination, Three Accreditations” programme; and
- Promote external exchanges and cooperation in youth development, culture, sports and education.

Transport and Public Works

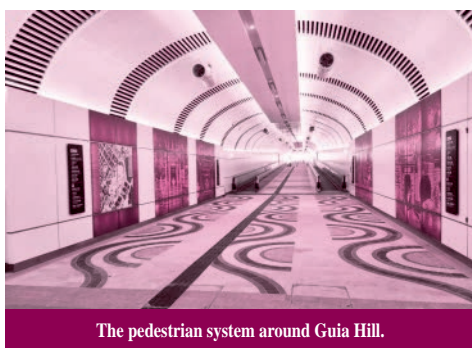
In accordance with the Second Five-Year Plan, policy implementation regarding transport and public works will be guided by the principle of serving the public's needs, while implementing various tasks in an orderly manner. As always, the Government will devote its greatest efforts to public housing, transport, environmental protection, urban planning, urban renewal and public infrastructure.

Urban planning

- Compile detailed planning for all districts in Macao, and complete the summary report on the consultation regarding the detailed planning of Eastern District-2; and
- Complete compilation of the drafts on marine zoning based on functions, and planning of maritime areas.

Public work investment

- Expedite construction of the fourth Macao-Taipa cross-harbour bridge;
- Expedite the construction of road networks and common pipelines in New Urban Zone Area A;
- Proceed with construction of the LRT system on schedule; and
- Expedite the construction of a rainwater pumping station and sewer project in the southern area of the Inner Harbour.



The pedestrian system around Guia Hill.

Environmental protection

- Prohibit the import of non-degradable disposable plastic knives, forks and spoons;
- Expedite the construction of a sewage treatment plant on the Zhuhai-Macao Port Artificial Island of Hong Kong-Zhuhai-Macao Bridge, and the Coloane Sewage Treatment Plant upgrade project; and
- Expedite the construction of a recycling centre for organic resources.

Housing

- Expedite the construction of public housing lots in Venceslau de Morais and New Urban Zone Area A;
- Commence a new round of applications for Home-Ownership Scheme Housing;
- Complete the feasibility study on Sandwich Class Housing on Avenida Wai Long, and support the Legislative Assembly with its deliberations on the Legal System for Housing for the Sandwich Class; and
- Complete the senior citizens housing complex.

Transport

- Implement the Macao Road Traffic and Transport Planning Study (2021-2030); and
- Continue constructing the walking route network, to encourage green commuting, and expedite work on designing the skywalk project at Avenida do Nordeste of Areia Preta.

Public utilities management

- Launch 5G services;
- Coordinate the public service concessionaires to develop “smart” operations;
- Support the construction of substations and a power network in New Urban Zone Area A; and
- Expand the coverage of the natural gas pipeline network on the Macao peninsula.

Commission Against Corruption

In 2023, the Commission Against Corruption (CCAC) will continue focusing on realising the Second Five-Year Plan, and will align with the policy goals of the MSAR Government to implement anti-corruption work.

Strengthen anti-corruption investigation

- Implement anti-corruption work in a pragmatic manner, strengthen deployment of science and technology, and improve the standards of investigations; and
- Strengthen anti-corruption supervision related to epidemic prevention, and step up efforts to investigate cases that harm public interests.

Enhance transparency and optimise governance

- Promptly and appropriately announce the processes and results of investigations of complaints to the Ombudsman, to enhance transparency;
- Encourage administrative assertiveness, to help departments and agencies to adopt clear standpoints; and
- Continue implementing the “coordinated advice” and “looking back” mechanisms.

Promote integrity and foster culture

- Implement the “Integrity Management Plan – Innovation and Transmission”, to help departments with strengthening corruption-free management;
- Focus on encouraging young people to take an active part in anti-corruption;
- Utilise partnerships with schools, public departments and private institutions to jointly develop appropriate initiatives on promoting integrity; and
- Combine online and offline events, and traditional and new media, and take advantage of the two integrity education bases, to organise diverse promotional activities that introduce integrity values to all sectors of society.

Review the laws and improve the legal system

- Expedite the amendments to the Organisational Law of the Commission Against Corruption of the Macao Special Administrative Region and relevant by-laws;
- Give opinions on perfecting the Legislative Assembly Election Law; and
- Analyse and review the laws on combating bribery in the private sector.

Actively communicate and keep up-to-date

- Strengthen cooperation with relevant authorities in mainland China and Hong Kong, to jointly promote anti-corruption programmes in the Greater Bay Area;
- Actively support the country's participation in reviewing the implementation of the United Nations Convention against Corruption (UNCAC); and
- Seize opportunities for external exchanges and training, to strengthen the professional standards of staff.

Commission of Audit

In 2023, the Commission of Audit (CA) will actively explore the development of a collaborative mechanism, audit project management, innovation in audit institutions, and application of auditing data; and closely follow the MSAR Government's policy objectives, focus on core areas and serve overall interests, adhere to pragmatic and truthful auditing, and strive to provide advice and recommendations on economical, rational, and effective use of public funds.

Ensuring timely commencement of audits

- Draw up the annual audit plan and contingency plan early in the year, to ensure proper implementation of related tasks; and
- Help departments to implement the provisions of the Budget Framework Law and its supplementary regulations, reveal problems in budget execution and management, and make recommendations for improving the system regarding the budget.

Accurately position performance audits and special audits

- In accordance with the development direction proposed by the CA in the Second Five-Year Plan, reveal hidden risks, promote improvement of people's livelihoods, and urge departments to tackle problems and take corrective actions as soon as possible; and
- Promote integrated use of audit results by government departments, public corporations, and autonomous funds.

Deepen data acquisition techniques

- In response to the trend towards development of technology-enhanced audit, enhance skills in applying audit data storage, processing and analysis.

Promote awareness of frugality

- Continue organising seminars and workshops on audit culture at different levels, for newly recruited and in-service civil servants, to encourage department staff to cherish resources and value efficiency.

Upgrade professional skills

- Strengthen internal training, and actively enrich the knowledge, skills and abilities required for auditing work.

Strengthen project management

- Adopt scientific methods to improve planning, organisation, direction, control and monitoring of audit projects, and facilitate efficient completion of high quality projects.