

Review of the Government's Work in the Fiscal Year 2024 of the Macao Special Administrative Region

Highlights

Collaborating to Overcome Challenges for Stable Development

The Macao Special Administrative Region (MSAR) Government is committed to uniting all sectors of society to intensively implement the spirit of the series of directives from President Xi Jinping. The MSAR Government steadfastly adheres to the principle of "One country, two systems", advancing with pragmatism and stability. Key focuses include promoting appropriate economic diversification, vigorously facilitating the construction of the Guangdong-Macao Intensive Cooperation Zone in Hengqin, continuously optimising livelihood initiatives, and achieving new results in the development of various undertakings in Macao, all while maintaining overall prosperity and stability.

1

Fortifying the frontline of national security and safeguarding the stability and harmony of Macao

- ◆ Improving the legal system for safeguarding national security in an orderly manner.
- ◆ Continuously enhancing enforcement mechanisms for safeguarding national security
- ◆ Effectively preventing and managing various cybersecurity risks.
- ◆ Reinforcing the political foundation of patriotism and love for Macao.
- ◆ Continuously perfecting the urban security system to effectively prevent and combat illegal activities.



2

Implementing the beneficial policies granted by the Central Government for appropriate economic diversification

- ◆ The economy is steadily recovering, while domestic and international visitors continue to increase.
- ◆ The statistical framework for the new "1+4" industrial structure has been established.
- ◆ The "Tourism +" initiative has been continuously deepened to promote high-quality development of the integrated tourism and leisure industry.
- ◆ The gaming monitoring mechanism has been improved.
- ◆ The Macao Union Hospital has commenced operation, while the traditional Chinese medicine and Big Health industries have been consolidated and upgraded.
- ◆ Improving market soft and hard infrastructure, facilitating steady development of the modern financial services.
- ◆ Facilitating the development of high-tech industries and the transformation and upgrading of traditional industries.
- ◆ The restructuring plan for Macao's State Key Laboratories has received approval from the Ministry of Science and Technology.
- ◆ Macao's convention and exhibition brand has gained international recognition.
- ◆ Macao's "One Base" content has been enriched and awarded the title of "Culture City of East Asia 2025" in China.
- ◆ Promoting the construction of "City of Performing Arts" and "City of Sports".
- ◆ Actively preparing for organising the 15th National Games, the 12th National Games for Persons with Disabilities and the 9th National Special Olympic Games (Macao).
- ◆ Optimising and implementing various talent importation programmes.
- ◆ Stimulating the consumption potential in the community to alleviate the pressure on small and medium-sized enterprises.

Major Welfare Measures in the MSAR Government Budget for the Fiscal Year 2025

In order to ensure the Macao SAR's stable development, maintain the normal operations of public departments and comply with the requirements of relevant laws, the MSAR Government has drawn up the financial budget for the following year in accordance with the Basic Law of Macao and relevant regulations in the Budget Framework Law.

The budget mainly includes: administrative expenses necessary for the normal operations of public departments; expenses that have been pledged by the government and must be paid by next year; and appropriations for public works in the first quarter. Meanwhile tax concessions and fees waiver that have been in place in recent years as well as all related welfare measures will be continued.

Continuing the tax concessions implemented in 2024

- 30 percent reduction in personal income tax for residents, with the basic allowance for personal income tax at 144,000 patacas for general employees while the allowance for personal income tax for the elderly or employees with disabilities is 198,000 patacas.
- 60 percent rebate of personal income tax payable by each Macao resident for the year 2023, subject to a ceiling of 14,000 patacas.
- Waivers of all business taxes; hawker licence fees; wet market stall rents; inspection and quarantine fees for live food and plants; and stamp duty on life or non-life insurance and bank service charges.
- Waivers of signboard taxes for businesses (excluding tobacco advertisements) and exemption from tourism tax for restaurants.

Review of the Government's Work in the Fiscal Year 2024 of the Macao Special Administrative Region

Highlights

3

Significantly improving quality of living to pragmatically resolve livelihood problems

- ◆ Continuing various tax incentives and welfare measures.
- ◆ Opening non-mandatory Central Provident Fund individual accounts for eligible Macao residents, along with special allocations from budget surpluses.
- ◆ Facilitating local employment and raising the minimum wage.
- ◆ Formulating the Union Law.
- ◆ The public housing project at Avenida de Venceslau de Morais is to be completed by 2024.
- ◆ Superstructure works of Home-Ownership Scheme housing on lots B4, B9, and B10 in New Urban Zone Area A have been completed.
- ◆ The first batch of elderly tenants of the government's senior citizen housing project is to move into their units by the end of 2024.
- ◆ Implementing the Legal System for Housing for the Sandwich Class to build sandwich class housing at a lot on Rua Oito do Bairro Iao Hon in the form of a pilot project.
- ◆ A homeowners' council has been formed for the cluster of seven buildings at Iao Hon Estate.
- ◆ Temporary housing and replacement housing are scheduled for completion by the end of 2024.
- ◆ Continuing disbursement of pension, disability allowances, and other subsidies.
- ◆ Optimising healthcare services while formulating a Healthy Macao Blueprint.
- ◆ Perfecting the services for women, children, the elderly and the underprivileged, while the Carers Allowance Scheme is regularised and its coverage is expanded.
- ◆ Completing the amendment of the Framework of Formal Education Curriculum for the Local School System.



Major Welfare Measures in the MSAR Government Budget for the Fiscal Year 2025

- Deduction of first 3,500 patacas of real estate tax for Macao residents and reduction of the property tax rate for leased properties to eight percent.
- Profit tax allowance will remain at 600,000 patacas, with extra reduction in profit tax for research and development expenditure and profit tax waiver for income received in Portuguese-speaking countries.
- Waivers of stamp duty on entrance passes and tickets for performances, exhibitions and entertainment programmes.
- Waiver of stamp duty on auctions.
- First three million patacas of a residential unit's value for Macao permanent residents of legal age purchasing residential property for the first time (for residential properties only).
- Waiver of profit tax on dividends and investment income from local bonds issued in Macao; and exemption of stamp duty for issuing or acquiring such bonds.
- Waiver of investment fund monitoring charge.

Continuing major related welfare policies

- Bus fare concessions for the elderly, students, and members of the public.
- Water tariff subsidy for residential users.
- Current financial assistance for the disadvantaged will be continued.
- Eligible employers who have paid maternity leave to local female employees will continue to receive a subsidy covering up to fourteen days of basic salary.
- Eligible tenants of public housing and families on the waiting list for public housing will continue to receive related subsidies.
- The healthcare subsidy scheme will be continued.
- Individual accounts of the Central Provident Fund will be opened for eligible Macao residents, with a one-off start-up fund of 10,000 patacas for eligible account holders.
- A budget surplus special allocation in the form of additional fund injection of 7,000 patacas for individual accounts of the Central Provident Fund for Macao residents is recommended for next year, provided that there is a budget surplus.
- The Wealth Partaking Scheme will be continued. Appropriations for the scheme (10,000 patacas for each permanent Macao resident and 6,000 patacas for each non-permanent resident) will be set aside.

Review of the Government's Work in the Fiscal Year 2024 of the Macao Special Administrative Region

Highlights

4

Deepening public administration reform and continuously enhancing governance efficiency

- ◆ Further implementing the principle of "patriots governing Macao", and successfully concluding the election of the sixth-term Chief Executive.
- ◆ Launching the "Business and Associations Platform" and the "Government Affairs Platform".
- ◆ Issuing the next-generation Macao identity cards.
- ◆ Developing cross-boundary electronic convenience services.
- ◆ Implementing legislative projects in key areas.
- ◆ Establishing the Public Assets Supervision and Administration Bureau.
- ◆ Pressing ahead with integrity and auditing work.



5

Strengthening infrastructure development to build a modernised, beautiful and liveable Macao

- ◆ Commencing detailed planning for various districts.
- ◆ The Marine Zoning Based on Functions of the Macao Special Administrative Region and the Planning of Maritime Areas of the Macao Special Administrative Region have come into effect.
- ◆ The Macao Bridge has been opened for traffic.
- ◆ Construction of the LRT East Line has commenced.
- ◆ Commencing the reclamation works for the expansion of the Macau International Airport.
- ◆ Completing the construction of a new prison, a temporary Macao outdoor performance venue, and a government office building which houses the Public Security Police Headquarters and the Police Tactical Unit.
- ◆ The new Customs Service Headquarters Building has been put into use.
- ◆ Completing the flood control works, including the rainwater pumping station and box culvert in the northern Inner Harbour.
- ◆ Optimising the urban transport system and putting 500 new taxis with eight-year licences into service.
- ◆ Completing the expansion of the Macao Central Incineration Centre.
- ◆ Advancing smart city development initiatives.
- ◆ Optimising municipal facilities and facilitating renovation of wet markets in an orderly manner.

6

Achieving progress in regional cooperation to better integrate into overall national development

- ◆ The Guangdong-Macao Intensive Cooperation Zone in Hengqin has officially implemented the two-tier customs control model.
- ◆ The effectiveness of connection and collaboration of the "four nascent industries" is continuously enhancing.
- ◆ Implementing the mainland tour "Group-in, Group-out" multiple round trips policy.
- ◆ Launching the "Love for Macao and Hengqin" Travel Subsidy Scheme and the Macao-Hengqin Travel Stimulation Programme.
- ◆ Occupancy rate continues to increase for the Macao New Neighbourhood project while the related facilities are optimised.
- ◆ Extending the coverage of Macao's healthcare subsidy scheme to the Guangdong-Macao Intensive Cooperation Zone in Hengqin.
- ◆ The "One-stop Service Window" for social security applications in Guangdong and Macao, and the Macao Resident Personal Income Tax Incentive Assistance System have been inaugurated.
- ◆ Implementing the Arrangements of Key Projects for the Development of the Guangdong-Hong Kong-Macao Greater Bay Area 2024.
- ◆ Continuously deepening exchanges and cooperation with mainland provinces and regions, and facilitating support for rural revitalisation in Xiushui County, Jiangxi Province.
- ◆ Successfully hosting the Sixth Ministerial Conference of the Forum for Economic and Trade Co-operation between China and Portuguese-speaking Countries (Macao).
- ◆ The two premises of the China-Portuguese-speaking Countries Technology Centre have officially opened in Macao and Hengqin respectively.
- ◆ Actively implementing the work aligning with the Belt and Road initiative.

Highlights of the Review of
the Government's Work in the
Fiscal Year 2024



Major Policies on Various Areas

Administration and Justice

The administration and justice domain has focused on promoting public administration reform, improving Macao’s legal system, and enhancing municipal construction and services.

Public administration

- ▶ With the aim of promoting public administration reform through e-governance, “Macao One Account” has been upgraded and the “Business and Associations Platform” and the “Government Affairs Platform” have been launched, thereby enhancing administration efficiency.
- ▶ The powers and responsibilities of department heads and supervisors have been clearly defined, with the relevant regulations optimised, and the allocation of remits among government departments has been rationalised.
- ▶ Headcount control has been strictly implemented; recruitment system has been optimised; civil servant ranking has been streamlined, and a personnel transfer system has been established.
- ▶ Civil servant training has been strengthened and ongoing care and support have been provided to civil servants.
- ▶ The 7th Legislative Assembly Election and the election of the sixth-term Chief Executive have been successful concluded in accordance with the principle of “patriots governing Macao”.

Legal affairs

- ▶ The legislative coordination mechanism has been improved, and all annual legislative plans have been strictly implemented.
- ▶ The legal system for safeguarding national security has been improved, and legislation in economic, livelihood and other key areas has been facilitated.
- ▶ The registration and notarisation systems have been revamped, to provide faster and more convenient e-services for civil, property, commercial and automobile registrations, and notarial services.
- ▶ The development of the legal system for the Guangdong-Macao Intensive Cooperation Zone in Hengqin and the cohesion of laws and regulations in the Greater Bay Area have been facilitated; compliance with human rights treaties has been enforced, and negotiations on judicial assistance arrangements with foreign countries have been expedited.
- ▶ The Commemorative Gallery of the Macao Basic Law has been revamped, and special legal publicity campaigns have been launched.

Municipal services

- ▶ Regular maintenance of drainage networks has been strengthened, illegal discharges of sewage have been clamped down on, and the remediation of flood-prone areas has been enhanced.
- ▶ Municipal leisure space has been increased and enhanced, and the commuting environment and municipal facilities in various districts have been improved.
- ▶ The legal system for wet market management has been improved, thereby strengthening the management and regulation of wet markets.
- ▶ Cooperative arrangements for inspection and quarantine of live and fresh foodstuffs imported to Macao have been optimised, and the regulation of catering establishments has been strengthened.
- ▶ Community greenery has been expanded, old trees have been conserved, and public awareness of environmental protection has been enhanced.



On 11 April 2024, the Legislative Assembly passed the amendment to the Legislative Assembly Election Law of the Macao Special Administrative Region.

Economy and Finance

The work in the economy and finance domain has closely aligned with the core administrative values – “stabilise the economy, safeguard employment and care for people’s livelihoods”, by implementing a series of universal and targeted measures as necessary, to provide immediate assistance for residents and businesses. The Government has capitalised on the Central Government’s favourable measures for Macao, to promote the overall development of the tourism industry for rapid economic recovery. The Government has pressed ahead with development of the four major industries and facilitated appropriate economic diversification. Meanwhile integrated development with the Guangdong-Macao Intensive Cooperation Zone in Hengqin has been promoted, against the backdrop of participating in the construction of the Guangdong-Hong Kong-Macao Greater Bay Area and the “Belt and Road” initiative. Macao’s function as a commercial and trade service platform between China and Portuguese-speaking countries has been strengthened, while better integrating into overall national development.

Supporting people’s livelihood and boosting confidence to promote Macao’s “golden calling card”

- ▶ Multi-pronged measures have been introduced to boost consumption and support employment and job change for residents, in a bid to revitalise the community economy and alleviate livelihood hardships.
- ▶ The business environment and tax policies have been optimised, to support the development of small and medium-sized enterprises.
- ▶ Efforts have been made to explore domestic and international tourist sources, and promoted Macao’s “Tourism +” initiative through various channels.

Facilitating the development of the Guangdong-Macao Intensive Cooperation Zone in Hengqin

- ▶ Two-tier management has been orderly implemented with gradual progress in the integrated development between Macao and Hengqin, and marked improvements in Macao-related livelihood indicators.
- ▶ Livelihood projects for Macao residents have been completed, and policies aligned with Macao’s standards have been put in place.

- ▶ Policies and measures on entrepreneurship and employment have been continuously improved, with synergy between Macao and Hengqin industries.

Comprehensive implementation of industrial development to facilitate appropriate economic diversification

- ▶ Key projects in traditional Chinese medicine have been introduced and a favourable environment for agglomerated development has been promoted.
- ▶ Infrastructure for the financial sector has been perfected, and the development of bond market and wealth management business has been promoted.
- ▶ The development of new and hi-tech industries and the upgrading of traditional industries have been bolstered, and assistance has been provided to the private sector for digital transformation and business expansion.
- ▶ By adopting the approach of attracting investment through conferences and exhibitions, the development of a market-oriented and professional convention and exhibition industry has been enhanced.



The results of Macao-Hengqin integrated development gradually become apparent.

Integrating with national development

- ▶ Regional and provincial cooperation with mainland China has been strengthened, while actively participating in the construction of the Greater Bay Area with the aim of promoting integrated development.
- ▶ Macao’s institutional strengths have been given full play to support the development of the “Belt and Road” initiative.
- ▶ The Ministerial Conference of the Forum for Economic and Trade Co-operation between China and Portuguese-speaking Countries has been successfully organised, and Macao’s function as a commercial and trade service platform between China and Portuguese-speaking countries has been enhanced.

Public Security

The public security authorities have actively supported the MSAR Government in improving the legal system and enforcement mechanism for safeguarding national security, and steadfastly upheld the bottom-line approach and worst-case scenario thinking, in order to remain vigilant and aware of uncertainties affecting national security and social stability in Macao, thus effectively preventing and investigating crimes endangering national security. In addition, the public security authorities have formulated forward-looking law-enforcement measures; aligned with proactive and technology-empowered policing concepts; strengthened regional police collaboration to combat various types of cross-border crimes and unlawful activities; and properly implemented security measures for the celebrations of the 75th anniversary of the founding of the People’s Republic of China and the 25th anniversary of Macao’s return to the motherland, with the aim of ensuring the successful conclusion of all events.

National security

- ▶ Continuous improvement in the national security system and mechanism; and
- ▶ Remarkable progress in national security publicity and education.

Proactive law enforcement

- ▶ Effective prevention and control of various offences and crimes; and
- ▶ Protection of social safety and stability.

Modern civil protection

- ▶ Full implementation of the new civil protection model; and
- ▶ Continuous improvement in the effectiveness of disaster management.

Flexible police force management

- ▶ Strict and rigorous supervision of police discipline; and
- ▶ Optimisation of the personnel selection and appointment system.

Strengthening the police force through technology

- ▶ Upholding the principle of technology-empowered police force; and
- ▶ Promoting the development of various application projects.

Police-public collaboration

- ▶ Strengthening the community-police cooperation mechanism; and
- ▶ Preventing and combatting crime through police and community collaboration.

Convenient boundary crossing

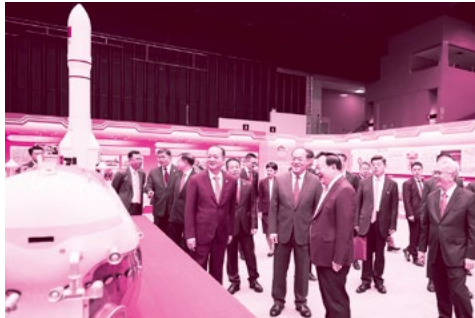
- ▶ Continuous improvement of boundary crossing measures for greater convenience; and
- ▶ Contribution to the synergistic economic development of the Greater Bay Area.

Correctional and rehabilitation services

- ▶ Continuous improvement of the prison management system; and
- ▶ Promotion of social inclusion for rehabilitation.

Financial law enforcement

- ▶ Adoption of risk-based approach to prevent and combat financial crime; and
- ▶ Efficient law enforcement to combat money-laundering.



The Director of the Hong Kong and Macao Work Office of the Communist Party of China Central Committee and the Director of the State Council’s Hong Kong and Macao Affairs Office, Mr Xia Baolong, visits the National Security Exhibition.

Major Policies on Various Areas

Social Affairs and Culture

As people’s livelihood is the cornerstone of Macao’s development, the Government has actively addressed the needs of the elderly and special groups, optimised the social security system, while building a healthy city and improving the quality of education, in a bid to raise the standard of public services and promote high-quality development in respect of people’s livelihood. In parallel, to tie in with the planning for appropriate economic diversification, the Government has adjusted the deployment of medical and healthcare services, scientific research in higher education, culture and sports, and talent reserve, to facilitate the diversified development of industries, and actively integrate into national development through regional cooperation and external exchanges, thereby giving full play to the strengths of Macao’s positioning.

Improving people’s livelihood and promoting stable social development

- ▶ The patriotic education base for young people has been established, and 11 volumes of teaching materials and supplementary teaching materials have been published, to enhance education on love for the country and Macao, and national security education through various channels.
- ▶ The school and education centre design in Eastern District-2 has been completed as planned; and the international ranking of Macao’s tertiary education institutions has been continuously improved.
- ▶ A new round of youth policies has been introduced, to support the diversified development of Macao’s young people and fully develop their overall competence.
- ▶ The Public Health Specialist Building and the Macao Union Hospital have been inaugurated, to optimise the healthcare system.
- ▶ The Government’s senior citizen housing complex has been completed, and healthcare and nursing care services for the elderly have been optimised.
- ▶ Diversified measures to cater for the needs of the disadvantaged have been introduced; the Carers Allowance has been converted into a regular measure; and the number of rehabilitation service places has been increased by about 1,010 in total for stronger social security.
- ▶ The Healthy Macao Blueprint has been formulated to promote healthy family life.
- ▶ The construction and renovation of several cultural facilities, such as the House of Macao Literature, the black box theatre of the Macao Cultural Centre, and the Macao Centre for the Protection and Conservation of Palace Museum Cultural Heritage have been completed, while pushing forward construction of the new Macao Central Library.
- ▶ Preparatory work for the Macao events of the 15th National Games, the 12th National Games for Persons with Disabilities and the 9th National Special Olympic Games has been underway.

Practical transformation of achievements for appropriate economic diversification

- ▶ The Pharmaceutical Administration Bureau has been established, and the pharmaceutical system and services have been optimised, for supporting the development of the Big Health industry.
- ▶ The scientific research capacity of universities has been consolidated for transforming scientific research results into practical applications. Revenues from industry, academia and research studies have continued to rise, with more than 340 patents being granted.
- ▶ Six historical areas have been established, and the development of “One Base” has been deepened, to coordinate cultural and tourism development.
- ▶ The development of Macao as a “City of Performing Arts” and a “City of Sports” has been furthered.
- ▶ Programmes for importing talented people have been introduced, to support the development of industries.

Active engagement in exchanges for integrating into overall national development

- ▶ Support services on education, healthcare, and elderly care in the Macao New Neighbourhood have been inaugurated; and efforts have been made to take part in the construction of the Greater Bay Area at various levels.
- ▶ External exchanges and cooperation in Portuguese-language education, medicine, culture and sports have been strengthened.



The Macao Union Hospital commences operation to optimise the healthcare system.

Transport and Public Works

To tie in with the Second Five-Year Plan, policy implementation regarding transport and public works has been guided by the principle of serving the public’s needs, with various tasks carried out in an orderly manner. The current Government has initiated and accomplished the following major tasks:

Urban Planning

- ▶ The Macao Urban Master Plan (2020-2040) has come into force.
- ▶ The detailed plan for Eastern District-2 has come into force, and the detailed plan for four zones has been initiated.
- ▶ Marine zoning based on functions and planning of maritime areas have come into force.

Public works investment

- ▶ Reclamation work at Zone C has been completed.
- ▶ The Macao Bridge has been inaugurated, with a number of external routes in Zone A completed and underway.
- ▶ Construction of the LRT East Line has commenced.
- ▶ Construction of various office buildings, court buildings, security infrastructure, sanitation and cultural and recreational facilities have been completed or initiated.



The Macao Bridge officially opens.

Environmental protection

- ▶ The Environmental Protection Plan of Macao (2021-2025) and the Long-term Decarbonisation Strategy of Macao have been announced.
- ▶ The expansion project of the Macao Central Incineration Centre has been completed.
- ▶ The Law on Macao Construction Waste Management System has come into effect.

Housing

- ▶ Regular public housing applications under the new law has commenced, three public housing projects have been completed and construction projects regarding four land lots in Zone A have commenced.
- ▶ Two rounds of application for Home-Ownership Scheme housing under the new law were conducted in 2021 and 2023, while three Home-Ownership Scheme housing projects have been completed, and construction has commenced on 10 lots in Zone A.
- ▶ The Legal System for Housing for the Sandwich Class has come into force, and construction of Sandwich Class Housing on Lot Rua Oito do Bairro Iao Hon has commenced.
- ▶ The bidding of a piece of state-owned land for residential use has been completed.

Transport

- ▶ The Macao Road Traffic and Transport Planning Study (2021-2030) has been announced.
- ▶ The Barra Station, Seac Pai Van line, and Hengqin Extension of the Macao LRT have commenced operation.
- ▶ Several pedestrian systems have been completed or under construction.
- ▶ 10 new eight-year common licences for taxi services have been issued.
- ▶ Policies regarding Northbound Travel by Macao Vehicles and mutual recognition of driving licences have come into effect.

Public utilities management

- ▶ 5G licences have been issued.
- ▶ The capacity expansion project of Ka Ho Reservoir has been completed, and the Seac Pai Van Water Treatment Plant has commenced operation.

Commission Against Corruption

Since the inception of the current Government, the Commission Against Corruption (CAC) has made progress on all fronts by taking an innovative approach and steadfastly discharging its anti-corruption and supervisory responsibilities, while stepping up efforts in anti-graft education and promoting external liaison on corruption prevention.

Stepping up efforts against corruption

- ▶ Corruption offences in both the public and private sectors have been firmly tackled.
- ▶ Clean elections have been maintained and election laws have been improved.
- ▶ Cooperation with mainland China and Hong Kong in cracking down on cross-border corruption has been strengthened, further enhancing the coordination of case investigations.
- ▶ Work regarding the declaration of property and interests has been optimised.

Enhancing governance with effective supervision

- ▶ Monitoring of the administration of public departments has been done in accordance with the law.
- ▶ Re-examination mechanism to keep monitoring the improvement of governance of public authorities or organisations has been implemented, and administrative confidence has been facilitated.
- ▶ Progress in promoting responsible complaint and reporting has been made, with an increase in the number of real-name reports.
- ▶ Case handling has been optimised, and more investigation results have been published timely, to increase the transparency of the CAC’s work.

Cultivating integrity culture among young people

- ▶ Anti-graft education in public and private sectors has been strengthened, and new collaboration modes with various sectors have been developed, to promote a corruption-free society.
- ▶ The use of new media and experiential teaching has been increased, to enhance the effectiveness of integrity education.
- ▶ Innovative education content catering for young people has been created, to nurture future generations with integrity in Macao.

Connecting with the world through proactive exchanges

- ▶ Efforts have been made to support the implementation of the United Nations Convention against Corruption (UNCAC), and obligations as a member of international and regional organisations have been fulfilled.
- ▶ Engagement in the building of an integrity culture in the Greater Bay Area has been made, focusing on deepening anti-corruption cooperation with neighbouring regions.

Optimising operation and enhancing competence

- ▶ Laws and regulations have been amended to improve the legal system and organisational operation of the CAC.
- ▶ The law enforcement standard and professional knowledge of investigators have been upgraded.
- ▶ Information management has been optimised to support e-governance and investigations.

Commission of Audit

From 2020 to August 2024, the Commission of Audit has completed five account audits and 12 performance audit reports, with 14 departments, four public-funded companies, two sub-vented funds and two interdepartmental cooperation groups being audited. Twenty internal references were completed and 311 units were inspected for different issues.

Active follow-up on audit reforms

- ▶ Extensive follow-up on the 49 published audit reports was conducted in 2020, and projects with unsatisfactory improvement results were identified for further review, with the aim of putting audit reforms on the major agenda of the administration and urging the responsible departments to strengthen their supervisory and management responsibilities.

Updating account audit process

- ▶ The guidelines for the composition and compilation of accounts and basic data for public departments and organisations have been revised through the Order of Commissioner of Audit No. 2/2019, in line with the new requirements and specifications of the Budget Framework Law and its related rules.

Supporting risk prevention and mitigation

- ▶ Annual review of each department’s performance and specific data has been conducted, and specific and real-time information has been made into internal reference documents for submission to the Chief Executive.

Steady establishment of a technology-enhanced audit system

- ▶ The upgrading of the Auditor Office (Macao version) has been completed for full implementation in 2020.

Promoting high-quality professional training

- ▶ A variety of accounting or IT-related training courses have been organised, liaison with fellow auditors around the world has been maintained, and staff have been assigned to attend courses that can facilitate their work.

Promoting the proper use of public funds

- ▶ Regular sharing sessions on the audit culture for new recruits and serving civil servants have been organised to encourage civil servants in different positions to economise and optimise the use of resources and introduce to them the positive roles of government audit work.