abstracts

Macau's administration: From the transition period to the Macau Special Administrative Region

Lídia da Luz (pp. 211)

Firstly, the author presents a sketch of the administrative system of Macau, from the arrival of the Portuguese in 1553/1557 to the point when complete judicial autonomy was conferred in 1999.

The author then continues to talk about the formation of administrative power before 1999. The Legislative Assembly is a body, formed by legislative members of direct and indirect election and by nomination. The Governor has legislative, executive, political and representative functions. Members nominated by the Governor and elected by the municipal organs and representatives of the interest groups constitute the Consultative Council. The Governor delegates political and administrative authority to seven Secretaries.

In fact, the administrative organization of Macau is rooted in the Portuguese Administration. Though being a small territory, Macau has about 50 public services and two municipal organs. The law provides regulations and principles for the definition of the organizational structure of the Public Administration. There are also general laws about public management. Decree-law defines the juridical nature, power, organs and structure of these services. The units under the Governor and the Secretaries are Directorate, Department, Division, Sector and Section. The two municipal organs enjoy administrative, financial, and patrimonial autonomy.

The Sino-Portuguese Joint Declaration signed on 13 April 1987 leads Macau into its transition period. The principle of "One country, two systems" will be applied in the future Macau Special Administrative Region (MSAR). Macau will be governed by the people of Macau and it will enjoy a high degree of autonomy.

During the transition period, from the day the Joint Declaration was signed to 19 December 1999, the Public Administration had to be modernized in its structure and function, so as to meet the necessary changes guaranteeing a smooth transition. Localization was one of the important tasks which was given much attention. The author explains the idea of localization that included the localization of laws and people.

The respective regulations and efforts of the Public Administration are described. And the result is compared to the situation before the commencement of the transition period. At the same time a new organizational culture is created with rules and principles.

The author analyses the structure of the Government of the MSAR, briefing on the contents of the Basic Law, the authentic mini-constitution of MSAR. The Government will have 5 Secretaries in the following areas: Administration and Justice; Economy and Finance; Security; Social and Cultural Welfare and finally Transport and Public Works. A comparison is made with the present Government in its executive and organizational structure, the nature of municipal organs and the creation of new services such as the Audit Commissioner, the Anti-Corruption Commissioner, the Customs Service and the integration of the Judicial Police with the Security Forces.

To conclude, the author concedes that there is still a lot to be done, namely in personnel management policy. However, any future transformation and development is to be backed up with good preparation. On the whole, the author considers that the transition work has achieved a positive result and is confident in the SAR Administration, as the public servants have been well equipped to serve the community.

Special grade within the Judicial Police

Fernando Passos (pp. 255)

In this article, the author intends to reveal the qualifications of officers of a special grade within the Judicial Police (criminal investigation) by using data from a wide range of candidates who are running for the admission and promotion examinations. In the study, other data such as the place of study, place of birth and knowledge of languages are also included. A statistical analysis of the results is made to understand the difficulty of localization in the Judicial Police. Thus we can arrive at the necessary effort that has to be made to get a satisfactory number of bilingual officers in the service.

The document tracking system of the Provisory Macau Urban Council

Iong Chi Seng, Lao Chon Pio and Lao Sok Chi (pp. 263)

Macau Urban Council (Leal Senado de Macau) is a large government service consisting of 8 departments and 28 divisions. Their offices are located in different areas in Macau, and it is necessary to circulate the documents among those scattered departments or divisions. As a document may flow through many points, it is difficult to locate a

document using traditional document tracking methods. This paper aims to present LSM's document tracking system and an account of her experience in the implementation of the system.

Treatment of drug addicts, of age or under age, in Macau

António Ganhão (pp. 275)

The author classifies "drug addicts" into three groups, namely those who consume narcotics, those who buy them for personal consumption and those who are related to this illegal business. In Macau, the treatment of drug addicts is different from that of some countries in which the function of imprisonment includes the physical as well as psychological treatment. In addition, though there is legal punishment and special programs for drug addicts, especially delinquents, there has been little success in building a social reentry program. This is because insufficient personnel training, technical support and external cooperation. In order to achieve a change, the author thinks that the three institutions involved, namely the tribunals, the Justice Services and the Social Services Institute, should cooperate closely and permanently.

The position and negotiations of North and South Governments on Macao during the initial period of the Republic of China

Wu Zhiliang (pp. 287)

The Portuguese has inhabited Macau since the mid-16th century. During the change of dynasties both in China and Portugal with the ever-altering global situation, although there was ebb and flow, there was never any significant change in the political and legal standing of Macao, as it was not restricted by any kind of treaties during the Ming and Qing Dynasties. After the Opium War, in 1849 the Chinese officials of the Qing Dynasty were expelled from Macao. It was not until 1887 when the Sino-Portuguese Treaty of Reconciliation and Trade was signed that the Qing Dynasty admitted officially the fact that had existed for more than three centuries and allowed Portuguese perpetual occupation and governing powers in Macao.

During the initial period of the Republic of China, the confrontation of the North and the South resulted in the formation of the Beijing and Canton Governments. They had different strategies in treating the question of Macau. However, on the principle of facing foreign countries and maintaining territorial integrity they had a consistent position. This article tries to analyze and comment on the negotiations between North and South Governments and the Macau Government in the question of Macau with the aid of historical materials.

Organizational citizenship: A catalyst for quality?

Jorge Manuel Morais Costa

(pp. 303)

Organizational citizenship is an idea that is understood to be the behavior that individuals do not have formal obligations to carry out. In other words, this behavior is not expected to be formally rewarded but helps to improve the efficiency of the organization.

The author aims to show how this behavior of a good citizen within an organization could bring about influence to the quality of this organization and to the customer or end-user.

Moreover, it is suggested that a good citizen within an organization is a crucial element to this organization in motivating individuals and building good human relations.

The author also mentions other conditions of success such as group work, mutual respect and flexibility. The new image of organization nowadays is characterized by efficiency, in which there is stimulation and motivation in carrying out quality upgrade programs in the face of functional changes. During this process, quality is one of the most important ingredients.

Quality is defined as the satisfaction of explicit needs of the customers or users. This concept is naturally applicable to the public service, though the traditional idea of administration/authority is firmly rooted in us. The progress towards administration of serving is an alternative that has guided the administrative modernization programs and that should be an indicator of innovation in the management of different organs.

An overview of the public finance system in Macau

Ho Hou Yin (pp. 315)

This article introduces the public finance system of Macau, which plays a dominant role in the Administration. Various aspects such as the departments involved, the budget, the legal system as well as related regulations are discussed. In addition, the prospect for the Macau Special Administrative Region is also explored.

The Macau Finance Service completes the functioning of the public finance system in Macau, together with the Overseas National Bank (BNU) and the Macau Monetary and Foreign Exchange Authority (AACM). The Finance Service is responsible for financial management and tax revenue, while BNU acts as a "deposit-and-with-drawal" bank of the Government and the AACM takes care of the capital investment. The financial year of Macau starts on the1st of January and ends on the 31st of December. The budget, which corresponds to the same period, is divided into a proposal and a decree-law. The former is a legal tool that allows the Legislative Assembly to approve the annual policy of the Administration, while the

latter lists the estimated revenue and expenditure as well as the implementation regulations and guidelines.

There are different functioning regulations for three types of departments to follow. The non-autonomous departments have to gain approval from the Finance Service before paying any expenses. The autonomous departments, either in administration or both in administration and finance, get the monthly allocation from the Finance Service and they can use the funds without prior approval.

Like any other countries, the public finance system of Macau is far from perfect. According to figures from 1996 to 1999, gambling tax occupied over 50% of the total government revenue, which constitutes an unstable factor for the finance system. Moreover, other problems include lack of supervision, improper economic and tax policy, incomplete accounting systems and a high percentage of personnel expenditure in Administration, etc. All these have to be studied by the Administration of the SAR so as to improve the public finance system as well as to intensify public resources management as a whole.

"Pearl of the Orient" in Daniel Defoe's works: Image of Macau in the English literature of the $18^{\rm th}$ century

Rogério Miguel Puga

(pp. 327)

Through the English novels written in the 18th century, namely "The Farther Adventures" and "Captain Singleton" by Daniel Defoe, the author analyses the materials related to Macau and the Portuguese presence in China. The main characters of the two novels sailed in pursuit of wealth. They represented a unique culture. Macau was mentioned in the works of Daniel Defoe to let the readers imagine the exoticism of a commercial entrepot in the Orient. In Defoe's mind, exoticism was always accompanied by natural and human dangers. However, the Europeans arriving in Macau had an intimate feeling as they found many Portuguese residents there. It was an oasis where different cultures coexisted. In "The Farther Adventures", the author described how the old Portuguese pilot helped the main character, Robinson, to continue with his adventure. It is concluded that through the eyes of Daniel Dofoe, both the images of Macau and the Portuguese were positive. Macau was and continues to be an exotic platform where different cultures converge, forming an exotic multicultural wisdom.

Visual acuity of children in Macau: Early disability diagnosis

Macedo de Almeida, Rui Manuel Calado

(pp. 343)

In Macau, children usually start their compulsory schooling when they reach four. However, on account of technical difficulties, only 6-year-old children can take their visual acuity screening. Therefore, among the children of the ages of 4 to 6, there is a risk of having no detected problems of vision, which will definitely affect their learning and performance in school.

With the present study, the authors can estimate the prevalence of visual disability of the children at the age of 4, and also check the usefulness of a new screening diagnosis test that can detect at an early stage eventual disabilities.

Educational reform of Macau

Sou Chio Fai, Pun Weng In

(pp. 363)

Educational reform in Macau aims to build up its own system of education by taking into account of the dominant role of private schools and at the same time keeping up with the pace of social economic development. This new system enhances modernization, upgrades quality and provides fair chances for every citizen of Macau.

In the process of reform, four aspects have been considered. They are the establishment of a legal base, the restructuring of the administrative department, the allocation of resources and the implementation of adequate policies. In the past few years, the Education and Youth Service has offered free education to more than 80% of the students in private schools. Meanwhile, the government has built more new schools to reduce the number of students per class. Moreover, the Services pays attention to the training for teachers and the organization of syllabus and teaching programs. In the future, the system of education will develop with cooperation from the private sectors and the quality of education will be guaranteed.

The influence of e-commerce and use of electronic means on the fiscal system of Macau

José Hermínio Paulo Rato Rainha

(pp. 373)

In this article, e-commerce is presented to possess the potential to become one of the greatest economic developments in the 21st century. The complications of its expansion within the fiscal systems for developed countries are studied. Generally speaking, small territories with restricted influence on world e-commerce have to follow the taxation development of Europe because by maintaining a close link with the taxation of the European Union, they can find a practical solution.

In analyzing problems related to e-commerce, common characteristics of solutions used by different governments are revealed. The difficulties encountered in finding solutions are the different dimensions involved as the problems of taxation through e-commerce within a certain fiscal area are substantially related to the taxation and composition of tax of the fiscal system. As for tax on income, there are

three problems — localization of the activity and stable mechanism; taxable base division and transfer expense; and characteristics of income. As for indirect taxation, the problems will be the localization of taxation and the payment models.

Although the development of e-commerce has some defects as compared to traditional trade, we still try to use the same electronic means to solve the problems that have emerged in this new form of transactions. On the other hand, it is clear that electronic means working along side new forms of commerce bring about more opportunities for the fiscal authorities to achieve a better application of tax laws. In addition, it also facilitates the taxation process and different forms of mediation in a relatively large community.

After a general discussion about the main difficulties in e-commerce taxation and in the use of electronic means by fiscal authorities, we look at what changes they can bring to the fiscal system of Macau. In order to achieve that, we will describe the characteristics of Macau from its territorial and population size within its economic structure and the fiscal system. Finally, we make conclusions and suggestions about possible changes to legislation and the practices of the fiscal system as a result of e-commerce and the use of electronic means.