

The Framework and Practice of the Official Accountability System in Macao

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Abstract

Since Macao's return to the motherland nearly 25 years ago, a series of administrative reforms have been launched to continuously enhance the government's governance capacity. The establishment and improvement of the accountability system for Macao officials is a significant administrative reform, which is related to the legitimacy of government governance and the trust of the Macao public in the government. Since 2005, the SAR government has responded to societal demands by initiating research on the establishment and improvement of official accountability systems, forming a dual accountability structure consisting of leadership and supervisory accountability, as well as primary official accountability. In the practical operation of the accountability system for officials in Macao, the existence of the administrative authorization system has led to unclear authority and responsibility relationships in Macao's public administration, which in turn leads to the inability of official accountability to truly operate. The key to improving the accountability system for officials in Macao is to standardize the authorization system, avoid the personification of administrative authorization actions, and ensure that administrative authorization actions are within strict institutional limitations.

Keywords: Official Accountability, Administrative Reform, Authorization System, Unity of Authority And Responsibility, Specific Responsibility.

INTRODUCTION

Accountability is one of the cornerstones of a democratic political system, but remarkably little is known of how it works in practice (Gijs Jan Brandsma and Thomas Schillemans, 2013). The reason why accountability is so thorny lies in the multiple pressures of the accountability. In modern society, officials have to face multiple legal, political, moral and administrative and professional accountability pressure. This resulted in the accountability dilemma where the organization was under multiple and often contradictory accountability mandates (Thomas J. Greitens, 2012). How to hold public officials accountable and avoid the paradoxes and pathologies of the mechanisms of accountability? The answer is dialogue (Harmon, Michael M, 1995): But Is dialogue always successful as a mechanism of accountability? Nancy C. Roberts (2002). So the study of the diversity of accountability practice is as valuable as the theoretical study of accountability.

Macao is one of the two special administrative regions in China that implements the “One Country, Two Systems” system, apart from Hong Kong. The administrative system of Macao belongs to the two systems category of “One Country, Two Systems” and has completely different institutional regulations from mainland China and Hong Kong. As an important component of Macao's administrative system, the accountability system for Macao officials is directly derived from the provisions of the Portuguese Civil Service Law regarding public administration personnel and leadership supervisors before the return. Since the return of Macao to the motherland, in response to social demands, the Macao SAR government has developed an accountability system for officials, introduced relevant laws for holding leaders and principal officials accountable, and built an administrative culture and responsible government with equal rights and responsibilities. However, due to the unclear power and responsibility relationship inherent in Macao's administrative authorization system, the accountability system for Macao officials still struggles to operate effectively in practice. The institutional framework and operational practices of the Macao official accountability system are helpful in understanding the operational challenges of official accountability. It indicates the successful practice of the official

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accountability system, which not only needs to be established on the basis of complete laws, but also reflects the coordination and synergy with politics, administration, society, and culture.

The development process of the official accountability system in Macao

From 2002 to 2003, atypical pneumonia ravaged Hong Kong and mainland China, prompting the initiation of accountability measures in these regions. In 1997, the outbreak of avian influenza in Hong Kong was criticized for not being dealt with promptly, coupled with reports of public housing shortages and large-scale chaos during the opening of the new airport in Chek Lap Kok. These issues led to increasing demands from society for government officials to take responsibility for the policies they have formulated and implemented. This became one of the main reasons why Hong Kong began promoting “Principal Officials Accountability System” since 2002. After the SARS outbreak in 2003, the central government and many local governments in mainland China introduced a series of regulations to hold officials at specific levels accountable, allowing accountability to sprout and take root in mainland China.

2005-2008: Preparation for Institutional Research

In Macao, due to the effective control of atypical pneumonia, there was no need for government officials to take responsibility as in Hong Kong and mainland China. In 2005, after the Commission of Audit disclosed the expenses related to the Macao East Asian Games, it caused a significant response in society, with voices calling for the formulation of accountability laws. The following year, while the “accountability” plan was still being implemented, the corruption case involving the then Secretary for Transport and Public Works, Ao Man Long, erupted, causing residents to lose confidence in the government’s governance. In response to social demands and to restore residents’ confidence of public, the government focused on preparing for the legislative work of “accountability system” and related supporting systems.

2009-2011: Basic Establishment of Institutions

The period from 2009 to 2010 marked the official construction and institutional introduction of the accountability system for officials in Macao. During this period, the SAR government concentrated on introducing a series of legal documents related to the accountability system for officials. In July 2009, the Macao Legislative Council passed Law No. 15/2009 on Basic Provisions of the Statute for Leaders and Supervisors. In August 2009, the SAR government formulated Administrative Regulation No. 26/2009 on Supplementary Provisions of the Statute for Leaders and Supervisors. In December 2010, the SAR government issued Instruction Order of the Chief Executive No. 384/2010 on the Code of Conduct for Leaders and Supervisors - Obligations and Responsibilities in the Event of Violations. In December 2010, the SAR Government issued Administrative Regulation No. 24/2010 on Statute for Principal Officials of the Macao Special Administrative Region and Administrative Order No. 112/2010 on Code of Conduct for Principal Officials of the Macao Special Administrative Region. The relevant provisions on official accountability in these laws and regulations outline the basic appearance of the accountability system for Macao officials.

In the introduction of the accountability system for officials, the SAR government emphasizes that its institutional purpose is to strengthen the awareness of officials’ “unity of authority and responsibility” and “having authority and responsibility”, rather than “dismissing them immediately after an incident”, that is, “accountability” does not equate to “stepping down”. Specifically, the SAR government declares that it will establish a system of accountability for officials in accordance with the principles of unified rights and responsibilities, orderly law, democracy, openness, objectivity, and impartiality. On the basis of implementing existing legal frameworks and regulations, normative documents related to accountability should be formulated, and the division of responsibilities among departments should be clarified and further clarified. The political, administrative, and legal responsibilities of officials at all levels should be clarified, forming a complete chain of government responsibilities.

2013-2019: Supporting System Construction

In the 2013 Policy Address of the Macao SAR Government, it was first explicitly proposed to establish a government performance governance system, and to use the performance evaluation system of leadership

officials as a breakthrough point in the government performance governance system to promote performance accountability, thereby promoting and enhancing the sense of responsibility, service awareness, and professional ethics of civil servants, and enhancing the government's governance efficiency. The SAR government conducts a systematic and scientific evaluation of the work performance of leaders in accordance with unified standards and procedures, and is committed to adopting more scientific standards and procedures to make a unified, objective, and fair evaluation of the performance of various leaders.

Instruction Order of the Chief Executive No. 305/2013 stipulates three basic measurement indicators for the evaluation of leaders by various principal officials, laying the foundation for the implementation of the performance evaluation system of leadership officials. The three basic indicators are “the ability to execute instructions set by superiors and achieve established goals” (execution ability), “the ability to lead and manage departments” (leadership management ability), and “the ethics and sense of responsibility when performing official duties” (ethics and sense of responsibility). Simultaneously, the performance evaluation system of leadership officials has established four levels of evaluation, and the evaluation comments vary based on different evaluation indicators. According to the regulations of the evaluation system, in the fourth quarter of each year, the Secretary will evaluate department leaders, including their execution ability, leadership management ability, ethics and ethics and sense of responsibility, and provide comments and suggestions.

From 2020 To Present: Institutional Reform and Improvement

In 2020, the 5th SAR Government advocated for “establishing first and then breaking through”, emphasizing integrity, accuracy, and stability as foundational principles, strengthening the top-level design of public administration reform. Recent reforms have focused on enhancing the accountability system for officials, clarifying the rights and responsibilities of the public sector and relevant leaders, and constructing an operational accountability framework. Specifically, it is planned to focus on reviewing “authority positioning” and “authorization system”, while analyzing and researching the provisions on modifying the rights, obligations, and disciplinary responsibilities of leaders and supervisors, in order to improve and strengthen the operability of “accountability system”.

In 2021, the SAR government proposed legislative amendments to regulate the management rights and responsibilities of officials at all levels in personnel, finance, and other aspects in a clearer way, reducing unnecessary authorizations. In 2023, Law No. 1/2023 on Amending Statute of Public Administration Personnel in Macao clarifies the authorities of department leaders. The legislation stipulates that department leaders may exercise eleven licensing rights in administrative personnel management, such as issuing appointment letters, making temporary appointments and renewals, without requiring prior authorization from the Chief Executive or the Secretary.

The Institutional Framework of the Accountability System for Officials in Macao

The accountability system for officials in Macao is mainly reflected in Basic Provisions of the Statute for Leaders and Supervisors, Supplementary Provisions of the Statute for Leaders and Supervisors, Instruction Order of the Chief Executive No. 384/2010 on the Code of Conduct for Leaders and Supervisors - Obligations and Responsibilities in the Event of Violations, Statute for Principal Officials of the Macao Special Administrative Region and Code of Conduct for Principal Officials of the Macao Special Administrative Region. Overall, these legal provisions specify the responsibilities that officials are required to bear, including moral, political, administrative, and legal responsibilities, which are mainly reflected in two aspects: the accountability system for leaders and supervisors and the accountability level for major officials.

Accountability System for Leaders and Supervisors

On one hand, leaders and supervisors should undertake the obligations of general public administration staff. Before the accountability system for officials was formally established, officials in Macao had to be held accountable, mainly reflected in the provisions of civil servant's obligations and disciplinary responsibilities. Due to the inseparable relationship between leaders and supervisors in Macao and general public administration personnel, Article 11 of Basic Provisions of the Statute for Leaders and Supervisors stipulates that “leaders and supervisors are bound by the general obligations of public administration personnel in the Macao Special

Administrative Region and the specific obligations inherent in their respective positions, but this does not affect the exclusion and special provisions stipulated in the Basic Provisions.” Therefore, leaders and supervisors must first assume the obligations and responsibilities required by general public administration personnel. Statute of Public Administration Personnel in Macao stipulate that the obligations of general public administration personnel in Macao are “selfless, enthusiastic, obedient, loyal, confidential, courteous, diligent, and punctual and do not carry out incompatible activities”. At the same time, the law also stipulates five levels of disciplinary action for violations, including written warning, fine, suspension, forced retirement, and dismissal.

On the other hand, leaders and supervisors must undertake civil, criminal, disciplinary, financial, and specific responsibilities of leaders and supervisors.

According to relevant laws and regulations, leaders and supervisors’ responsibilities mainly include civil, criminal, disciplinary, financial, and specific responsibilities. Firstly, the legal responsibility that leaders and supervisors need to bear mainly manifests in civil and criminal liability, that is, “leaders and supervisors must bear civil and criminal responsibility for illegal acts committed in the performance of their duties in accordance with applicable laws and regulations.” Secondly, leaders and supervisors must assume disciplinary and financial responsibilities to the Macao Special Administrative Region and other public legal entities in accordance with applicable laws and regulations when performing their duties. Finally, the specific responsibilities of leaders are mainly reflected in two aspects, namely, on the one hand, to faithfully assist government policies, and on the other hand, to organize and lead departments to ensure policy implementation. If leaders violate specific responsibilities, they can be condemned. When the condemnation is a public warning or requires special condemnation, they can be dismissed without compensation.

The above-mentioned civil, criminal, disciplinary, financial, and specific responsibilities of leaders and supervisors can be further summarized as “loyalty and courtesy” and “selflessness and integrity”. “Loyalty and courtesy” refers to assisting in formulating policies and ensuring their implementation, effectively managing responsible organizations, and maintaining the image of the government; “selflessness and integrity” refers to “confidentiality, avoidance, and declaration of property”. The law also stipulates that the regular appointment of leaders and supervisors can be terminated within the validity period in five situations: 1) due to work needs and with appropriate reasons, especially due to the inability to prove the ability to ensure the execution of instructions set by superiors or the failure to implement established goals; 2) Due to carry out incompatible activities; 3) Due to non-compliance with the rules for selecting and appointing personnel; 4) Not adhering to rules that ensure fairness and impartiality in public administration; 5) Being fined or given a heavier disciplinary action for committing disciplinary violations.

Accountability System for Principal Officials

According to Statute for Principal Officials of the Macao Special Administrative Region and Code of Conduct for Principal Officials of the Macao Special Administrative Region, principal officials are required to assume political responsibility. Political responsibility can be divided into two types: the responsibility to assist the Chief Executive in formulating and implementing policies, and the responsibility related to the Legislative Council.

The responsibility of assisting the Chief Executive in formulating and implementing policies refers to the fact that principal officials should accept the Chief Executive’s leadership and supervision; Assist the Chief Executive in formulating policies; According to the instructions of the Chief Executive, promote and implement government policies in the areas of governance under their jurisdiction; Execute matters authorized by the Chief Executive for processing; Lead, supervise, or guide subordinate departments or entities to effectively implement policies related to governance areas; principal officials are responsible to the Chief Executive for errors in the policy-making process and the implementation of policies set by their subordinate departments or entities.

The responsibilities related to the Legislative Council refer to: according to Article 65 of the Basic Law, the SAR government must abide by the law and be accountable to the Legislative Council of the Region: it shall implement laws passed by the Council and already in force; it shall present regular policy addresses to the

Council; and it shall answer questions raised by members of the Council; According to Paragraph 15 of Article 50 of the Basic Law, the Chief Executive have right to decide, in the light of security and vital interests, whether government officials or other personnel in charge of government affairs should testify or give evidence before the Legislative Council or its committees.

Unclear authority and responsibility relationship: the practical dilemma of the accountability system for officials

The clear relationship between rights and responsibilities is a fundamental prerequisite for the effective implementation of accountability systems. Generally speaking, the basic path of official accountability is to trigger accountability, enforce accountability, and hold accountable. The accountability procedure should mainly include several links, such as initiating the accountability trigger procedure, initiating the accountability execution procedure, and the hold accountability procedure, which constitute the basic path of the accountability system for officials. (Han, Y., & Yu, T. , 2015) Among them, the prerequisite for effective accountability is that officials have clear responsibilities defined and divided, in order to avoid the problem of mutual shirking of responsibility and evading responsibility caused by unclear responsibilities defined. The main reason for the difficulty in effectively implementing the accountability system for officials in mainland China is the lack of clarity in the responsible parties, especially the unclear division of authorities and responsibilities among officials at all levels. Some scholars pointed out, there is an unclear division of responsibilities among government officials at different levels in our country. When an accountability event occurs, there is a lack of clear standards for which level of government officials will be held accountable. This has led to inconsistent levels of accountability for leading cadres in the current accountability practice of the same type and with similar severity. (Han, Y., & Yu, T. , 2015)

The main reason for the difficulty in effectively implementing the accountability system for officials in Macao is also due to the difficulty in clarifying the authority and responsibility relationship, and the difficulty in clarifying the responsible parties. Especially under the special authorization system in Macao, the authority and responsibility relationships of government officials at different levels are more complex. It should be clarified that Macao will continue to use the authorization system before its return to the motherland. The so-called authorization system refers to the situation where government officials of different levels, upon being appointed, do not immediately receive the authority to exercise their positions and need to obtain authorization from the higher-level official who appointed them before they can exercise their duties. The authority of higher-level officials is also granted by their superiors, that is, the ultimate authority granting authority is the Chief Executive (Lou, S., 2011). Under the authorization system, the distinction of “unity of authority and responsibility”, which serves as the foundation of official accountability, will face greater difficulties. When holding officials accountable for their responsibilities, the lack of clear distinction between job positions and authorities can lead to a state of ambiguity in the division of responsibilities.

The specific manifestation of unclear authority and responsibility relationships among officials is: firstly, the lack of rationality in public administration tradition. There are a large number of departments with “indirect administration” and administrative autonomy in the governance structure of SAR, but there is no clear division or division of the scope of responsibilities between relevant departments and superiors or supervisory entities; Secondly, the sources of authority that any official can exercise come from the explicit provisions of the law (their own authority) and from authorized actions. However, there are obvious differences in administrative and judicial practice on how to accurately determine the nature of the two types of authority, and a detailed analysis through legal perspectives is particularly necessary; Thirdly, the authorization system poses great difficulties in the attribution and division of regulatory powers. The Law No. 2/1999 on Government Organic Basic Law reflects that the administrative management authority of Macao is held by the SAR government with the Chief Executive as its head, and the authority generally needs to be authorized to lower level personnel through authorized actions from top to bottom. Multiple authorizations generate multiple regulatory powers. Therefore, it is difficult to clarify the regulatory responsibilities of those personnel; Fourthly, it is inappropriate for deputy director level personnel to assume specific responsibilities. Inappropriate reasons arise from non-unity of authority and responsibility, as well as issues with the relationship between the director and deputy director.

The “inherent authority” of officials

The inherent authority, as the name suggests, refers to the authority that a person holding a certain official position possesses due to their position. Whoever uses their authority improperly will be held accountable, as the only source of granting that authority is the laws and regulations themselves. This situation can be said to be widespread in the legal system of Macao.

On the surface, it is very clear that the law states that a certain authority is delegated to the person holding a certain official position, and if there are problems, they can be held accountable, but in fact, this is not the case. The key is whether the law directly grants a certain official position holder the same authority (competing authority) on behalf of their superiors in handling a certain matter, or whether the authority is exclusively enjoyed by subordinates, thus excluding the possibility of superiors enjoying it. There is still no complete consensus on this among the authorities in Macao, especially the judiciary.

The problem lies in that if the source of authority is unclear, not only will there be issues with accountability, but there will also be difficulties in appealing. If someone disagrees with the actions taken by the department leader in exercising the above-mentioned authority, which administrative authority should they appeal to? Which administrative official actions have certainty in terms of vertical or jurisdictional significance (final decision)? (Dias, J. E. Figueiredo, 2014).

Ambiguous Regulatory Power

The authority of leaders and supervisors is mostly obtained through authorization actions made by the Chief Executive or principal officials. According to legal provisions, the leader of each department may, in accordance with the provisions of the Administrative Procedure Code, delegate the authority to make administrative actions that are conducive to good operation to the department leaders and organizational units, or other public entities under their leadership or supervision. The department leader may also delegate his authority to the deputy directors or supervisors at all levels of that department, authorize it to the other supervisors, and apply the provisions of Articles 37 to 43 of the Administrative Procedure Code .

After making authorization, it does not represent that the original authorizer is not responsible for relevant matters. In fact, it has not lost its original authority. During the period when the authorization of authority is still in effect, the original authorizer is only not obligated to make decisions on relevant matters, but it continues to be the “responsible authority for all functions” and still bears a certain degree of regulatory power for the exercise of authority. If the original authorizer does not supervise or even allows earthly abuse of authority, the former shall still be responsible for possible illegal acts or improper circumstances, especially civil liability, criminal liability, and disciplinary liability. However, when illegal or inappropriate behavior occurs, how to confirm the responsibility and proportion of responsibility between the perpetrator or the original authority?

The Complexity of Direct and “Indirect Administration”

The administrative tradition is inherited from Portuguese legal system. Portuguese public administration has always been divided into “direct administration”, “indirect administration”, and “autonomous administration”. The various organs of “direct administration” are the part of the state, “indirect administration” is a public legal person that is separated from the state, can act independently and assume responsibility, and “autonomous administration” , is an administrative organ that leads, independently formulates policies, and does not accept any kind of supervision from the state or other public legal persons .

When Portugal governed Macao, it also transplanted the above concepts into the public administration system of Macao at that time. Article 2 of the Organic Statute of Macao stipulates that the Macao region is a public legal person. Article 64 of the same Statute pointed out that public institutions in Macao are local exclusive institutions and may become autonomous entities with or without legal personality. Later, based on the general principle of the continuation of public administration stipulated in Article 5 of Law No. 1/1999 on Reunification Law, the authorities and responsibilities granted to public departments, public legal persons,

project teams, other public entities or organs may be retained without affecting changes to the Macao Basic Law, the Reunification Law or other applicable regulations. Therefore, the administrative model currently adopted in Macao fully inherits Portuguese tradition.

Currently, there are 102 public departments and entities in Macao. Among them, there are a total of 43 non autonomous departments, 13 administrative autonomous departments, and 46 autonomous departments with legal personality (public legal persons). It can be seen that in the governance structure of Macao SAR, “direct administration” does not seem to be the mainstream administrative model. Regardless of the difficulties that this current situation brings to the implementation of the accountability system for officials, the proportion of the above-mentioned “indirect administration” departments accounts for 45% of the number of departments in Macao SAR governance structure, and there is already a risk of violating the basic political system laws.

Article 17 of Government Organic Basic Law clearly stipulates that the SAR government takes the principle of competing authorities as a fundamental principle, so the model of “indirect administration” should be an exception. However, such exceptions have already accounted for almost half of the governance structure of Macao SAR.

In addition to the issues related to the recognition of the inherent authority derived from the authorization system mentioned above, there may also be ambiguity in the recognition of supervisory responsibilities of the superiors without the situation of authorization. It has become difficult to clarify the responsibilities between the “direct administration” departments and their superiors, especially the administrative autonomous departments have a certain degree of autonomy in their authority and responsibilities. There are still a large number of “indirect administration” departments in Macao, and there is a problem of unclear division of authorities and responsibilities between departments and their supervisory entities, which adds to the complexity of effectively implementing the accountability system for officials.

Inappropriateness for Deputy Director to Assume Specific Responsibilities

According to the Paragraph 2 of Article 2 and Paragraph 5 of Article 23 of the Basic Provisions of the Statute for Leaders and Supervisors, the director and deputy director belong to department leadership positions and, together with their equivalents, must bear specific responsibilities. Article 17 to Article 19 of Supplementary Provisions of the Statute for Leaders and Supervisors stipulate the broad authorities of the director in general management, human resources affairs, and facility and equipment management affairs, while Article 20 only stipulates that the deputy director, while complying with applicable laws, has the authority to assist the director within his scope of responsibility and to serve as the director during the director’s absence or inability to act for any reason, but does not affect other authorities granted to him.

The inappropriate assumption of specific responsibilities by deputy director level personnel is reflected in three aspects: firstly, although the deputy director is designated as a leader by law, he is always a subordinate of the director. The deputy director’s actions are no different from those of other civil servants, that is, they must follow the orders and instructions issued by the director to carry out their work. According to the law, it only has the authority to assist the director and act as the director in specific situations, and its own authority is not sufficient to enable it to bear specific responsibilities;

Secondly, omitting possible authorizations, supervisors have a wider range of statutory authorities than deputy directors, but do not have to bear heavy specific responsibilities. Supervisors have statutory authorities in all aspects, especially in setting work objectives, overseeing the performance and efficiency of affiliated units under their jurisdiction, and managing personnel, manpower, property, and other resources, without affecting other authorities granted to them. And the relevant supervisory personnel only bear civil, criminal, disciplinary, and financial responsibilities that are no different from other civil servants when performing their duties. In this sense, it is even more inappropriate to require the deputy director to assume specific responsibilities.

Thirdly, fulfilling the “special obligation” of the deputy director is statutory, but in reality, there may be situations of insufficient authority. Regardless of whether it is “direct administration” or “indirect administration”, the public department and entity’s organization law stipulates that the deputy director only has the authority to assist the director and the authorities to act on behalf of the director in the absence or

inability to act due to reasons. In the absence of authorization, the deputy director is a “virtual leader”. In administrative practice, the deputy director are only authorized by their superiors to sign documents and letters, and have no other authority. Therefore, it is completely inconsistent with the principle of “unity of authority and responsibility” that requires leaders who are only granted the authority to sign documents and letters to bear heavy specific responsibilities.

Standardizing the Authorization System and Optimizing the Accountability System for Officials in Macao

For a long time, under the authorization system in Macao, the management authorities of department leaders are not belonged to position authorities, but authorization from superiors. The authorization system has to some extent led to issues of unclear authorities, responsibilities and accountability. Therefore, to optimize and improve the accountability system for officials, it is necessary to carefully discuss the attribution and sharing of responsibilities after authorization under the Macao authorization system, with a focus on solving the problem of authorities and responsibility under the authorization system, and clarifying the authorities and responsibility relationship between superiors and subordinates. On the basis of clarifying the power relationship between superiors and subordinates, the evaluation of responsibility should be comprehensively confirmed based on various factors such as the nature, circumstances, harm, correlation, subjective and objective conditions of the error committed. The responsibility should be judged whether it is the direct or indirect responsibility of the responsible party, subjective or objective responsibility, personal responsibility or institutional responsibility, in order to further distinguish the sharing of responsibility among different responsible parties.

Currently, the authorization system in Macao does not regulate the scope, size, and quantity of authorization, resulting in a certain degree of unconstrained and personalized authorization behavior. Therefore, the key to improving the accountability system for officials lies in standardizing the administrative authorization system.

In standardizing the authorization system, it is necessary to pay special attention to the following three aspects.

Firstly, after granting authority, the authorizer retains four types of powers regarding relevant matters: firstly, regulatory powers (by issuing instructions to explain the exercise of authority); Secondly, repossession power; Thirdly, revocation power; Fourthly, power to allow delegate the authority. It is worth mentioning that at any time, there should be only one organ that is able to make a decision on a certain matter, but not two. If the authorizer wishes to personally make a decision on matters that have already been granted authority, repossession power should be exercised in advance.

Secondly, it is meaningless for the authorizer to continue exercising these authorities on their own, as if they were not authorized, after granting them to the authorized person; From an organizational perspective, it is not appropriate for two organs to independently carry out the same actions on the same matter. Only when repossessed can the authorized person no longer resolve these issues, and the authority returns to the authorizer’s scope of authority.

Finally, after granting authorization, it does not represent that the original authorizer is not responsible for the relevant matters. In fact, it has not lost its original authority. During the period when the authorization is still in effect, the original authorizer is only not obligated to make decisions on relevant matters, but it continues to be the “responsible authority for all functions” and still bears a certain degree of regulatory responsibility for the exercise of authority. If the original authorizer does not supervise or even allows earthly abuse of authority, the former shall still be responsible for possible illegal acts or improper circumstances, especially civil liability, criminal liability, and disciplinary liability.

CONCLUSION

Since its return, the SAR government has responded to the demands of society by introducing relevant laws on official accountability, establishing basic accountability regulations for the use of authorities by principal officials, leaders and supervisors, highlighting the governance philosophy of “unity of authority and responsibility” and “supervised use of authority”. However, the accountability system for officials in Macao has not been fully implemented, and there are difficulties in implementing in practical operation. The

institutionalization and standardization of the accountability system for officials still need to be improved, and various issues such as unclear authority and responsibility relationships among officials and inadequate accountability methods have not been effectively resolved. The accountability system for officials in Macao needs to highlight the focus of accountability and related responsibilities, continuously improve and standardize the operating procedures, clarify the authority and responsibility relationship between superiors and subordinates, establish a coordinate system for the irresponsible behavior and punishment levels of accountable officials, and continuously promote the systematic and normative level of the system.

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