

# **Subsidy Scheme for Operation Allowance of Large-scale**

## **Integrated Community Service Facility in 2026**

### **1. Objective of Subsidy**

Through provision of financial subsidy, the large-scale integrated community service facility assists the Macao SAR Government in administration and work implementation. In particular, in the event of important emergency incidents in the society, it provides assistance to the government in the execution of relevant work. Moreover, it assists the Municipal Affairs Bureau (IAM) in promotion and execution of the duties, promoting harmony in the society and maintaining the operation and development of the community.

### **2. Target Group of Subsidy and Requirements**

- 2.1 Non-governmental associations that are legally established in Macao and meet the following conditions are eligible for application for subsidy:
  - 2.1.1 The association has been established for at least 10 years on the day of application;
  - 2.1.2 The association has an integrated community service facility that meets the conditions listed in Point 3;
  - 2.1.3 The applicant association is required to have experience in operating integrated community service facility for 10 years or above;
  - 2.1.4 In the event of important incidents in the society, the association is capable of utilising appropriate manpower to carry out emergency work in the integrated community service facility in cooperation with the Macao SAR Government;
  - 2.1.5 The association was granted with subsidy from IAM or other public entities for projects conducted in the past three years;
- 2.2 Each association can only apply for one subsidy for operation of integrated community service facility at maximum.

### **3. Eligibility for Subsidy**

The integrated community service facility that can be granted with the subsidy for operation is required to meet the following conditions:

- 3.1 Capable of providing the public with cultural, entertainment, recreational and community services;
- 3.2 In operation for 10 years or above;
- 3.3 With an area of over 10,000 square metres;
- 3.4 The target group of service is the public and groups;
- 3.5 The number of service recipients exceeds 150,000 every year;
- 3.6 Equipped with venues for private groups / public entities to organise activities;
- 3.7 Capable of cooperating with the work allocation of the Macao SAR Government in the event of emergency incidents in the society.

#### **4. Application Period and Scope of Subsidy**

- 4.1 Application period: From 15 September to 15 October 2025, except for applications that have submitted written explanation and given consent from IAM for failure to submit the applications during the mentioned period due to force majeure or other reasons not attributable to the applicant.
- 4.2 Subsidisation period of project: From 1 January to 31 December 2026;
- 4.3 Quota and maximum amount of subsidy granted:
  - 4.3.1 Quota: 1
  - 4.3.2 Maximum of subsidy: MOP7,000,000
- 4.4 Scope of subsidy: The expenditure that can be subsidised includes the staff basic expenses, venue expenses and other expenses. Please refer to the table below for the detailed rules.

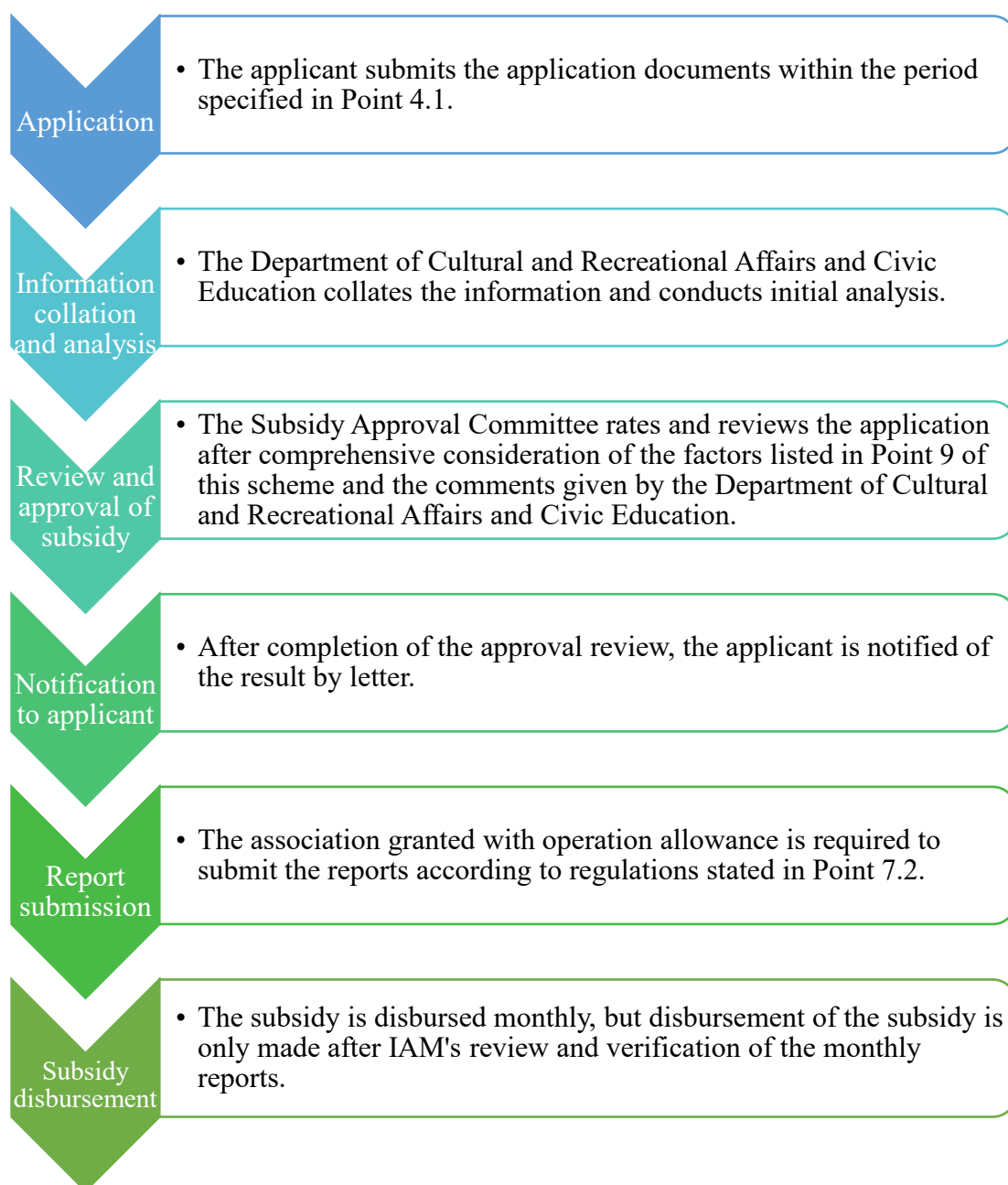
Subsidy Category	Scope of Subsidy	Description / Maximum
Staff basic expenses <sup>1</sup>	• Salary and allowance	The maximum of subsidy for the salary per person is MOP20,000 each month. The amount of subsidised allowance cannot exceed: 2 months x MOP20,000 x number of staff
	• Contributions to Social Security Fund and Provident Fund Scheme	Calculated according to the contribution amounts of Social Security Fund
	• Staff insurance	Labour insurance only
Venue expenses	• Office consumables	Total amount not exceeding 40% of the subsidy for the staff basic expenses
	• Communication and postal fees	
	• Electricity fee	Not exceeding 110% of the total actual expenses of the venue in 2025
	• Water fee	
	• Security and cleaning fees	
	• Office equipment and information equipment	
	• Replacement, repair and maintenance of venue and equipment	
	• Facility insurance	
Other expenses	• The fees derived from cooperation with the emergency work of the Macao SAR Government. However, prior consent from IAM is required.	The maximum is 20% of the total subsidy amount.

4.5 Subsidy will not be granted for expenditure that is determined unreasonable by IAM, even if it belongs to the categories of expenses in the above table.

<sup>1</sup> The maximum number of staff for reimbursement of the various scopes of subsidies in staff basic expenses is 15.

## 5. Application and Approval Review Procedures

The procedures of application and approval review of the subsidy are as follows:



## 6. Documents Required for Submission

6.1 Dedicated forms<sup>2</sup> (downloadable from the IAM website or available at the service locations of IAM):

6.1.1 “Application Form for Granting Operation Subsidy”

<sup>2</sup> Associations that submit the applications via the “Business & Associations Platform” can directly fill in the information on the platform, and submission of the forms and the budget table of income and expenditure is not required.

- 6.1.2 “Form for Declaration of Association Information”
- 6.2 Budget table of income and expenditure of the operation of integrated community service facility<sup>2</sup>
- 6.3 Various expenses of the integrated community service facility between September 2024 and August 2025 (listed according to the table in Point 4.4)
- 6.4 Annual plan of activities / projects of the integrated community service facility
- 6.5 Introduction of the integrated community service facility
- 6.6 Copy of the latest certificate of association<sup>3</sup>
- 6.7 Copy of regulations of the association published in the “Official Gazette”<sup>3</sup>
- 6.8 Copy of the first page of the bank book of account (if any)
- 6.9 Information about related party transactions (if any) (Please refer to the content of Point 10 in this scheme for relevant regulations and information.)

## 7. Subsidy Disbursement Method and Summary Report Documents

- 7.1 IAM disburses the subsidy for the operation of the integrated community service facility monthly in the form of reimbursement on actual expenses;
- 7.2 After the end of the month, the subsidy recipient is required to submit the report and relevant documents within the following 30 days. Monthly reports are still required to be submitted when the year 2026 is not over even if all the subsidy has been disbursed. After the end of 2026, the annual summary report is required to be submitted before 28 February 2027.

The required documents are as follows:

<p><b>Monthly reports</b></p>	<ul style="list-style-type: none"> <li>• Dedicated form – “Summary Form of Subsidised Activity”</li> <li>• Detailed statement of income and expenditure of operation of the integrated community service facility (The part of expenditure is required to be categorised and listed according to the table in Point 4.4.)</li> <li>• Original / copy of receipts or invoices of expenditure</li> </ul>
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<sup>3</sup> Associations that submit the applications via the “Business & Associations Platform” can be exempted from submission of the information stated in Points 6.6 and 6.7.

	<ul style="list-style-type: none"> <li>• Information about related party transactions (if any) (Please refer to the content of Point 10 in this scheme for relevant regulations and information.)</li> <li>• Photos, press releases, posters and other relevant information and documents (if any)</li> <li>• Other documents required to be submitted by IAM</li> </ul>
<b>Annual summary report</b>	<ul style="list-style-type: none"> <li>• Report of work conducted in 2026</li> <li>• Detailed statement of income and expenditure of the whole year (The part of expenditure is required to be categorised and listed according to the table in Point 4.4.)</li> <li>• Assessment of the integrated community service facility (including number of users and target groups, level of satisfaction and comments from users, review, etc.)</li> <li>• Agreed-upon procedures report<sup>4</sup></li> <li>• Other documents required to be submitted by IAM</li> </ul>

7.3 The above-mentioned documents are required to be stamped with the association seal, except for reports submitted via the “Business & Associations Platform” ;

7.4 The subsidy recipient is required to keep the information listed in the table above for at least 5 years.

## 8. Locations for Processing Service

The documents of application and summary reports can be submitted online via the “Business & Associations Platform”, or to the public service locations of IAM by post or in person. For details, please visit:

<https://www.iam.gov.mo/e/contact/tab/reception/>

## 9. Factors for Consideration during Approval Review

During the approval review of applications, IAM will examine the following

<sup>4</sup> Only applicable to subsidy recipients granted with subsidies accumulated to over MOP 1 million by IAM in 2026. The accumulation of subsidies is not restricted to this scheme only. The deadline for submission is within the first half of 2027.

elements and score them accordingly. Those with a score of below 50 do not meet the requirements for being granted with subsidy. If an applicant has violation records in IAM within 3 years, the score will be deducted to an extent depending on the number of times and the severity of the violations.

<b>Factors for Consideration during Approval Review</b>	<b>Content of Approval Review</b>
Daily operation conditions (20%)	The comprehensiveness of operation planning and management system of the integrated community service facility, etc.
Content of services (50%)	The types of services provided by the integrated community service facility, target group of service, social recognition, compatibility with social demands, assistance in work implementation of the Macao SAR Government, especially the compatibility in emergency work
Scale of integrated community service facility (10%)	The number of staff, the frequency of use by the public / groups, the number of service recipients
Rationality of budgeted expenditure (20%)	Assessment is made according to the documents referred to in Point 6.2 and submission of quotations / previous receipts of expenses are beneficial to this rating item.

## 10. Related Party Transactions

10.1 For the purpose of this subsidy scheme, the following terms are defined as:

- 10.1.1 “Related party”: An individual or entity that has association or relationship with the applicant or subsidy recipient;
- 10.1.2 “Related party transaction”: A transaction carried out between the applicant or subsidy recipient and the related party within the scope of expenditure that can be subsidised as stated in “venue expenses” and “other expenses” of the table in Point 4.4 of this subsidy scheme;

10.2 “Related parties” refer to the parties that have association or relationship with the applicant or subsidy recipient, and the scope is as follows:

- 10.2.1 President / chairman / chief supervisor / secretary general of the

- association that applies for subsidy or receives subsidy, or the office-holders of the same positions;
- 10.2.2 Vice president / vice chairman / vice chief supervisor / deputy secretary-general of the association that applies for subsidy or receives subsidy, or the office-holders of the same positions, except for those not actually involved in the procurement procedures of the transaction concerned;
- 10.2.3 If the persons mentioned in the above two points hold any position referred to in the above two points in another association or non-profit organisation, or they are an individual commercial entrepreneur of another enterprise, or they are the controlling shareholders<sup>5</sup> or members of the administrative and management organ of another company, the association, non-profit organisation, enterprise or company is the related party of the association or financial group that applies for subsidy or receives subsidy, without prejudice to the application of the latter half of the regulation in Point 10.2.2;
- 10.2.4 If the spouse, children, parents, siblings, parents of the spouse, and siblings of the spouse of the persons mentioned in Point 10.2.1 and Point 10.2.2, as well as the persons in de facto marriage with them, hold any position referred to in Point 10.2.1 and Point 10.2.2 in another association or non-profit organisation, or they are an individual commercial entrepreneur of another enterprise or the controlling shareholders or members of the administrative and management organ of another company, the association, non-profit organisation, enterprise or company is the related party of the association or financial group that applies for subsidy or receives subsidy, without prejudice to the application of the latter half of the regulation in Point 10.2.2;

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<sup>5</sup> “Controlling shareholders” refer to individuals or legal persons that hold the majority stake of the capital of the company on their own or jointly with other companies that are also controlling shareholders or other shareholders related through shareholder agreements, or those that hold over half of the votes or the power to elect the majority of members in the administrative and management organ.



- 10.3 When applicants or subsidy recipients carry out related party transactions, it should be ensured that the transactions are fair and reasonable. In particular, the transaction price does not deviate from reasonable market price;
- 10.4 If the applicant expects to make or has made a related party transaction during the subsidy application stage, or the subsidy recipient makes a related party transaction during the project execution stage, the applicant or subsidy recipient is required to make a declaration in the application documents or the summary reports respectively with the provision of the following information:
- 10.4.1 Name and contact information of the transaction counterparty;
- 10.4.2 Relationship with main person in charge of the organisation;
- 10.4.3 Content of transaction (including expected or actual transaction date, objective and amount);
- 10.5 If the accumulated amount of transactions between the applicant or subsidy recipient and the same related party is expected to be or has actually reached MOP100,000 or above, in addition to the information mentioned in Point 10.4, submission of the following information is also required:
- 10.5.1 Reason for carrying out related party transaction. For example, the transaction price is better than the reasonable market price; the execution of the related party is better than similar entities due to the technical or professional capabilities; the related party has the exclusive rights to provide the goods or service;
- 10.5.2 Certification documents to prove the rationality of the related party transaction (e.g. quotation document from an unrelated third party or certification document of the exclusive rights of the related party to provide the goods or service);
- 10.6 In case of changes in the information about expected or completed related party transactions that have been declared in the subsidy application stage,

the subsidy recipient should provide updated information and documents in the summary reports;

- 10.7 If the applicant or subsidy recipient violates the regulations on related party transaction in this subsidy scheme, IAM can disapprove the expenses involving related party transactions. In severe cases, IAM can reject the subsidy application, disapprove or cancel the granting depending on the stages of the cases.

## **11. Obligations of Subsidy Recipients**

- 11.1 Use the subsidy only for the purposes specified in the granting decision;
- 11.2 Notify IAM in writing immediately when the original activity or project is compelled to be cancelled, discontinued or changed, or the person in charge decides to cancel, discontinue or change the original activity;
- 11.3 State that the activities are subsidised by IAM on the posters, press releases, brochures, leaflets and other relevant promotion media;
- 11.4 Provide all accurate information to IAM and make declarations as required to facilitate IAM's verification of the actual use conditions of the granted subsidy and the fulfilment of the obligations stated in this scheme;
- 11.5 Plan and organise subsidised activities and projects carefully and rationally;
- 11.6 The subsidy recipient is required to comply with the "Basic Law of the Macao Special Administrative Region of the People's Republic of China" and the current laws and regulations of Macao SAR. In addition, it cannot harm public interests or cause impacts on public safety;
- 11.7 Submit the summary reports on time. In the event of failure to submit the reports within the period specified in Point 7.2 due to force majeure or reasons not attributable to the subsidy recipient, the subsidy recipient should notify IAM within 7 working days after the day of occurrence of the issue. With the consent from IAM, the summary reports can be submitted within 30 days counting from the day following the

disappearance of the reason concerned;

- 11.8 Return the subsidy amount that has not been used for the specified purposes;
- 11.9 When carrying out related party transactions, it should be ensured that the transactions are fair and reasonable. In particular, the transaction price does not deviate from reasonable market price;
- 11.10 Entities whose operation, activities or projects are subsidised by IAM and those that are granted with allowance from IAM are not allowed to receive financial assistance from other public departments or entities of the Macao SAR at the same time.

## **12. Consequences of Violations of Obligations**

- 12.1 Except for reasons of force majeure or situations acknowledged by the Administration Committee on Municipal Affairs as not attributable to the subsidy recipient, violations of the obligations listed in Point 11 may result in the following consequences:
  - 12.1.1 Written warning;
  - 12.1.2 Cancellation of the approval of subsidy involving the violation of obligations and request for return of the subsidy amount concerned from the subsidy recipient;
  - 12.1.3 Rejection of applications for subsidies from the individual or private entity concerned within 3 years.
- 12.2 The consequences stated in the previous point are particularly applicable to:
  - 12.2.1 Intentional violations of the obligations stated in Point 11.1 and Point 11.4;
  - 12.2.2 Violations of the obligation referred to in Point 11.5, resulting in severe risks or damage to the participants or public interests, especially public safety or social order;
- 12.3 In the event of the following circumstances, IAM will reject the applications within 3 years:
  - 12.3.1 Cancellation of subsidy and refund of subsidy according to the

previous point;

12.3.2 Violation of obligations and no improvement is made after being  
advised by IAM;

12.3.3 Repeated violations of obligations.

### 13 Other Issues

13.1 The income amount of subsidised projects cannot be larger than the  
expenditure amount;

13.2 If the valid expenditure<sup>6</sup> of subsidised activity / project is reduced by 20%  
or more compared to the original budget in application, the subsidy amount  
will be reduced proportionally, except for cases with reasonable  
explanations and accepted by IAM's Subsidy Approval Committee;

13.3 During the procedures concerning the subsidy, the persons concerned who  
are granted with subsidy by making false declarations, providing false  
information or adopting any illegal methods are required to assume the  
administrative, civil and criminal liabilities that may be applicable in  
accordance with the law, without prejudice to the consequences referred to  
in Point 12;

13.4 IAM reserves the final right of interpretation of the content of this subsidy  
scheme;

13.5 For more rules, please refer to the regulations on subsidy of IAM;  
([http://bo.io.gov.mo/bo/i/2023/35/despaj\\_cn.asp#13](http://bo.io.gov.mo/bo/i/2023/35/despaj_cn.asp#13))

13.6 Enquiry phone no.: 8591 2355/8591 2366.

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<sup>6</sup> The expenditure refers to the reimbursable expenses listed in Point 4.4 with complete and valid the  
invoices / receipts.