

## Municipal Affairs Bureau Subsidy Scheme 2026

### 1. Objective of Subsidy

Through provision of financial subsidy, non-governmental associations are encouraged and assisted to organise special activities, with the aim of unifying the community, promoting social progress, and enriching the leisure life of the public.

### 2. Themes of Activities / Projects Eligible for Subsidy

The subsidy is applicable to activities / projects that help to promote civic education, environmental cleanliness and greening:

#### 2.1 Civic education

Through organising activities / projects, the law or the civic awareness is promoted. The promotional content can be:

Promotion of Law	Promotion of Civic Awareness
Including the “Food Safety Law”, the “Animal Protection Law”, the “General Regulations Governing Public Places” and other laws	Including “love the country and Macao”, food safety, animal protection, Courtesy Living Charter, neighbourliness and friendly relationships, knowing about and caring for the community, and other spirit, awareness, knowledge and messages.

#### 2.2 Environmental cleanliness and greening

Environmental Cleanliness, Hygiene and Protection
Improving environmental hygiene and promoting the spirit, awareness, knowledge and messages about maintaining environmental cleanliness and environmental protection through activities. Organising participants to clean the community is also applicable.
Greening
Promoting beautification and greening of the city and the messages of protecting the natural environment and treasuring natural resources through activities

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

- 3.1 Non-governmental associations legally established in Macao;
- 3.2 The association has been established for at least one year on the day of application;
- 3.3 Commencement period of activity / project: Within 2026;
- 3.4 Each association can submit 25 applications at maximum. If an association submits more than 25 applications, 25 of them will be rated in the order of the date of activities / projects.
- 3.5 A maximum of 20 applications can be approved for each association. If an association has more than 20 applications that meet the requirements for granting subsidy, the subsidy will be granted to the 20 applications with the highest scores. In case of applications with the same score, the subsidy will be granted in the order of the time of activities / projects.

### **4. Application Period**

- 4.1 Applications for subsidy are required to be submitted from 15 September to 15 October 2025;
- 4.2 Applications that are not submitted within the period referred to in the previous point do not have the conditions for being granted with subsidy. However, a written explanation can be submitted in case of failure to submit the application during the mentioned period due to force majeure or other reasons not attributable to the applicant. With the consent from the Municipal Affairs Bureau (IAM), the application can still be accepted and undergo approval review.

### **5. Formats and Restrictions**

- 5.1 Activity / Project Formats and Maximum of Subsidy:

Activities or projects that meet the themes referred to in Point 2 are required to be organised in the formats listed in the table below. The details about the maximum of subsidy and the scope of subsidy are shown in the table below and the content of Point 5.2.

When applicants set the budget, the principle of prudent use of public funds should be observed and the calculation methods should be provided if any.

Activity / Project Formats	Maximum of Subsidy
Seminars / workshops	MOP50,000
Outings / recreational activities	
Local exchange activities / visits	
Exhibitions	MOP80,000
Drama / stage shows	
Community clean-up	
Community promotion	
Funfairs / carnivals	MOP100,000

## 5.2 Scope of Subsidy and Relevant Restrictions

The reimbursable expenses include:

5.2.1 Expenditure related to the venue and equipment: only restricted to venue rental, venue decoration, lighting, rental, installation and dismantling of audio equipment, facilities and equipment, and mounting fee

5.2.2 Insurance fees related to the activity / project

5.2.3 Personnel expenses:

- a) Fees for speakers, instructors, performers and hosts
- b) Expenses for workers

The maximum of total subsidy for a) and b) is 60% of the amount of granted subsidy.

- c) Fees for external workers: only restricted to security guards and cleaners
- d) Working meal expenses: the meal expenses for the personnel referred to in a) and b) only. The maximum of meal expenses per meal is MOP100 per person (The maximum of subsidy is 30% of the amount of granted subsidy.), and only restricted to the expenses for working meals during the preparation and the course of the activities / projects.
- e) Accommodation fees: only restricted to speakers, instructors, performers and hosts invited to Macao from places outside Macao. (The maximum of subsidy is 40% of the amount of granted subsidy.)
- f) Costumes and make-up fees: only restricted to performers and hosts referred to in a)

5.2.4 Transportation and logistics: excluding value-adding for Macau Pass, vehicle refuelling and charging fees

5.2.5 Photography, video recording and photo development

5.2.6 Design and production of activity: including design, production, activity coordination, activity tools and materials

5.2.7 Publicity: only restricted to design and printing / production of various publicity materials, invitation cards, postal fees, advertisement on various media, and banners

5.2.8 Souvenirs, prizes, gifts and vouchers (The maximum of subsidy is 30% of the amount of granted subsidy.): excluding awards and prizes given in the form of money

5.2.9 Miscellaneous expenses: only restricted to drinking water, cleaning tools, stationery, groceries and medicine

5.2.10 Community cleaning fee: The fee for hiring professional cleaning company due to the need of professional cleaning technique or tools in order to solve cleaning problems in the community, only restricted to the activities in the form of “community clean-up”

5.2.11 Views collection: design and production of questionnaires or other form of views collection.

5.3 All expenditure (including budgets and actual expenses) is required to match

the format of the activity / project. For example, the budget for make-up fees should not appear in seminars;

5.4 Charity donations and contributions are not included in the scope of reimbursable expenses. If the activity / project has income and the subsidy recipient uses it for donation, the donation amount cannot offset the income amount;

5.5 Expenditure items not listed in the budget cannot be reimbursed.

## **6. Circumstances not Eligible for Approval Review**

6.1 IAM determines that it is more appropriate for other public departments to subsidise the activity / project concerned;

6.2 Application for financial assistance for the activity / project has been made to other public departments, regardless of whether the application is approved;

6.3 IAM determines that the content of activity / project will bring negative influence to the society;

6.4 The applicant has made repeated applications for the same project;

6.5 The format of the activity / project does not meet the requirements in Point 5.1;

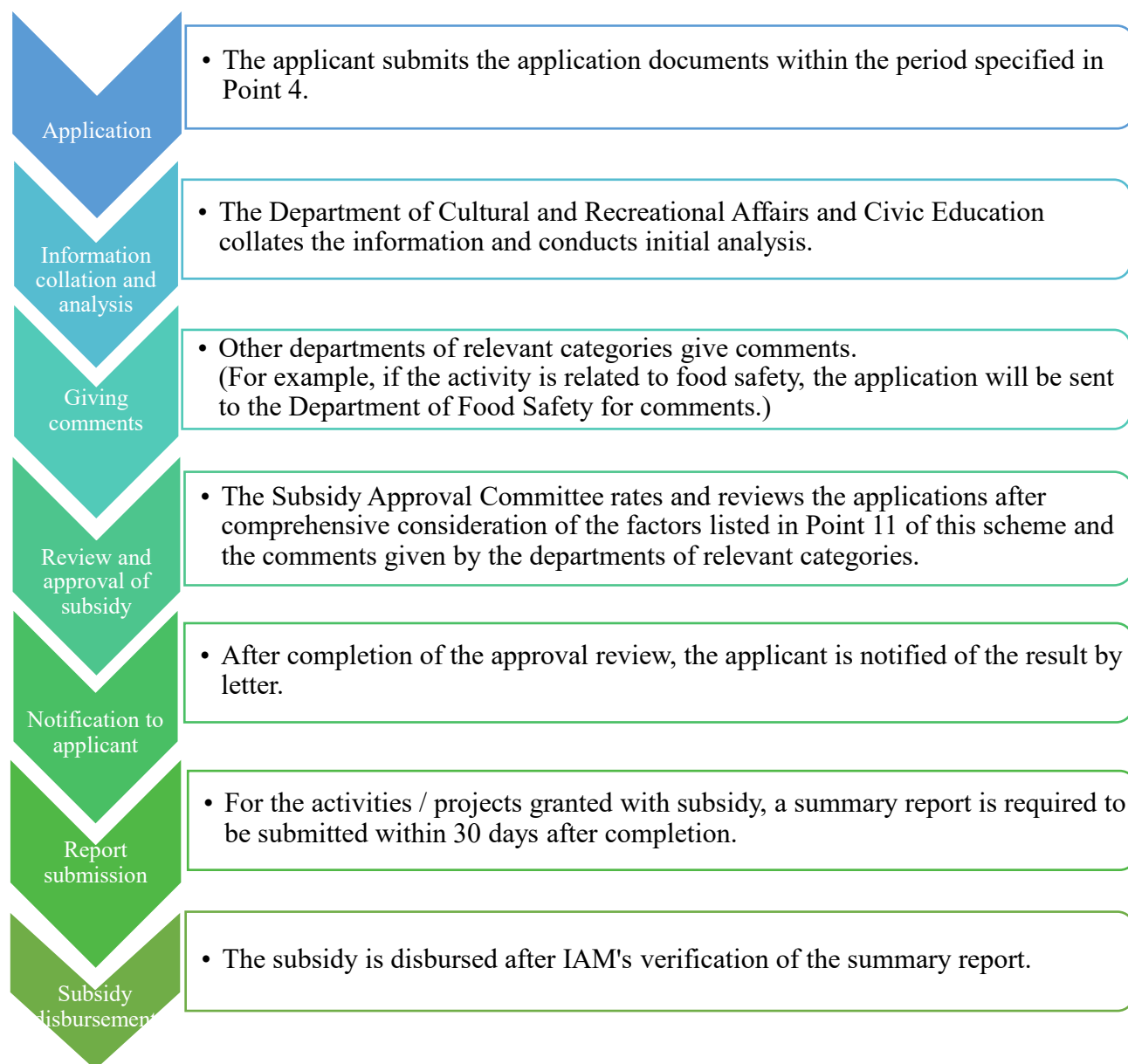
6.6 In consideration of administration costs, the amount of subsidy for the activity / project applied for is less than MOP5,000;

6.7 The proportion of meal and beverage expenses is higher than 40% of the amount of budget in application (excluding working meal expenses referred to in 5.2.3 d));

6.8 The proportion of expenses of souvenirs, prizes, gifts or vouchers is higher than 30% of the amount of budget in application.

## 7. Application and Approval Review Procedures

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



## 8. Application Documents<sup>1</sup>

- 8.1 Dedicated forms (downloadable from the IAM website or available at the service locations of IAM):
  - 8.1.1 “Application Form for Activity Subsidy” (No. 006/DACRA/DACREC)
  - 8.1.2 “Form for Declaration of Association Information” (No. 004/DACRA/DACREC)
  - 8.1.3 “Financial Statement of Income and Expenses of Subsidy Scheme”
- 8.2 Proposal of activity
- 8.3 Introduction of similar activities organised in the past (if any) (including the content, scale and results of the activities)
- 8.4 Copy of the latest certificate of association
- 8.5 Copy of the association regulations published in the “Official Gazette”
- 8.6 Information about expected related party transactions (if any) (Please refer to the content of Point 12 in this scheme for relevant regulations and information.)
- 8.7 Copy of the first page of the bank book of account (if any)

## 9. Disbursement Method and Summary Report Documents

- 9.1 The subsidy of IAM is generally disbursed after the activity;
- 9.2 In case of necessity due to the subsidy recipient’s special conditions, an application for advance disbursement of subsidy can be made to IAM in writing. Upon approval, the subsidy recipient is required to submit a declaration in accordance with the regulations on subsidy of IAM;
- 9.3 After completion of the activity / project, the subsidy recipient is required to submit the report and relevant documents within 30 days. The required documents are as follows:
  - 9.3.1 “Summary Form of Subsidised Activity”<sup>2</sup> (No. 002/DACRA/DACREC)

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<sup>1</sup> Associations that submit the applications via the “Business & Associations Platform” are not required to submit the documents stated in Points 8.1.1, 8.1.2, 8.4 and 8.5.

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

- 9.3.2 “Financial Statement of Income and Expenses of Subsidy Scheme”
- 9.3.3 Original / copy of receipts or invoices of expenditure
- 9.3.4 Information about related party transactions (if any) (Please refer to the content of Point 12 in this scheme for relevant regulations and information.)
- 9.3.5 Photos, press releases, posters and other relevant information and documents
- 9.3.6 Assessment of activity / project (including the conditions of the activity / project, the results achieved and review, etc.)
- 9.3.7 Other documents required to be submitted by IAM
- 9.4 All documents referred to in the above point are required to be stamped with the association seal, except for reports submitted via “Business & Associations Platform”;
- 9.5 Subsidy recipients granted with subsidy accumulated to MOP1 million or above through this subsidy scheme are required to submit a summary report in accordance with the requirements of *Instruções para a verificação de actividade ou projecto beneficiado* (Guidelines for Verification of Subsidised Activities or Projects) (<https://www.gpsap.gov.mo/guidelines>) issued by *Direcção dos Serviços da Supervisão e da Gestão dos Activos Públicos* of the Macao Special Administrative Region, and hire qualified professionals or organisations to perform agreed-upon procedures on the financial status of income and expenditure of the subsidised activities / projects and produce an agreed-upon procedures report. The deadline for submission of the mentioned agreed-upon procedures report is on or before 31 March 2027.
- 9.6 Subsidy recipients are required to keep the information listed in Point 9.3 for at least 5 years.

## 10. 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 in person. For details, please visit:



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

## 11. Factors for Consideration during Approval Review

When reviewing the applications, IAM will examine the following factors and score them accordingly. Those with a score of below 50 do not meet the requirements for being granted with subsidy. However, due to budget restrictions, it is not certain for those with a score of 50 or above to be granted with subsidy even if they meet the approval requirements of IAM. If IAM is unable to grant subsidies to all qualified applications due to budget restrictions, the activities / projects to be held in Macao are given priority for receiving 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.

Factors for Consideration during Approval Review	Content of Approval Review
Content of activity / project (25%)	The completeness of the documents submitted by the applicant, the overall design and planning, feasibility, attractiveness, preciseness and creativity of the activity / project etc.
Effect of activity / project on IAM's implementation of its duties (25%)	The expected results in promoting the activity themes referred to in Point 2.1 / 2.2, etc.
Past experiences of organising similar activities and the results (10%)	If the documents referred to in Point 8.3 are not submitted and IAM does not have the subsidy records of the applicant in the past 3 years, this item will be given 0 score.
Rationality of budgeted expenditure (30%)	Whether the budget planning meets actual needs, the preciseness and rationality of expenditure, whether there are detailed explanations of expenses, the proportion of non-reimbursable amount to the overall expenditure, etc.
Target group and number of participants (10%)	The scale, period, sessions, target group and number of participants of the activity / project

## 12. Related Party Transactions

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

- 12.1.1 “Related party”: An individual or entity that has association or relationship with the applicant or subsidy recipient;
- 12.1.2 “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 Point 5.2 of this subsidy scheme;

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

- 12.2.1 President / chairman / chief supervisor / secretary general of the association that applies for subsidy or receives subsidy, or the office-holders of the same positions;
- 12.2.2 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;
- 12.2.3 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>3</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 12.2.2;
- 12.2.4 If the spouse, children, parents, siblings, parents of the spouse, and

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<sup>3</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.

siblings of the spouse of the persons mentioned in Point 12.2.1 and Point 12.2.2, as well as the persons in de facto marriage with them, hold any position referred to in Point 12.2.1 and Point 12.2.2 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 12.2.2;

- 12.3 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;
- 12.4 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:
  - 12.4.1 Name and contact information of the transaction counterparty;
  - 12.4.2 Relationship with main person in charge of the organisation;
  - 12.4.3 Content of transaction (including expected or actual transaction date, objective and amount);
- 12.5 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 MOP30,000 or above, in addition to the information mentioned in Point 12.4, submission of the following information is also required:

- 12.5.1 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;
- 12.5.2 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);
- 12.6 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;
- 12.7 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.

### **13. Obligations of Subsidy Recipients**

- 13.1 Use the subsidy only for the purposes specified in the granting decision;
- 13.2 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;
- 13.3 State that the activities are subsidised by IAM on the posters, press releases, brochures, leaflets and other promotion media;
- 13.4 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;
- 13.5 Plan and organise subsidised activities and projects carefully and rationally;

- 13.6 The subsidy recipients are 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 the Macao SAR. In addition, they cannot harm public interests or cause impacts on public safety;
- 13.7 Submit the summary reports on time. In the event of failure to submit the reports within the period specified in Point 9.3 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;
- 13.8 Return the subsidy amount that has not been used for the specified purposes;
- 13.9 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;
- 13.10 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.

#### **14. Consequences of Violations of Obligations**

- 14.1 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 13 may result in the following consequences:
- 14.1.1 Written warning;
  - 14.1.2 Cancellation of the approval of subsidy involving the violation of obligations and request for return of the subsidy amount concerned from the subsidy recipient;
  - 14.1.3 Rejection of applications for subsidies from the individual or private entity concerned within 3 years.

- 14.2 The consequences stated in the previous point are particularly applicable to:
- 14.2.1 Intentional violations of the obligations stated in Point 13.1 and Point 13.4;
  - 14.2.2 Violations of the obligation referred to in Point 13.5, resulting in severe risks or damage to the participants or public interests, especially public safety or social order;
- 14.3 In the event of the following circumstances, IAM will freeze the applications within a certain period:
- 14.3.1 Cancellation of subsidy and refund of subsidy according to the previous point;
  - 14.3.2 Violation of obligations and no improvement is made after being advised by IAM;
  - 14.3.3 Repeated violations of obligations.

## 15. Other Issues

- 15.1 The income amount of subsidised activities / projects cannot be larger than the expenditure amount;
- 15.2 If the valid expenditure<sup>4</sup> of a 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;
- 15.3 During the procedures relevant to 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 14;
- 15.4 IAM reserves the final right of interpretation of the content of this subsidy scheme;
- 15.5 For more rules, please refer to the regulations on subsidy of IAM;

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<sup>4</sup> The valid expenditure refers to the reimbursable expenses listed in Point 5.2 with complete and valid invoices / receipts.

([https://bo.io.gov.mo/bo/i/2023/35/despsaj\\_cn.asp#13](https://bo.io.gov.mo/bo/i/2023/35/despsaj_cn.asp#13));

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