



澳門大學

UNIVERSIDADE DE MACAU  
UNIVERSITY OF MACAU

Ref: S-002/G/SDS

# SAO Funding Guidelines

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## 1.1 Funding Scheme and Objectives

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### General Funding Scheme

In line with the policies of Macao SAR Government and the University of Macau, the Student Affairs Office (SAO) helps students to achieve whole person development and to enrich campus life by sponsoring student organizations to organize or to participate in various types of activities. At the same time, considering that the student organizations of the University of Macau are non-profit making organizations, the funding scheme will also support some operational expenses of student organizations. Applications will be accepted several times each year.

### Targeted Funding Scheme and Special Funding Scheme

SAO provides targeted and special funding for student organizations of the University of Macau. Applications are accepted throughout the year, depending on the uniqueness and importance of the project proposed. The “SAO Funding Guidelines” are also applicable to the Targeted Funding Scheme and Special Funding Scheme.

## 1.2 Eligibility

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The University of Macau Students’ Union (UMSU) and its sub-organizations, and the University of Macau Postgraduate Association (UMPA) and its sub-organizations.

## 1.3 Funding Application Procedures

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1.3.1 Application dates and details will be announced on SAO website.

1.3.2 Application should be made in the name of the student organization. Applicant must submit the application at least one month prior to the activity. Furthermore, the applicant is required to submit Funding Application (Form Ref #: S-015/F/SDS), Detailed Budget Plan (Form Ref #: S-002/F/SDS) and other supporting documents to SAO, otherwise the application will not be considered. UMSU and UMPA will collect the application forms and supporting documents from their sub-organizations, and then submit to SAO.

1.3.3 Additional Notes:

- To apply funding for administrative expenses, Application Form (Ref#: # S-004/F/SDS) must be submitted.
- SAO may interview representative(s) of the student organization if more information is needed.



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- SAO has the right to request for additional information or to revise the activity plan.
- All documentation submitted shall not be returned in any case.
- Application submitted less than one month prior to the activity will not be accepted, except in urgent or exceptional circumstances.

## 1.4 Funding Approval

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- 1.4.1 A Financial Committee, which comprises of representatives from SAO, UMSU, UMPA, residential colleges, and Finance Office, shall make the funding decision. Funding results will be released on SAO website on the announcement dates listed and applicant will also be notified by email.
- 1.4.2 Funding applications are approved based on the following principles:
- Effectiveness and efficiency
  - Appropriateness
  - Choice of excellence
  - Proper use of public funds

## 1.5 Subsidies Disbursement

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- 1.5.1 Subsidies are disbursed based on reimbursement of actual expenses.
- 1.5.2 For funded activity, a complete **Financial Report** and **Activity Report** should be submitted within 20 days upon completion of the activity (If the funded activity is held between November 26 and December 14, the Financial Report and Activity Report should be submitted on or before December 15. If the funded activity is held after December 14, the Financial Report and Activity Report should be submitted by the end of December). *Late reimbursement application will not be entertained.*
- 1.5.2.1 The **Financial Report** (S-014/F/SDS) shall include the following:
- a) All sources of income and expenses related to the funded activity must be reported, and relevant supporting documents must be provided.
  - b) When preparing for the Financial Report, you should pay attention to the following:
    - Stick all the receipts and valid payment proof/supporting documents for expenses incurred onto the Financial Report (Form #: S-014/F/SDS) and,
      - Avoid sticking receipts on both sides of the report (A4 paper);
      - Avoid overlapping or folding the receipts;



- Use only tape and glue for sticking receipts onto the Financial Report (do not staple);
  - Do not cover information such as the date, company name, quantity, price, etc. with tape or glue;
  - If the receipt or valid payment proof/supporting document is A4 size or larger, it is not necessary to stick the document on the Financial Report but to fill out the amount on the Financial Report.
- Receipts should be numbered and arranged according to the order shown on the first page (expenditure table) of the Financial Report (Form Ref#: S-014/F/SDS).
  - Receipts should be stamped with the chop of the student organization, and avoid covering or obscuring information such as the date, company name, quantity, price, etc.
  - If you wish to retain a copy of the receipts, you must make your own photocopy before submitting your reimbursement request.
  - Please check all the receipts carefully, then clip all the documents with a binder clip (put the clip on the upper left hand corner). The documents should be arranged in the following order:
    - Financial Report (Form Ref#: S-014/F/SDS) Page 1 to 3
    - Supporting documents for SAO Funding (if applicable)
    - Supporting documents for sources of income or sponsorship
    - Receipts
    - Activity Report (Form Ref#: S-007/F/SDS)
    - Table of Foreign Currency Exchange Rate provided by the Finance Office (FO) of the University of Macau (if applicable)

1.5.2.2 The **Activity Report** (Form Ref#: S-007/F/SDS) shall include the following:

- a) Activity Report (Form Ref#: S-007/F/SDS)
- b) Description about the activity, such as content of the activity, activity schedule and/or activity rundown
- c) Participant list
- d) Attendance record (if the funded activity is an interest class or workshop)
- e) Meeting minutes (if the funded activity is a cabinet meeting, a membership meeting, or an evaluation meeting, etc.)
- f) Activity evaluation
- g) Photos of the activities and promotional materials



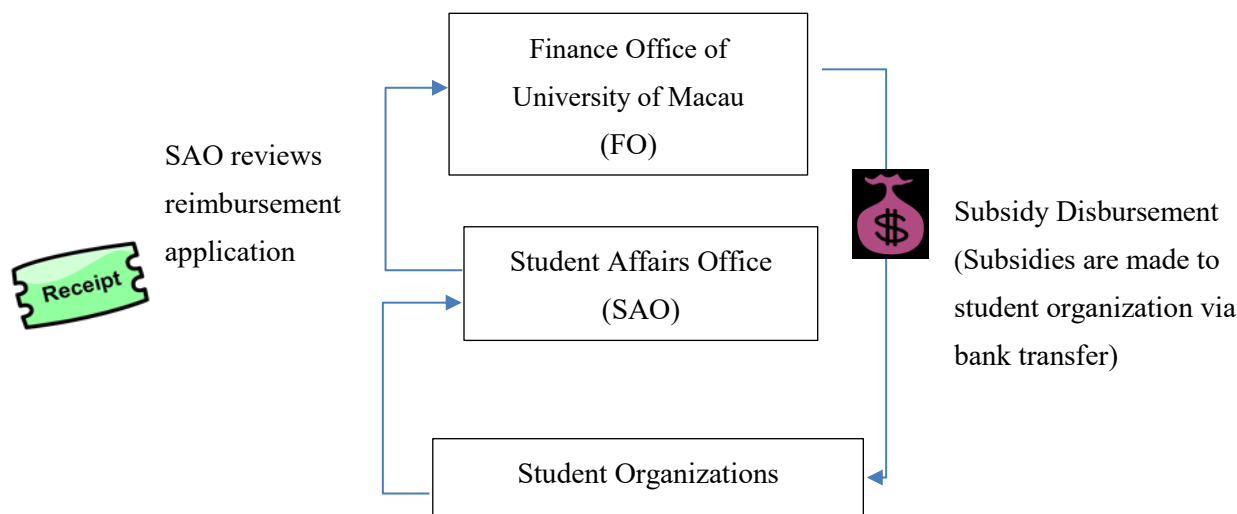
- h) A sample of sponsored publications (if the funded project is a publication)
- i) Others

1.5.3 Under normal circumstances, SAO will review the Financial Report and Activity Report submitted, and proceed with the reimbursement process after confirmation. Reimbursement request will not be entertained if the student organization fails to provide adequate information or documentation.

1.5.4 The subsidy will be credited to the bank account stated in the Financial Report (Form Ref#: S-014/F/SDS). Therefore, the beneficiary has to register his/her bank account information on the SI Web in order to receive the payment.

1.5.5 Expenses for activities that are purely entertaining nature will not be reimbursed, nor for activities which have not been approved. The funding approved can only be used by the beneficiaries to conduct the funded activities and cannot be transferred to other parties or for other purposes.

1.5.6 Subsidies disbursement process:



## 1.6 Duties and Obligations of Beneficiaries

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1.6.1 To be eligible to apply for and receive SAO Funding, the president and the treasurer of the beneficiary must attend financial briefing and other related workshops held by SAO each year. The vice president or vice treasurer shall attend the financial briefing if the president or the treasurer is unable to attend. If there are changes to the cabinet members during the academic year, the new president and/or the new treasurer must attend the earliest financial briefing held by SAO in order to continue applying for and/or receiving SAO Funding.



- 1.6.2 The president and treasurer of the beneficiary shall ensure that all funding applications and reimbursement applications are made in accordance to the rules and guidelines stipulated by different institutions, and that all receipts for reimbursement and transaction records are properly kept and retained.
- 1.6.3 Funded activity should be conducted in accordance to the proposed activity plan. If there are any changes in the activity plan, such as the scope, the content or the form of activity, the number of participants, the venue, or expected activity income, the student organization should inform SAO about the changes by submitting the application form (Form Ref#: S-005/F/SDS) and an updated budget plan (Form Ref#: S-002/F/SDS) within 30 days prior to the start of the activity (except for emergencies and under unforeseen circumstances). SAO will make decision about the change as soon as possible and reserves the right not to subsidize the activity or to revise the subsidy amount. For activity cancellation, SAO shall also be informed by email as soon as the decision is made.
- 1.6.4 Beneficiaries should purchase the necessary accident and medical insurance or public liability insurance for the funded activities.
- 1.6.5 When organizing activities, student organizations should make good use of social resources and should consider charging admission fee or application fee.
- 1.6.6 The beneficiaries must observe the rules and guidelines of the University when using venues or facilities of the University, including but not limited to, observing the regulations of the venue/facilities, and any direction given by the management staff of the facilities, preventive measures for infectious diseases etc.
- 1.6.7 Beneficiaries cannot receive subsidies for the same activities from more than one public institutions in Macao.
- 1.6.8 The University of Macau Students' Union (UMSU) and The University of Macau Postgraduate Association (UMPA) have to submit the first draft of its Balance Sheet and Income Statement for the previous fiscal year to SAO on or before 15 February each year. The final version shall be posted on the e-bulletin of the University or their websites for public inspection.

## **1.7 Consequences and Liabilities of Not Complying With the Duties and Obligations of Beneficiaries**

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- 1.7.1 Under the following circumstances, SAO may issue warning, deduct or cancel the subsidy, or seek for refund of the subsidy granted:



- a) The beneficiary violates the objectives of which the subsidy is granted and does not fulfil the obligations designated by SAO (section 1.6);
- b) The beneficiary obtains sponsorship by providing false statements or by other illegal means;
- c) The beneficiary fails to submit required supporting information or documents in accordance with provisions of SAO;
- d) The beneficiary decides to cancel or terminate the funded activity;
- e) The beneficiary substantially alters the funded activity.

\* Cases in 1.7.1 c) to e) may be exempted in case of force majeure or prior approval from SAO has been obtained.

1.7.2 If the beneficiary seriously violates the above-mentioned obligations, SAO may decide not to accept subsidy application from the relevant student organization within a certain period of time. Effective period depends on the degree of violation.

## 2.1 Guidelines for Reporting

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- 2.1.1 The beneficiary (student organization) must declare all income and expenses incurred honestly. Any false declaration or information submitted is subject to disciplinary and legal liability.
- 2.1.2 All income and expenses incurred for a funded activity must be stated in the Financial Report, together with all the relevant documentation. Calculations must be clearly stated to ensure the amounts stated are accurate and logical.
- 2.1.3 Attendance List should be submitted if a funded activity charges any admission/registration fee or a reimbursement claim for food and beverage expenses or exchange trip expenses is filed. The attendance list should include: the name of the participant, the student ID number or the last 4 digits of the ID card, and stamped with the organization's chop. All attached lists (i.e. attendance list) should be numbered and clearly stated the total number of people.
- 2.1.4 Only original receipt or valid payment proof/supporting document is eligible for reimbursement, and information such as the company name, payment date, items purchased or service rendered, price and quantity, etc. is clearly stated (for details, please refer to Section 2.3 Proof of Expenditure).
- 2.1.5 Each income or expense amount should be rounded up amount to two decimal places.
- 2.1.6 Reimbursement shall be made in Macau Pataca (MOP) (for details, please refer to Section 2.9 Exchange Rates).



- 2.1.7 Under normal circumstances, electronic signatures and electronic chop (e-chop) are not accepted.
- 2.1.8 Expenses incurred for procurement of activity supplies or office supplies should be reasonable and necessary in order to be eligible for reimbursement. Any unreasonable expense, or expense for an item which is not approved, or expenses exceeding the total amount of funding approved will not be reimbursed. Explanation must be provided in event if the receipt(s) presented for reimbursement is in doubt.
- 2.1.9 Whenever possible, it is recommended to obtain quotations from at least three suppliers before making a purchase/expenditure. If the purchase is equal to or greater than MOP 15,000, written quotation must be obtained from at least three suppliers. In principle, the supplier with lowest quotation that meets the procurement requirements shall be selected. If the supplier with the lowest quotation is not selected, the beneficiary should made a declaration explaining the reason (for sample, please refer to Section 3.1 Declaration Letter).
- 2.1.10 The following documentation is not eligible for reimbursement:
- Credit card billing statement
  - Receipts for recharge of stored-value card (e.g. Octopus Card/ Macau Pass)
  - Photocopy/ printed copies of receipts
  - Modified receipts without appropriate confirmation from the seller.

## 2.2 Proof of Activity Income

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### 2.2.1 Definition of activity income:

Activity income is defined as funding resources obtained apart from SAO, which includes but not limited to admission or registration fees, corporate sponsorship, gift or sponsored materials, etc. **Activity income does not include income from participants for their self-pay items.**

### 2.2.2 Proof of Income

- While original document prevails over copy of the original document, copy of the original document is acceptable to evidence the amount of income received.
- Subsidy from Public Institution / Sponsorship / Donation  
Documents or any notification or deposit slips issued by public institution / public organizations (which shows the name of the beneficiary, issue date, project name, subsidy amount, etc.).
- Other income (corporate company, donations, sales income, enrollment fees, etc.)  
Invoice, bank statement, ticket stubs, ticket receipts, sponsorship letters, etc.





### 2.2.3 Guidelines for Handling Activity Income

- a) For cash sponsorship, it is recommended to receive the sponsorship in cheque or promissory note whenever possible (it is suggested to make a copy of the cheque or promissory note before depositing it). If cash is received, it is advised to deposit the amount received first.
- b) If the funded activity charges admission or registration fee, a breakdown of the ticket income should also be presented along with records of tickets sold (if the amount of fees charged of the funded activity have been clearly stated on the promotional materials, the breakdown of the ticket income is not required). Explanation should be provided if the fees are waived for certain participant(s).
- c) If the funded activity has refunded part/all of the admission/registration fee or deposit to the participants, a refund record must be presented.
- d) If the beneficiary will make a refund (all/partially) to any participant(s) after all subsidies of the activity have been received, the beneficiary has to write a declaration letter detailing the refund arrangement, such as, the total amount of the refund, when and how much refund will be made to each participant, etc (For details, please go to Section 3.1 Declaration Letter).
- e) A description about the usage and status of sponsored materials received for a funded activity should be provided. If the sponsored materials have been given out as prizes/awards, relevant proof of receipt must be presented (for details, please refer to Section 2.13 Prizes / Cash Prizes).

## 2.3 Proof of Expenditure

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### 2.3.1 Receipt

- a) **Original and valid receipt/invoice which has been fully settled** must be submitted for reimbursement and **each receipt can only be reimubred once**.
- b) Only original receipt is acceptable for reimbursement, and the following information must be stated clearly:
  - Name of customer / Name of recipient
  - Name of supplier (should contain contact information)
  - Purchase/payment date
  - Description and quantity of item(s) purchased / service(s) rendered
  - Amount
- c) No modification of receipts on your own. If the receipt you received is incorrect, request the



supplier to correct it and stamp the change to confirm.

- d) If there is discount, the actual amount paid after discount should be stated.

### 2.3.2 Invoice

If an invoice is presented as proof of payment for reimbursement, it should be an original invoice which shows that there is no outstanding balance to be settled (for example, the original invoice is stamped with “PAID”) and it should contain information required in 2.3.1.b.

### 2.3.3 If the following happens, you need to fill in the “Declaration for Expenses Without Receipts or Invoices” (Form Ref#: S-009/F/SDS):

- a) The receipt or invoice cannot accurately provide the information required in 2.3.1.b
- b) The receipt/invoice is lost or receipt/invoice has not been issued.
- c) Only electronic receipt/invoice can be presented
- d) Boarding pass is lost or boarding pass has not been issued.

### 2.3.4 If the original proof of payment is not provided for reimbursement, you should state the reason.

## 2.4 Food and Beverage Expenses

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### 2.4.1 The reimbursable amount for food and beverage expenses shall not exceed 50% of total expenditure, and must meet the following criteria, whichever is lower:

a) Refreshment / Breakfast

Refreshment refers to light meal provided at the beginning, during breaks, or at the end of the activity (for example: snacks and drinks), the upper limit is MOP30 per person.

**(Note: The same criteria applies to reimbursement of food and beverage offered at party or BBQ)**

b) Working Meal / Lunch / Dinner

Working Meal refers to lunch or dinner provided to working personnel/helpers during the course of the activity, particularly when they need to station at the venue. The upper limit is MOP50 per person.

Example:



A singing competition is held from 10am to 5pm, and there are no breaks in between. Therefore, lunch has to be provided to 6 helpers and 3 judges. The expenses for lunch is MOP600 while the total expenses for the singing competition is MOP1, 500.

Reimbursable amount for working meal:

Upper Limit for working meal:  $MOP\ 600 / 9 = MOP\ 66.67$  (Exceed the working meal limit)

The ratio of food and beverage expenses against total activity expenses:

$MOP\ 600 / MOP\ 1,500 = 40\%$

Conclusion:

Although food and beverage expense accounts for less than 50% of total expenditure, the average expense per person exceeds the upper limit for working meals, therefore the reimbursable amount will be:  $MOP\ 50 \times 9 = MOP\ 450$

c) Refreshment for Cabinet / Debriefing Meeting

Special approval is required.

d) Welcome Meal

**Only expenses for 1 welcome meal is reimbursable**, and it is subject to the following guideline:

Number of Guests	Upper Limit Per Person for Reimbursement
1 Guest + 3 Students	MOP 200

Special approval is required for other circumstances.

e) Banquet Dinner

Special approval is required.

2.4.2 If the number of participants who showed up is less than the minimum number of participants stated in the catering terms, the student organization must write a declaration letter to provide justification (for a sample, please refer to Section 3.1 Declaration Letter).

## 2.5 Transportation Expenses

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2.5.1 Use public transportation whenever possible. Limit the use of taxi or chartered buses.

2.5.2 For air/sea/rail travel, you should take the economy class. Special approval is required if economy class is not taken.



2.5.3 For reimbursement of transportation expenses, you should provide the following information: reason for travel, place of departure, place of destination, type of transportation taken, and passenger list.

2.5.4 Reimbursement of Airline tickets:

- a) If you purchase your airline ticket from travel agency or airline, submit the original receipt for reimbursement
- b) If you only receive electronic ticket (e-ticket), submit:
  - Print-out of the e-receipt which shows that all outstanding balance has been fully settled
  - Fill out “Declaration for Expenses Without Receipts or Invoices” (Form Ref#: S-009/F/SDS) (Note: if the bank statement that shows the actual amount of expense incurred in MOP cannot be provided, you should convert the expense into MOP using the exchange rates provided by the Finance Office of the University of Macau.

## 2.6 Long Distance Calls

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2.6.1 Call history/ call records must be submitted along with the telephone bill for reimbursement. You need to highlight those calls that are made for official purpose.

2.6.2 You must provide the following information:

- when the call took place (date and time)
- how long the call lasted
- who called whom (names, source and destination phone numbers)
- what kind of call was made (inbound, or outbound)

2.6.3 **Personal calls are not reimbursable.**

## 2.7 Remuneration

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2.7.1 The upper limit for reimbursement of remuneration for instructor of workshop, interest class etc. is MOP 800 per hour. For remuneration to a freelancer, you should fill out Form Ref #: S-011/F/SDS to evidence that remuneration is fully settled, and make sure that there is no outstanding tax liability and to avoid any employment relationship. For remuneration of guest speaker, you can seek special approval from SAO, and the upper limit for reimbursement is MOP 5,000 per lecture.

2.7.2 Remuneration given to cabinet members of the beneficiary for any activities organized by the beneficiary will not be funded.



2.7.3 To avoid any employment relationship, student helpers should not receive remuneration. For special cases, you can consider offering allowance, such as meal or transport allowance.

## 2.8 On Campus Printing Expenses

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2.8.1 To apply for reimbursement of on campus printing expenses, you need to submit on campus printing record, and highlight those records related to organizing student activities or administrative expenses.

2.8.2 Only the actual amount of printing expenses incurred, not the amount reloaded, is reimbursable.

## 2.9 匯率 Exchange Rates

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2.9.1 All reimbursement amount shall be settled in MOP. If purchase is made in foreign currencies, you can provide documentation that can evidence the transaction amount in MOP (for example, bank records, bank statements, credit card bill payments, receipt stubs, etc.).

2.9.2 Otherwise, you should convert the purchase amount to MOP using the exchange rates provided by the Finance Office of the University of Macau. The exchange rate between Hong Kong Dollars (HKD) and Macau Patacas (MOP) is 1:1.0315.

## 2.10 Office Supplies and Equipment

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2.10.1 Office supplies refer to stationery, such as paper clips, adhesive tape, stamps, and ballpoint pens, etc. that are purchased for daily operation, and are classified as administrative expenses.

2.10.2 If office equipment, such as printer, computer, camera, etc. is purchased, the purpose and location of the equipment must be included the Financial Report.

## 2.11 Insurance Expenses

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For reimbursement of insurance expenses, valid receipt must be submitted. Insurance policy statement/certificate is not considered as a “valid receipt”.

## 2.12 Outbound Trips

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2.12.1 The upper limit for reimbursement of each outbound trip is MOP80, 000.



2.12.2 Meal expenses will not be reimbursed.

2.12.3 The upper limit for reimbursement of transportation and accommodation expenses is 80% of those expenses incurred.

2.12.4 Moreover, reimbursement of transportation and accommodation expenses is also subject to the following criteria, whichever is lower:

No. of Days	Upper Limit for Reimbursement (per person)		
	Guangdong Province, Mainland China	Other Provinces in Mainland China/Other Asian Countries*	Other areas (Countries Apart from Asian Countries)
1 day	MOP500	-	-
2 days	MOP1,000	-	-
3 days	MOP1,500	-	-
4 days or above	MOP2,000	MOP3,500	MOP4,200

\*Except Guangdong Province, China

## 2.13 Prizes / Cash Prizes

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2.13.1 If the funded activity is a competition or involves lucky draw, you need to submit the awardee list, together with the Award Declaration form (Ref. #: S-010/F/SDS).

2.13.2 If the value of the prize is less than MOP20 per person, you only need to submit the awardee list or a letter of declaration stating how the prizes were distributed (for the sample, please refer to Section 3.1 Declaration Letter).

## 2.14 Souvenir

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Under normal circumstances, the expense for souvenir cannot be reimbursed. For special cases, you must seek prior approval from SAO.

## 2.15 Alcoholic Beverages

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The expense for alcoholic beverage cannot be reimbursed. For wine tasting activity, you must seek prior approval from SAO.



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## 2.16 Others

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The Student Affairs Office (SAO) of the University of Macau reserves the right of final interpretation for the content and items hereinabove. This guideline will be modified periodically.

(The English translation is for reference only. In case of discrepancies between the English and Chinese versions, the Chinese version shall prevail.)

## 3.1 聲明書 (DECLARATION)

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A declaration is an explicit acknowledgement or statement about something. Since a letter of declaration is legally binding, the declarant should make an honest statement.

If the declaration is made in the name of an individual, the declarant must sign on the declaration (electronic signature is not allowed). The content should include the name and signature of the declarant, and when the declaration was made. If the declaration is issued by the student organization, it should be signed by the student representative (name and position included) and stamped with the organization chop (electronic chop is not allowed).

### Sample of a Declaration Letter (For reference only):

## Declaration

We hereby declare that

Content

(Student Organization) \_\_\_\_\_

(Position) \_\_\_\_\_

(Name) \_\_\_\_\_

\_\_\_\_\_  
(Signature and Stamp)  
DD/MM/YYYY