

Science and Technology Development Fund

Guidelines on Procurement, Reimbursement, and Report Submission

1. Receipts or invoices shall be issued in the name of the grantee entity; however, for travel expenses and conference fees, receipts or invoices may be issued in the name of the grantee entity, the project leader, or project members.
2. For procurements in the mainland of China, invoices recognized by the State Administration of Taxation shall be provided. If such invoices cannot be provided and the payment amount is equal to or exceeds MOP 1,000, the grantee entity must submit proof of payment.
3. Settlement amounts shall be in Macao Pataca (MOP); if in another currency, they shall be converted to MOP.
4. Invoices or receipts shall include the name(s) of the buyer and seller, description of products or services, date of issue, order number, amount, and stamp; where necessary, supplementary supplier contact details (e.g., address, telephone number, email address) shall also be provided.
5. Expenses incurred between the project application date and the project conclusion date may be reimbursed.
6. For projects with a duration of two years or more (inclusive), if equipment purchase expenses have not been fully reimbursed in the final annual report without a reasonable explanation, the relevant funding for equipment costs shall be deducted.
7. Adjustments to budgets for instruments and equipment, consumables, or services shall include a detailed statement of reasons, accompanied by quotations where applicable.
8. Allowances for local researchers: Hand-signed receipt acknowledgment by the individual or bank transfer proof, together with submission of identity documents (Macao Resident Identity Card, Non-Resident Worker's Identity Card, or Student Identity Card showing the validity period; if the document does not indicate validity dates, other supporting materials shall be provided to prove the individual's legal presence in Macao and engagement in research work during the funded period) and curriculum vitae.
9. For external expert consultants' fees: Hand-signed receipt acknowledgement by the individual or bank transfer proof, together with submission of identity documents and curriculum vitae.
10. Project Research Achievements Catalogue: List in order the papers that have been published or accepted for publication, patents applied for or granted, awards, and other outputs, with corresponding supporting documents attached.
11. All research outputs shall meet the following conditions to be considered valid:
 - (i) Papers shall be published in the name of the grantee entity by the relevant research members and annotated with the corresponding project file number;
 - (ii) The rights holders of research outputs (e.g., patents, software/hardware copyrights) shall include the grantee entity;
 - (iii) Outputs are produced after the commencement of the research period.
12. Conferences or business activities: Attendees shall be local project members, and identity documents (Macao Resident Identity Card, Non-Resident Worker's Identity

Card, or Student Identity Card showing the validity period; if the document does not indicate validity dates, other supporting materials shall be provided to prove the individual's legal presence in Macao and engagement in research work during the funded period) and curriculum vitae shall be submitted.

13. Conference expenses: Provide official conference materials (including conference name, location, dates, etc.) and attach photocopies of the conference rundown and relevant documents where available.
14. Travel expenses: Provide a travel report from the grantee entity (including details of the business trip activities, location, dates, etc.).
15. For project-related conferences or travel expenses, the departure or return point shall be Macao, Hong Kong, or a location within Guangdong Province; otherwise, reimbursement shall not be granted.
16. If multiple conferences or business activities are in close schedule, travel to the subsequent activity within 48 hours after the conclusion of the previous one may be reimbursed (including round-trip airfare, accommodation, meals, and conference registration fees during the period).
17. For external science and technology cooperation projects, the Macao side may reimburse the expenses incurred at the cooperating party's location as specified in the project proposal. However, for joint funding projects with the Chinese mainland, reimbursement shall be limited to round-trip and local transportation fees.
18. The section on declaration of related-party transactions in the report shall be completed with "Yes" or "No" and shall not be left blank. If "Yes" is selected, details of the relevant related-party transactions shall be provided.
19. Procurement activities for the project shall conform to the principles of legality, reasonableness, impartiality, and judicious resource utilization, minimizing related-party transactions involving conflicts of interest whenever feasible. In the event of related-party transactions, they shall demonstrate sufficient justification (e.g., a clear market price advantage or irreplaceable uniqueness), supported by relevant documentation to explain the rationality of the winning bid in relation to the related-party transaction, which will be subject to final evaluation and review by the Fund.
 - 1) For projects applied for before April 1, 2025: At least one quotation from a non-related supplier must be provided.
 - 2) For projects applied for on or after April 1, 2025: If cumulative transactions (estimated or actual, over the entire project period) with the same related party reach MOP 100,000 or more, at least two quotations from non-related suppliers must be provided.
20. Procurement exercises should, in principle, result in award to the lowest bidder. If not, a reasonable explanation must be provided. If the Fund does not accept the explanation, reimbursement will be based on the lowest quotation.
21. The "Progress of Research Content" section in annual reports and the "Proposed title of achievement" in the final report must align with the "R&D Requirements and Conclusion Objectives" outlined in the funding agreement.
22. The Macao Science and Technology Development Fund reserves the right to revise and interpret the aforementioned provisions.

Note: These guidelines apply to documents generated on or after April 1, 2026.