

# **Operation Guide for Research Matching Grant Scheme**

## **(New Round: 2025 – 2029)**

### **Introduction**

The first round of Research Matching Grant Scheme (RMGS) with a provision of \$3 billion from the Government was launched in August 2019. It enabled research and development (R&D) expenditure and donations for research-related purposes secured by local degree-awarding institutions from the non-governmental / non-public sector and philanthropists to be matched by the Government. The first round of RMGS was successfully completed in 2024.

2. In the light of the fruitful outcome of the first round of RMGS, the Chief Executive in his 2024 Policy Address announced the launch of a new round of RMGS for a period of four years with a total commitment of \$1.5 billion for applications by local degree-awarding institutions, so as to attract more organisations and funding sources to support research endeavours of universities / institutions, as well as to promote more research collaborations between the higher education sector and other sectors in the community. Similar to the first round of RMGS, expenditure and donations secured by any individual institution / allocated to project of any academic discipline for R&D purposes are eligible for matching.

3. This Operation Guide sets out the implementation principles and detailed guidelines of the new round of RMGS for participating institutions' reference and compliance.

### **Objectives**

4. RMGS has the following objectives –
- (i) to incentivise the non-public sector to strengthen financial support for R&D;
  - (ii) to diversify research funding sources of the higher education sector; and
  - (iii) to encourage R&D collaboration between the higher education sector and industry as well as other sectors in the community.

## Coverage and Operation Period

5. The new round of RMGS covers the eight UGC-funded universities ("universities", including their self-financing arms / units<sup>1</sup>) and 13 local self-financing degree-awarding institutions ("institutions") as listed at **Enclosure A**. The UGC may revise the list to cover any newly recognised degree-awarding institutions.

6. The new round of RMGS will operate from 1 May 2025 tentatively until 30 April 2029 to fully allocate the \$1.5 billion provision of research matching grants.

## Eligibility and Uses

7. Donations and research grants / research contracts from non-governmental / non-public sectors secured by the universities / institutions during the operation period will be eligible for matching. Research grants / research contracts from non-governmental / non-public sectors refer to R&D initiatives commissioned / supported by a non-governmental / non-public funding source, including but not limited to that from local charities, foundations, trusts, industry, private corporations / companies / donors as well as other local and non-local funding sources. There should be no "double matching" or "double subsidies". Projects having secured various public / government funds from local<sup>2</sup> / non-local authorities<sup>3</sup>, and donations / research grants / research contracts already matched with public funds under other schemes (e.g. the Eighth Matching Grant Scheme, the first round of RMGS) are not eligible for any matching grants under the new round of RMGS.

8. The UGC Secretariat reserves the final right to decide if a donation / research grant / research contract is eligible for matching.

9. Donations / research grants / research contracts received and matching grants provided under RMGS should be designated solely for research-related expenditure / purpose. Examples of such expenditure / purpose include but are not limited to the –

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<sup>1</sup> Research / research-related activities coming under the non-local extension arms of UGC-funded universities / local self-financing degree-awarding institutions are not eligible for matching under RMGS.

<sup>2</sup> For example, the Innovation and Technology Fund, research grants from the UGC and RGC, funding from the Hong Kong Jockey Club, funding from the MTR Corporation Limited.

<sup>3</sup> For example, cross-boundary Mainland China public funding, government / public funds in Mainland China, government / public funds from other countries/ regions.

- (i) purchase of major research equipment;
- (ii) purchase of research-related / technology licence;
- (iii) expenses for application for patent (research purpose);
- (iv) staff costs of research personnel charged solely for the research project / initiative / activity under RMGS<sup>4</sup>;
- (v) costs of setting up research facilities (including rental, operation and maintenance expenses, while government matching grants are not applicable to capital works for UGC-funded universities<sup>5</sup>);
- (vi) provision of support for researchers' / students' research activities monitored by universities / institutions<sup>6</sup>; and
- (vii) provision of research fellowship(s) or research award(s).

10. Since RMGS aims at facilitating research collaboration between the higher education sector and industry as well as other sectors in the community, the matching grants should be used to support a specific research project / initiative / activity, rather than for setting / topping up any endowment fund by a university / institution. A list of broad categories of research-related purposes is provided in the application form at **Enclosure B(ii)**. The UGC Secretariat reserves the final right to define research-related purpose.

## **Matching Formula and Upper Limits**

### **Matching Formula and Priority**

11. To encourage all universities / institutions to attract donations and apply for matching, a minimum amount (i.e. a "floor" at \$20 million) is set for each university / institution over the four-year operation period. A university / institution which has successfully secured eligible donations within the "floor" will be prioritised for matching grant provision of the same amount. To prevent universities / institutions with strong fund-raising ability from capturing a

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<sup>4</sup> Any indirect costs (e.g. overheads) arising from R&D projects / activities will not be eligible for matching.

<sup>5</sup> Matching grants from the Government can be used by local self-financing degree-awarding institutions to support capital works on campus in Hong Kong, while this is not applicable for UGC-funded universities as there are established capital works programmes for them to apply for.

<sup>6</sup> Including research scholarship(s), students visiting overseas institutions for research-related work, visit for research collaboration with overseas institutions, attending academic conferences, etc.

dominating share of the matching grant, a maximum amount (i.e. a "ceiling" at \$200 million) will be applicable to the aggregate total of government matching grants to be received by a university / institution over the four-year period. Any university / institution attaining the matching "ceiling" will not receive further matching under RMGS.

12. The matching formula to be applied is as follows –

- (i) a dollar-for-dollar matching basis (i.e. \$1 government grant for every \$1 of donations secured by a university / institution) up to the "floor" (\$20 million) for matching by a university / institution;
- (ii) a \$1 for \$2 matching ratio applies (i.e. \$1 government grant for every \$2 of donations secured) above the "floor" level (\$20 million) and until the "ceiling" (\$200 million);
- (iii) no matching of government grant will be made above the "ceiling" level (\$200 million); and
- (iv) application for matching grants by universities / institutions above the "floor" level (\$20 million) will be considered on a first-come-first-served basis.

### Upper Limits

13. To promote continuous collaboration between the higher education sector and industry as well as other sectors in the community within the four-year period, an upper limit will be applied to the total amount of government matching grants to be disbursed for each financial year (\$300 million for 2025-26, and \$400 million for 2026-27, 2027-28, and 2028-29).

14. Besides, an upper limit is also to be applied to the government matching grants to be received by each university / institution in each financial year (\$60 million<sup>7</sup> of 2025-26 to 2028-29) to encourage universities / institutions to sustain efforts in expanding research funding sources throughout the operation period.

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<sup>7</sup> To facilitate universities / institutions in managing related uncertainty, for eligible donations within the \$60 million annual limit that universities / institutions applied for matching but eventually not fully matched because of exhaustion of funding of that applicable financial year, the unmatched eligible amount can be roll-over to the next year for application of matching (and for avoidance of doubt, the annual upper limit of \$60 million for each university / institution will continue to apply in that year).

### Post-matching Update

15. It is the responsibility of the universities / institutions to notify the UGC Secretariat of any "matched donations / research grants / research contracts" (or any part of them) that subsequently turn out to become ineligible for matching e.g. as a result of a mistake or omission leading to an overstatement of the donation / research grant / research contract amount, change of the designated purpose of the donation / research grant / research contract, return of unspent donation to the donor, etc. The universities / institutions shall return the respective government grants for these ineligible donations / research grants / research contracts to the UGC Secretariat immediately.

16. The application of the matching ratio, the "floor" and the "ceiling" in respect of remaining eligible donations / research grants / research contracts, as well as the annual upper limits on the total amount of government matching grants to be disbursed to all universities / institutions and the amount of government matching grants to be received by each university / institution, will not be adjusted to the benefit of a university / institution as a result of any refund of government matching grants by the university / institution arising from –

- (i) the rectification of an omission or a mistake that has led to an overstatement of eligible donations / research grants / research contracts by the university / institution; or
- (ii) change of the designated purpose of the donations / research grants / research contracts; or
- (iii) return of unspent donation to the donor.

### **Application Procedures**

17. Application procedures are set out below –

- (i) Donations / research grants / research contracts received from non-governmental / non-public sectors during the operation period of RMGS commencing from 1 May 2025 are eligible for matching;
- (ii) Universities / institutions should complete their applications with details of donations / research grants / research contracts in format as shown at **Enclosures B(i) and B(ii)**. Applications should be submitted in both hard and soft copies. The Microsoft Word and Excel soft copy templates are provided on the RGC website under the UGC;

- (iii) Universities / institutions should confirm in their applications that the donors are aware of, and have no objection to, their donations / research grants / research contracts being matched under RMGS. Universities / institutions should declare there is no "double matching" or "double subsidies", and the sources of donations are duly monitored in their applications as at **Enclosure B(i)**;
- (iv) For cash donations, the receipt date should be the date as recorded in the bank statement. For shares and bonds, the receipt date should be the date when the ownership is completely transferred to the universities / institutions<sup>8</sup>, where the universities / institutions inherit full discretion to dispose the shares and bonds at all times after the transfer, as supported by the documentary proof issued by the relevant registration / custodian agencies. For in-kind donations offered from non-governmental / non-public sectors, this would be the date of official delivery / receipt. For research grants / research contracts from non-governmental / non-public sectors, the receipt date should be the date of payment as recorded (in the bank statement); and
- (v) For an individual cash donation of \$100,000 or above, universities / institutions should enclose the supporting bank statement / record showing the bank-in date of the donation. For an individual eligible donation of shares and bonds of \$100,000 or above, universities / institutions should enclose the supporting record showing the date ownership is completely transferred. For in-kind donations, regardless of the value, universities / institutions should enclose (a) supporting documents showing the official delivery / receipt, (b) documentary proof of the value of sponsorship dated within one year of the receipt date (e.g. quotations for new research equipment, research system, research software, etc. or details of valuation for used equipment / industry infrastructure concerned), as well as (c) a brief description on the usage of the in-kind donation for research purpose. Matching grant will be provided for in-kind donations with value substantiated. For an individual donation below \$100,000, universities / institutions should keep proper records for checking by the UGC Secretariat on

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<sup>8</sup> The shares (or bonds) should be valued at the closing price of the day when ownership is transferred to the university / institution.

request.

18. In this new round of RMGS, any omission or understatement of the donation / research grant / research contract amount in the application for a processing cycle will not be considered in the next processing cycle.

Timetable (for reference)

19. Applications can be submitted throughout the operation period of RMGS while the available funds last. Applications should be submitted both by post and via email to the UGC Secretariat by 5:00 p.m. on the 7<sup>th</sup> working day after the end of a processing cycle (e.g. the first processing cycle of 2025 should end on 31 October 2025, and the applications should be submitted both by post and via email by 5:00 p.m. on 11 November 2025). Late application will not be considered. A table of processing cycles is set out below for reference –

Year	Processing cycles	Upper limits	
		For each U/I	For all Us & Is
2025	<i>First cycle:</i> 1 May – 31 October 2025	\$60 million	\$300 million
	<i>Second cycle (if applicable):</i> 1 November – 31 December 2025		
2026	<i>First cycle:</i> 1 January – 30 April 2026 <sup>+</sup>	\$60 million	\$400 million
	<i>Second cycle:</i> 1 May – 31 October 2026		
	<i>Third cycle (if applicable):</i> 1 November – 31 December 2026		
2027	<i>First cycle:</i> 1 January – 30 April 2027 <sup>+</sup>	\$60 million	\$400 million
	<i>Second cycle:</i> 1 May – 31 October 2027		
	<i>Third cycle (if applicable):</i> 1 November – 31 December 2027		
2028 (-2029)	<i>First cycle:</i> 1 January – 30 April 2028 <sup>+</sup>	\$60 million	\$400 million
	<i>Second cycle:</i> 1 May – 31 October 2028		
	<i>Third cycle (if applicable):</i> 1 November – 31 December 2028 <i>(And finally if applicable:</i> 1 January – 30 April 2029)		

Note: Within the same cycle, if available funds are insufficient to satisfy all applications with the same priority (i.e. receipt on the same date), the available funds will be distributed on a pro-rata basis.

+ Also to cover the last two months of the previous year if applicable

20. Upon receipt of the applications, the UGC Secretariat will calculate

and inform the universities / institutions of the allocations of matching grants based on the information submitted, normally in August (for the first processing cycle of years 2026-2028) and February (for the first and second processing cycles of year 2025, as well as the second and third processing cycles of years 2026-2028).

## **Other Operational Arrangements**

### *Disclosure of Information and Audit Assurance*

21. To ensure the accountability and transparency of the operation of RMGS, the UGC Secretariat will coordinate all participating universities' / institutions' disclosure of donations / research grants / research contracts and the intended use of both the donations and the government matching grants received as appropriate. Universities / institutions will need to ensure that all donations / research grants / research contracts received and government matching grants disbursed under RMGS are used solely for research-related expenditure (while government matching grants are not applicable to capital works for UGC-funded universities), and spent in a cost-effective manner. The UGC Secretariat will call situation reports from the universities / institutions on the deployment progress / actual use of the donations and of the matching grants as well as any intended use of the unspent funds, and update of research outputs arising from funded research projects / initiatives / activities / research-related operations. The UGC Secretariat may, in response to enquiries received, disclose information provided by the universities / institutions in their applications and reports submitted (except for the name of a donor where the UGC Secretariat will, as far as possible, provide the information in a summary form and shall respect the wish of the donor where a request for non-disclosure has been made).

22. If there are unspent donations / matching grants or ongoing research contracts at the end of the operation period, the universities / institutions should continue reporting the actual use of the donations / matching grants or actual expenditure arising from the ongoing research contracts beyond the operation period, as well as the intended use and date of use for the unspent donations / matching grants or the estimated completion date of the research contracts, until the donations / grants are completely expended for the research projects / initiatives / activities concerned or the research contracts concerned are completed.



23. The use of government matching grants and the donations / research grants / research contracts matched must be subject to audit. Auditors of the universities / institutions are required to report to the UGC Secretariat the actual use of the donations / matching grants. Auditors are also required to cover in their annual assurance reports to the UGC Secretariat that the terms and conditions for matching have been complied with and the donations and the matching grants have been used in accordance with this Operation Guide.

#### Accounting Records

24. Universities / institutions should keep separate accounts for funds secured under UGC-funded operations and those secured under self-financing operations. Further, universities / institutions should keep the received donations / research grants / payments for research contracts and disbursed matching grants under separate accounts so that funding sources of individual projects / initiatives / activities can be traced.

25. On an annual basis, universities / institutions should disclose, in the audited financial statements, the following for both UGC-funded and self-financing operations in respect of the matched donations / research grants / research contracts and of the matching grants under RMGS as Notes to Financial Statements separately –

- (i) the aggregate amount of donations / research grants / research contracts / matching grants received and interest income generated;
- (ii) the total amount of expenditure from the donations / research grants / research contracts / matching grants broken down into broad categories of research-related purpose; and
- (iii) balances of unspent funds at the end of the financial year to be carried forward to the next financial year.

#### Annual Submission

26. Universities should observe the submission requirement of audited financial statements (i.e. Notes to Financial Statements and audit assurance report in respect of RMGS) as already set out in Chapter 7 of the UGC Notes on Procedures.

27. Institutions are required to submit the Notes to Financial Statements and audit assurance report in respect of RMGS to the UGC Secretariat within six months after the end of their financial year.

#### Copyright and Intellectual Property

28. The Government, UGC and RGC will not claim copyright or other intellectual property right of the output / work produced involving the government matching grants of RMGS. Except for licence copyrights or copyright requirement imposed by publisher or journal or governmental body, the arrangements on all copyrights to, and royalties from books, journal articles, and other copyrightable materials produced by the researcher concerned shall follow the relevant and prevailing guidelines and policies of the university / institution concerned.

29. Similarly, except for licence rights or ownership requirement imposed by publisher or journal or governmental body, the arrangements on all intellectual property arising out of any work undertaken under RMGS by a researcher employed by the university / institution concerned shall follow the relevant and prevailing guidelines and policies of the university / institution concerned. The Government, UGC and RGC will not claim any title or right to all inventions and possible resulting patents arising from the university's / institution's sponsored research.

#### Recurrent Consequences

30. The fact that universities / institutions have secured matching grants for their projects does not in any way commit the Government to providing recurrent grants or further matching grants to the universities / institutions for the projects concerned. Recurrent consequences of all projects undertaken by the universities / institutions with funding secured under RMGS will have to be met by the universities / institutions from their own available resources.

31. The matching grants received by universities and any interest income arising from the grants are additional to the Government's recurrent subsidy provided to the universities.

32. The matching grants and donations / research grants / research

contracts of UGC-funded operations will be excluded from the calculation of the student unit cost for the purpose of future assessment of recurrent funding and tuition fees.

### *Probity Considerations for Acceptance of Donations*

33. The circumstances leading to the acceptance of donations / sponsorships with which the university / institution will apply for matching grant must be fully documented. In considering the acceptance of donations / sponsorships –

- (i) The university / institution should observe good practices and corruption prevention measures in accepting donations / sponsorships, and avoid any actual or perceived conflicts of interest, or declare as and when it arises with the establishment of clear procedures;
- (ii) The acceptance of a donation / sponsorship and subsequent matching grant from the Government should not in any way give or be perceived to give the donor / sponsor an unfair commercial advantage over others in the same trade, industry or profession;
- (iii) The university / institution should not accept donation / financial sponsorship from companies (or organisations / foundations) in breach of any legislation (including but not limited to the Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region), regulations and by-laws of the Hong Kong Special Administrative Region;
- (iv) The university / institution should not accept donation / financial sponsorship from tobacco companies (or organisations / foundations funded solely by tobacco companies, including the "Foundation for a Smoke-Free World") for initiatives under RMGS;
- (v) Without prior agreement of the university / institution, the donor / sponsor must not solicit donations or contributions from sources other than its own to meet the financial commitment

towards the research project / initiative / activity;

- (vi) The donor / sponsor should not be allowed to generate any direct financial gain solely as a result of donating for / sponsoring a research project / initiative / activity; and
- (vii) Donation / sponsorship should be commensurate with the nature and purpose of the research project / initiative / activity concerned.

### **Interpretation and Disputes**

- 34. The Government reserves the right to interpret this Operation Guide.
- 35. In case of disputes relating to the new round of RMGS, the decision of the Government shall be final and binding.

April 2025  
UGC Secretariat

**List of universities / institutions covered**  
**by the Research Matching Grant Scheme (New Round: 2025 – 2029)**

***UGC-funded universities (including their self-financing arms / units)***

1. City University of Hong Kong
2. Hong Kong Baptist University
3. Lingnan University
4. The Chinese University of Hong Kong
5. The Education University of Hong Kong
6. The Hong Kong Polytechnic University
7. The Hong Kong University of Science and Technology
8. The University of Hong Kong

***Local self-financing degree-awarding institutions***

9. Centennial College
10. Gratia Christian College
11. Hong Kong Chu Hai College
12. Hong Kong College of Technology (HKCT) Institute of Higher Education
13. Hong Kong Metropolitan University
14. Hong Kong Nang Yan College of Higher Education
15. Hong Kong Shue Yan University

16. Saint Francis University
17. Technological and Higher Education Institute of Hong Kong
18. The Hang Seng University of Hong Kong
19. Tung Wah College
20. University of Wollongong (UOW) College Hong Kong
21. Yew Chung College of Early Childhood Education

\* \* \* \* \*

(Date)

To: Secretary-General, UGC

**Application for Research Matching Grant**

I would like to apply for matching of donation(s) / research grant(s) / research contract(s) of \$\_\_\_\_\_ for [name of university / institution] in chronological order of receipt for the period from \_\_\_\_ [month] \_\_\_\_ to \_\_\_\_ [month] \_\_\_\_ of year \_\_\_\_\_ with details as listed in the attached sheet(s).

I confirm that the donation(s) / research grant(s) / research contract(s) is/are eligible for matching in accordance with the terms and conditions set out in the Operation Guide. I also confirm that the sources of donations are duly monitored to avoid any ethical issues arising from interests of donors / sponsors, e.g. supporting the research concerned to favour their business / products. I hereby undertake that all acts under the Scheme, including but not limited to acceptance of donations, conduct of funded research projects / initiatives / activities, expenditure of research matching grants, shall conform in all respects with all legislation (including but not limited to the Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region), regulations and by-laws of the Hong Kong Special Administrative Region. I further undertake that the donation(s) and matching grant(s) will be used, reported and subject to audit assurance in accordance with the said Operation Guide and relevant UGC / RGC guidelines.

I hereby undertake that, the donation(s) / research grant(s) / research contract(s) covered in this application will not render "double matching" or "double subsidies" as illustrated in the said Operation Guide. If the donation(s) / research grant(s) / research contract(s) concerned receive(s) matching grant under the Eighth Matching Grant Scheme or the first round of the Research Matching Grant Scheme (RMGS), the donation(s) / research grant(s) / research contract(s) concerned will not receive matching grant under this round of RMGS.

Donors are aware of and have no objection to this application for matching under this round of RMGS.

Signature:

\_\_\_\_\_

Name:

\_\_\_\_\_

Post Title:

\_\_\_\_\_  
(Authorised person of the university / institution,  
including its local extension arm(s))

**Application for Research Matching Grant**  
**(New Round: 2025 – 2029)**

To: Secretary-General, UGC

Name of University / Institution: \_\_\_\_\_

Date of Submission: \_\_\_\_\_

**Period of Receipt:** \_\_\_\_\_ **to** \_\_\_\_\_

— Please read the descriptions below and the Notes of Application on pages 4 and 5 before completing this application form.

**Source of Donations / Research Grants / Research Contracts:**

- D1** – Private corporations / companies in the industries
- D2** – Charities / Foundation / Trust
- D3** – Non-governmental organisation(s)
- D4** – Individual donor(s)
- D5** – Others

**Nature of Donations / Research Grants / Research Contracts to be Matched:**

- C** – Cash donation
- R** – Research grant / contract
- S** – Share / bond
- I** – In-kind donation
- O** – Others (please specify)



**Category of Research-related Purpose:**

- P** – Research project (covering staff costs, non-transferable equipment, etc.)  
*(please note that any indirect costs, e.g. overheads, arising from R&D projects / activities are not eligible for matching)*
- E** – Procurement of transferable research equipment (not designated for single specific research project)
- L** – Procurement of transferable research-related software licence / technology licence (not designated for single specific research project)
- F** – Setting up of research facilities  
*(please note that donation for erection of new building(s) is not eligible for matching, and government matching grant is not applicable to any capital works for UGC-funded universities)*
- S** – Research activities for students (including research scholarship)
- O** – Others (please specify, e.g. attending academic conference, establishing research fellowship / research award)

**Operation:**

- U** – UGC-funded
- SF** – Self-financing

**Stream of Research Project:**

- H** – Humanities, Social Sciences and Business Studies
- S** – Sciences, Medicine, Engineering and Technology

**Donations / Research grants / Research contracts eligible for Research Matching Grant application are listed in chronological order of receipt for the period:**

<u>Item No.</u>	<u>Date received</u>  DD/MM/YYYY	Objection from donor for disclosure of his / her name by the UGC Secretariat  <b>Y or N</b>	<u>Name of Donor(s) / Funding Provider(s)</u>  (see Note 1)	<u>Source of Donation</u>  <b>D1 / D2 / D3 / D4 / D5</b>	<u>Nature of Donation / Research Grant / Research Contract</u>  (see Note 2)	<u>Amount (HK\$)</u>  (see Note 3)	<u>Category of Research-related Purpose</u>  (see Note 4)	<u>Title / Brief Description of Research Project / Initiative / Activity</u>  (see Note 5) (max. 100 words)	<u>Stream of Research Project</u>  <b>H or S</b>	<u>Expected Year of Completion</u>  e.g. 2026, 2027	<u>Attachment</u>  (see Notes 2, 3 & 5)	<u>Operation</u>  <b>U or SF</b>
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
					<b>Total</b>							

## **Notes of Application:**

1. Please provide the name of donor / funding provider on this application form for record purpose, even if he / she declines for disclosure of his / her name by the UGC Secretariat.
2. For a **research grant / research contract of \$100,000 or above**, supporting documents showing the agreement / sponsorship concerned should be enclosed. If the payment is made in instalments and matching had been made in previous processing cycle(s) (including the first round of RMGS), please provide the matched item no.(s) and processing cycle(s) concerned.

For a **donation of shares and bonds of \$100,000 or above**, the supporting record showing the date ownership is completely transferred should be enclosed.

For an **in-kind donation**, regardless of the value, (a) supporting documents showing the official delivery / receipt, (b) documentary proof of the value dated within one year of the receipt date (e.g. quotations for new research equipment, research system, research software, etc. or details of valuation for used equipment / industry infrastructure concerned), as well as (c) a brief description on the usage of the in-kind donation for research purpose should also be enclosed.

If supporting document is required for an item, the supporting document(s) should be provided separately as attachment(s), and should be clearly named (e.g. attachment A, attachment B) and marked in the “Attachment” column for easy reference.

3. Please set out clearly if any indirect costs / overheads are deducted from a donation item / research grant / research contract to give the actual transaction amount. If a donation item / research grant / research contract is proceeded with a payment / instalment schedule, please provide clear cross reference between the bank statement / transaction advice and the schedule.

For a **cash donation, research grant, research contract, etc. of \$100,000 or above**, the supporting bank statement / transaction advice showing the bank-in date should be enclosed. For donation below \$100,000, universities / institutions should keep proper records for UGC's checking on a request basis. If the same donor contributes multiple small-amount donations for the same research project / initiative / activity with total monetary value of \$100,000 or above within the same processing cycle, the supporting bank statement(s) / transaction advice(s) showing the bank-in dates of all donations should be enclosed.

For donation / research grant / research contract in currency other than HK dollar, please provide proof of exchange rate at the bank-in date.

Please provide clear bank statements / transaction advices so that each donation item is traceable individually. Please indicate the enclosure reference of each supporting bank record and mark in the “Attachment” column (e.g. p. X of attachment A) for easy reference.

4. Donation applying for matching should have specific research purpose (e.g. specific research project). Donation only used to increase research fund generally is not eligible for matching.

It is generally assumed that the donation / research grant / research contract received and the corresponding matching grant provided are designated for the same research-related purpose (and same research project / initiative / activity) if not specified otherwise. For cases where the donation and the matching grant are intended for different research-related purposes (and / or different research projects / initiatives / activities), the university / institution should set out in the application form accordingly.

For an item with more than one category of research-related purpose, please indicate in the application form clearly in the format "P & E (&...)", and set out the breakdown of research expenditure for each category clearly on separate sheet(s).

5. For category **P**, please provide specific research project title and abstract of research. If specific research information is not yet available, please provide breakdown of research expenditure and description of usage.

For category **E**, please provide information / description of the equipment, which should be transferable and its usage should not be restricted to a single specific research project.

For category **F**, it should be noted that erection of new building(s) is not eligible for matching, and government matching grant is not applicable to any capital works for UGC-funded universities. Please provide detailed description of the research facilities.

For category **S**, please provide description of the student research activities, details of the scholarship (including the duration, number of awardees, scholarship amount for each awardee, and brief description of the scholarship), etc.

For supporting academic conference (research) (category **O**), please provide information of the conference, including but not limited to the date(s), duration, title of research project presented, etc.

For establishing research fellowship / research award (category **O**), please provide details of the fellowship / award, including but not limited to the duration, number of awardees, fellowship / award amount for each awardee, and brief description of the fellowship / award.

The information of the research initiative/ item should be provided separately as attachment(s), and should be clearly named (e.g. attachment A, attachment B) and marked in the “Attachment” column for easy reference.