国家自然科学基金项目申请书预算编制说明

Instructions of Budget Preparation for NSFC Projects

**一、编制总体要求**

**I. General Principles**

项目申请人应按照《国家自然科学基金资助项目资金管理办法》（财教〔2021〕177号,以下简称《资金管理办法》）和本编制说明等有关规定，根据“政策相符性、目标相关性、经济合理性”的基本原则，结合项目平均资助强度，认真据实编制预算。项目申请人应填写《国家自然科学基金预算制项目预算表》（以下简称《预算表》）和《预算说明书》。《预算表》和《预算说明书》将作为预算核定、执行、监督检查和财务验收的重要依据。

The applicantsshould, in accordance with *The Funds Management Measures for NSFC-Awarded Project*(hereinafter referred to as *The Funds Management Measures*)and relevant provisions in this *Instruction*, carefully and truthfully prepare the Budget Table based on the actual research needs to ensure the budget is not only reasonable and relevant, but also compliant with policies. After filling in the Budget Table, the applicants also need to provide a Budget Justification to justify each budget item. Both the Budget Table and the Budget Justification are important documents for the approval, implementation, supervision and inspection of the budget, and the financial evaluation and acceptance.

**二、编制内容**

**II.Budget Categories**

（一）《预算表》

1. Budget Table

《预算表》填报直接费用金额、直接费用中合作研究转拨资金金额以及其他来源资金金额。各科目均无比例限制，由项目申请人根据项目研究需要，按照有关科目定义、范围和标准等如实编列。

The Budget Table should include the direct costs, the funds to be transferred to collaborative research institutions in the direct costs, and the self-raised funds. There are no restrictions on the proportion for each item, but applicants should stick to the project's research needs while taking into account of relevant items’definitions, scope, and standards.

1. 科学基金资助项目直接费用：

**(1)Direct Costs for the NSFC-Awarded projects：**

**1.1 设备费**

填报在项目实施过程中购置或试制专用仪器设备，对现有仪器设备进行升级改造，以及租赁外单位仪器设备而发生的费用。计算类仪器设备和软件工具可在设备费科目列支。应当严格控制设备购置，鼓励开放共享、自主研制、租赁专用仪器设备以及对现有仪器设备进行升级改造，避免重复购置。

**(1.1) Equipment Expenses** refer to the cost of purchase or trial-production of special instruments and equipment, the upgrading and modification of existing instruments and equipment, and the rental costs of instruments and equipment from other institutes during the implementation of the project. Computing instruments and software tools can be included in the equipment expenses. The purchase of new equipment should be strictly regulated to avoid duplicate purchases, while practices such as open sharing, independent equipment research and development, renting special instruments and equipment, and upgrading existing instruments and equipment are strongly encouraged.

其中，对于“设备购置费”，项目申请人应结合项目研究的现有基础和支撑条件，科学合理据实编制设备购置费预算，不得为提高间接费用水平而人为不列或少列设备购置费。

For Equipment Purchase Expenses, applicants should develop a rational and practical budget based on the existing equipment and conditions of the proposed research.Artificially omitting or understating equipment expenses to inflate indirect costs is prohibited. 1.2 **业务费**

填报项目实施过程中消耗的各种材料、辅助材料等低值易耗品的采购、运输、装卸、整理等费用，发生的测试化验加工、燃料动力、出版/文献/信息传播/知识产权事务、会议/差旅/国际合作交流等费用，以及其他相关支出。

**(1.2) Experimental and Operating Expenses** refer to the purchase, transportation, handling and arranging of low-value consumables such as materials and auxiliary materials consumed during the implementation of the project, test and processing costs, fuel and power costs, publication/documentation/dissemination/IPR services costs, conference/travel/international cooperation and exchange costs, and other related expenses.

**1.3 劳务费**

填报在项目实施过程中支付给参与项目研究的研究生、博士后、访问学者以及项目聘用的研究人员、科研辅助人员等的劳务性费用，以及支付给临时聘请的咨询专家的费用等。项目聘用人员的劳务费开支标准，参照当地科学研究和技术服务业从业人员平均工资水平，根据其在项目研究中承担的工作任务确定，其由单位缴纳的社会保险补助、住房公积金等纳入劳务费科目列支。支付给临时聘请的咨询专家的费用，不得支付给参与本项目及所属课题研究和管理的相关人员，应按照《财政部关于印发〈中央财政科研项目专家咨询费管理办法〉的通知》（财科教〔2017〕128号）有关规定进行预算填报。

**(1.3) Labor Costs** refer to the labor allowances paid to graduate students, postdoctoral fellows, visiting scholars, researchers and research assistants employed for the project, as well as the consulting fees paid to the experts hired on a temporary basis during the implementation of the project. The expenditure standard of allowances paid to researchers and research assistants employed for the project should be equivalent to the average salary of the employees of local research community and technical service, depending on the research assignments they undertake in the project. The social insurance subsidies and housing provident funds paid for the researchers and research assistants employed for the project by the host institution could be included within the labor costs. The consulting fees shall not be paid to the relevant personnel involved in the research and management of this project or its sub-projects. The consulting fees to be paid should beconsistent with relevant provisions outlined in the *Notice of the Ministry of Finance on Issuing the Administrative Measures for Expert Consulting Fees of Scientific Research Projects Financed by the Central Government*(No. 128Finance and Education [2017]).

1. **直接费用中合作研究转拨资金**

填报科学基金资助项目资金中由依托单位向合作研究单位转拨的直接费用金额。其他来源资金中的合作研究转拨资金金额不纳入填报范围。

确定合作研究**转拨**资金金额时，合作研究双方应根据项目实际情况充分协商，并考虑**转拨**资金的必要性、金额的合理性等因素。

**(2) Funds Transferred to Collaborative ResearchInstitutions in the Direct Costs**

This refers to the amount of direct costs from the project that will be transferred to the collaborative research institution(s). There is no need to specify the transferred amount of funding in the self-raised funds.

When determining the amount of funds to be transferred, both the host institution and the collaborativeresearch institution(s) should engage in thorough consultation according to the actual conditions while taking into consideration of the necessity of the transfer and the rationality of the proposed amount.

1. **其他来源资金**

填报从依托单位和其他渠道获得的用于本项目的资金总额。在填报预算时要结合项目实际需要以及资金来源方的要求编制预算，做到全面、完整、真实、准确填报，不得虚假承诺配套。

**(3) Self-Raised Funds**

**Self-Raised Funds**represents the total amount of funding secured for this research project from the host institution and any other external resources for this project.

The budget of Self-Raised Funds should be formulated in accordance with the project’s actual needs and specific requirements of the funding provider. It’s imperative to be comprehensive, complete, truthful, and accurate, whereasfalse commitment for matching funds is prohibited.

1. 《预算说明书》

《预算说明书》要对《预算表》中直接费用各科目预算、直接费用中合作研究**转拨**资金以及其他来源资金进行必要说明。每个科目应结合科研任务按支出用途进行基本测算说明。

**2. Budget Justification**

The Budget Justification provides detailed specification for the budget table categories, includingall the items of the direct costs, the funds transferred to collaborative research institutions in the direct costs and the self-raised funds. For each category, a basic calculation explanation should be provided, linking the expenditure to specific research tasks and intended uses.

1. 科学基金资助项目直接费用

**(1)Direct Costs for the NSFC-Awarded projects：**

**1.1 设备费**

应说明设备费支出的必要性，并按照设备购置费、试制改造费和租赁使用费的分类，提供基本测算说明。单价大于50万元（含50万元）的设备需补充说明设备的主要性能指标、主要技术参数等内容。

（1.1）For **equipment expenses**, the necessity of each equipment purchase and the rationale behind the cost estimation should be explained in terms of equipment purchase costs, trial production and modification costs, and rental costs. For any single equipment costing no less than 500,000 yuan, the justification must also include details on the equipment’s key performance indicators, main technical parameters, etc.

1.2 业务费

应按照材料费、测试化验加工费、燃料动力费等支出大类进行基本测算说明。

**(1.2) Experimental and operating expenses** should include basic calculation explanations based on major expenditure categories such as material costs, testing and analysis costs, fuel and power costs, etc.

1.3 劳务费

应综合考量劳务费支出对象所承担研究任务的必要性、投入本项目的工作时长、费用标准的合理性等因素，按照人员类别进行基本测算说明。专家咨询费应按照国家有关规定执行。

**(1.3) Labor costs** should be comprehensively considered with regard to factors such as the necessity of the research tasks to be paid, the working hours, the rationality of the cost standards, etc., and basic calculation explanations according to personnel type should be provided. Expert consulting fees should be calculated in accordance with relevant national regulations.

**2. 直接费用中合作研究转拨资金**

需对合作研究单位承担研究任务及协商一致后确定的直接费用资金**转拨**情况等进行必要说明。如存在多个合作研究单位，需逐一说明。

（2）For **funds transferred to collaborativeresearch institutions**, necessary explanations should be provided regarding the research tasks undertaken by the collaborative research institutions and the details of the funds transfer on agreement. If multiple collaborative institutions are involved, transfersto individual institution should be explained respectively.

3. 其他来源资金

需对资金来源、资金具体开支用途做简要说明。

（3）For **self-raised funds**, a brief explanation of the funding sources and the specific uses of the funds should be provided.

**三、合作研究资金管理**

**Ⅲ Management for fundstransferred to collaborative research institutions**

1. 项目申请人与参与者不是同一单位的，参与者所在单位（境内）视为合作研究单位。

1. If the applicant and the participant(s) of a project are not from the same host institutions, the participant’s host institution (based in China’s mainland) is regarded as a collaborative research institution.

2.依托单位对其合作研究单位与项目有关的科研活动、资金管理负有监督责任。合作研究单位对项目资金使用的真实性、合规性承担直接责任，应配合依托单位做好项目资金管理，包括但不限于向依托单位提供合作研究资金收支的详细财务资料。

The host institution bears the responsibilityfor overseeing the research activities and financial management related to the project of its collaborative research institutions. The collaborative research institutions assume direct responsibility for the authenticity and compliance of project fund usage and shall cooperate with the host institution in managing project funds, including but not limited to providing detailed financial records of the income and expenditure of the collaborative research funds to the host institution.

3. 项目申请人与参与者应当协商确定研究内容分工，并会同双方所在单位协商确定合作研究协议（合同）。依托单位应作为主体与合作研究单位签订合作研究协议（合同）并加盖公章或同等效力的专用章。合作研究协议（合同）最晚应在项目计划书审核后一个月内完成签订。合作研究协议（合同）无须提交，留依托单位随项目存档备查。

The applicant and participant(s) should discuss with each other regarding the division of research tasks of the project, andreach consensus on a collaborative research agreement (contract)with the participation of both theirinstitutions.The host institution shall, as the principal party, sign a collaborative research agreement (contract) with the collaborative research institution(s) and affix its official seal or a seal of equivalent validity. The collaborative research agreement (contract) must be concluded no later than one month after the approval of the project research plan. It does not need to be submitted to the NSFC but rather be archived at the host institution for future reference.

4. 合作研究协议（合同）应符合相关项目管理办法及《资金管理办法》规定，内容应明确资金管理要求、转拨资金金额和时间（可包括直接费用和间接费用）、违约违规处理等。

The collaborative research agreement (contract) shall comply with the stipulations of the relevant project management measures and *The Fund Management Measures*. Its content must explicitly specify the requirements for fund management, the amount and schedule of fund transfers (which may include both direct and indirect costs), and the handling of breaches or violations of the agreement.

5. 对于经双方协商约定转拨合作研究资金的情况，项目申请人与参与者应当根据各自承担的研究任务分别编制预算（简称分预算）。分预算需经项目申请人和参与者签字（在《预算表》空白处），由申请人汇总编报总预算并提交自然科学基金委。分预算无需提交，留依托单位存档备查。

5. If an agreement has been reached on fund transfers, the applicant and participant(s) should prepare their respective budgets separately (referred to as sub-budgets) according to their respective research tasks. The sub-budgets need to be signed by the applicantand participant(s) (in the blank space of the Budget Table). The applicant should then compile and submit the overall budget to the NSFC. Sub-budgets do not need to be submitted and should be archived at the host institution for future reference.

对于经双方协商约定不转拨合作研究资金的情况，无需分别编制预算，但应在《预算说明书》中予以说明不转拨合作研究资金。

5. If both parties mutually agree that no funds will be transferred to the collaborative institutions, there will be no need to prepare individual sub-budgets. However, this decision must be explicitly stated and justified in the Budget Justification section.

6.依托单位应根据项目负责人意见，结合合作研究进度、合同约定等因素，及时按照项目计划书和合作研究协议（合同）转拨资金，不得无故拖延资金拨付。合作研究单位不得以委托研发、合作研发等形式再向外转拨资金。

6. The host institution shall, in accordance with the views of the Principal Investigator while taking into account factors such as the progress of the collaborative research and the contractual stipulations, transfer funds in a timely manner as prescribed in the project research plan and the collaborative research agreement (contract), and shall not delay fund transfers without justifiable causes. The collaborative research institutions shall not further transfer funds to other entities in any form, including but not limited to commissioned research or R&D collaboration.

**四、编制的规范性要求**

**IV. Requirements for Budget Making**

预算数据以“万元”为单位，四舍五入精确到小数点后面两位。各类标准或单价以“元”为单位，四舍五入精确到个位。外币需按人民银行公布的即期汇率折合成人民币。

Budget should be measured in "ten thousand yuan" rounding up to 2 decimal places. The costs or unit prices of each subject should be measured in "yuan", rounding up to single digit. Foreign currency shall be converted into RMB at the spot exchange rate published by the People’s Bank of China.

**咨询电话：国家自然科学基金委员会财务局经费管理处，国际科研资助部**

**010-62325245/7225/8383**

**Contacts**: Bureau of Finance, National Natural Science Foundation of China

010-62325245/7225/8383

Department of International Programs, National Natural Science Foundation of China

010-62329547/8949/7244/7413

附件：1.《国家自然科学基金预算制项目预算表》

2.《预算说明书》

Attachment: 1. Budget Table

2. Budget Justification

附件：

**国家自然科学基金预算制项目预算表**

项目申请号：项目申请人：金额单位：万元

|  |  |  |
| --- | --- | --- |
| **序号** | **科目名称** | **金额** |
| （1） | 1. 科学基金资助项目直接费用合计 |  |
| （2） | 1.1 设备费 |  |
| （3） | 其中：设备购置费 |  |
| （4） | 1.2 业务费 |  |
| （5） | 1.3 劳务费 |  |
| （6） | 1. 直接费用中合作研究转拨资金 |  |
| （7） | 3. 其他来源资金 |  |

注：1.请按照项目研究实际需要合理填写各科目预算金额。

1. （1）=（2）+（4）+（5）。
2. 如果不存在转拨资金的情形，（6）处请填“0”。
3. 如果无其他来源资金，（7）请填“0”。

**Budget Table**

Reference Number：Applicant： Unit：10,000 Yuan

|  |  |  |
| --- | --- | --- |
| **No.** | **Items** | **Amount** |
| （1） | 1. Direct Costs |  |
| （2） | 1.1 Equipment Expenses |  |
| （3） | For Purchase Cost of Equipment |  |
| （4） | 1.2 Experimental and Operating Expenses |  |
| （5） | 1.3 Labor Costs |  |
| （6） | 2. Funds Transferred to Collaborative Research Institutions |  |
| （7） | 3. Self-Raised Funds |  |

Notes: 1. Please fill in the budget amount of each item reasonably based on the actual needs of the proposed research.

2. （1）=（2）+（4）+（5）.

3. Enter "0" in（6） if no funds are to be transferred.

4. Enter "0" in（7）if there are no self-raised funds.

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| **Budget Justification** |
| 1. **科学基金资助项目直接费用**   **请按照《国家自然科学基金项目申请书预算编制说明》等有关要求，按照政策相符性、目标相关性和经济合理性原则，实事求是编制项目预算。填报时，每个科目应结合科研任务按支出用途进行基本测算说明。**  1.1 设备费（是指在项目实施过程中购置或试制专用仪器设备，对现有仪器设备进行升级改造，以及租赁外单位仪器设备而发生的费用。计算类仪器设备和软件工具可在设备费科目列支。填报时，应按照设备购置费、试制改造费和租赁使用费的分类，提供设备支出的必要性及基本测算说明。单价大于50万元（含50万元）的设备需补充说明设备的主要性能指标、主要技术参数等内容。）  1.2 业务费（是指项目实施过程中消耗的各种材料、辅助材料等低值易耗品的采购、运输、装卸、整理等费用，发生的测试化验加工、燃料动力、出版/文献/信息传播/知识产权事务、会议/差旅/国际合作交流等费用，以及其他相关支出。填报时，应按照支出大类进行基本测算说明。）  1.3 劳务费（是指在项目实施过程中支付给参与项目研究的研究生、博士后、访问学者以及项目聘用的研究人员、科研辅助人员等的劳务性费用，以及支付给临时聘请的咨询专家的费用等。填报时，应综合考量劳务费支出对象所承担研究任务的必要性、投入本项目的工作时长、费用标准的合理性等因素，按照人员类别进行基本测算说明。专家咨询费应按照国家有关规定执行。）   1. **直接费用中合作研究转拨资金**   需对合作研究单位承担的研究任务做必要说明。直接费用转拨资金需经项目申请人与参与者协商一致，并按设备费、业务费、劳务费三个科目做预算说明。如存在多个合作研究单位，请分单位逐一说明。   1. **其他来源资金**   对其他来源资金的资金来源、资金具体开支用途做简要说明。 |

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| --- |
| **Budget Justification**  1. Direct Costs  Please prepare the budget truthfully following the relevant requirements of the *Instructions of Budget Preparation for NSFC Projects*on the principle of policy consistency, target relevance and economic rationality. Each item should be explained with basic calculations based on its intended use in relation to the research tasks.  1.1 Equipment expenses (refer to the cost of purchase or trial-production of special instruments and equipment, the upgrading and modification of existing instruments and equipment, and the rental costs of instruments and equipment from other institutes during the implementation of the project. Computing instruments and software tools can be included in the equipment expenses. For equipment expenses, the necessity of each equipment purchase and the rationale behind the cost estimation should be explained in terms of equipment purchase costs, trial production and modification costs, and rental costs. For any single equipment costing no less than 500,000 yuan, the justification must also include details on the equipment’s key performance indicators, main technical parameters, etc.)  1.2 Experimental and operating expenses (includesub-categories such as the purchase, transportation, handling and arranging of low-value consumables for instance materials and auxiliary materials consumed during the implementation of the project, test and processing costs, fuel and power costs, publication/documentation/dissemination/IPR services costs, conference/travel/ international cooperation and exchange costs, and other related expenses. When filling out the form, basic calculation explanations should be provided according to the sub-categories of expenditure.)  1.3 Labor Costs (refer to the labor allowances paid to graduate students, postdoctoral fellows, visiting scholars, researchers and research assistants employed for the project, as well as the consulting fees paid to the experts hired on a temporary basis during the implementation of the project. Labor costs should be comprehensively considered with regard to factors such as the necessity of the research tasks to be paid, the working hours, and the rationality of the cost standards, etc., and basic calculation explanations according to personnel type should be provided. Expert consulting fees should be calculated in accordance with relevant national regulations.)  2. Funds transferred to collaborative research institutions in the Direct Costs  For this category, necessary explanations should be provided regarding the research tasks undertaken by the collaborative research institutions. Explanation should be provided for the transfer of equipment expenses, experimental and operating expenses, labor costs, respectively, after an agreement is reached through consultation. If multiple collaborative institutions are involved, transfersto each individual institution should be explained respectively.  3. Self-Raised Funds  For self-raised funds, a brief explanation of the funding sources and the specific uses of the funds should be provided. |