申请书预算表编制说明(2024版)

Instruction of Budget Table Preparation (2024 version)

1. **编制总体要求**

**I. General Principles**

《国家自然科学基金预算制项目预算表》（以下简称项目预算表）是预算核定、执行、监督检查和财务验收的重要依据。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）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，结合项目研究实际需要，认真据实编制。只编报直接费用预算，间接费用由国家自然科学基金委员会单独核定。

The Budget Table for NSFC projects is an important basis for budget approval, implementation, supervision and examination, and financial control. The PI shall, in accordance with the "The Funds Management Measures for NSFC-Awarded Project" and the regulations and requirements in this Instruction, carefully and truthfully prepare the budget table based on the actual research needs, with a special focus on **policy compliance, target relevance and economic rationality**. The PI needs not to deal with the indirect cost as it will be independently assessed by the NSFC.

1. **编制内容**

**II. Budget Categories**

直接费用各科目如下：

Items of Direct Costs are as follows：

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。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。**应当对单价大于等于50万元的设备费进行必要说明。**说明内容包括但不限于设备的主要性能指标、主要技术参数和用途，对项目研究的作用，购买的必要性和数量的合理性等。

1. **Equipment expenses.** 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 rent 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 controlled to avoid duplicate purchases by encouraging open sharing, independent equipment research and development, renting special instruments and equipment, and upgrading existing instruments and equipment. **Justification should be made for equipment with a unit price of 500,000 yuan or above.** The justification includes, but is not limited to, the main performance indicators, the main technical parameters and uses of the equipment, its significance to the proposed research, the necessity of the purchase and the reasonableness of the quantity.

设备费预算调剂权已下放至依托单位。项目执行过程中，如需调剂，应由项目负责人根据科研活动的实际需要提出申请，报依托单位审批。

The right to adjust the equipment budget has been delegated to the host institutions. During the implementation of the project, if the adjustment of equipment expenses is needed, the PI should, based on the actual needs of the scientific research activities, submit an application to the host institution for approval.

1. **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。

2. **Experimental and Operating expenses.** 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.

**（三）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。

3. **Labor Costs.** 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.

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。

The expenditure standard of labor costs for the hired personnel should be level with the average salary of the employees of local research community and technical service industry, depending on the research assignments they undertake in the project. The social insurance subsidies and housing provident funds paid for for the hired personnel by the host institution shall be included within the labor costs .

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，其管理按照国家有关规定执行。

The consulting fees paid to the temporarily hired experts shall be managed in accordance with the relevant provisions of the State, and shall not be paid to the relevant personnel involved in the research and management of this project or its sub-projects.

劳务费、业务费预算调剂权已下放至项目负责人。项目执行过程中，如需调剂，由项目负责人根据科研活动实际需要自主安排。

The right to adjust the labor costs and the experimental and operating expenses has been delegated to the PI. During the implementation of the project, if the adjustment is needed, the PI could make independent adjustment based on the actual research needs.

**其他来源资金**主要填报从依托单位和其他渠道获得的资金。预算制项目申请人应对其他来源资金的来源和主要用途做简要说明。

**Funds from other sources**: please fill in the funds obtained from the host institution and other channels. The PI should briefly explain the sources and main purposes of such funds.

1. **合作研究外拨资金**

**III. Funding Transfers for Cooperative Research**

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 PI and the participant of a project are not from the same host institutions, the participant’s host institution (based in China’s mainland) is regarded as a participating institution.

2.合作研究双方应当在计划书提交之前签订合作研究协议（或合同），并在预算说明书中对合作研究外拨资金进行单独说明。合作研究协议（或合同）无需提交，留在依托单位存档备查。

2. Both parties of the project cooperation shall sign a cooperative research agreement (or contract) before the submission of the Research Plan, with a separate explanation of the funding to be transferred to the participating institution in the Budget Justification. The cooperative research agreement (or contract) needs not to be submitted to NSFC, but rather be kept in the host institutions for future reference.

3.合作研究的项目申请人和合作方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），经所在单位审核并签署意见后，由项目申请人汇总编报预算（简称总预算）。分预算无需提交，留在依托单位存档备查。

3. The PI and the participant of the project shall prepare their respective budgets (hereinafter referred to as sub-budgets) according to their respective research tasks. Once the sub-budgets are reviewed and signed by the host institution and and the participating institution, the PI shall formulate a total budget of the project and submit it to NSFC. The sub-budgets need not to be submitted to NSFC, but rather be kept in the host institution for future reference.

4.项目实施过程中，依托单位应当按资助项目计划书和合同及时转拨合作研究单位资金，并加强对转拨资金的监督管理。

4. During the implementation of the project, the PI’s host institution shall make funding transfers to participating institutions in a timely manner according to the project Research Plan and the cooperative research agreements (or contracts), and strengthen the supervision and management of the transferred funds.

5.经双方协商约定不外拨资金的合作研究可以不签订合作研究协议（或合同）、不分别编制预算，并在预算说明书中予以明确。

5. If the PI and participants have agreed not to make any funding transfers to the participating institution, there will be no need of signing a cooperative research agreement (contract) or preparing sub-budgets, given that relevant specification is made in the Budget Justification.

**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 shall 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.

**联系方式** **Contacts**

国家自然科学基金委员会财务局，国际合作局，国际科研资助部

Bureau of Finance/ Bureau of International Cooperation/Department of International Projects, National Natural Science Foundation of China

010-62327225/9112/7229/6961/8485/8949/5793

附件：国家自然科学基金预算制项目预算表

Attachment: Budget table for NSFC projects

**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 | 一、基金资助项目直接费用合计 |  |
| 2 | 1、设备费 |  |
| 3 | 其中：设备购置费 |  |
| 4 | 2、业务费 |  |
| 5 | 3、劳务费 |  |
| 6 | 二、其他来源资金 |  |
| 7 | 三、合计 |  |

注：请按照项目研究实际需要合理填写各科目预算金额。

Budget

Reference Number: PI: Unit: 10,000 Yuan

|  |  |  |
| --- | --- | --- |
| No. | Items | Amount |
| 1 | 1. Direct Costs |  |
| 2 | 1. Equipment Expenses |  |
| 3 | Purchase Cost of Equipment |  |
| 4 | 1. Experimental and Operating Expenses |  |
| 5 | 1. Labor Costs |  |
| 6 | 1. Funds from other sources |  |
| 7 | 1. Total |  |

Note: please fill in the budget amount reasonably based on the actual needs of the project research.

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| **预算说明书** |
| （请按照《国家自然科学基金项目申请书预算表编制说明》等的有关要求，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，直接费用应按设备费、业务费、劳务费三个类别填报，每个类别结合科研任务按支出用途进行说明。对单价≥50万元的设备详细说明,对单价＜50万元的设备费用分类说明，**对合作研究单位资质及资金外拨情况、自筹资金进行必要说明。**） |

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| (Please prepare the budget truthfully following the relevant requirements of the “Instruction of Budget Table Preparation for NSFC Projects” with the principles of policy consistency, target relevance and economic rationality. When filling out the budget table and justification, the direct costs should be reported within three items: equipment expenses, experimental and operating expenses, and labor costs. It is requested that the main purpose of each item be explained based on the research tasks. Detailed explanations shall be made for the equipment expense with a unit price of 500,000 RMB or above; and classified explanations shall be made for the equipment expense with a unit price of less than 500,000 RMB. **Please note that justification is needed for the qualifications of participating institutions, the funding transfers to other institutions, and funds from other sources.** Please attach additional pages if necessary.) |

**Budget Justification**