**资金预算表科目说明 Instruction of Budget Table Preparation**

一、资金预算说明Instruction of Budget

《国家自然科学基金项目预算表》（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。项目负责人应按照《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，结合项目批准资助额度和实际需要，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 is an important basis for budget approval, implementation, supervision and examination, and financial control. The PI shall, in accordance with regulations and requirements in this Instruction, carefully prepare the budget table based on the approved direct cost and actual needs, with a special focus on policy compliance, relevant goals and economic rationality. The PI need not deal with the indirect cost as it will be independently assessed by the NSFC.

（一）直接费用各科目如下：

The subjects 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。应当对单笔总额50万元（含）以上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。

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 expense.The purchase of new equipment should be strictly controlled to avoid duplicate purchases by encouraging open sharing, independent research and development, renting special instruments and equipment, and upgrading existing instruments and equipment. Descriptions should be made for a single purchase totaling 500,000 yuan or above. The descriptions include, but are 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 reasonable quantity.

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。

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.

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。

Allowance refers to the labor costs paid to graduate students, postdoctoral students, 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 assignments they undertake in the project. The social insurance subsidies and housing provident funds paid by the host institution are included in the labor cost subject.

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 not be paid to the relevant personnel involved in the research and management of this project, and the management on the fees shall be carried out in accordance with the relevant provisions of the State.

（二）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。项目负责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 describe the sources and main purposes of such funds.

二、编制的规范性要求 Requirements for budget making

预算数据以“万元”为单位，精确到小数点后面两位。各类标准或单价以“元”为单位，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", accurate to single digit. Foreign currency must be converted into RMB at the spot exchange rate published by the People's Bank of China.

三、联系方式 Contacts

财务局，国际合作局

Bureau of Finance, Bureau of international and cooperation

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