

Notice on Printing “Interim Measure for Administration of Post-completion Assistance or Loan Interest Grant for Industrialization of Science and Technology Achievements Sponsored by Zhejiang Province (For Trial)” (ZHECAIJIAOZI[2007]224)

[Partial Translation]

Finance Bureaus and Technology Bureaus of all municipalities and counties (cities/districts), relevant provincial departments, relevant universities and colleges and research institutes, Hangzhou high-and-new technology industry development zone, all provincial high-and-new industry zones:

To give full play to the guiding function of financial funds for science and technology, to encourage enterprises increase input for science and technology and to raise the efficiency of utilizing financial funds for science and technology, for projects of industrialization of science and technology achievements which are mainly undertook by enterprises and anticipated to have good economic returns, financial assistance is provided in ways of loan discount. To regulate the management of funds for science and technology, taking relevant regulations of State and our province on the management of funds for science and technology as reference, considering the actual situation of our province, *Interim Measure for Administration of Post-completion Assistance or Loan Interest Grant for Industrialization of Science and Technology Achievements Sponsored by Zhejiang Province (For Trial)* is formulated. These measures are hereby issued to you for implementation.

November 9, 2007

Interim Measure for Administration of Post-completion Assistance or Loan Interest Grant for Industrialization of Science and Technology Achievements Sponsored by
Zhejiang Province (For Trial)

I. General Provision

Article1 To further optimize the allocation of resources of science and technology, to give full play to the guiding function of financial funds for science and technology, to utilize market mechanism and policy management measures, to motivate enterprises and the other innovation bodies to increase input for science and technology, to strengthen the management of funds for projects of industrialization of science and technology achievements, to raise the efficiency of utilizing financial funds for science and technology, in accordance with *Notice of Ministry of Finance and Ministry of Science and Technology on Several Opinions on Improving and Strengthening the Management of Central Financial Funds for Science and Technology (GUOBANFA[2006]#56)*, *Measures of Zhejiang Finance Department and Zhejiang Science and Technology Department for Management of Zhejiang Key Science and Technology Special Plan(For Trail) (ZHEKEFAJI[2007]#145)*, *Interim Measures for Management of Financial Funds for Zhejiang Provincial Science and Technology Projects(ZHECAIJIAO[2002]#20)*, considering the actual implementation situations of industrialization of science and technology achievements, these measures are formulated.

Article2 [definition of “post-completion assistance” and loan discount, translation omitted]

Article3 [translation omitted]

Article4 [two types of post-completion assistance projects, translation omitted]

II. Scope of Assistance and Principles

Article5 If the R&D activities succeed, for the project on utilization, commercialization and industrialization of the technology that have gained obvious economic benefits, the assistance, which normally is not more than 15% of the total technology development expenditure of the enterprise, will be offered by Provincial Financial Funds for Science and Technology. If the R&D activities fail, for science and technology projects leading to

actual loss of pre-investment for the enterprise, , the assistance, which is not more than 30% of the total technology development expenditure of the enterprise, will be offered by Provincial Financial Funds for Science and Technology. If loan discount is took as assistance measure, the assistance, which normally is not more than 50% of actually occurred interests or paid interests for the project, will be offered by Provincial Financial Funds for Science and Technology.

Article6 Technology development expenditure of the enterprise refers to all the occurred expenditure on R&D during the implementation process of the project..... which mainly includes:

1. Design fees of new products;

....

Article7 The total amount of loan discount is checked and ratified according to the specific loan contract on science and technology signed by project undertaking entity and banks, the actual amount of loan and the record of interest payment.

Article8 For post-completion assistance project meeting the following requirements, the assistance, which normally is not more than 15% of the total technology development expenditure of the enterprise, will be offered:

1. The R&D tasks and technology objectives specified in the contract has been completed, and the industrialization has gained anticipated economic and social benefits;
2. The commercialization or medium-try of the technology achievement has succeeded the IP right is clearly defined; having the conditions of industrialization.

Article9 For post-completion assistance project meeting the following requirements, the assistance, which normally is not more than 30% of the total technology development expenditure of the enterprise, will be offered:

1. The science and technology expenditure of certain scale has been made by the enterprise. However, due to the rapid change of technology, the continuation of the project will be less meaningful and actual loss of science and technology expenditure of the enterprise has been caused.
2. The present R&D of the project (within the term of contract) has failed, but it still have development potential and market prospect, for which further R&D is needed.
3. Due to the high technology difficulty and other force majeure, the main tasks of the R&D still cannot be completed even after the great efforts made by the undertaking entity, which has caused actual loss.

Article10 Science and technology projects meeting the following requirements, loan discount can be used as the assistance:

1. The technology development input for the industrialization of the project achieves relatively large scale. Regarding this project, loan (investment) contract has been signed by the bank, and the loan (investment) has been issued.
2. Project R&D has certain foundation and level; result source and IP right are clearly defined; the industrialization has bright prospect.

Article11 If there is any of the following situations, the post-completion assistance will not be offered:

1. The failure of project implementation is due to no scientific research funds, lack of scientific equipments and conditions;

2. The failure of project R&D is due to lack of scientific research team matching the project;
3. IP dispute or infringement on other's IP right is involved in the project research;
4. The result of project research is not reported truly; or there is fraud on input of self-owned funds; or the R&D expenditure is not true due to the incorporation of other expenditure that is irrelevant to the project implementation.
5. The failure of the project implementation is due to other non- force majeure reasons.

Article12 Normally, after the completion of the project implementation and after review, evaluation and acceptance check, the post-completion assistance is made in a form of nonrecurring payment.

III. Project Management and Supervision

Article13 For “ex ante- completion project initiation and post- completion assistance” projects, contract system is applied. After plan is issued, the project undertaking entity shall sign “Contract of Science and Technology Plan Project of Zhejiang Province”, and manage the project according to *Interim Measures of Zhejiang Province for Management of Science and Technology Plan and Projects*(ZHEKEIFA][2002]#79).....

Article14 For “ex ante- completion project initiation and post- completion assistance” projects, after completion of the project or expiration of the contract, acceptance check shall be conducted in accordance with *Interim Measures for Management of Acceptance Check of Science and Technology Plan Project of Zhejiang Province(For Trial)* (ZHEKEIFA][2005]#40). For the project that has succeeded, an acceptance check group consisting of relevant technology expert, management expert and finance expert (at least 3 persons) shall be formed to conduct acceptance check of innovation indicator results and industrialization

results and conduct appraisal of total science and technology expenditure of the enterprise.....

Article15 For the project that has failed, the undertaking project shall file application to the provincial science and technology administrative department after the expiration of the contract and explain the problems it has faced and main reasons for the failure.

Agreeing after review, science and technology administrative department evaluates the project together with finance and other relevant departments, or entrusts special intermediary agencies to evaluate the projects. In evaluation, relevant economic experts check and ratify the total science and technology expenditures of the preliminary stage.

Article16 For “post-completion project initiation and post- completion assistance” projects and “loan discount” projects, at the time of project initiation, project implementation report (as substitute of feasibility report) shall be reported to the provincial science and technology administrative department, and “Final Account Declaration on Expenditure of Science and Technology Project” ; For “loan discount” projects, specific loan contract on science and technology related to project implementation, information on the actual amount of loan and the record of interest payment shall also be provided.

Provincial science and technology administrative department, together with finance department, organizing technology experts and finance experts, reviews and evaluates the innovation direction and innovation results, checks and ratified the technology R&D expenditure for project implementation and the total interests related to project implementation.

Article17-19 [translation omitted]

V. Supplementary Provisions

Article 20 The provincial science and technology department and provincial finance department are responsible for the interpretation of these measures.

Article 21 These Measures come into effect as of the date of promulgation.

Attachment: Final Account Declaration on Expenditure of Science and Technology Project (omitted)

关于印发《浙江省省级科技成果转化 产业化项目事后补助和贷款贴息经费管理办法（试行）》的通知

浙财教字〔2007〕224号

各市、县(市、区)财政局、科技局,省级有关部门,有关高等学校、科研院所,杭州高新技术产业开发区、各省级高新技术产业开发区:

为了充分发挥财政科技资金的导向作用,鼓励企业增加科技投入,提高财政科技经费的使用绩效,对由企业为主承担、预期可取得较好经济效益的科技成果转化和产业化项目,实行事后补助和贷款贴息的经费补助方式。为了规范事后补助和贷款贴息科技经费管理,参照国家和我省关于科技经费管理有关规定,结合我省实际,研究制定了《浙江省省级科技成果转化、产业化项目事后补助和贷款贴息经费管理办法(试行)》。现印发给你们,请遵照执行。

二〇〇七年十一月九日

浙江省省级科技成果转化 产业化项目事后补助和贷款贴息经费管理办法(试行)

一、总 则

第一条 为了进一步优化科技资源配置,发挥科技财政资金的导向作用,利用市场机制和政策管理手段,调动企业等创新主体增加对技术研究开发投入的积极性,加强科技成果转化和产业化项目经费的管理,提高财政资金的使用绩效,根据《国务院办公厅转发财政部、科技部关于改进和加强中央财政科技经费管理若干意见的通知》(国办发〔2006〕56号)和省科技厅、省财政厅《关于浙江省重大科技专项计划管理(试行)办法》(浙科发计〔2007〕145号)、《关于浙江省省级科技项目经费管理暂行办法》(浙财教字〔2002〕20号)的规定,结合我省科技成果转化和产业化项目的实施情况,制定本办法。

第二条 事后补助是对企业为主承担,利用其自有资金先行投入,开展研究开发、成果转化和产业化活动,并经省级科技计划立项,预期可取得经济效益的科技项目,在项目结束或完成后,经审核、评估或验收,按一定比例进行相应补助的财政资助方式。

贷款贴息是对由企业利用银行信贷资金为主投入研发经费,开展成果转化和产业化活动,在借贷行为和利息支出实际发生后,经省级科技计划立项,按一定比例进行相应补助的财政资助方式。

事后补助和贷款贴息资金由省级财政预算安排,列入省级科技计划管理。

第三条 对科技项目实行事后补助和贷款贴息是改革财政科技经费投入和管理方式的重要措施,是充分利用财政资金的杠杆作用,引导企业增加科技投入,提高财政科技经费使用绩效的重要手段。

第四条 事后补助项目按照计划立项时申报项目的研发进度,分为事先立项事后补助、事后立项事后补助两种类型,并区分不同类型实行不同的项目管理方式。

事先立项事后补助项目是指计划立项时,企业申报项目的研究开发、成果转化和产业化工作处于准备、

启动或在研阶段的科技项目。事后立项事后补助是指计划立项时，企业申报项目已经基本完成研发目标和产业化任务的科技项目。

二、补助范围和原则

第五条 研究开发活动取得成功，技术的应用、成果转化和产业化取得明显经济效益的科技项目，省财政科技经费一般按不高于该项目企业技术开发费总投入的 15% 给予补助。研究开发失败，造成企业前期投入实际损失的科技项目，省财政科技经费按不高于该项目企业技术开发费总投入的 30% 给以补助。采用贷款贴息方式补助的，省财政科技经费原则上按不高于该项目实际发生或支付利息费用的 50% 给予补助。

第六条 企业技术开发费投入是指企业在该项目执行期内发生的用于研究开发的各项费用。核定范围参照国家税务总局《关于印发企业技术开发费税前扣除管理办法的通知》（国税发〔1999〕49 号）规定企业技术开发费科目。在项目立项时由省科技行政部门会同省财政及其他省级有关部门或委托中介机构进行核定。主要包括：

1. 新产品设计费；
2. 工艺规程制定费；
3. 设备调整费；
4. 科研用原材料和半成品的试制费；
5. 技术图书资料和信息费；
6. 实验试验、试制和中间（放大）试验费；
7. 参与研究开发人员的工资；
8. 科研设备的折旧；
9. 委托其他单位进行或合作进行研发试制的费用；
10. 购买国内、国外专利和非专利技术、软件著作权等所有权和使用权所发生的费用；
11. 项目实施所需的科研设备购置、试制和租赁费；
12. 与该项目研究开发相关的其他费用。

第七条 贷款贴息总额根据项目承担单位与银行签订的科技专项借款合同、银行实际贷款额和利息支付凭证进行核定。

科技专项合同贷款的范围包括：

1. 技术开发、成果转化和产业化过程中的中间试验、工业化试验和小批量生产所需购置的各种仪器、

检测设备、材料、工装试验和生产设备等；

2. 引进国外技术消化吸收再创新所需购置的技术软件、试验与检测仪器、样品样机和生产设备等；
3. 与该项目的科技成果转化、产业化活动相关的零星土建工程。

第八条 事后补助项目符合以下条件的，按不高于该项目企业技术开发费总投入的 15% 给予补助：

1. 项目实施完成合同规定的研究开发任务和技术目标，产业化应用取得预期经济社会效益的；
2. 科技成果转化或中试成功，知识产权明晰，已具备产业化条件的。

第九条 事后补助项目出现以下情况的，按不高于该项目企业技术开发费总投入的 30% 给予补助：

1. 企业已有一定规模的科技投入，但因技术快速变化，致使项目继续实施意义不大，造成企业科技投入实际损失的；
2. 项目阶段性（合同期限内）研究开发失败，但仍具开发潜力和市场应用前景，需要进一步研究开发的；
3. 由于技术难度较高和其他不可抗拒因素，经承担单位努力仍不能完成项目研究开发主要内容，造成实际损失的；
4. 项目研究开发基本完成研发内容和技术目标，但由于市场和其他外界因素影响，尚未实现预期经济和社会效益，或经济和社会效益不明显，造成企业科技投入不能回报的。

第十条 科技项目符合以下条件的，可以采取贷款贴息的方式予以资助：

1. 项目产业化技术开发投入规模较大，银行对该项目已经签订贷款（投资）合同并发生了贷款（投资）事实的；
2. 项目研发有一定基础和水平，成果来源和知识产权明晰，产业化应用前景明朗。

第十一条 凡出现以下情况之一的，不予事后补助：

1. 因企业科研经费不落实，基本科研设备和条件不具备造成项目不能实施的；
2. 不具备与项目实施相适应的科研团队，造成研究开发不成功的；
3. 项目研究存在知识产权纠纷或侵犯他人知识产权的；
4. 项目研究成果申报不实，或自有经费投入申报存在弄虚作假或随意并入与该项目实施无关的其他费用造成研发项目经费实际投入不实的；

5. 其他非不可抗拒原因造成项目实施不成功的。

第十二条 事后补助一般在项目实施结束后，经审核、评估或验收，采取一次性拨款的方式给予资助。

三、项目管理和监督

第十三条 事前立项事后补助项目实行合同制管理。计划下达后，项目承担单位应当在规定期限内与省科技行政部门签订《浙江省科技计划项目合同书》，并根据《浙江省科技计划与项目管理暂行办法》（浙科发计〔2002〕79号）规定对项目的实施进行管理。

事后立项事后补助项目实行事后审核立项、直接核定预算并一次性补助的方式，一般不实行合同制管理。各级科技行政部门、项目归口管理部门应当跟踪项目的发展情况，帮助企业解决在发展过程中出现的相关问题。

贷款贴息项目须已经完成借贷行为并支付利息，项目符合政府政策导向和资金投入范围，不实行合同制管理。项目立项资助后仍有后续贷款发生的，可以视同该项目的二期经费，予以后年度重新申请立项资助。

事前立项事后补助项目的立项数额一般不超过事后补助和贷款贴息项目总量的三分之一。

第十四条 事前立项事后补助项目应当在项目完成或合同到期后，按照《浙江省科技计划项目验收管理（暂行）办法》（浙科发计〔2005〕240号）的规定进行验收。项目实施成功的，由相关技术、管理专家和财务专家（不少于3名）组成验收组，对项目创新指标、产业化成果进行验收并对企业科研经费总投入进行核定。

项目承担单位申请验收时，除提交规定的相关验收材料外，应当编制《科技项目经费决算申报表》（附后）。

第十五条 对于实施失败的项目，承担单位应当在合同到期后向省科技行政部门提出申请，说明项目实施遇到的主要问题和失败的主要原因。经审核同意后，科技行政部门会同财政等相关部门或委托专门中介机构对项目进行评估。评估时，由相关经济专家对项目前期科研经费总投入进行核定。

第十六条 事后立项事后补助项目和贷款贴息项目，应当在项目申请立项时，向省科技行政部门提交项目实施总结报告（替代项目可行性报告），编报《科技项目经费决算申报表》；贷款贴息项目还须提供与项目实施相关的科技专项借款合同、银行实际贷款额度和相关的利息支付凭证。

省科技行政部门会同财政组织技术专家和财务专家，对项目创新方向、创新成果进行审核评估，对项目实施技术研发费用支出或与研发项目实施有关的利息支出总额进行核定。

第十七条 企业项目投资决算、研究开发经费投入和利息支出总额的核定可发挥中介机构的作用。对于项目支出结构复杂、经费投入额度较大的项目，可在验收评估或审查立项前专门委托会计师事务所等中介机构进行项目投资决算和研发经费投入的真实性及利息费用相关性的审核。

第十八条 各项目承担单位要严格执行国家有关财政政策和财务规章制度，加强对科技事后补助资金

的核算和管理。正确实施会计核算，行使财务监督职责，并接受和配合各级财政、审计部门的监督检查。

企业收到事后补助财政资金后，应在“专项应付款”中单列科目进行核算。事后补助资金允许全额核销企业当年技术开发费支出，或用于后续科技项目的研究开发。贷款贴息资金补助允许企业用于弥补已经支付给相关银行的贷款利息，并直接冲转财务费用。

事后补助经费应当做到专款专用，不得用于科研人员奖金、福利等支出。

第十九条 加强对事后补助和贷款贴息项目实施的监督和管理。项目立项实施后，归口管理部门和市县科技部门、财政部门要加强对项目的监督管理，如实反映情况。如发现弄虚作假、挪用挤占等违反有关规定和财经纪律的现象，由省科技行政部门中止项目合同，停止拨款；由省财政根据具体情况停止拨款，追回部分或全部的补助经费，并视情节轻重按照《财政违法行为处罚处分条例》等法律法规进行查处。

五、附 则

第二十条 本办法由省科技部门、省财政部门负责解释。

第二十一条 本办法自发布之日起施行。

附件：淮江市科技计划项目经费决算申报表