

No.: 55/2015/TTLT-BTC-
BKHCN

Hanoi, April 22, 2015

JOINT CIRCULAR

GUIDING LEVELS OF ESTIMATES, ALLOCATION OF ESTIMATED FUNDS AND EXPENDITURE STATEMENT ON SCIENTIFIC AND TECHNOLOGICAL TASKS WITH FUNDS FROM STATE BUDGET

Pursuant to the Law on state budget No. 01/2002/QH11 dated December 16, 2002;

Pursuant to the Law on Science and Technology No. 29/2013/QH13 dated June 18, 2013;

Pursuant to the Government's Decree No. 60/2003/ND-CP dated June 06, 2003 on detailing and guiding the implementation of the Law on state budget;

Pursuant to the Government's Decree No. 08/2014/ND-CP dated January 27, 2014 on detailing and guiding the implementation of the Law on Science and Technology;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining functions, tasks, powers and organizational structure of the Ministry of Finance;

Pursuant to the Government's Decree No. 20/2013/ND-CP dated February 26, 2013 defining functions, tasks, powers and organizational structure of the Ministry of Science and Technology;

Minister of Finance and Minister of Science and Technology promulgates a Joint Circular to guide levels of estimates, allocation of estimated funds and expenditure statement on scientific and technological tasks with funds from state budget:

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular provides for components of an estimate for scientific and technological tasks with funds from state budget; levels of estimates for scientific and technological tasks; activities serving the management of scientific and technological tasks by competent state agencies; establishment, appraisal, approval and statement of funds for scientific and technological tasks;

expenditure for announcing research results and expenditure for registration of protection of intellectual property rights.

Article 2. Regulated entities

This Circular shall apply to agencies in charge of managing scientific and technological tasks and agencies competent to approve scientific and technological tasks with funds from state budget; entities performing scientific and technological tasks with funds from state budget and other involved entities.

Article 3. Rules for applying levels of estimates and allocation of estimated funds

1. Levels of estimates regulated in this Circular are maximum levels which apply to national scientific and technological tasks. Based on regulations in this Circular, Ministries, central and local governments shall instruct and provide for contents and levels of expenditure estimates for scientific and technological tasks at ministerial level, provincial level or local level for ensuring the consistent implementation within the authority of Ministries, central and local governments in conformity with their resources and characteristics of scientific and technological activities and levels of expenditure estimates regulated in this Circular.

2. Other levels of expenditures which are the basis for preparing estimates for performing scientific and technological tasks and are not regulated in this Circular shall comply with current state regulations.

Article 4. Types of scientific and technological tasks with funds from state budget

Types of scientific and technological tasks with funds from state budget are prescribed in Article 25, Article 26, Article 27 and Article 28 of the Government's Decree No. 08/2014/ND-CP dated January 27, 2014 on detailing and guiding the implementation of the Law on Science and Technology.

Article 5. Personnel for performing scientific and technological tasks

1. Personnel for performing scientific and technological tasks shall consist of:

- a) Head of scientific & technological task;
- b) Main members in charge of performing scientific & technological task, scientific secretary;
- c) Members;
- d) Technicians, assistants.

2. The number of members and working days of each position (Head of scientific & technological task; main members in charge of performing scientific & technological task, scientific secretary; members) shall be based on their assigned duties specified in the description

of scientific & technology task which is examined by the Scientific Board and approved by a competent agency in compliance with state regulations.

3. Quantity and working days of technicians and assistants shall comply with regulations in Point c Clause 2 Article 7 of this Circular.

Chapter II

SPECIFIC PROVISIONS

Section I. INPUT ELEMENTS MAKING UP ESTIMATE AND CERTAIN LEVELS OF ESTIMATES FOR SCIENTIFIC & TECHNOLOGICAL TASKS

Article 6. Components of an estimate for scientific and technological tasks with funds from state budget

1. Wages paid to main workers, including: wages paid to positions specified in Article 5 of this Circular; wages paid to domestic and foreign experts who are contracted for doing research and performing scientific and technological tasks. With regard to scientific and technological tasks at local-government level, costs for hiring experts shall not apply.

2. Expenditure for purchasing materials and fuels, including: materials, fuels, tools, devices, accessories, inexpensive short-lifetime things, power, reference documents, figures, books, newspapers, and magazines, rights to use inventions, designs, software, and technological know-how serving research activities.

3. Expenditures for repair and procurement of fixed assets:

a) Expenditure for procurement of essential assets which are directly used to do scientific research and develop technologies of a scientific & technological task;

b) Expenditure for leasing assets which are directly used to do scientific research and develop technologies of a scientific & technological task;

c) Expenditure for depreciation of fixed assets (if any) while they are directly used to perform scientific and technological tasks according to regulated depreciation rates which are applied to enterprise's assets.

d) Expenditure for repairing equipment and facilities which are directly used to perform scientific & technological tasks.

4. Expenditure for scientific seminars, expenses of domestic and overseas business trips to do research.

5. Expenditure for outsourcing services serving research activities.

6. Expenditure for making surveys and collecting information.
7. Expenditure for office stationeries, means of communication, and printing serving research activities.
8. Expenditure for organizing meetings of self-assessment board in charge of assessing results of scientific and technological tasks (if any).
9. General management costs of scientific and technological tasks for the purpose of ensuring the compliance with regulations on management of scientific and technological tasks.
10. Other expenditures in connection with the performance of scientific and technological tasks.

Article 7. Levels of estimates for scientific and technological tasks with funds from state budget

1. Estimate of wages paid to main workers.

a) Structure of description table of wages paid to workers performing scientific and technological tasks, including the following duties and estimated results:

| No. | Duties | Estimated results |
|-----|---|--|
| 1 | Research overview | Establishing and explaining about scientific and technological task, making general report on research issues |
| 2 | Assessment of current situation | Preparing report on current situation of research issues |
| 3 | Collection of information, documents and figures; data processing, analysis of information, documents and figures | Preparing report on the collection of documents and figures, data processing, analysis of information, documents and figures |
| 4 | Specialized research contents | Preparing report on specialized research results |
| 5 | Performance of tests, experiments, manufacturing or production; doing research and completing technological process | Preparing report on results of tests, experiments, manufacturing or production; technological process |
| 6 | Offering solutions, proposals, inventions, utility solutions, products, preparations, models, scientific publications and other proposals | Preparing report on solutions, proposals, inventions, utility solutions, products, preparations, models, scientific publications and other results |

| | | |
|---|--------------------------|--|
| 7 | Summation and evaluation | Preparing statistical reports, summarized reports and general reports. |
|---|--------------------------|--|

Depending on each specific case, a scientific and technological task may not include all of the above contents.

b) Wages paid to workers who directly perform scientific and technological tasks shall be calculated on the basis of converted working days (08 hours/01 day; in the event of odd hours, 01 day shall be calculated if working more than 04 hours, and a half of day shall be calculated if working below 4 hours), and the statutory pay rate promulgated by the Government at the time of preparing the estimate.

The supervisory organization and the head of scientific and technological task shall prepare the description table of wage estimate according to the structure specified in Point a Clause 1 of this Article, in which, position and working days of each person must be specified.

Position-based wage estimate shall be made according to the following formula and levels:

$$T_c = L_{cs} \times H_{stcn} \times S_{nc}$$

Where:

T_c: Position-based wage estimate

L_{cs}: The statutory pay rate regulated by the government

H_{stcn}: Day-based wage coefficient which is calculated on the basis of the statutory pay rate of each position according to the following table

S_{nc}: Total working days of each position

Table 1. Day-based wage coefficient for personnel performing scientific and technological tasks

| No. | Position | Coefficient of research worker (H _{cd}) | Coefficient of scientific worker (H _{kh}) | Day-based wage coefficient H _{stcn} = (H _{cd} x H _{kh})/22 |
|----------|--|---|---|---|
| 1 | Head of scientific & technological task | 6.92 | 2.5 | 0.79 |
| 2 | Main members in charge of performing scientific & technological task; scientific secretary | 5.42 | 2.0 | 0.49 |
| 3 | Members | 3.66 | 1.5 | 0.25 |

| | | | | |
|----------|-------------------------|------|-----|-------------|
| 4 | Technicians, assistants | 2.86 | 1.2 | 0.16 |
|----------|-------------------------|------|-----|-------------|

Day-based wage coefficients for personnel performing scientific and technological tasks prescribed in Table 1 of this Circular are the maximum coefficients and applied to national scientific and technological tasks. Ministries, central and local governments shall, on the basis of capacity, sources, characteristics and levels of scientific and technological activities, instruct and promulgate day-based wage coefficients for personnel performing scientific and technological tasks at ministerial level, provincial level and local level for ensuring the consistent implementation within the authority of Ministries, central and local governments provided that such promulgated coefficients shall not exceed the maximum coefficients stated in Table 1 of this Circular.

c) Estimate of wages for technicians and assistants shall not exceed 20% of total estimate of wages paid to job positions specified in Point a, Point b and Point c Clause 1 Article 5 of this Circular.

2. Expenditure estimate for hiring domestic and foreign experts

a) Expenditure for hiring domestic experts

If domestic experts must be hired to perform scientific and technological tasks, the supervisory organization of relevant scientific and technological tasks shall, on the basis of requirements of tasks that need to hire experts, discuss the wages paid to experts, and explain such wages to the advisory board for considering and submitting to competent agencies for approval upon piecework contracts. Estimated wage amount paid to a domestic expert shall not exceed VND 40,000,000/person/month (22 days per month) in the event domestic experts get daily pay.

Total estimate of expenditure for hiring domestic experts shall not exceed 30% of total estimate of wages paid to workers who directly perform scientific and technological tasks as regulated in Clause 1 Article 7 of this Circular.

In special cases where estimated wage paid to each domestic expert exceeds VND 40,000,000/person/month or total estimate of expenditure for hiring domestic experts exceeds 30% of total estimate of wages paid to workers who directly perform scientific and technological tasks as regulated in Clause 1 Article 7 of this Circular:

- With regard to national scientific and technological tasks: the competent agency that approves the implementation of scientific and technological tasks with funds from state budget shall, upon written suggestions made by Ministry of Science and Technology, approve the estimate of expenditure for hiring domestic experts and assume responsibility for such approval.

- With regard to scientific and technological tasks at ministerial or provincial level: the competent agency that approves the implementation of scientific and technological tasks with funds from state budget shall approve the estimate of expenditure for hiring domestic experts and assume responsibility for such approval.

b) Expenditure for hiring foreign experts

In the event foreign experts must be hired to perform scientific and technological tasks, the supervisory organization of relevant scientific and technological tasks shall, on the basis of requirements of tasks that need to hire foreign experts, discuss the wages paid to experts, and explain such wages to the advisory board for considering and submitting to competent agencies for approval upon piecework contracts. Total estimate of expenditure for hiring foreign experts shall not exceed 50% of total estimate of wages paid to workers who directly perform scientific and technological tasks as regulated in Clause 1 Article 7 of this Circular. Heads of agencies competent to give approval for the implementation of scientific and technological tasks with funds from state budget shall bear responsibility for contents and levels of expenditure for hiring foreign experts.

In special cases where total estimate of expenditure for hiring foreign experts exceeds 50% of total estimate of wages paid to workers who directly perform scientific and technological tasks as regulated in Clause 1 Article 7 of this Circular:

- With regard to national scientific and technological tasks: the competent agency that approves the implementation of scientific and technological tasks with funds from state budget shall, upon written suggestions made by Ministry of Science and Technology, approve the estimate of expenditure for hiring foreign experts and assume responsibility for such approval.

- With regard to scientific and technological tasks at ministerial or provincial level: the competent agency that approves the implementation of scientific and technological tasks with funds from state budget shall approve the estimate of expenditure for hiring foreign experts and assume responsibility for such approval.

3. Expenditure estimate for procurement of materials and fuels shall be made on the basis of description of planned workload, policies and current levels of expenditure (if any) and relevant reports.

4. Expenditure estimate for repair and procurement of fixed assets shall be made on the basis of description of planned workload, policies and current levels of expenditure (if any) and relevant reports. These expenditures must be set for consistent objectives and contents of repair or procurement which must be carried out within a specified period in conformity with the implementation progress of scientific and technological tasks; and managed in compliance with current regulations on repair and procurement of assets with funds from state budget.

5. Expenditure estimate for scientific seminars.

Contents and level of expenditure estimate for organizing scientific seminars shall comply with regulations of the Circular No. 01/2010/TT-BTC dated January 06, 2010 of Ministry of Finance on regulations on expenditures for reception of foreign guests working in Vietnam, organization of international conferences and seminars in Vietnam and reception of domestic guests, and the Circular No. 97/2010/TT-BTC dated July 06, 2010 of Ministry of Finance on regulations on business-trip expenses and expenditures for organization of conferences applicable to state

agencies and public service providers. In addition, this Circular provides for levels of expenditures for organizing a scientific seminar as below:

- Chair of scientific seminar: VND 1,500,000/a seminar
- Secretary of scientific seminar: VND 500,000/a seminar
- Scientific seminar speakers: VND 2,000,000/ a report
- Scientific reports which are ordered by the seminar organizing agency but are not presented at the seminar: VND 1,000,000/ a report.
- Participants in scientific seminar: VND 200,000/person/a seminar

6. Expenditure estimate for survey and collection of information shall comply with regulations in the Circular No. 58/2011/TT-BTC dated May 11, 2011 of Ministry of Finance on regulations on management, use and statement of expenditures for surveys.

7. Expenditure estimate for self-assessment board to assess the implementation results of scientific and technological tasks (if any) shall be made on the basis of the number of members of the self-assessment board provided that such expenditure level shall not exceed 50% of that of the acceptance board of national scientific and technological tasks as prescribed in Point a Clause 1 Article 9 of this Circular. Ministries, central and local governments shall instruct specific levels of expenditures for organizing meetings of the self-assessment boards of results of scientific and technological tasks.

8. Estimate of general management costs of scientific and technological tasks

The supervisory organization of scientific and technological tasks with funds from state budget may make estimate of expenditure for general management of scientific and technological tasks, including: costs of electricity, water and relevant administrative expenses for ensuring the implementation of scientific and technological tasks at the supervisory organization; expenditure for wages paid to workers doing indirect activities during the management of scientific and technological tasks by the supervisory organization.

The estimate of general management costs of scientific and technological tasks shall be equal to 5% of total estimate of expenditure for performing scientific and technological tasks with funds from state budget provided that such estimated amount shall not exceed 200 million VND.

9. Other expenditures shall comply with current regulations on management.

Article 8. Expenditures for managing scientific and technological tasks

1. Expenditures for activities of the advisory boards

a) Expenditure for wages paid to members of scientific and technological advisory boards (the advisory board for determining scientific and technological tasks, the advisory board for selection of entities in charge of performing scientific and technological tasks, and the advisory board for assessment and acceptance of implementation results of scientific and technological tasks);

b) Expenditure for organizing meetings of the advisory board;

c) Expenditure for traveling expenses of experts who are consulted;

d) Expenditure for office stationeries, and means of communication of advisory boards;

dd) Expenditure for hiring scientific and technological services relating to the assessment by advisory boards; and expenditure for hiring facilities to serve advisory boards (if any).

2. Expenditure for hiring independent consultants (if any).

3. Expenditure for posting notice of selecting entities in charge of performing scientific and technological tasks on the mass media.

4. Expenditure for mid-term inspection and assessment; and expenditure for carrying out inspection and assessment upon the delivery of ownership or use right of results of scientific research and technological development. To be specific:

a) Expenditure for inspection teams;

b) Expenditure for meetings of the mid-term assessment board (in cases where the mid-term assessment board must be established).

5. Expenditure for traveling expenses of experts who are invited to participate in appraisal of contents and financial aspect of scientific and technological tasks.

6. Other expenditures in connection with the management of scientific and technological tasks.

Article 9. Certain levels of expenditures for managing scientific and technological tasks

1. Levels of expenditures for activities of established Boards

a) Expenditure for wages

Unit: VND 1,000

| No. | Duties | Unit | Maximum level of expenditure |
|------------|---|-------------|-------------------------------------|
| 1 | Expenditure for consulting activities to determine | | |

| | | | |
|----------|--|-----------------------|-------|
| | scientific and technological tasks | | |
| a | Expenditure for meetings of advisory board to determine scientific and technological tasks | Board | |
| | Chairman of the advisory board | | 1,000 |
| | Deputy chairman; members of the advisory board | | 800 |
| | Administrative secretary | | 300 |
| | Delegates who are invited to attend the advisory board | | 200 |
| b | Expenditures for assessment | 01 written assessment | |
| | Assessment made by members of the advisory board | | 300 |
| | Assessment made by reviewers in the advisory board | | 500 |
| 2 | Expenditures for consulting activities to select entities in charge of performing scientific and technological tasks | | |
| a | Expenditure for meetings of the advisory board to select entities in charge of performing scientific and technological tasks | Board | |
| | Chairman of the advisory board | | 1,500 |
| | Deputy chairman; members of the advisory board | | 1,000 |
| | Administrative secretary | | 300 |
| | Delegates who are invited to attend the advisory board | | 200 |
| b | Expenditures for assessment | 01 written assessment | |
| | Assessment made by members of the advisory board | | 500 |
| | Assessment made by critics of the advisory board | | 700 |
| 3 | Expenditures for appraisal of contents and financial aspect of scientific and technological tasks | | |
| | Head of the appraisal team | Task | 700 |
| | Member of the appraisal team | Task | 500 |
| | Administrative secretary | Task | 300 |
| | Delegates who are invited | Task | 200 |
| 4 | Expenditures for official assessment and acceptance of results of scientific and technological tasks | | |

| | | | |
|---|--|-----------------------|-------|
| a | Expenditure for meetings of the acceptance board | Task | |
| | Chairman of the acceptance board | | 1,500 |
| | Deputy chairman; members of the acceptance board | | 1,000 |
| | Administrative secretary | | 300 |
| | Delegates who are invited to attend the acceptance board | | 200 |
| b | Expenditure for assessment | 01 written assessment | |
| | Assessment made by members of the board | | 500 |
| | Assessment made by reviewers of the board | | 700 |

b) Levels of expenditures for wages paid to the Boards prescribed in point a Clause 1 Article 9 of this Circular are the maximum levels and applied to national scientific and technological tasks. Ministries, central and local governments shall, on the basis of capacity, sources, characteristics and levels of scientific and technological activities, instruct and promulgate levels of expenditures for boards in charge of scientific and technological tasks at ministerial level, provincial level and local level for ensuring the consistent implementation within the authority of Ministries, central and local governments provided that such promulgated levels shall not exceed maximum levels stated in Point a Clause 1 Article 9 of this Circular.

c) Estimate of other expenditures shall be made on the basis of planned workload and current regulations of laws.

2. Level of estimated expenditure for hiring independent consultants.

Competent agencies in charge of managing scientific and technological tasks may hire independent consultants in necessary cases (where there is a difference between opinions of scientific advisory boards in determination of scientific and technological tasks; or it is necessary to hire independent consultants as considered by the competent agencies in charge of managing scientific and technological tasks).

Total estimated expenditure for hiring independent consultants is as 05 times the expenditure for wages (including expenditures for attending the board's meeting and giving written assessment) of the chairman of relevant board, and decided by the competent agency in charge of managing scientific and technological tasks that shall assume responsibility for such decision.

3. Expenditure for posting notice of selection of qualified entities to perform scientific and technological tasks in the mass media (printed newspapers, photo newspapers, online newspapers and other means of communication) shall be estimated on the basis of quotations provided by selected mass media agencies.

4. Expenditure estimate for mid-term inspection and assessment

- a) Expenditure estimate for travelling expenses of mid-term assessment team shall be made in conformity with current regulations on business-trip expenses applicable to state agencies.
- b) Expenditure estimate for wages paid to mid-term assessment board (in cases where the mid-term assessment board should be established) shall not exceed 50% of the level of expenditure for the acceptance board as prescribed in Point a Clause 1 Article 9 of this Circular.

Section II. ESTABLISHMENT, VERIFICATION, APPROVAL AND STATEMENT OF EXPENDITURES FOR PERFORMING SCIENTIFIC AND TECHNOLOGICAL TASKS

Article 10. Establishment of expenditure estimate for activities serving the state management of scientific and technological tasks by competent state agencies

Annually, Ministries and central governments shall, on the basis of the plan for determination, selection and implementation of scientific and technological tasks during the year, the plan for mid-term assessment (if any), assessment and acceptance of results of scientific and technological tasks during the year, and levels of expenditures prescribed in this Circular, prepare and aggregate expenditure estimates for activities serving the state management of scientific and technological tasks with their expenditure estimates for scientific and technological career, and submit them to the competent authorities for approval at the time when the budget expenditure estimate is prepared as regulated; Departments of science and technology or agencies in charge of state management of scientific and technological tasks in provinces shall, on the same basis as stated above, prepare and aggregate expenditure estimates for activities serving the state management of scientific and technological tasks with expenditure estimates for scientific and technological career of provinces, and submit them to the competent authorities for approval at the same time as state above.

Article 11. Preparing expenditure estimates for scientific and technological tasks

1. The basis for preparing expenditure estimates

- a) Objectives, requirements, contents and workload of scientific and technological tasks approved by competent authorities;
- b) Economic-technical norms promulgated by ministries and regulatory bodies, levels of expenditure prescribed in this Circular and current Government's policies. In cases where economic-technical norms are not available, detailed description about the basis for preparing expenditure estimate should be specified.

2. Requirements

- a) The expenditure estimate for scientific and technological tasks must be made and detailed according to each research content while taking into account the specific results or products of such scientific and technological tasks.

b) Supervisory organizations and heads of scientific and technological tasks shall prepare and submit expenditure estimates for scientific and technological tasks to competent authorities for approval.

Article 12. Appraisal, approval and allocation of estimated funds for performing scientific and technological tasks

1. Agencies competent to approve scientific and technological tasks shall conduct the appraisal of expenditure estimates for such scientific and technological tasks in compliance with regulations. Agencies competent to approve scientific and technological tasks shall decide necessary expenditure estimates which are not made on the basis of economic-technical norms promulgated by ministries or regulatory bodies and assume responsibility before the law for their decisions.

2. Ministries, regulatory bodies and local governments shall, on the basis of expenditure estimates for scientific and technological career given by competent authorities, assign and give expenditure estimates to their affiliated units to implement scientific and technological tasks.

Article 13. Statement of expenditures for scientific and technological tasks

The statement of expenditures for scientific and technological tasks with funds from state budget shall comply with regulations of the Law on state budget, the Law on science and technology and their instructive documents.

Article 14. Announcement of research results and expenditure for registration of invention and utility solutions

Expenditures for announcement of research results (announced) and registration for protection of intellectual property (with patent granted) shall be directly paid by the National Foundation for Science and Technology Development as regulated at Clause 2 Article 13 of the Charter on organization and operation of the National Foundation for Science and Technology Development which is promulgated under the Government's Decree No. 23/2014/ND-CP dated April 03, 2014 on the Charter on organization and operation of the National Foundation for Science and Technology Development.

Chapter III

IMPLEMENTATION

Article 15. Implementation provision

1. This Joint Circular shall take effect as of June 08, 2015.

2. This Joint Circular supersedes the Joint Circular No. 44/2007/TTLT-BTC-BKHCHN dated May 07, 2007 of Ministry of Finance and Ministry of Science and Technology on guiding levels of

estimates and allocation of estimated funds to scientific and technological schemes and projects with funding from state budget.

3. With regard to scientific and technological tasks with funds from state budget that have been approved by competent authorities before the effective date of this Circular, regulations promulgated at the time of granting approval for such scientific and technological tasks shall apply.

4. In case legislative documents adduced in this Joint Circular are amended or replaced, the new ones shall apply.

Article 16. Responsibilities for implementation

Ministry of Finance shall take the prime responsibility and coordinate with Ministry of Science and Technology to instruct and organize the implementation of this Circular.

Difficulties that arise during the implementation of this Circular should be reported to Ministry of Finance or Ministry of Science and Technology for consideration./.

**PP MINISTER OF SCIENCE AND
TECHNOLOGY
DEPUTY MINISTER**

**PP MINISTER OF FINANCE
DEPUTY MINISTER**

Tran Quoc Khanh

Truong Chi Trung

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