

CIRCULAR

**GUIDING FINANCIAL REGULATIONS FOR IMPLEMENTING THE SCHEME FOR
TRAINING AND ADVANCED TRAINING FOR SCIENCE AND TECHNOLOGY
PERSONNEL IN VIETNAM AND FOREIGN COUNTRIES USING STATE BUDGET**

Pursuant to the Law on State Budget dated June 25, 2015;

*Pursuant to Decree No. 163/2016/ND-CP dated December 21, 2016 of the Government
elaborating the Law on State Budget;*

*Pursuant to Decree No. 215/2013/ND-CP dated December 23, 2013 of the Government on
functions, tasks, powers, and organizational structures of Ministry of Finance;*

*Pursuant to Decree No. 40/2014/ND-CP dated May 12, 2014 of the Government on use and
employment of science and technology personnel;*

*Implementing Decision No. 2395/QĐ-TTg dated December 25, 2015 of the Prime Minister
approving the Scheme for training and advanced training for science and technology personnel
in Vietnam and foreign countries using state budget;*

At request of Director of Department of Public Expenditure;

*The Minister of Finance promulgates Circular guiding financial regulations implementing the
Scheme for training and advanced training for science and technology personnel in Vietnam and
foreign countries using state budget,*

Chapter I

GENERAL PROVISIONS

Article 1. Scope and regulated entities

1. This Circular provides guidelines on financial regulations implementing the Scheme for training and advanced training for science and technology personnel in Vietnam and foreign countries using state budget approved under Decision No. 2395/QĐ-TTg dated December 25, 2015 of the Prime Minister (hereinafter referred to as “Scheme No. 2395”).

2. This Circular applies to organizations and individuals related to the implementation of Scheme No. 2395.

Article 2. Expenditure on implementation of Scheme No. 2395

1. Science and technology budget allocated in annual state budget estimates.
2. Other funding sources, including:
 - a) Expenditure of organizations and enterprises assigning personnel to attend training and advanced training courses in accordance with Scheme No. 2395.
 - b) Expenditure mobilized from other legal sources.

Article 3. Rules for assisting and using expenditure from state budget

1. The balancing of state budget for implementation of Scheme No. 2395 shall rely on the number of people assigned to attend training and advanced training in prioritized fields and professions within training and advanced training quota provided by competent authority and training cost under this Circular.

Conditions, eligibility, and procedures for selecting individuals for training and advanced training of Scheme No. 2395 shall conform to Circular No. 13/2016/TT-BKHCV dated June 30, 2016 of the Ministry of Science and Technology.

2. The state budget shall provide financial support for the implementation of Scheme No. 2395 on the following basis:
 - a) Assist 100% of training and advanced training expenditure for individuals engaging in science and technology activities and currently working in public science and technology organizations, state authorities in science and technology.
 - b) Assist 50% of training and advanced training expenditure for individuals engaging in science and technology activities and currently working in non-public science and technology organizations and enterprises.
3. Entries and amount of expenditure made from the state budget to assist the implementation of Scheme No. 2395 under Chapter II hereof shall be the maximum values. Based on conditions and eligibility for considering and selecting individuals to participate in Scheme No. 2395 and resource balancing capability, the Minister of Science and Technology shall decide expenditure entries, cost, and total amount for each individual and ensure compliance with Clause 2 of this Article; prioritize financial support for individuals engaging in science and technology activities with excellent merits in scientific research, benefiting from partial research expenditure support according to announcement of foreign training facilities or research institutes in a manner appropriate to notice on consideration and selection of the Ministry of Science and Technology.

4. Procedures for producing estimates, allocating, using, and settling support expenditure from state budget shall conform to the Law on State Budget and relevant documents.

5. The Ministry of Science and Technology, organizations, and individuals shall utilize financial support from state budget to implement the Scheme No. 2395 for the right purpose, in accordance with applicable regulations on standards, expenditure norms and provisions and stay under inspection and control of competent authority as per the law.

Chapter II

EXPENDITURE ENTRIES AND AMOUNT

Article 4. Financing long-term (more than 6 months) training and advanced training in foreign countries

1. Expenditure on training, advanced training, research tasks and other expenditure relating to training, advanced training courses (if any) that must be paid to foreign training, advanced training facilities: Pay in accordance with contracts signed by the Ministry of Science and Technology and foreign training, advanced training facilities or according to amount notified by foreign training, advanced training facilities under notice of enrollment (in USD or currency of the host countries).

2. Expenditure on passport, visa: Pay in accordance with regulations of the Government in case of passport fees and visa fee receipts of countries where learners travel to for training, advanced training in case of visa fees.

3. Subsistence allowance:

a) Subsistence allowance shall be calculated to fulfill minimum demands of learners in foreign countries, including: meals, accommodations, travel, course books and supplies.

b) Subsistence allowance is prescribed under Appendix attached hereto. Subsistence allowance shall be provided in accordance with overseas learning period (from the date of enrollment to the final date of the course without exceeding the period under decision sending personnel to attend training, advanced training promulgated by the Minister of Science and Technology).

c) Settlement of subsistence allowance for learners shall be implemented on a monthly or quarterly basis and in a manner that does not affect studying and research of learners.

4. Compulsory health insurance:

a) Compulsory insurance coverage: Pay in accordance with regulations of host countries (according to notice on enrolment of training facilities) in USD or currency of host countries; no more than 1.000 USD/person/year.

b) If regulations of some countries mandate compulsory health insurance higher than the maximum value under Point a Clause 4 of this Article, the Ministry of Science and Technology shall consider and decide on a case-by-case basis after discussing with the Ministry of Finance.

c) If individuals attending training, advanced training wish to purchase health insurance whose value is higher than what is prescribed under this Circular, they shall incur the excess.

5. Round-trip air ticket (economy class) costs:

a) Learners shall be eligible for one air ticket from Vietnam to the country where their studying occurs and one air ticket back to Vietnam (unless this expenditure is incurred by host countries) throughout training, advanced training period.

b) Pay in accordance with applicable regulations on state budget expenditure norms and provisions.

6. Travel costs (to reimburse airport costs and rent vehicles to travel between airport and accommodations) shall be granted once at a rate of 100 USD/person/entirety of training, advanced training period.

Article 5. Financing short-term (less than 6 months) training and advanced training in foreign countries

1. Expenditure entries and amount shall conform to Article 4 hereof (other than subsistence allowance which conforms to Clause 2 of this Article).

2. Subsistence allowance for learners attending short-term training and advanced training (including rent, meal, and other allowance):

a) Pay depending on training, advanced training period according to decisions sending individuals to attend training and advanced training promulgated by the Minister of Science and Technology.

b) Subsistence allowance amount shall conform to Circular No. 102/2012/TT-BTC dated June 21, 2012 of the Ministry of Finance.

3. With respect to costs for hiring interpreters (only applicable to advanced training for managerial personnel in science and technology and only when agencies fail to assign officials to act as interpreters, translate documents): Conform to Circular No. 102/2012/TT-BTC dated June 21, 2012 of the Ministry of Finance.

Article 6. Financing training and advanced training in Vietnam

1. In case of postdoctoral advanced training:

a) Learners selected to attend postdoctoral advanced training in Vietnam (possessing research outline selected by the Ministry of Science and Technology and accepted by reputable science research and technology development centers in Vietnam for advanced training) shall be considered and eligible for financial support for carrying out research tasks under approved outline.

b) The support shall not exceed 200 million VND/the entirety of advanced training period.

c) Payment and settlement of the support shall conform to Joint Circular No. 27/2015/TTLT-BKHHCN-BTC dated December 30, 2015 of the Ministry of Science and Technology and Ministry of Finance.

2. In case of advanced training for managerial personnel in science and technology:

a) Expenditure entries and amount shall conform to Circular No. 139/2010/TT-BTC dated September 21, 2010.

b) With respect to costs for inviting foreign experts to deliver lectures in Vietnam:

Qualification requirements of the experts shall depend on specific studying program under annual advanced training plan of the Ministry of Science and Technology. Payments for foreign experts and lecturers delivering lectures for advanced training courses under Schedule No. 2395 shall be decided by the Minister of Science and Technology after negotiating with the experts under contracts and within the approved estimates.

Article 7. Financing research expenditure

1. Financing research expenditure shall be provided in case of training and advanced training for experts, research groups, and postdoctoral advanced training in foreign countries.

2. In addition to support provided by the state budget for entities attending training and advanced training under Article 4 hereof, for the purpose of improving research quality and professional development, the state budget shall additionally finance to enable entities attending long-term training, advanced training in foreign countries to implement provisions under Clause 4 Article 22 of Circular No. 13/2016/TT-BKHHCN.

3. Financing amount is prescribed below:

a) Up to 300 USD/person/month for individuals attending expert or postdoctoral training, advanced training; 1.000 USD/month for a research group attending group-based training, advanced training.

Financing shall not be provided past the overseas training, advanced training period according to decision of the Minister of Science and Technology

b) Finance 100% of fees for publishing research results on reputable international science and technology journals; 100% fees for intellectual property right registration and declaration in case of useful inventions and solutions in accordance with Point c and Point d Clause 4 Article 22 of Circular No. 13/2016/TT-BKHHCN.

Article 8. Other expenditure during training and advanced training period

1. Costs for wiring and receiving money via banks relating to training and advanced training courses in foreign countries (if any): The state budget shall reimburse these costs depending on regulations of banks in host countries and if costs for money wiring and reception via banks arise.
2. If actual training, advanced training period is longer than that under decision on training, advanced training of the Minister of Science and Technology due to force majeure, allowances and costs that arise during the extended period shall only be settled when additional decision is promulgated by the Minister of Science and Technology and when the extended period is not longer than the period under Article 3 of Circular No. 13/2016/TT-BKHHCN.
3. Financing costs that arise of risks and force majeure that occur to individuals attending training, advanced training: If individuals attending training, advanced training die: Finance costs for transporting corpses or remains from foreign countries to Vietnam or incur the remaining of transport costs after insurance has partially incurred the costs.
4. Other expenditure relating to training and advanced training courses in foreign countries, other than those mentioned under Article 4, Article 5, and Article 7 hereof (if any): Based on notice on enrollment of training facilities and balance of state budget, the Minister of Science and Technology shall promulgate decision approving other expenditure relating to the courses without exceeding total annual estimates of Scheme No. 2395.

Article 9. Financing management and general operation of Scheme No. 2395

1. Considering, selecting individuals for training and advanced training, and holding meetings of directors of Scheme No. 2395: Conform to Circular No. 55/2015/TTLT-BTC-BKHHCN dated April 22, 2015 of the Ministry of Finance and Ministry of Science and Technology.
2. Incurring business expenses, holding of conferences, seminars on assessment and conclusion of the Scheme: Conform to Circular No. 40/2017/TT-BTC dated April 28, 2017 of the Ministry of Finance.
3. Incurring salaries according to payrolls regulated by the Government; salary-based contributions (social insurance, health insurance, unemployment insurance, union expenditure) of officials and employees working in entities affiliated to the Ministry of Science and Technology assigned to act as standing agency to assist in managing and organizing implementation of Scheme No. 2395.

4. Incurring public utility (electricity, water, communication, stationery) costs: Pay according to contract and within the approved estimates.

5. Incurring delegation dispatch and reception costs: Conform to Circular No. 102/2012/TT-BTC dated June 21, 2012 of the Ministry of Finance and Circular No. 01/2010/TT-BTC dated January 6, 2010 of the Ministry of Finance.

6. Incurring communication costs: Conform to applicable regulations on state budget expenditure norms and provisions, pay according to contracts and within approved estimates.

7. Other expenditure directly serving general operation of Scheme No. 2395: Conform to applicable regulations on state budget expenditure norms and provisions.

Chapter III

ESTIMATE DEVELOPMENT AND EXPENDITURE SETTLEMENT

Article 10. Estimate development and approval

1. Based on guidelines on producing annual budget estimates of the Ministry of Finance; based on training and advanced training plan and number of learners selected (or to be selected) to attend in the planning year and number of learners attending training, advanced training courses in Vietnam and in foreign countries (for long-term training, advanced training courses); the Ministry of Science and Technology shall develop expenditure estimates on implementation of Scheme No. 2395, integrate with general science and technology expenditure estimates of the Ministry of Science and Technology and send to the Ministry of Finance for submission to competent authority for approval as per the Law on State Budget.

2. Expenditure on implementation of Scheme No. 2395 shall be allocated under annual budget estimates of the Ministry of Science and Technology and paid to learners as per the law.

Article 11. Settlement rules

1. In case of expenditure that arises in Vietnam: Implement expenditure control in accordance with Circular No. 161/2012/TT-BTC dated October 2, 2012 of the Ministry of Finance, Circular No. 39/2016/TT-BTC dated March 1, 2016 of the Ministry of Finance on amendment to Circular No. 161/2012/TT-BTC and other amended, replacing Circulars if any.

2. In case of expenditure that arises in foreign countries (paid in USD or currency of host countries):

a) Entities assigned by the Minister of Science and Technology to act as standing authority of Scheme No. 2395 are allowed open estimate account at the State Treasury and pay using foreign currency from the concentrated foreign currency fund and implement expenditure control via the State Treasury.

b) Settlement shall include entries under Article 4, Article 5, Article 7, and Article 8 hereof.

c) Control and settlement principles at the State Treasury:

Depending on contracts signed with foreign training facilities or notice on enrollment sent by foreign training facilities; decision sending officials to attend training, advanced training and request of heads of entities assigned to act as standing authority of Scheme No. 2395 (as shown via Notice on disbursement of estimated funds), the State Treasury shall rely on the estimates, control, and settle in accordance with this Circular and applicable regulations on control and settlement, wire directly to service providers or accounts of beneficiaries.

With respect to subsistence allowance, an advance payment in form of cash equal to up to 3 months' worth of subsistence shall be provided to individuals attending training, advanced trainings prior to enrollment.

Article 12. Expenditure settlement

1. Expenditure on implementation of Scheme No. 2395 shall require adequate and legitimate documents according to applicable financial regulations.

2. Expenditure on implementation of Scheme No. 2395 shall be managed, used, and settled in a manner appropriate to the funding sources used and appropriate to corresponding expenditure entries of state budget table of contents, integrated in annual estimate report of entities assigned to act as standing authority of Scheme No. 2395, sent to the Ministry of Science and Technology for consolidation, and sent to the Ministry of Finance for appraisal in accordance with the Law on State Budget.

3. State budget expenditure that assists entities participating in the Scheme in implementing currently on-going research tasks according to decision of competent authority and is carried over to the next year shall continue to conform to Decree No. 163/2016/ND-CP dated December 21, 2016 of the Government.

Article 13. Repayment of training expenditure

Repayment of training expenditure shall conform to Decree No. 143/2013/ND-CP and Joint Circular No. 04/2015/TTLT-BGDDT-BTC dated March 10, 2015.

Chapter IV

RESPONSIBILITIES AND ORGANIZING IMPLEMENTATION

Article 14. Responsibilities of the Ministry of Science and Technology

1. Develop training, advanced training plans, general and annual estimates of Scheme No. 2395 (including details pertaining to quantity, training method, advanced training method, and training, advanced training facilities in Vietnam and in foreign countries) and submit to the

Ministry of Finance for presentation to competent authority; be responsible for securing funding sources if training, advanced training quota is exceeded or training, advanced training period is exceeded.

2. Assign standing authority of Scheme No. 2395 with specific tasks. Heads of the assigned standing authority of Scheme No. 2395 shall be responsible for deciding on expenditure in accordance with provisions, standards, and amount under budget estimates assigned by competent authority and rate under this Circular; be responsible for ensuring adequacy and legitimacy of documents, instruments sent to the State Treasury.

3. Inspect management and use of expenditure on implementation of Scheme No. 2395 in order to ensure adherence to objectives and regulated entities of the Scheme and financial regulations under this Circular.

4. Review and take actions against individuals failing to complete training, advanced training courses and promulgate decision demanding repayment of training costs incurred by the state budget.

Article 15. Responsibilities of Ministry of Finance

1. Cooperate with the Ministry of Science and Technology in consolidating and submitting expenditure estimates on implementation of Scheme No. 2395 for approval.

2. Cooperate with the Ministry of Science and Technology in inspecting management and use of implementation expenditure of Scheme No. 2395.

Article 16. Responsibilities of agencies sending personnel to training, advanced training and learners

1. Non-public science and technology organizations and enterprises whose employees are selected to attend advanced training regarding science and technology management under programs organized by the Ministry of Science and Technology: Reimburse travel and meal costs for their employees during training, advanced training in Vietnam or costs relating to training, advanced training courses in foreign countries (for expenditure not financed by the Ministry of Science and Technology).

2. Agencies sending personnel to training, advanced training shall be responsible for arranging work for learners within 3 months from the date on which the learners complete training, advanced training courses and return to the agencies. If agencies fail to issue decision on reception or fail to arrange job for learners within the time limit above, the agencies shall be responsible for repaying training costs incurred by the state budget to the state budget.

3. Learners sent to attend training, advanced training have the responsibility to:

a) use the financing for the right purpose and entries under training, advanced training courses approved by the Ministry of Science and Technology.

b) periodically submit reports on training, advanced training results in accordance with regulations of the Ministry of Science and Technology which serve as the basis for further financing (tuition, subsistence allowance, and other allowance according to this Circular) during training, advanced training.

c) repay training costs if they fail to complete training, advanced training programs; fail to work for a sufficient period of time according to assignment of their agencies, supervisory entities after completing training, advanced training programs.

Chapter V

IMPLEMENTATION

Article 17. Implementation

1. This Circular comes into force from October 07, 2017.
2. If documents referred to under this Circular are amended or replaced, the new documents shall prevail.
3. Difficulties that arise during the implementation of this Circular should be reported to the Ministry for consideration./.

**PP. MINISTER
DEPUTY MINISTER**

Tran Xuan Ha

APPENDIX

**SUBSISTENCE ALLOWANCE OF LEARNERS ATTENDING LONG-TERM TRAINING,
ADVANCED TRAINING IN FOREIGN COUNTRIES UNDER SCHEME NO. 2395**
(Attached to Circular No. 88/2017/TT-BTC dated August 22, 2017 of the Ministry of Finance)

Country	Subsistence allowance (USD; EURO/person/month)	
	In USD	In EURO
India	455	
China	455	

Taiwan	455	
Cambodia, Laos	390	
Mongolia	390	
Korea, Singapore, Hong Kong	650	
Thailand, Philippines, Malaysia	390	
Poland	520	
Bulgaria	520	
Hungary	520	
The Czech Republic	520	
The Slovak Republic	520	
Romania	520	
Ukraine, Belarus	520	
The Russian Federation	520	
Cuba	390	
Countries in Western, Northern Europe		960
The US, Canada, the UK, Japan	1.300	
Australia, New Zealand	1.120	
Egypt	585	

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