

## Guide on using funds for the implementation of scientific and technological tasks

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The Ministry of Finance (Vietnam) has issued Circular No. 03/2023/TT-BTC regulating the estimation, management, and settlement of budget funds for the implementation of scientific and technological tasks [1].

Circular 03/2023/TT-BTC stipulates expenditure items for the management of scientific and technological tasks, including: Expenditure for the activities of Advisory Councils to identify scientific and technological tasks, Advisory Councils for selection, direct assignment to organizations, individuals in charge of scientific and technological tasks, Advisory Councils for evaluating the acceptance of results in the implementation of scientific and technological tasks, and other Advisory Councils as stipulated in the Circular on the management of scientific and technological tasks of the Ministry of Science and Technology.

Expenditure for the activities of the budget appraisal team for the implementation of scientific and technological tasks is established according to the guidance of the Ministry of Science and Technology. Expenditure for the remuneration, fees of technical experts supporting the activities of the Council. Expenditure for hiring independent consultants (if any). Expenditure for announcing selections on various media channels.

Expenditure for inspection and evaluation activities during the implementation of scientific and technological tasks; inspection and evaluation after transferring ownership rights, rights to use research results in science and technology. Other expenditures directly related to the management of scientific and technological tasks.

Standardized expenditure for managing scientific and technological tasks

According to the Circular, the meeting expenses of Advisory Councils to identify scientific and technological tasks are as follows: For the Chairman of the Council, the maximum expense limit is 1.5 million VND per Council; for Vice Chairman of the Council; council members, the maximum expense limit is 1 million VND per Council.

Expenditure for drafting requirements for proposed tasks: The maximum expense limit for the Chairman of the Council is 700,000 VND per task; the expense for Vice Chairman of the Council; council members is 500,000 VND per task.

Regarding expenditure for formal evaluation advisory tasks in science and technology: In case of convening an acceptance Council, the maximum expense limit for the Chairman of the Council is 1.8 million VND per task; for Vice Chairman of the Council; council members is 1.5 million VND per task...

The settlement of funds for the implementation of scientific and technological tasks using the state budget shall be carried out in accordance with the provisions of the State Budget Law, Accounting Law, Science and Technology Law, and guiding documents.

This Circular shall take effect from February 26, 2023.

While drafting laws and regulations related to Sci-Tech, it is essential to consider the specific characteristics of scientific research. Ensuring efficient and transparent funds management fosters innovation and sustainable development [2]

### References

[1] Linh, K. (2023). Hướng dẫn sử dụng kinh phí thực hiện nhiệm vụ khoa học và công nghệ. <https://baochinhphu.vn/huong-dan-su-dung-kinh-phi-thuc-hien-nhiem-vu-khoa-hoc-va-cong-nghe-102230118095323609.htm>

[2] Vuong, Q. H. (2018). The (ir)rational consideration of the cost of science in transition economies. *Nature Human Behaviour*, 2(1), 5. <https://www.nature.com/articles/s41562-017-0281-4>