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Hanoi, December 8, 2025

DECREE

MANAGEMENT AND USE OF NON-ODA GRANTS OF FOREIGN AGENCIES,
ORGANIZATIONS, AND INDIVIDUALS OFFERED TO VIETNAM

Pursuant to the Law on Organization of the Government No. 63/2025/QH15;

Pursuant to the Law on State Budget No. 83/2015/QH13 and the Law on State Budget No. 89/2025/QH15;

Pursuant to the Law on Science, Technology and Innovation No. 93/2025/QH15;

Pursuant to the Law on Promulgation of Legislative Documents No. 64/2025/QH15 and the Law on amendments to the Law on Promulgation of Legislative Documents No. 87/2025/QH15;

At the request of the Minister of Finance;

The Government hereby promulgates the Decree on management and use of non-refundable aid not classified as Official Development Assistance (hereinafter referred to as non-ODA grant) of foreign agencies, organizations, and individuals offered to Vietnam.

**CHAPTER I
GENERAL PROVISIONS**

Article 1. Scope

1. This Decree provides for management and use of non-ODA grant offered by foreign agencies, organizations, and individuals to legally established agencies and organizations in Vietnam for the purposes of socio-economic development and humanitarian assistance, not for profit or commercial purposes.

2. The following cases are not governed by this Decree:

a) Grants of foreign agencies and organizations that must be formally concluded under the Law on Treaties, and grants under ODA capital agreements that must be concluded on behalf of the State or the Government of the Socialist Republic of Vietnam;

b) Gifts and donations to individuals and organizations not for socio-economic development, humanitarian, or charitable purposes;

c) Sponsorship that generates distributable profit under cooperation agreements, service contracts, or technology transfer contracts;

d) Individuals receiving sponsorship for scientific research activities shall comply with the Law on Science, Technology and Innovation;

dd) Emergency international aid of foreign governments, international organizations, foreign non-governmental organizations, and foreign individuals for relief purposes approved and implemented within 3 months from the occurrence of a natural disaster, and emergency international aid for relief aid approved and implemented within 9 months from the occurrence of a natural disaster.

Article 2. Regulated entities

1. This Decree applies to agencies, organizations, and individuals participating in or related to the management and use of grants falling within the scope specified in Article 1 of this Decree.
2. Grant donors under this Decree are foreign organizations and individuals with goodwill, respecting and complying with Vietnamese law, including:
 - a) International organizations, intergovernmental organizations, and governmental organizations authorized by foreign governments;
 - b) Ministries, agencies, and organizations under foreign governments, foreign local authorities, and foreign diplomatic missions in Vietnam that directly provide grants or authorize foreign legal organizations to manage such grants;
 - c) Foreign non-governmental organizations, non-profit organizations, social funds, and private funds established under foreign law;
 - d) Foreign individuals, including Vietnamese residing abroad;
 - dd) Enterprises established under foreign law, excluding foreign-invested economic organizations operating in Vietnam under the Law on Investment;
 - e) Research and training organizations established under foreign law (including research institutes and cooperation organizations of foreign governments).
3. Grant recipients under this Decree are Vietnamese agencies and organizations established under Vietnamese law with functions, duties, and activities consistent with the objectives and contents of the received grant, including:
 - a) State agencies, official public agencies;
 - b) Political organizations, socio-political organizations, associations, social funds, and charitable funds lawfully established under Vietnamese law on associations;
 - c) Scientific and technological organizations, research and development centers, innovation centers, science and technology enterprises established under the law on science, technology and innovation that may receive grant under this Decree when meeting the following requirements: publicize the grant value, contents, and objectives of the grant; disclose the outputs of the grant; conduct independent audit of the grant; and not use grant funds for commercial activities or profit distribution;
 - d) Social enterprises receiving grant to fulfill objectives of addressing social and environmental issues under this Decree when meeting the requirements of publicizing the grant value, contents, and objectives of the grant; disclosing the outputs of the grant; conducting independent audit of the grant; and not using grant funds for commercial activities or profit distribution;
 - dd) Other entities as decided by the Prime Minister.

Article 3. Interpretation of terms

For the purposes of this Decree, the following terms shall be construed as follows:

1. Grant commitment means a written or electronic document containing contents expressed in one of the following forms: commitment letter, letter of intent, minutes of discussion, memorandum of understanding, or similar documents. A grant commitment is signed by the grant donor and notified to the aid recipient.

A grant commitment includes the following basic contents: grant donor; aid recipient; grant value; objectives and contents of the grant; expected implementation period; provisions on powers and responsibilities of the grant donor and the aid recipient; and the method of managing the grant.

2. Types of grant include project and non-project, in which:

a) Project means an aid consisting of a set of interrelated activities to achieve one or several objectives, implemented in a specific area, within a specified period of time, based on defined resources;

b) A non-project is a grant implemented once, individually, in cash, in-kind, or goods not associated with specific projects within a defined time and location, experts (including volunteer experts or volunteers), or the provision of inputs for organizing conferences, seminars, training, research, analysis reports, surveys, or training activities.

3. Managing agency includes:

a) Central bodies of political organizations and their attached agencies; the Supreme People's Procuracy; the Supreme People's Court; agencies under the National Assembly; the State Audit Office; the Office of the President; ministries, ministerial agencies, and Governmental agencies; central bodies of the Vietnam Fatherland Front; the People's Committees of provinces and cities (hereinafter referred to as province-level People's Committees); central bodies of mass associations assigned tasks by the Party and the State at the central level;

b) In case humanitarian grants have no specific recipient, the central body of the Vietnam Fatherland Front shall be the managing agency;

c) Regulatory agencies that issue establishment decisions for socio-political organizations, associations, social funds, and charitable funds as prescribed by law;

d) Agencies issuing establishment decisions for scientific and technological organizations under the Law on Science, Technology and Innovation, except associations, social funds, and charitable funds;

dd) In case the aid recipient is a social enterprise or a science and technology enterprise, the province-level People's Committee where the enterprise is registered shall be the managing agency;

e) Agencies established under Government Decrees.

4. Grant recipient agency means a member unit, subordinate unit, or affiliated unit of the managing agency, or a unit established under the decision of the managing agency and assigned by the managing agency to manage and implement the approved grant. The grant recipient agency is referred to as the project owner in cases where the grant is implemented using the project modality, or as the investor in cases where the grant contains public investment components. For organizations established under the Law on Higher Education, the project owner is the member units, affiliated units, or subordinate units of the universities.

5. The in-country financial mechanism for aid-based projects belonging to state budget revenues (central budget and local budget) is the mechanism by which the state budget allocates all aid capital.

6. The national database on foreign grants for Vietnam is a system of information on grants serving the state management of grants falling within the scope of this Decree. The grant database is connected to the databases of the managing agencies specified in Clause 3 of this Article to support administrative procedures and provide information to relevant agencies and organizations for mobilization, use, and management of grants.

7. Grant value means the committed value of the grant as stated by the grant donor in the grant commitment.

8. Project and non-project documents are official documents that concretize the commitments between the grant donor and the aid recipient regarding a specific project or non-project, approved by competent authorities. These documents specify: objectives, activities, expected results, allocated resources, implementation time and plan, implementation management structure, and obligations and rights of relevant parties.

9. Grant means the voluntary transfer of money, goods, or services not for commercial or profit purposes by the transferring party (grant donor as prescribed in Clause 2, Article 2 of this Decree) to the receiving party (aid recipient as prescribed in Clause 3, Article 2 of this Decree) for socio-economic development, humanitarian purposes, and science and technology development.

After the transfer, the aid recipient is not required to return the grant to the grant donor and obtains full ownership of cash, goods, and products formed from the transferred resources. At the same time, the aid recipient must not use the grant for commercial or profit-making activities; in cases where research results or products formed from the grant are put into commercial exploitation, compliance with laws on investment, commerce, and science and technology is required, and this Decree shall not apply. The transfer of money, goods, and services mentioned above is reflected in the grant commitment specified in Clause 1 of this Article.

10. Relief aid includes:

- a) Emergency relief grants and grants aimed at addressing consequences of emergencies (excluding international aid specified at Point dd Clause 2 Article 1 of this Decree);
- b) Relief grants provided after 3 months from the occurrence of a natural disaster, and relief aid implemented after 9 months from the occurrence of a natural disaster.

11. Grants classified as state budget revenues include grants directly managed and received by Vietnamese agencies and organizations, including:

- a) Agencies of the Party, the National Assembly, the Supreme People's Court, the Supreme People's Procuracy; ministries, ministerial-level agencies, government-attached agencies and affiliated and affiliated legal entities; People's Committees at all levels and their affiliated and attached units and units assigned to estimate the state budget; central agencies of mass associations assigned tasks by the Party and the State at the central level;
- b) The central body of the Vietnam Fatherland Front;
- c) Enterprises wholly owned by the State and other entities falling under the scope of revenue and expenditure management in accordance with the Law on State Budget;
- d) Public scientific and technological organizations and special-purpose public scientific and technological organizations;
- dd) Other aid recipients as decided by the Prime Minister.

12. Counterpart fund(s) means funds contributed by the Vietnamese side (in-kind or cash) to receive and implement the grant. Counterpart fund(s) shall be allocated from central budget, local budget, funds arranged by the grant recipient agency, contributions from beneficiaries, and other lawful funding sources. Counterpart fund(s) shall be used for preparation and implementation of grants in accordance with specific project or non-project requirements.

Article 4. Principles in management and use of grants

1. Management and use of grants must comply with Vietnamese law. Grants may only be received, implemented, and used after being approved by competent authorities of Vietnam. Grant funds must be lawful funds and assets.
2. Do not accept any goods (including materials and equipment) on the list of prohibited imports under Vietnamese law shall not be received as grants.
3. The managing agency shall take full responsibility for receiving, managing, and effectively using the grant.

4. Cash flows received and disbursed for aid must be made through aid-receiving accounts, ensuring publicity, transparency and full reporting as prescribed in Chapters III, IV AND V of this Decree.
5. Grants classified as state budget revenues under Clause 11 Article 3 and implemented under the financial management principles in Clause 1 Article 20 of this Decree must be budgeted (except where grant funds are directly managed and disbursed by the grant donor), recorded, and finalized fully into the state budget in accordance with the Law on State Budget and relevant legislative documents. Preparation of budget estimates and finalization of grants classified as state budget revenues for science, technology and innovation and digital transformation shall comply with Article 63 of the Law on Science, Technology and Innovation and its guiding documents.
6. Grants not classified as state budget revenues shall be managed in accordance with current accounting and tax regulations, the operational charter of the aid recipient, and must not contravene Vietnamese law.
7. Within 6 months from the date a grant is approved, if unsuitable factors arise or force majeure occurs regarding funding, institutions, policies, or other causes resulting in the failure to implement or the inability to continue implementing the grant, the managing agency, based on reports from the grant recipient agency, shall issue a decision to terminate receipt or discontinue the project or non-project. The managing agency shall notify the grant donor and relevant authorities of the decision to discontinue grant receipt.

Article 5. Prohibited acts in the use of grants

1. Using grants for money laundering, financing terrorism, tax evasion, acts harmful to national security and social order and safety, undermining national solidarity; acts harmful to social morality, fine customs, traditions, and national cultural identity.
2. Using grants for profit-seeking, personal gain, or purposes not related to humanitarian objectives, socio-economic development, or community interests.
3. Committing corruption, causing losses or waste, taking advantage of grants; using grants for improper purposes; and other violations of law.

Article 6. Funds for grant preparation

1. For grants where the managing agency is a unit fully or partially funded by the state budget, the managing agency shall prepare estimates of grant preparation funds to be consolidated into the annual general budget plan or supplemented in accordance with the Law on State Budget.
2. For aid amounts not included in the revenues of the state budget (central and local), the aid account holder shall balance and allocate capital for the preparation of the aid amount.
3. Where the grant donor provides financial support for preparation of projects or non-projects, the grant recipient agency shall include preparation funds in the total grant funding.

Chapter II

APPRAISAL AND APPROVAL OF GRANTS

Article 7. Approval authority

1. The Prime Minister shall approve grants involving import of goods subject to the Prime Minister's decision-making authority under relevant legal documents.
2. Heads of managing agencies shall approve:
 - a) Grants directly granted to agencies or units under their management and relief aid (except grants specified in Clauses 1, 3, 4, and 5 of this Article);

- b) Grants where the aid recipient is an organization established or having its charter approved or having its operation registration certificate issued by the managing agency, consistent with the functions and tasks of the aid recipient, except organizations whose charters are approved by the Ministry of Home Affairs;
- c) Grants of entities specified at Point dd Clause 3 Article 2 of this Decree that have been permitted for receipt by the Prime Minister;
- d) Aid amounts of social enterprises and scientific and technological enterprises shall be approved by the presidents of the provincial-level People's Committees of the localities where their business is registered.

3. The Minister of Education and Training shall approve grants for public sector entities in accordance with Decision No. 1723/QD-TTg dated August 12, 2025 of the Prime Minister promulgating the list of public sector entities under the Ministry of Education and Training, and member units and affiliated units of such public sector entities, except grants for Vietnam National University, Hanoi and Vietnam National University, Ho Chi Minh City.

4. The Minister of Home Affairs shall approve grants for associations, social funds, and charitable funds operating nationwide whose charters are approved by the Ministry of Home Affairs, except associations assigned tasks by the Party and the State at the central level.

5. The President of the Central Committee of the Vietnam Fatherland Front shall approve humanitarian relief grants without specific recipients (where the grant donor does not designate a specific locality).

6. For grants involving public investment or construction investment, the approval authority for projects using grant funds shall comply with regulations on public investment and construction investment management.

Article 8. Applications for grants and agencies receiving applications

Applications for grants shall be prepared in 3 sets; foreign-language documents must be accompanied by Vietnamese translations, and the grant recipient agency shall take responsibility for the original documents and their Vietnamese translations.

1. Applications for projects include the following documents:

- a) Written request for approval of the project;
- b) Grant commitment of the grant donor;
- c) Project document;
- d) Documents proving legal status; in cases where the grant donor is an international organization, diplomatic mission, or agencies under foreign governments or foreign local authorities, documents specified at this Point are not required;

For foreign non-governmental organizations registered in Vietnam: a copy of the Registration Certificate issued by competent Vietnamese authorities;

For individuals providing grants: a certified copy of a valid passport;

For other grant donors: a certified copy of valid documents proving the legal status of the organization.

2. Applications for non-project include the following documents:

- a) Written request for approval of the non-project;
- b) Grant commitment of the grant donor;
- c) Non-project grant document prepared by the grant recipient agency in cooperation with the grant donor, including the following main contents: objectives, contents, list of goods (for in-kind or goods-based grants), expected outputs of the grant; implementation period; grant value

of the non-project; implementation arrangements; organizational structure for management and implementation; portion of funds directly implemented or entrusted by the grant donor to a third party; portion of funds implemented by the Vietnamese side and coordination mechanism during implementation; reporting obligations after receipt and use of the grant;

d) Documents proving legal status; in cases where the grant donor is an international organization, diplomatic mission, or agencies under foreign governments or foreign local authorities, documents specified at this Point are not required;

For foreign non-governmental organizations registered in Vietnam: A copy of the registration certificate issued by a competent Vietnamese state agency;

For individuals providing grants: a certified copy of a valid passport;

For other grant donors: a certified copy of valid documents proving the legal status of the organization.

dd) For non-project grants in the form of expert provision, the application includes: documents specified at Points a, b, c, d of this Clause; expert résumé with a commitment to the accuracy of the information provided; activity program; work permit and other legal documents related to the expert's professional activities under relevant laws.

3. Applications for non-project grants involving used goods, equipment, or vehicles subject to approval authority of the Prime Minister:

a) In addition to the requirements specified in Clause 2 of this Article, a quality inspection certificate issued by a legally competent and recognized inspection organization in Vietnam or the donor's home country must be included. The inspection certificate must conclude that the goods, equipment, or vehicles meet Vietnamese standards or equivalent standards accepted by Vietnam;

b) For non-project grants involving used vehicles, the following documents must be included: a copy of the registration certificate or certificate of ownership of the vehicle issued by the grant donor; a copy of the vehicle inspection certificate issued by the competent authority of the donor's country. In cases of temporary import for re-export, a vehicle inspection certificate issued by a competent Vietnamese authority is required.

4. Project and non-project documents must be appraised as a basis for approval, signing (if requested by the grant donor), and implementation. Project and non-project documents shall follow the templates provided in Appendices I, II, and III enclosed with this Decree.

5. For grant projects involving public investment or construction investment, the application shall be prepared in accordance with the laws on public investment and construction investment.

6. The agency receiving the application is the managing agency; the managing agency may assign the specialized unit responsible for appraisal to receive the application.

Article 9: The agency in charge of appraisal

1. The agency in charge of appraisal shall appraise and take responsibility for its appraisal results.

2. For grants under the approval authority of the Prime Minister as specified in Clause 1 Article 7 of this Decree, the managing agency shall act as the agency in charge of appraisal.

3. For grants under the approval authority of the head of the managing agency specified in Clauses 2, 3, and 4 Article 7 of this Decree: at the central level, the managing agency shall assign a relevant specialized affiliated unit to take charge of appraisal; at the local level, the Department of Finance shall act as the agency in charge of appraisal.

4. Depending on the scale and nature of the project contents, the agency in charge of appraisal may invite central and local specialized agencies, consulting organizations, and independent consultants to support the appraisal.

5. Agencies, organizations, and individuals participating in appraisal shall be held accountable under law for appraisal contents falling within their management responsibility.

Article 10. Collection of opinions, appraisal, and approval of project documents or non-project grants

1. Collection of written comments from relevant authorities:

a) For grants where the aid recipient falls under the cases decided by the Prime Minister under Point dd Clause 3 Article 2 of this Decree, the managing agency shall send the application package as prescribed in Article 8 of this Decree to the Ministry of Public Security, Ministry of Finance, Ministry of Foreign Affairs, Ministry of Justice, and relevant specialized regulatory agencies for comments. Within 5 working days from the receipt of sufficient opinions from relevant authorities, the agency in charge of appraisal shall submit a written report to the Prime Minister for consideration and decision;

b) For grants where the aid recipient falls under the cases decided by the Prime Minister under Point dd Clause 1 Article 7 of this Decree, the managing agency shall send the application package as prescribed in Article 8 of this Decree to the Ministry of Public Security, Ministry of Finance, Ministry of Foreign Affairs, Ministry of Justice, and relevant specialized regulatory agencies for comments. Within 5 working days from the receipt of sufficient opinions from relevant authorities, the agency in charge of appraisal shall submit a written report to the Prime Minister for consideration and decision;

c) For aid amounts specified in Clauses 2, 3 and 4, Article 7 of this Decree, the managing agencies shall decide to consult relevant agencies and take responsibility for their decisions, except for the case specified at Point d, Clause 1 of this Article;

d) For grants specified in Clauses 2, 3, and 4 Article 7 of this Decree at the central level: the managing agency shall send the application package prescribed in Article 8 of this Decree to the Ministry of Public Security, Ministry of National Defense, Ministry of Foreign Affairs, relevant specialized regulatory agencies, and relevant local authorities for comments. For grants without counterpart fund(s) from the state budget and with grant value of USD 500,000 or more, or grants with counterpart fund(s) from the state budget, in addition to the agencies mentioned in this Point, the managing agency shall concurrently send the application package to the Ministry of Finance for comments;

dd) For grants under the approval authority specified in Clauses 2, 3, and 4 Article 7 of this Decree implemented at the local level: the provincial Department of Finance shall send the application package prescribed in Article 8 of this Decree to the provincial Police Department and relevant local departments and agencies for comments. In cases where the contents of the grant exceed the state management competence of the locality, or the grant is implemented in multiple localities, or the grant recipient agency is not registered to operate within the managed locality, the Department of Finance shall report to the province-level People's Committee for the collection of opinions from relevant ministries, agencies, and localities;

e) For grants relating to legal affairs and judicial reform, the managing agency shall concurrently send the application package prescribed in Article 8 of this Decree to the Ministry of Justice for comments under Decree No. 26/2024/ND-CP dated March 01, 2024 on management of international cooperation in legal affairs and judicial reform.

2. Within 10 working days from the date of receiving sufficient application documents as prescribed in Article 8 of this Decree, agencies, units, and organizations requested to provide comments shall send written opinions within the scope of their functions and duties.

3. After completing the consultation process, the agency in charge of appraisal specified in Article 9 of this Decree shall assess the validity of the application.

4. Appraisal of grants:

a) Depending on the scale, nature, and contents of the grant, the agency in charge of appraisal shall conduct appraisal by compiling opinions under Clause 1 Article 10 of this Decree or by organizing an appraisal meeting;

b) For relief aid specified in Clause 10 Article 3 of this Decree, consultation and appraisal prior to submission for approval are not mandatory.

5. Contents of appraisal:

a) Conformity of the objectives and purposes of receiving the aid with the specific development objectives of the ministries, branches, localities and units implementing and beneficiaries of the aid;

b) Legal status of the grant donor and the aid recipient, and compliance with Vietnamese law of relevant organizations and individuals; compatibility between the purpose of the grant and the functions, tasks, and competence of the aid recipient;

c) Capacity of the grant recipient agency to receive and implement the grant; capacity of the Vietnamese side to contribute counterpart fund(s);

d) Reasonableness of the expenditure structure of the grant for key components of the project or non-project;

dd) Commitments, prerequisites, and other conditions of participating parties;

e) Effectiveness, socio-economic impact, security and public order impacts, applicability of project results in practice, and sustainability of the grant after completion; effectiveness of the use of the grant.

6. The appraisal period shall not exceed 15 working days from the date of receiving a valid application.

7. Based on the appraisal results, the head of the managing agency shall approve the project or non-project document.

If the grant is deemed ineligible for receipt, within 3 working days from the date of obtaining the appraisal results, the agency in charge of appraisal shall report to the managing agency and notify the grant recipient agency. The managing agency shall notify the grant donor of the decision not to receive the grant.

Article 11. Approval decision

1. The approval decision includes the following principal contents:

a) Name of the project or non-project;

b) Name of the managing agency and the project owner or non-project owner; grant donor, co-donor;

c) Nature of the grant source: classified as state budget revenue; not classified as state budget revenue;

d) Nature of expenditures covered by the grant (if the grant is classified as state budget revenue) and counterpart fund(s) (if any): development investment expenditure, recurrent expenditure;

dd) Objectives and principal outputs of the grant. For non-project grants in goods or in-kind, a list of goods/in-kind shall be attached;

e) Implementation period and location;

g) Total funding of the project or non-project grant (grant amount, counterpart fund(s));

h) Implementation management arrangement: entire implementation by the grant donor; joint implementation by the grant donor and Vietnamese side (value performed by each party); entire implementation by the Vietnamese side; organizational model for management and implementation of the project or non-project.

2. The approval decision shall be concurrently sent to the Ministry of Finance, Ministry of Foreign Affairs, Ministry of Public Security, and relevant agencies for monitoring and coordination in implementation.

Within 02 working days from the date the competent authority issues the decision on approval of the aid amount, the subjective agency shall notify the aid provider of the decision on approval of the aid amount.

Chapter III **MANAGEMENT OF GRANT IMPLEMENTATION**

Article 12. Project management arrangements

Depending on the scale, nature, specific implementation conditions of the project, and capacity of the project management structure, the managing agency shall decide one of the following project management arrangements:

1. Using its specialized units that have adequate qualifications and capacity to manage and implement the project.

For projects with grant value of USD 300,000 or less, the managing agency is not required to establish a Project Management Unit (PMU), and may use its specialized units to manage and operate project implementation.

2. Using an existing Project Management Unit to manage the new project.

3. Establishing a separate Project Management Unit for each project.

4. Where the grant donor directly manages the entire project or non-project: If the project or non-project document states that the foreign donor directly manages the entire project or non-project, the head of the managing agency shall assign its subordinate or affiliated unit to coordinate with the grant donor in supervising progress and quality, and in utilizing outputs of the project or non-project.

5. In case the aid provider directly manages part of the project or non-project: In case the contents of the project or non-project document stipulate that the aid provider directly manages part of the project and the Vietnamese side manages the rest, the managing agency shall decide on the form of establishment of a project management board to manage the part of the project the Vietnamese side shall undertake it according to Vietnam's current regulations and commit to the aid provider.

6. For investment projects: implementation shall comply with the laws on public investment management and construction investment management.

Article 13. Responsibilities and powers of the managing agency

1. Direct the mobilization of grants based on needs, socio-economic development orientations, and the capacity to receive grants.

2. Approve grants within its competence and take full responsibility for receiving, managing, and effectively using the grants it approves.

3. Decide one of the project management arrangements specified in Article 12.

4. Approve the overall project implementation plan (including allocation of funds to specific project components and overall financial plan), and annual state budget revenue-expenditure

estimates for grants classified as state budget revenues, based on proposals of the grant recipient agency, in accordance with relevant laws. Direct procurement activities under current Vietnamese law. For grants not classified as state budget revenues, procurement shall be carried out in accordance with the agreement with the grant donor and provisions of the project or non-project document.

5. Be responsible for financial management, fully reporting all funds and assets received and used from grants. Approve annual final accounts and approve final settlement upon project completion.
6. Be responsible for periodic consolidation of financial management reports for grants approved by the managing agency.
7. Inspect and supervise project implementation and compliance with current regulations on project management.
8. Complete annual reports on the results of aid mobilization, the implementation, supervision and evaluation of aid amounts under its management in accordance with the Government's Decree No. 09/2019/NĐ-CP dated January 24, 2019 regulating the reporting regime of state administrative agencies and the guidance of the Ministry of Finance for managing agencies other than state administrative agencies; receive six-month reports on aid disbursement and use from aid holders; send a report on the end of the aid to the Ministry of Finance within 06 months after the end of the aid. For the aid amounts deployed, the Ministry of Public Security and the Ministry of National Defense shall make recommendations on security and defense, and summarize and evaluate the results of the implementation of such recommendations in annual reports. The data closing time is December 15 of the reporting year. Annual reports shall be sent to the Ministry of Finance and relevant agencies no later than February 1 of the following year.
9. Ensure the allocation of counterpart fund(s) in the annual budget estimates of the managing agency according to budget decentralization and from other lawful funding sources, clearly distinguishing development investment and recurrent expenditures corresponding to the project expenditure contents; ensure timely and adequate allocation of counterpart fund(s) in line with the implementation schedule approved in the project document.
10. Assign its focal unit for grant management to update information into the national database on grants for Vietnam.
11. Be responsible for losses, waste, corruption, and other violations in the management and use of grants under its authority.
12. For grants approved under Points c and d Clause 2 and Clauses 3, 4, and 5 Article 7 of this Decree, the managing agency is not required to perform the tasks prescribed in Clauses 4, 5, and 6 of this Article.

Article 14. Responsibilities and powers of the grant recipient agency

1. The project owner or non-project owner must be identified in the grant approval decision.
2. The grant recipient agency shall:
 - a) Issue the decision establishing the Project Management Unit or organize the project management structure based on the management arrangement specified in the project approval decision of the managing agency. Manage and effectively use the grant and counterpart fund(s) of the project. If no Project Management Unit is established, the grant recipient agency must open an account to receive and disburse the grant at the State Treasury or a commercial bank established and operating under Vietnamese law. All grant-related receipts and expenditures shall be conducted through this account based on the approved financial plan;

- b) Approve annual activity plans and financial plans; prepare annual state budget revenue-expenditure estimates for grants classified as state budget revenues for submission to competent authorities as prescribed in the Law on State Budget;
- c) Conduct bidding in accordance with the current law on bidding in case the Vietnamese side implements the aid. In case the aid amounts are not included in the budget revenues, the bidding shall be carried out according to the agreement with the aid provider and the provisions in the project or non-project document;
- d) Monitor contract implementation and resolve arising issues within its competence;
- dd) Conduct project monitoring and evaluation.

3. Be responsible for accounting, financial reporting, and final settlement of all funds and assets received and used. Regularly update information into the national database on grants for Vietnam in accordance with regulations and guidance from the Ministry of Finance.

4. Report on grant receipt, implementation status, and disbursement every 6 months and annually to the managing agency; Semi-annual reports must be submitted no later than July 10 of the reporting year, and annual reports no later than January 15 of the following year. Data cut-off dates: June 30 (for semi-annual reports) and December 15 (for annual reports). Completion reports must be submitted to the managing agency within no more than 6 months after project completion.

5. For grants approved under Points c and d Clause 2 and Clauses 3, 4, and 5 Article 7 of this Decree, the grant recipient agency shall perform the tasks specified in Clauses 4, 5, and 6 Article 13 of this Decree.

6. Be responsible for losses, waste, corruption, and violations in project or non-project management causing economic, social, or environmental damage, or affecting overall project objectives and effectiveness.

7. Perform other tasks and exercise other powers as prescribed by law.

Article 15. Responsibilities and powers of the Project Management Unit

- 1. Represent the project owner and be responsible to the project owner, the managing agency, and the law for its decisions.
- 2. The project management board must open an account at the State Treasury or a commercial bank established and operating under the law of Vietnam. Carry out activities of collecting and spending aid through accounts on the basis of approved financial plans.
- 3. The Project Management Unit shall perform tasks within the framework of the project, including:
 - a) Preparing the overall and annual implementation plans and the financial plan of the project for submission to the managing agency or the project owner for approval in accordance with the project document approval decision;
 - b) Negotiating and signing contracts;
 - c) Carrying out procurement activities and managing contracts within the assigned scope;
 - d) Managing finance and assets and carrying out disbursement, accounting, and final settlement procedures in accordance with the financial management provisions of this Decree and in conformity with the regulations of the grant donor.
- 4. Developing a detailed plan for monitoring and evaluation of project implementation.
- 5. Preparing semi-annual and annual reports on project implementation and financial management and submitting them to the project owner and the managing agency. Data cut-off dates: June 30 (for semi-annual reports) and December 15 (for annual reports). The project

completion report must be submitted to the project owner and the managing agency within no more than 6 months after project completion.

6. Conducting acceptance, handover, and final settlement of the project. Within 6 months after project completion, the Project Management Unit must complete the project completion report and submit it to the project owner.

7. Project closure and dissolution of the Project Management Unit:

a) The time of completion of the project is specified in the decision on approval of the project document;

b) Within 6 months from the project completion date, the Project Management Unit must prepare and submit the project completion report to the managing agency and the project owner for the project owner to submit to the managing agency. The project completion report shall be prepared on the basis of the evaluation report on project results as specified in the project document;

c) The Project Management Unit shall hand over project assets assigned by competent authorities for management and use to the managing agency and the project owner in accordance with law;

d) After the project completion report and the project final settlement report are approved by the managing agency and the project owner, and the handover of assets to the managing agency and the project owner has been completed, the managing agency shall issue the project completion decision and the decision on dissolution of the Project Management Unit;

dd) Where additional time is required to finalize accounts and complete project closure procedures, the Project Management Unit shall request the managing agency and project owner to issue a decision allowing extension of the Project Management Unit's operation and ensuring funding for such activities;

e) Where the Project Management Unit manages multiple projects, the managing agency and the project owner shall issue decisions on completion for each specific project and concurrently adjust the functions and tasks of the Project Management Unit accordingly.

8. Performing other assigned tasks.

Article 16. Adjustment and revision of projects and non-projects during implementation

1. For grants under the approval authority of the Prime Minister:

The managing agency shall carry out procedures for submission to the Prime Minister where adjustments, revisions, or supplements lead to changes in types of imported goods as provided in Articles 8 and 10 of this Decree.

2. For grants under the approval authority of the the managing agency

a) Adjustments, revisions, or supplements that make the grant fall into the case specified in Clause 1 Article 7 of this Decree must be submitted to the Prime Minister for consideration and approval;

b) Adjustments, revisions, or supplements not specified at Point a of this Clause shall be decided by the authority that issued the grant approval decision and such authority shall take responsibility for its decision.

3. Applications, order, and procedures shall comply with Articles 8 and 10 of this Decree where the change increases counterpart fund(s) or increases grant value by USD 300,000 or more. For adjustments, revisions, or supplements other than those specified in Clauses 1 and 2 of this Article, the agency in charge of appraisal shall submit them to the managing agency for approval on the basis of proposals from the project owner.

4. Within 2 working days from the date the competent authority issues the decision approving the project adjustment, revision, or supplementation, the managing agency shall notify the grant donor of the approval decision and concurrently send the adjustment approval decision to the Ministry of Finance, Ministry of Foreign Affairs, Ministry of Public Security, and relevant agencies for monitoring and coordination in implementation.

Article 17. Sale of goods under grants

1. Goods under grants agreed by aid recipients and grant donors to be imported into Vietnam for sale must be approved by the competent authority specified in Article 7 of this Decree at the same time as grant approval, based on written consent of the Ministry of Finance.

2. Used goods permitted to be imported into Vietnam are not commercial goods and shall not be sold in any form.

Article 18. Handover of grant implementation results

Upon completion, the project owner shall organize acceptance and evaluation, and take necessary measures to utilize and hand over the achieved results to project beneficiaries, and submit the project completion report to the managing agency and the Ministry of Finance within the prescribed time limit.

Article 19. Dispute Resolution

In case of disputes relating to contracts arising during project or non-project implementation, the parties shall be responsible for resolving such disputes through negotiation. Where no agreement can be reached, the dispute shall be settled through mediation, arbitration, or court proceedings in accordance with the provisions of the contract signed between the parties.

Chapter IV FINANCIAL MANAGEMENT OF GRANTS

Article 20. Principles of financial management of grant funds

1. Grants classified as state budget revenues and self-managed and implemented by grant recipient agencies must be incorporated in budget estimates, appropriated (for grant funds allocated from public investment sources), recorded, and finalized in accordance with the Law on State Budget and the financial management provisions of this Decree. Where new grants arise that have not been included in the budget estimates allocated and assigned by competent authorities, the project owner shall prepare additional estimates and submit them to competent authorities for consideration and decision in accordance with the law on state budget management.

2. Grants classified as state budget revenues for science, technology, innovation, and digital transformation shall be consolidated into budget estimates for science, technology, innovation, and digital transformation in accordance with procedures and regulations under the Law on State Budget No. 89/2025/QH15 and Article 63 of the Law on Science, Technology and Innovation No. 93/2025/QH15.

3. For grants classified as state budget revenues and directly managed and implemented by the grant donor: the managing agency and the project owner shall manage them in accordance with the approved project or non-project document; perform their functions and tasks as stipulated in this Decree; and comply with accounting, tax, and other relevant legal regulations.

4. For grant funds not classified as state budget revenues, the aid recipient shall manage and use them in accordance with the approved project or non-project document, the organizational charter and operational regulations of the aid recipient, and accounting, tax, and other relevant legal regulations.

5. For grants classified as state budget revenues but implemented by enterprises wholly owned by the State, such grants shall, depending on their nature, be recorded as state budget revenue and expenditure to increase state capital in such enterprises.

6. For aid amounts for the purpose of emergency relief and remediation of consequences of natural disasters: To comply with the provisions of law on receipt, management and use of international aid for emergency relief and remediation of consequences of natural disasters.

7. Surplus funds: Surplus funds may only be used after fully allocating funds to complete the objectives of the project.

a) Where the grant donor requests the return of surplus funds of the project or non-project, the grant recipient agency shall transfer the surplus back to the donor;

b) Where the grant donor does not request the return of surplus funds of the project or non-project, and the managing agency wishes to use the surplus funds to enhance the effectiveness of the project or non-project, the managing agency shall carry out procedures for adjusting the approval decision of the project or non-project document. The procedures for adjusting the approval decision of the document are provided in Article 16 of this Decree;

c) Where the grant donor does not request the return of surplus funds of the project or non-project, and the managing agency and project owner have no demand to use the surplus funds to enhance project effectiveness, the project owner shall remit the surplus to the state budget (for grants classified as state budget revenues) or retain the surplus for use in accordance with the charter and operational regulations of the aid recipient and in compliance with accounting, tax, and other relevant legal provisions (for grants not classified as state budget revenues).

Article 21. Opening of payment accounts for projects using grant funds

1. Counterpart fund(s) accounts

a) Counterpart fund(s) accounts using state budget funds: The project owner shall open an account at the State Treasury where transactions are conducted to make payments related to the project's counterpart fund(s);

b) Counterpart fund(s) accounts outside the state budget: The project owner shall open an account at a commercial bank established and operating under Vietnamese law.

2. Grant fund accounts: The project owner shall open a grant receipt account at the State Treasury where transactions are conducted or at a commercial bank established and operating under Vietnamese law.

a) The order and procedures for opening accounts at the State Treasury and the management and use of accounts shall comply with current regulations

b) The State Treasury shall certify and make payments for the project using grant funds classified as state budget revenues;

c) Procedures for opening an account at a commercial bank established and operating under Vietnamese law shall comply with relevant legal provisions and the regulations of the commercial bank where the account is opened.

Article 22. Preparation of financial plans for grant funds classified as state budget revenues

1. Based on the approval decision of the project or non-project document or the project investment decision, the managing agency shall prepare annual revenue-expenditure estimates of grant funds in accordance with the Law on State Budget No. 89/2025/QH15 and relevant legislation.

2. The preparation of annual revenue-expenditure estimates of grant funds classified as state budget revenues shall be detailed by each donor, by each project or non-project, detailing grant

funds, counterpart fund(s), and by expenditure type: development investment expenditure, recurrent expenditure.

3. Preparation, consolidation, submission, approval, allocation, and adjustment of plans for grant funds used for development investment expenditures funded by the state budget shall comply with the law on public investment.

4. For grant funds used for recurrent expenditures:

a) Based on proposals of the managing agency, the Ministry of Finance shall consolidate the disbursement plan of grant funds and counterpart fund(s) into the annual state budget estimate;

b) Based on the annual allocated fund limits assigned by competent authorities, the managing agency shall allocate funds in detail to each project and project owner;

c) The annual estimate of non-refundable aid revenue and expenditure and adjustment and supplementation of the annual estimate shall comply with the provisions of the Law on the State Budget and relevant guiding documents.

Article 23. Disbursement, accounting, and budget recording of grant funds in cash

1. For programs and projects using grant funds allocated from public investment plans: dossiers and procedures for certification through the State Treasury shall comply with Government regulations on management, payment, and settlement of projects using public investment funds.

2. For projects and non-projects financed from recurrent expenditure estimates:

a) Where the grant recipient agency opens a grant receipt account at the State Treasury: the State Treasury shall make payments in accordance with current regulations applicable to state budget funds;

b) Where the grant recipient agency opens a grant receipt account at a commercial bank: the State Treasury shall only perform accounting for budget revenue and expenditure in accordance with legal regulations on administrative procedures in the State Treasury sector.

3. Disbursement of grant funds classified as state budget revenues in cash for the project: Based on certification results (for grants allocated from public investment plans) and upon request of the project owner, the State Treasury or commercial bank where the project or non-project account is opened shall disburse funds for the project in accordance with regulations. Every 6 months, the project owner shall report the disbursed grant funds of each account holder for each project to the managing agency and the Ministry of Finance.

4. Accounting and budget recording for projects using grant funds classified as state budget revenues:

a) On a monthly basis or upon each occurrence of an expenditure from the grant fund account, in accordance with Government regulations on administrative procedures in the State Treasury sector, the project owner shall prepare a dossier for budget revenue-expenditure recording and submit it to the State Treasury for accounting into the central or local budget according to the decentralization of state budget management and based on the agency receiving the grant;

b) The State Treasury shall record into the state budget according to grant expenditure items in the state budget chart of accounts. Recoveries of advances shall be recorded as reductions of advance expenditures and increases of actual expenditures. Payments for completed volumes shall be recorded as budget revenue-expenditure and included in annual budget settlement.

5. Interest on aid deposits arising on deposit accounts must be separately accounted for monitoring and used to pay banking service expenses as prescribed. Banking service expenses are expenses belonging to the project.

6. Upon completion of expenditures from the grant fund account at a commercial bank, where there is no agreement with the grant donor on the use of interest, the project owner shall remit

all accrued interest on the deposit account to the state budget in accordance with current regulations.

7. For grants not classified as state budget revenues:

- a) Accounting, bookkeeping, and settlement of grants not classified as state budget revenues shall comply with accounting laws and the charter and operational regulations of the aid recipient. Every 6 months, the project owner shall report the disbursed grant funds of each account holder for each project to the managing agency and the Ministry of Finance. The project owner shall prepare annual and final settlement reports on the basis of quarterly disbursement data reconciled with the commercial bank where the grant receipt account is opened and with the grant donor, for submission to the managing agency for approval;
- b) The managing agency shall review and approve settlement reports and consolidate and send them to the Ministry of Finance and relevant agencies.

The deadline for the managing agency to approve the annual settlement report for the project and consolidate and send it to the Ministry of Finance and relevant agencies shall be no later than June 30 annually.

Article 24. Receipt of grant funds in the form of goods

1. Receipt of imported grant goods shall comply with customs and tax legislation. The dossier submitted to the customs authority for customs clearance of imported grant goods includes:

- a) A copy of the approval decision of the project or non-project or the investment decision enclosed with the project or non-project document;
- b) Other documents in accordance with customs procedures legislation.

2. A dossier of VAT refund for goods and services purchased domestically with non-refundable aid to be sent to the tax authority comprises:

- a) A copy of the approval decision of the project or non-project or the investment decision enclosed with the project or non-project document;
- b) A copy of the Order on budget revenue-expenditure recording for domestically purchased goods and services for projects and non-projects financed by recurrent expenditure, or the fund payment request (for cash grant funds classified as state budget revenues allocated from public investment plans);
- c) Other documents as prescribed by tax laws;
- d) Where tax refund applications as prescribed in tax administration laws differ from the provisions of this Clause, the provisions of tax administration laws shall apply.

3. Taxes, charges, and fees shall comply with current tax, charge, and fee legislation.

4. For receipt of grants classified as state budget revenues, after delivery and receipt of goods, the project owner shall prepare the request for budget revenue-expenditure recording enclosed with the dossier and submit it to the State Treasury for state budget revenue-expenditure recording as prescribed. The dossier for budget revenue-expenditure recording includes:

- a) A copy of the project or non-project document approval decision or the investment decision and the project document;
- b) For imported goods: a copy of documents including the contract or bill of lading or other equivalent transport documents, invoice, or customs declaration for imported goods where no invoice is available. For domestically purchased goods: a copy of documents including the sales contract or value-added tax invoice and goods delivery minutes;
- c) The decision on allocation of grant funds classified as state budget revenues or the in-year adjusted and supplemented estimate issued by competent authorities.

5. The State Treasury shall record the revenues and expenditures of imported goods as prices excluding taxes, charges and fees as prescribed.

6. Management of assets under grants classified as state budget revenues shall comply with the Law on Management and Use of Public Property

7. For assets under grants not classified as state budget revenues:

a) The grant recipient agency shall keep a separate register;

b) Management and use of project assets and assets formed from the project shall comply with the agreement with the grant donor in the project document approved by competent authorities;

c) Upon project completion, project assets and assets formed from the project shall be regarded as assets of the project owner and may not be purchased, sold, gifted, donated, or transferred in any form;

d) In cases of change of ownership, division, separation, merger, or bankruptcy, assets of the grant project shall be transferred to an organization with similar functions as decided by competent authorities for continuation of the project (if the project has not been completed), or transferred back to the managing agency based on approval from the managing agency. Where neither option is feasible, the managing agency shall report to the Ministry of Finance for a handling plan.

Article 25. Counterpart fund(s) for grant preparation and implementation

1. Counterpart fund(s) must be ensured in a sufficient, timely manner and in line with implementation schedules for preparation and implementation of the grant. Sources, levels, and mechanisms of counterpart fund(s) must be compatible with the expenditure contents of the project or non-project as agreed in the project or non-project document approved by competent authorities.

2. Counterpart fund(s) shall be used for the following expenditures:

a) Operating expenses for the project management unit, including: salaries, bonuses, allowances, offices, working facilities, administrative expenses;

b) Costs for appraisal of designs, approval of total cost estimates, and completion of investment, construction, and other necessary administrative procedures;

c) Costs related to contractor selection;

d) Costs for conferences, seminars, training, and capacity-building for project and non-project management and implementation;

dd) Costs for propagation, receipt, and dissemination of technologies, experience, and international skills;

e) Costs for propagation and promotion of projects and non-projects and community activities;

g) Payments of taxes, customs fees, insurance premiums, and other fees as prescribed;

h) Interest payments, deposits, commitment fees, and other related fees payable to foreign parties;

i) Costs for receipt of goods and equipment and domestic transportation (if any);

k) Costs for final settlement and verification of final settlement;

l) Expenses for compensation, support and resettlement;

m) Costs for implementation of certain basic activities of the project or non-project (survey, technical design, construction; construction of certain work items, procurement of certain equipment);

- n) Costs for monitoring and evaluation activities; monitoring and quality inspection, acceptance, handover, final settlement, and audit of the project or non-project;
- o) Contingency costs;
- p) Other reasonable costs;

q) Use of other funding sources for the aforementioned expenditures shall comply with relevant laws, regulations of the grant donor, and the project or non-project document approved by competent authorities.

3. For projects and non-projects fully funded by the state budget: the managing agency shall ensure counterpart fund(s) in its annual budget estimates according to budget decentralization and from other lawful financial sources, clearly distinguishing development investment and recurrent expenditures corresponding to the project or non-project expenditure contents; ensure adequate and timely allocation of counterpart fund(s) consistent with the implementation schedule specified in the project or non-project document approved by competent authorities and in compliance with the Law on State Budget.

4. For projects and non-projects funded by the state budget whose approval timing does not coincide with the annual budget estimate preparation period and for which counterpart fund(s) have not yet been allocated: the managing agency shall send a written request to the Ministry of Finance for handling within its competence or for submission to competent authorities for supplementation into the annual budget estimates.

Where the timing of planning counterpart fund(s) for project or non-project preparation and implementation does not coincide with the annual budget planning period, the managing agency shall balance within the total allocated funds. Where self-balancing is not possible, the managing agency shall send a written request to the Ministry of Finance to consider and submit to competent authorities for decision on advance funding to be deducted from the following year's plan.

5. Expenditure norms for counterpart fund(s) shall comply with state budget spending regimes and relevant laws.

Article 26. Taxes on grants

Taxes on grants shall comply with current Vietnamese laws on taxation.

Article 27. Audit of grants

1. Grants classified as state budget revenues shall be subject to audit by the State Audit Office and independent audit as specified in the project document.

2. Grants not classified as state budget revenues shall be subject to independent audit at the request of the grant donor.

Chapter V STATE MANAGEMENT OF GRANTS

Article 28. Contents of state management of grants

- 1. Issuance and implementation of legislative documents on management and use of grants in accordance with Vietnamese law.
- 2. Provision of information on management and use of grants falling within the scope of this Decree.
- 3. To supervise and assess the situation and results of management and use of non-refundable aid within the scope of this Decree in accordance with current provisions of law.

4. Handling of violations and settlement of complaints and denunciations of organizations and individuals related to grant management and use.
5. Commendation of Vietnamese agencies, organizations, and individuals and grant donors with outstanding achievements in providing, managing, and using grants.

Article 29. Responsibilities and powers of the Ministry of Home Affairs

1. Act as the focal point for state management of grants falling within the scope of this Decree.
2. Take charge of drafting and submitting to competent authorities for promulgation, or promulgate within its competence, legislative documents on management and use of grants.
3. Provide opinions on contents of grants in accordance with this Decree.
4. Submit to the Prime Minister an annual consolidated report on grant management and use and propose solutions to improve the effectiveness of grant management and use falling within the scope of this Decree.
5. Develop, operate, and take responsibility for issuing regulations on management of the national database on grants for Vietnam.
6. Inspect compliance with regulations on receipt, approval, and implementation of grants by agencies and units receiving grants falling within the scope of this Decree.
7. To promulgate documents guiding the reporting forms for the implementation of the reporting regime in accordance with the provisions of this Decree.

Article 30. Responsibilities and powers of the Ministry of Foreign Affairs

1. Participate in appraisal and provide opinions on grants in accordance with this Decree.
2. Participate in monitoring the implementation of grants provided by foreign non-governmental organizations in accordance with grant commitments and within the registered fields and geographical areas of operation of such foreign non-governmental organizations with competent Vietnamese authorities.
3. Regularly and adequately provide information on the issuance, renewal, modification, and supplementation of Registration Certificates and activities of foreign non-governmental organizations, and cooperation orientations with countries as a basis for Vietnamese partners to mobilize grants from foreign non-governmental organizations and to appraise grants of such organizations in accordance with this Decree.

Article 31. Responsibilities and powers of the Ministry of Public Security

1. Guide and support Vietnamese agencies and organizations in receiving and using grants in compliance with Vietnamese laws on protection of national security and maintenance of social order and safety.
2. Lead appraisal within its competence and provide opinions to managing agencies on grants in accordance with this Decree.
3. Coordinate in inspection, examination, and supervision of the receipt and use of grants to ensure national security and social order and safety.
4. Carry out tasks within its competence upon detecting signs of legal violations related to the receipt and use of grants.
5. Review, verify and approve personnel of foreign organizations and individuals participating in the implementation, management and supervision of aid projects, management of entry, exit, residence and other activities of foreigners in the territory of Vietnam to ensure the project framework.

Article 32. Responsibilities and powers of the Ministry of Home Affairs

1. Lead appraisal within its competence; participate in appraisal and provide opinions regarding the receipt of grants with relevant contents in accordance with this Decree.
2. Consolidate annually the management and use of grants by organizations governed by Vietnamese laws on associations, social funds, and charitable funds. Annual periodic reports shall be sent to the Ministry of Finance for consolidation and reporting to the Prime Minister.
3. Inspect and supervise the receipt, management, and use of grants by associations, social funds, and charitable funds within the state management authority of the Ministry of Home Affairs.

Article 33. Responsibilities and powers of managing agencies

In addition to the responsibilities and powers stipulated in Chapters I, II, III, and IV of this Decree, managing agencies shall:

1. Provide opinions during appraisal and approval of grants in specialized fields under their management assigned by the Government.
2. Lead appraisal and consolidate opinions of relevant agencies for submission to the Prime Minister for approval of grants under the Prime Minister's competence.
3. Heads of managing agencies shall approve grants within their competence as prescribed in this Decree and shall be responsible before the law for their approval decisions.
4. The People's Committees of provinces and centrally-run cities shall assign provincial-level Finance Departments to act as the focal point for the management and use of aid amounts governed by this Decree.
5. Issue internal Regulations on management and use of grants based on the provisions of this Decree and relevant legislative documents.
6. Direct, guide, and inspect affiliated units in receiving, managing, and using grants in accordance with current regulations and in compliance with commitments made with grant donors.
7. Monitor and evaluate the receipt and implementation of grants approved by the heads of agencies; promptly detect and address difficulties, obstacles, and violations arising during the receipt and use of grants, or notify relevant state management agencies on grants as referred to in this Chapter for handling.
8. Allocate sufficient and timely preparation funds and counterpart fund(s) for grant implementation in accordance with the provisions of the project or non-project document approved by competent authorities.
9. Take responsibility for the quality, efficiency, and progress of grant implementation in compliance with legal regulations.
10. Fully implement reporting obligations as prescribed.

Chapter VI **IMPLEMENTATION PROVISIONS**

Article 34. Implementation

1. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, presidents of provincial-level People's Committees, relevant organizations and individuals shall be responsible for the implementation of this Decree.
2. The Ministry of Finance shall lead and coordinate with relevant agencies in guiding the implementation of this Decree.

Article 35. Transitional provisions and entry into force

1. Grants that have been submitted to managing agencies for consideration and approval, or submitted to the Ministry of Finance for submission to the Prime Minister for approval before the effective date of this Decree, shall follow the consultation, appraisal, and approval procedures prescribed in this Decree.
2. Grants approved before the effective date of this Decree shall comply with financial management and reporting requirements under Decree No. 80/2020/NĐ-CP of the Government on management and use of non-ODA grants by foreign agencies, organizations, and individuals for Vietnam and its guiding documents until December 31, 2025, except where, after project completion, the grant donor transfers ownership of project assets and equipment to the project owner, which shall then comply with current legal regulations.
3. Financial management provisions regarding grants classified as state budget revenues under this Decree shall comply with the Law on State Budget No. 89/2025/QH15 and its guiding documents from January 1, 2026.
4. Where legislative documents referenced in this Decree are replaced, amended, or supplemented, the replaced, amended, or supplemented documents shall apply.
5. This Decree comes into force as of December 8, 2025, and replaces Decree No. 80/2020/NĐ-CP of the Government on management and use of non-ODA grants by foreign agencies, organizations, and individuals for Vietnam.

ON BEHALF OF THE GOVERNMENT
FOR PRIME MINISTER
DEPUTY PRIME MINISTER

(SIGNED AND STAMPED)

BUI THANH SON

APPENDIX I
**CONTENTS OF THE PROJECT DOCUMENT FOR TECHNICAL ASSISTANCE USING
GRANTS**
(Project title)

(Enclosed with Decree No. 313/2025/NĐ-CP dated December 8, 2025 of the Government)

BASIC INFORMATION ABOUT THE PROJECT

1. Project title:

2. Project industry code¹: Project code²:

3. Grant donor:

4. Managing agency:

a) Address:

b) Telephone/Fax:

5. Project owner:

a) Address:

b) Telephone/Fax:

6. Estimated project implementation duration: (Specify the number of years or months needed to implement the project from its effective date)

7. Project implementation location: (specify down to commune-level where applicable)

8. Total project funds: original currency, equivalent to USD, equivalent to VND (according to the exchange rate published by the State Bank of Vietnam at the time of drafting the project document)

Including:

a) Grant funds: original currency, equivalent to USD

b) Counterpart fund(s):

+ Cash: VND, equivalent to USD

- In-kind: equivalent to VND, equivalent to USD

c) Funds managed and implemented by the parties:

- Project owner:

+ Cash: VND, equivalent to USD

+ In-kind: equivalent to VND, equivalent to USD

- Donor:

+ Cash: VND, equivalent to USD

+ In-kind: equivalent to VND, equivalent to USD

d) Grant funds:

- As state budget revenues

- Not classified as state budget revenues

9. Project objectives and primary outcomes:

Provide a summary of the project's objectives and expected outcomes.

Project owner (signature and seal)

[Date].....

Representative of the grant donor (signature and seal, if required)

[Date].....

¹ National economic sector code of the project, classified according to the current Vietnam Standard Industrial Classification.

Project Code – not obligation – can be identified by the donor.

CONTENTS OF THE TECHNICAL ASSISTANCE PROJECT DOCUMENT

I. Basis for project formulation

1. Legal basis of the project

a) Decisions on the functions and duties of the Project Owner and the Managing Agency;

b) Other relevant legal documents.

2. Project context

a) Provide a detailed description of the role, position, and necessity of the project within the planning and development framework of the relevant sector and of the grant beneficiaries (agencies, sectors, fields, localities).

b) Identify similar projects that have been or are being implemented within the sector under the management of the Managing Agency, as well as projects previously received in the same field, in order to avoid duplication and ensure coordination and sharing of results among projects to maximize effectiveness.

3. Matters can be solved in the project

4. Specify the direct beneficiaries of the project.

II. Basis for proposing the grant donor

1. Describe the alignment of the project objectives with the policies and priority orientations of the grant donor.

2. Identify binding conditions prescribed by the grant donor (if any) and Vietnam's capacity to meet such conditions.

III. Project objectives and expected results

Describe the targets to be achieved upon project completion to meet the direct needs of the beneficiaries, thereby contributing to the development of the society, sector, field, or locality.

IV. Project components and activities

Provide a detailed description of the implementation plan for project components or subprojects (if any) and corresponding activities based on the following elements:

1. Purpose

2. Expected results, including the list of goods (if any)

3. Implementation arrangements

4. Starting and ending time

5. Estimated resources

V. Project budget

1. Total project funds: original currency, equivalent to ... USD, equivalent to ... VND (according to the exchange rate published by the State Bank of Vietnam at the time of drafting the project document).

Including:

- a) Grant funds: ... original currency, equivalent to ... USD, equivalent to ... VND.
- b) Counterpart fund(s): ... VND, equivalent to ... USD, equivalent to ... VND.

Including:

- In-kind: equivalent to ... VND, equivalent to ... USD

- Cash: ... VND

- c) Funds managed and implemented by the parties:

- Project owner:

- + Cash: VND, equivalent to USD

- + In-kind: equivalent to ... VND, equivalent to ... USD

- Donor:

- + Cash: VND, equivalent to USD

- + In-kind: equivalent to ... VND, equivalent to ... USD

- d) Grant funds:

- As state budget revenues

- Not classified as state budget revenues

2. Funding structure, including: consulting services (estimated proportion of domestic experts/international experts), training (domestic and overseas), equipment and materials (domestic and imported), funding for establishing operational funds under the project (if any), management costs, monitoring and evaluation costs, audit costs, and other expenses.

3. Applicable financial mechanisms:

- a) Financial mechanism applicable to grant funds;

- b) Financial mechanism applicable to counterpart fund(s):

- State budget allocation: ... VND (...%) of total counterpart fund(s)

(Including: central budget ...%, local budget ...%)

- Funds of the managing agency: ... VND (... %) of total counterpart fund(s)

- Self-balanced funds of the Project Owner: ... VND (... %) of total counterpart fund(s)

- Capital contributions of beneficiaries (if any) VND (... %) of total counterpart capital.

VI. Financial management regulations of the project

1. Disbursement modalities (via treasury, special account, or advance account, etc.)

2. Arrangement of accounting, payment, and finalization

3. Responsibility for fund management (account opening, account holder, etc.)

4. Project audit

VII. Organizational arrangements for project implementation

1. Organizational structure

2. Activities of the Project Management Unit

VIII. Monitoring and evaluation of the project

1. Plan on monitoring, review, assessment

2. Develop a detailed plan for assessing project implementation:

a) Initial evaluation;

b) Mid-term evaluation;

c) Final evaluation.

3. Inspection and reporting regime of the project.

4. Reporting mechanism.

Comply with the provisions of Decree No. .../2025/ND-CP dated December 8, 2025.

IX. Assessment of project sustainability after completion

Assess the sustainability of the project in the following aspects:

1. Sustainability of results: the results of the project are maintained and developed after the project is completed.

2. Organizational sustainability: the organizational structure and human resources of the project are ensured so that activities may continue after project completion.

3. Financial sustainability: after the grant ends, project activities are able to generate sufficient financial resources to continue other necessary activities.

4. Environmental sustainability: the natural environment surrounding the project area is preserved after project completion.

APPENDIX II

CONTENTS OF THE INVESTMENT PROJECT DOCUMENT USING GRANT FUNDS

(Project title)

(Enclosed with Decree No. 313/2025/ND-CP dated December 8, 2025 of the Government)

BASIC INFORMATION ABOUT THE PROJECT

1. Project title:

2. Sector code of the project

3. Name of the grant donor:

4. Managing agency:

a) Address: b) Telephone/Fax:

5. Proposed project owner:

a) Address: b) Telephone/Fax:

6. Estimated project implementation period²:

7. Project location:

8. Total project funds: ... original currency, equivalent to ... USD, equivalent to ... VND (according to the exchange rate published by the State Bank of Vietnam at the time of drafting the project document)

Including:

- a) Non-refundable aid: ... in original currency, equivalent... USD
- b) Counterpart fund(s):
 - Cash: VND, equivalent to USD
 - In-kind: equivalent to ... VND, equivalent to ... USD
- c) Funds managed and implemented by the parties:
 - Project owner:
 - + Cash: VND, equivalent to USD
 - + In-kind: equivalent to ... VND, equivalent to ... USD
 - Donor:
 - + Cash: VND, equivalent to USD
 - + In-kind: equivalent to ... VND, equivalent to ... USD
- d) Aid funds:
 - Classified as state budget revenues
 - Not classified as state budget revenues

9. Project objectives and primary outcomes:
 Provide a summary of the project's objectives and expected outcomes.
 Representative of the Project Owner (signature and seal)
 [Date].....
 Representative of the grant donor (signature and seal, if required)
 [Date].....

¹ National economic sector code of the project, classified according to the current Vietnam Standard Industrial Classification.

² Specify the number of years or months needed to implement the project from its effective date.

CONTENTS OF THE INVESTMENT PROJECT DOCUMENT USING GRANT FUNDS

I. Project context and necessity

1. Provide a summary of the planning and development strategy of the beneficiary unit (agency, sector, field) related to the project content, and describe the necessity, role, and position of the project within such planning and strategy.
2. Summarize other projects that have been or are being implemented with different sources of funding aimed at addressing issues related to the unit proposing the project.
3. Summarize the issues that need to be addressed within the scope of the proposed project.
4. Identify the direct beneficiaries of the proposed project.

II. Basis for proposing aid providers

1. Alignment of the project objectives with the policies and priority orientations of the grant donor.
2. Analysis of the reasons for selecting the grant donor and its advantages in technology, management experience, and policy advisory capacity in the supported sector.
3. Binding conditions prescribed by the grant donor (if any) and Vietnam's capacity to meet such conditions.

III. Project objectives

1. Long-term objectives
2. Short-term objectives

IV. Key project results

Expected results of the project and indicators for measuring such results (for each component or item, if applicable).

V. Components, items, main activities and expected allocation of project resources

A brief description of the main components, items, and activities according to each expected outcome of the project (clearly stating each result according to each component or item) and the corresponding expected resources.

VI. Project budget

1. Grant funds

Grant funds: ... original currency, equivalent to ... USD, equivalent to ... VND

(According to the exchange rate published by the State Bank of Vietnam at the time of preparing the project document)

2. Counterpart fund(s)

Counterpart fund(s): ... VND

Including:

- In-kind: equivalent to ... VND

- Cash: ... VND

3. Funds managing by Project owner

a) Central government budget grants: ... VND (...%) of total counterpart fund(s)

b) Other sources (specify the sources): ... VND (...%) of total counterpart fund(s)

3. Funds managed and implemented by the parties:

- Project owner:

+ Cash: VND, equivalent to USD

+ In-kind: equivalent to ... VND, equivalent to ... USD

- Donor:

+ Cash: original currency, equivalent to USD

+ In-kind: equivalent to ... VND, equivalent to ... USD

4. Donation fund:

- Classified as state budget revenues

- Not classified as state budget revenues

5. Applicable financial mechanisms:

a) Financial mechanism applicable to grant funds;

b) Financial mechanism applicable to counterpart fund(s):

- State budget grants: ... VND (... %) of total counterpart fund(s)

(Including: central budget ...%, local budget ...%) - Funds of the managing agency: ... VND (...%) of total counterpart fund(s)

- Project Owner's self-balanced funds: ... VND (... %) of total counterpart fund(s)

- Contributions from beneficiaries (if any): ... VND (... %) of total counterpart fund(s).

VII. Implementation and management

Method of organizing project management and implementation.

VIII. Preliminary assessment of project effectiveness

1. Assessment of direct effectiveness for the implementing entity.

2. Assessment of economic, social, and environmental impacts on the relevant sector(s) and locality(ies).

3. Assessment of project sustainability after completion.

APPENDIX III

CONTENTS OF THE NON-PROJECT DOCUMENT USING GRANT FUNDS

(Title of non-project)

(Enclosed with Decree No. 313/2025/NĐ-CP dated 08 December 2025 of the Government)

I. Basis for receiving the non-project

1. Legal basis of the non-project:

a) Decisions on functions and tasks of the grant recipient agency and the managing agency;

b) Other relevant legal documents.

2. Project context

a) Detailed description of the role, position, and necessity of receiving the non-project within the framework of planning and development strategies of the relevant sector and of the beneficiary entity (agency, sector, field, locality).

b) Identification of similar projects and non-projects already implemented under the authority of the managing agency, and grants previously received in the same field to avoid duplication and ensure coordination and sharing of results to maximize effectiveness.

3. Identification of the direct beneficiaries of the non-project.

II. Basis for proposing the grant donor

1. Description of alignment.

2. Mention the binding conditions prescribed by the aid provider (if any) and the ability of the Vietnamese side to meet these conditions.

III. Objectives of receiving the non-project

Describe the intended outcomes to meet the direct needs of the beneficiaries, thereby contributing to the development of society, the sector, the field, or the locality.

IV. Basic parameters of the non-project

A detailed description of the technical parameters or specific activities of the non-project.

List of goods (if any).

V. Budget or grant value of the non-project

1. Total funds of the non-project: USD, equivalent to ... VND.

(According to the exchange rate published by the State Bank of Vietnam at the time of preparing the non-project document)

Including:

a) Non-refundable aid: original currency, equivalent.... USD

b) Counterpart fund(s): VND, equivalent to USD

Including:

- In-kind: equivalent to ... VND

- Cash: ... VND

Counterpart fund(s) may be mobilized through one or more of the following forms:

- State budget grants: ... VND (...%) of total counterpart fund(s)

(Including: central budget ...%, local budget ...%)

- Funds of the managing agency: ... VND (... %) of total counterpart fund(s)

- Self-balanced funds of the project owner: ... VND (...%) of total counterpart fund(s)

- Fund contributions of beneficiaries (if any) VND (...%) total counterpart fund(s)

2. Funds managed and implemented by the parties:

a) Project owner:

- Cash: VND, equivalent to USD

- In-kind: equivalent to ... VND, equivalent to ... USD

b) Donor:

- Cash: VND, equivalent to USD

- In-kind: equivalent to ... VND, equivalent to ... USD

3. Grant funds:

a) Classified as state budget revenues

a) Classified as non-state budget revenues

VI. Regulations on non-project management

1. Regulations on asset management and asset transfer.

2. Regulations on reporting regime.