

No. 41/2026/TT-BKHCN

Hanoi, July 1, 2026

CIRCULAR

**ELABORATING ON EXPERIMENTAL DEVELOPMENT IN DIGITAL
TRANSFORMATION AND QUALITY MANAGEMENT OF STATE-BUDGET-FUNDED
INVESTMENT, PROCUREMENT, AND SERVICE-HIRING ACTIVITIES FOR DIGITAL
TRANSFORMATION**

Pursuant to the Law on Digital Transformation No. 148/2025/QH15;

*Pursuant to Decree No. 224/2026/ND-CP dated June 24, 2026 of the Government of Vietnam
elaborating on several articles and implementation measures of the Law on Digital
Transformation;*

*Pursuant to Decree No. 225/2026/ND-CP dated June 24, 2026 of the Government of Vietnam on
functions, tasks, powers, and organizational structure of the Ministry of Science and Technology
of Vietnam;*

At the request of the Director of the National Digital Transformation Authority;

*The Minister of Science and Technology of Vietnam hereby promulgates the Circular
elaborating on experimental development in digital transformation and quality management of
state-budget-funded investment, procurement, and service-hiring activities for digital
transformation.*

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular elaborates on Points b, d, dd, e, and g Clause 7 Article 81 of the Government's Decree No. 224/2026/ND-CP dated June 24, 2026, elaborating on several articles and implementation measures of the Law on Digital Transformation (hereinafter referred to as "Decree No. 224/2026/ND-CP"), including the following:

1. Experimental development, including reports on research, development, and experimentation results; evaluation of experimentation results; and determination of the amount of financial support for enterprises that have completed experimentation.

2. Survey activities, implementation activities, supervision of implementation activities, testing, trial operation, acceptance testing, handover, and completion dossiers.
3. Determination of service quality requirements, supervision of service quality, and acceptance testing of the results of the provision of digital technology services.
4. Implementation of projects and tasks in the form of commissioning as prescribed in Clause 8 Article 39 and Point a Clause 7 Article 40 of Decree No. 224/2026/ND-CP.
5. Provision of information for the management of state-budget-funded investment, procurement, and service hiring for digital transformation.

Article 2. Regulated entities

This Circular applies to the entities specified in Article 2 of Decree No. 224/2026/ND-CP.

Chapter II

EXPERIMENTAL DEVELOPMENT

Article 3. Reports on research, development, and experimentation results

1. A report on the research, development, and experimentation results of a product prepared by an enterprise conducting experimentation shall include:
 - a) A written request for recognition of experimentation results, made according to Form No. 1 in Appendix I to this Circular;
 - b) A description and explanation of the technical and technological solution and plan for the product, containing the basic information specified in Clause 2 of this Article;
 - c) Experimentation costs prescribed in Clause 3 of this Article, accompanied by documents used to determine such costs (if the enterprise conducting experimentation requests financial support for experimentation costs), including accounting books separately recording and monitoring experimentation costs and an independent audit report on experimentation costs;
 - d) Information and data generated during the experimentation process.
2. The principal contents of the description and explanation of the technical and technological solution and plan for the product include:
 - a) A description of experimentation requirements and a list of applied standards and technical regulations;
 - b) The technical and technological solution and plan;

c) An explanation of the overall model, logical model, and physical model of the system or its components (if any);

d) For hardware devices, commercial software, products, and digital technology equipment: A list of products, equipment, and software and their technical specifications;

dd) For internal software:

dd1) Business processes, including their organization and operation, outputs of the business processes, and processing transactions within such processes;

dd2) Entities participating in the business processes and the relationships among them, including personnel, resources, equipment used for business processing, and other supporting elements;

dd3) Analysis and description of the software's functions and the technical features of the internal software;

e) For databases: Data models and data structures; data connection and sharing; and other data-related contents;

g) Other relevant contents.

3. Experimentation costs incurred by an enterprise shall comprise:

a) Direct labor costs related to the experimentation task:

Labor costs shall be determined based on the number and qualifications of the enterprise's personnel performing each work item and the corresponding labor unit costs;

b) Costs of procuring hardware, commercial software, products, and other digital technology equipment; costs of hiring digital infrastructure services; and other related costs incurred during the experimentation period;

c) General costs incurred by the enterprise conducting experimentation, calculated as a percentage (%) and not exceeding 65% of the labor costs specified in Point a of this Clause;

d) Taxes and fees prescribed by law that are directly related to the experimentation task.

Article 4. Evaluation of experimentation results

1. Based on the report on the research, development, and experimentation results of a product prepared by the enterprise conducting experimentation as prescribed in Article 3 of this Circular, the state agency assigned to conduct experimentation shall organize the evaluation of experimentation results and prepare a written evaluation of experimentation results for submission to the competent authority.

2. The written evaluation of experimentation results shall contain the following principal contents:

- a) The experimentation subject;
- b) The experimentation process and period;
- c) The enterprise conducting experimentation;
- d) Evaluation of experimentation results based on the following contents:
 - d1) Whether the experimental product satisfies the requirements regarding the experimentation subject, scope, and period;
 - d2) Whether the technical and technological solution and plan have been determined following experimentation;
 - dd) Conclusion: Whether the experimentation results are assessed as satisfactory or unsatisfactory;
- e) Proposal: Recognition of the completion or non-completion of experimentation.

3. If experimentation is completed, the state agency assigned to conduct experimentation shall review the results and issue a decision on recognition of experimentation results to the enterprise that has completed experimentation, made according to Form No. 2 in Appendix I to this Circular.

If experimentation is not completed, the state agency assigned to conduct experimentation shall require the enterprise to further improve the experimental product. Where necessary, the state agency assigned to conduct experimentation may propose terminating the experimentation and selecting another enterprise to participate in conducting the experimentation (if any).

Article 5. Determination of financial support for experimentation costs

1. During the selection of an enterprise to conduct experimentation, the enterprise invited to participate shall conduct research and propose a financial support rate for experimentation, and submit it to the state agency assigned to conduct experimentation for consideration and submission to the competent authority for determination in accordance with Clause 6 Article 39 of Decree No. 224/2026/ND-CP, before the enterprise conducts the experimentation prescribed in Point c Clause 3 Article 39 of Decree No. 224/2026/ND-CP.

2. If the enterprise conducting experimentation requests financial support for experimentation costs, based on the decision on recognition of experimentation results prescribed in Clause 3 Article 4 of this Circular and the independent audit report on experimentation costs, the state agency assigned to conduct experimentation shall determine the financial support for

experimentation costs payable to the enterprise whose experimentation results are assessed as satisfactory in accordance with Article 4 of this Circular.

3. The financial support for experimentation costs payable to an enterprise shall be calculated using the following formula:

$$HT = T \times G_{kt}$$

Where:

HT: Amount of financial support for experimentation payable to the enterprise (VND).

T: Financial support rate (%) determined by the competent authority in accordance with Clause 1 of this Article.

G_{kt}: Total experimentation costs stated in the independent audit report submitted by the enterprise conducting experimentation (VND).

4. If the amount of financial support for experimentation payable to an enterprise, calculated using the formula prescribed in Clause 3 of this Article, exceeds VND 15 billion, the financial support for experimentation costs shall be VND 15 billion.

Chapter III

SURVEY ACTIVITIES, IMPLEMENTATION ACTIVITIES, SUPERVISION OF IMPLEMENTATION ACTIVITIES, TESTING, TRIAL OPERATION, ACCEPTANCE TESTING, AND HANDOVER OF PROJECT PRODUCTS AND ITEMS AND SERVICE PROVISION RESULTS

Article 6. Survey activities

1. Where sufficient information, data, and figures are available as a basis for preparing a feasibility study report, a technical-economic report, a detailed design, or a digital technology service hiring plan, the investor, the entity in charge of service hiring, or the agency or organization assigned to prepare for investment (hereinafter collectively referred to as the “investor”) is not required to organize a survey or supplementary survey.

Where a survey is conducted, the investor shall prepare a survey assignment, including the survey objectives, survey scope, proposed types of survey activities, and proposed implementation period, as the basis for conducting the survey activities. The investor shall decide on the tasks and contents involved in organizing the survey or supplementary survey. The survey results must comply with Clause 2 of this Article.

2. Survey results shall be presented in a report containing at least the following information:

a) Survey objectives;

- b) Survey contents and scope;
- c) Survey implementation period;
- d) Processes, methods, and equipment (if any) used for the survey;
- dd) Survey data and results;
- e) Data analysis and evaluation of survey results;
- g) Proposed technical and technological solutions (if any) for preparing the basic design or detailed design, in the case of a supplementary survey or a project for which a technical-economic report is prepared; proposed service quality requirements (if any);
- h) Relevant appendices illustrating the survey results obtained (if any).

3. A survey result report or supplementary survey result report shall be inspected and certified by the investor and shall serve as the basis for preparing the feasibility study report, technical-economic report, detailed design, or digital technology service hiring plan.

4. Organizations and individuals conducting surveys shall be accountable to the investor and before the law for the quality of the work undertaken; shall pay compensation for damage (if any) caused by failure to comply with the survey assignment and contract, where an organization or individual is hired to conduct the survey or supplementary survey; and shall be liable for other violations.

Article 7. Implementation activities

The investor, where it directly conducts implementation, and the implementation contractor or service provider, where an organization or individual is hired to conduct implementation, shall perform the following tasks:

1. Implementation activities involving equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products and equipment:

- a) Transport and hand over such products and equipment in accordance with the contract; notify the investor of requirements concerning transportation, storage, and preservation (if any);

- b) Provide the investor with certificates and certifications, including certificates of origin as prescribed by the law on origin of goods, manufacturers' quality certificates as prescribed by the law on quality of products and goods, certificates of conformity as prescribed by the law on quality of products and goods, and other certificates and certifications prescribed by specialized laws; and information and documents relating to equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products

and equipment in accordance with the contract, where an organization or individual is hired to conduct implementation, and other relevant laws;

c) Repair or replace equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products and equipment if they fail to meet the quality requirements specified in the contract and approved detailed design (if any). Replacement equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, and other products and equipment shall meet the design requirements, conform to the applicable technical regulations and standards, and be approved by the investor in accordance with the contract;

d) Install, configure, and set up equipment requiring installation and setup, auxiliary equipment, and peripheral equipment; install commercial software and accompanying support services and common software; and install and set up other products and equipment in accordance with the approved detailed design (if any).

2. Implementation activities involving the building, development, upgrading, or expansion of internal software and databases:

a) Conduct research and development, analysis, and design;

b) Perform programming;

c) Conduct internal software trials and testing within the implementation contractor's organization;

d) Install internal software and databases;

dd) Create databases; collect, standardize, and convert data for data entry and database creation; enter data and perform other tasks prescribed by the law on data; and collect, clean, standardize, structure, label, annotate, inspect, reconcile, and assure the quality of data used for training, testing, and evaluating artificial intelligence platforms and systems.

3. Implementation activities for digital technology service hiring projects and plans:

a) Study and analyze service quality requirements;

b) Build and develop services;

c) Provide services.

4. Provide training and user instructions and train administrative personnel; provide support, administration, and operation services; and perform other implementation tasks in accordance with the contract and approved detailed design (if any).

5. Handle and remedy deficiencies and errors arising during implementation (if any).

6. Prepare and submit a detailed implementation schedule to the investor before implementation, if so requested by the investor; report to the investor on implementation progress, quality, and volume as agreed in the contract, in conformity with the approved detailed design (if any), and at the investor's ad hoc request:

a) For a digital transformation system investment project subject to a one-step design, or a two-step design without an internal software item, or a digital transformation procurement project

Where a change to the implementation volume specified in the implementation contract and approved detailed design (if any) is proposed, cooperate with the implementation supervision unit (if any) and the design author supervision unit (if any) in reporting the proposed change to the investor for consideration and decision. The approved changed volume shall serve as the basis for implementation, acceptance testing of the work volume, payment, and settlement;

b) For a digital transformation system investment project subject to a two-step design that includes an internal software item

Where a change to the implementation volume specified in the detailed design already prepared and handed over to the investor is proposed, the implementation contractor shall adjust and supplement the detailed design and submit it to the investor and the implementation supervision unit as the basis for continuing implementation, conducting acceptance testing of the work volume, making payment, and conducting settlement;

c) For a digital technology service hiring project or plan involving an implementation contractor or a service provider

Where a change to the volume or quality of services specified in the implementation or service provision contract is proposed, the implementation contractor shall cooperate with the service quality supervision unit in reporting the proposed change to the investor for consideration and decision. The approved changes to the service volume and quality shall serve as the basis for implementation, acceptance testing of the work volume, payment, and settlement;

d) Where a change specified in Point a, b, or c of this Clause results in an adjustment to the project or digital technology service hiring plan, such adjustment shall be made in accordance with Chapter VI of Decree No. 224/2026/ND-CP.

7. Cooperate with the investor and relevant units during the supervision of implementation activities, service quality supervision, testing, trial operation, acceptance testing, and handover.

8. Request the investor to organize technical acceptance testing, or participate in technical acceptance testing at the investor's request. Technical acceptance testing results shall be recorded in minutes made according to Form No. 6 in Appendix II to this Circular. Acceptance testing and handover of project products, work items, and results of digital technology service provision shall comply with Article 12 of this Circular.

9. Perform other tasks under the concluded contract.

Where the investor directly conducts implementation, depending on the project scope, the level of quality requirements, or actual conditions, the investor shall decide which of the abovementioned tasks to select and perform in accordance with regulations, ensuring the quality and effectiveness of the management and implementation of the digital transformation project or task.

Article 8. Implementation logbooks for digital transformation system investment projects and digital transformation procurement projects

1. An implementation logbook shall be prepared by the implementation contractor for each contract package or the entire project as required by the investor and under the concluded contract. Where a subcontractor participates in implementation, the main contractor shall agree with the subcontractor on the responsibility for preparing the implementation logbook for the portions of work performed by the subcontractor.

Specifically for an internal software item, the investor shall decide and reach agreement with the contractor on whether an implementation logbook is necessary.

2. The implementation logbook shall reflect the actual implementation schedule and contain daily implementation records. The implementation logbook shall be bound into a volume, have its pages numbered, and bear the implementation contractor's overlapping seal. Where the logbook is prepared in electronic form, the contractor shall use a digital signature or electronic signature in accordance with the law on electronic transactions.

3. The implementation logbook shall be prepared according to Forms No. 1 and No. 1.1 in Appendix II to this Circular.

Article 9. Supervision of implementation activities for digital transformation system investment projects and digital transformation procurement projects; supervision of digital technology service quality for digital technology service hiring projects; design author supervision for digital transformation system investment projects

1. Supervision of implementation activities and service quality supervision

a) Supervision of implementation activities for digital transformation system investment projects and digital transformation procurement projects shall comply with Article 55 of Decree No. 224/2026/ND-CP. The principal tasks involved in supervising implementation activities are specified in Clauses 2, 3, 4, 5, 6, 7, 8, 9, and 10 of this Article. During project implementation, the investor shall consider adding other appropriate contents;

b) Supervision of digital technology service quality for digital technology service hiring projects shall comply with Article 56 of Decree No. 224/2026/ND-CP and Article 15 of this Circular.

2. Inspection of implementation conditions:

- a) Inspect and ensure the availability of an implementation site and relevant technical elements;
- b) Inspect and ensure that an implementation contract has been concluded;
- c) Inspect and ensure the availability of an approved detailed design dossier (if any);
- d) Inspect measures for operational safety and fire and explosion prevention and control (if any);
- dd) Prepare minutes of inspection of implementation conditions according to Form No. 5 in Appendix II to this Circular.

3. Inspection of the implementation contractor's conformity with the capacity requirements specified in the contract:

- a) Inspect the implementation contractor's personnel at the implementation site to ensure that they are the personnel committed by the implementation contractor in the contract and that the work they perform conforms to their assigned tasks;
- b) Inspect compliance with other capacity requirements specified in the implementation contract;
- c) Prepare minutes of inspection of the implementation contractor's conformity with the capacity requirements specified in the contract according to Form No. 5 in Appendix II to this Circular.

4. Inspection of the conformity of equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products and equipment

- a) Inspect the quantity and external physical condition of equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, and other products and equipment; inspect documents proving the copyright, if any, of commercial software and accompanying support services and common software, in terms of legality and quantity;
- b) Inspect certificates, certifications, and information and documents relating to equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products and equipment before they are put into implementation;
- c) Inspect the technical specifications of equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, and other products and equipment against the information specified in the contract and approved detailed design (if any) before they are put into implementation;
- d) Where there are grounds for doubt concerning equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, or other products

and equipment, the implementation supervision unit shall cooperate with the investor in directly inspecting such equipment, software, services, or other products installed or set up under the project. Where equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, or other products and equipment fail to conform to the contract and approved detailed design (if any), the implementation supervision unit shall report to the investor and request the implementation contractor to remove them from the implementation site;

dd) Prepare minutes of inspection of equipment requiring installation and setup, equipment not requiring installation and setup, auxiliary equipment, peripheral equipment, commercial software and accompanying support services, common software, and other products and equipment before their installation and setup, according to Form No. 5 in Appendix II to this Circular.

5. Supervision during implementation

a) Inspect and supervise the implementation contractor's performance of work at the implementation site;

b) Inspect the protection of hardware, supplies, equipment, and software installed or set up within the zone, area, or site where the project is implemented (if any). Where any damage or malfunction occurs or affects the zone, area, or implementation site, the implementation supervision unit shall report to the investor and request the implementation contractor to prepare an on-site record according to Form No. 4 in Appendix II to this Circular;

c) Cooperate with relevant parties in resolving difficulties and issues arising during implementation (if any);

d) Request the investor to arrange for adjustment of the detailed design upon detecting errors or unreasonable elements in the detailed design (if any);

dd) Participate in technical acceptance testing and in the acceptance testing and handover of project products or work items.

6. Supervision of implementation volume

a) Supervise the implementation volume in accordance with the implementation contract and approved detailed design (if any);

b) Certify the implementation volume completed by the implementation contractor and compare it against the implementation contract and approved detailed design (if any), including changes in volume or quality during implementation as prescribed in Points a and b Clause 6 Article 7 of this Circular.

7. Supervision of implementation progress

- a) Monitor and supervise implementation progress;
- b) Propose that the investor, implementation contractor, and relevant parties adjust the implementation schedule;
- c) Propose that the investor consider imposing penalties for violations and requiring the implementation contractor to pay compensation for damage where prolonged implementation causes damage to the investor, as agreed in the contract between the investor and the implementation contractor.

8. Supervision of changes during implementation (if any). Where, during implementation, unreasonable elements are detected, or new elements arise such that failure to modify the detailed design would affect the project's investment quality, implementation progress, implementation measures, or investment efficiency, the implementation supervision unit shall report to the investor and request the implementation contractor to prepare an on-site record according to Form No. 4 in Appendix II to this Circular.

9. Other contents of supervision of implementation activities specified in the implementation supervision contract (if any).

10. The implementation supervision unit shall prepare and submit to the investor a report on the results of supervision of implementation activities according to Form No. 2 in Appendix II to this Circular.

11. The organization or individual preparing the detailed design shall conduct design author supervision of the portion of work performed by it. The principal contents of design author supervision include:

- a) Explain and clarify detailed design documents at the request of the investor, implementation contractor, or implementation supervision unit;
- b) Cooperate with the investor, when requested, in resolving and handling difficulties, unreasonable elements, and design-related issues arising during implementation; adjust the design to suit actual implementation conditions; and provide comments in the implementation logbook (if any) regarding the contents prepared by it;
- c) Cooperate with the implementation supervision unit in promptly notifying the investor and recommending remedial measures upon detecting that the implementation contractor's implementation deviates from the approved detailed design;
- d) Participate in technical acceptance testing and in the acceptance testing and handover of project products or work items. Where a project product or work item is found ineligible for acceptance testing, promptly provide written comments to the investor;

dd) Prepare a report on design author supervision results. The organization or individual preparing the detailed design shall prepare and submit to the investor a report on design author supervision results according to Form No. 3 in Appendix II to this Circular;

e) Design author supervision is not required for a contract package covering both the preparation of the detailed design and implementation activities for internal software as prescribed in Article 53 of Decree No. 224/2026/ND-CP.

Article 10. Testing

1. Internal software shall undergo testing. Such testing shall be independent of the internal software testing conducted within the implementation contractor's organization as prescribed in Point c Clause 2 Article 7 of this Circular.

2. Based on the availability of personnel, equipment, and tools necessary to perform the testing contents under the guidance provided in Appendix III to this Circular, the investor shall either directly conduct the testing or hire an organization or individual to conduct it (hereinafter collectively referred to as the "testing unit") before putting the internal software into trial operation.

a) The testing unit shall be legally and financially independent from the internal software implementation contractor;

b) The testing unit may conduct testing of the entire internal software or each of its items as agreed with the investor and the implementation contractor. Where testing is conducted for each item, before organizing trial operation and final acceptance testing and handover, the testing unit shall conduct overall testing of the internal software to ensure that the items have been integrated, operate synchronously and consistently, and satisfy the technical and functional requirements specified in the approved detailed design and concluded contract;

c) Internal software testing shall comply with the guidance provided in Appendix III to this Circular;

d) The internal software testing period shall be determined by the parties in the contract and shall conform to the implementation contractor's contract performance schedule. Where an extension of the testing period is necessary, the investor shall consider and decide on the extension based on the testing unit's written request. An extension of the testing period shall clearly specify the reason, testing scope, extension period, and responsibilities of the parties and shall not alter the scope of work, technical requirements, or approved detailed design, except where an adjustment is permitted under regulations;

dd) Upon completion of testing, the testing unit shall prepare a testing result report.

3. The testing result report shall serve as the basis for organizing trial operation or for the investor to require the implementation contractor to continue making modifications and additions and completing the internal software.

Article 11. Trial operation

1. For a digital transformation system investment project or digital transformation procurement project, the investor shall organize trial operation at least at one beneficiary unit before conducting acceptance testing of the project product or work item in accordance with Clause 4 Article 55 of Decree No. 224/2026/ND-CP, as follows:

- a) Trial operation shall comply with the guidance provided in Appendix IV to this Circular;
- b) The trial operation period shall be determined by the parties in the approved trial operation plan and shall conform to the implementation contractor's contract performance schedule.

Where an extension of the trial operation period is necessary, the investor shall clearly specify the reason, scope of trial operation, extension period, and responsibilities of the parties. Such extension shall not alter the scope of work, technical requirements, the approved detailed design (if any), or the detailed design prepared by the implementation contractor in the case of an EP contract package, except where an adjustment is permitted under regulations.

The investor shall directly conduct or hire an organization or individual to conduct the trial operation of the project product or work item (hereinafter collectively referred to as the "trial operation unit").

2. For a digital technology service hiring project, the investor shall organize trial operation at least at one beneficiary unit before conducting acceptance testing and making the service available for the investor's use in accordance with Clause 2 Article 56 of Decree No. 224/2026/ND-CP and Clause 1 Article 15 of this Circular.

Article 12. Acceptance testing and handover of project products and work items and results of digital technology service provision

1. For a digital transformation system investment project or digital transformation procurement project, a product or work item subject to acceptance testing and handover shall satisfy the following requirements:

- a) The product or work item has been fully completed in terms of volume, quality, progress, and requirements specified in the contract and approved detailed design (if any), or in the detailed design prepared by the implementation contractor in the case of an EP contract package;
- b) The product or work item has undergone trial operation and satisfies the quality requirements prescribed in Clause 4 Article 55 of Decree No. 224/2026/ND-CP and Article 11 of this Circular.

2. The investor and relevant units shall organize acceptance testing and handover. The acceptance testing and handover results shall be recorded in minutes made according to Form No. 7 in Appendix II to this Circular.

3. The implementation contractor shall fully hand over the documents prescribed in Article 57 of Decree No. 224/2026/ND-CP and the contract concluded with the investor. The principal contents of internal software maintenance documentation shall include instructions for the installation and configuration of the installation environment; a description of the database structure and processing procedures; a list of common errors and remedial measures; application-level data backup and recovery procedures; and other contents (if any).

4. For a digital technology service hiring project, the digital technology service shall undergo trial operation and satisfy the service quality requirements prescribed in Clause 2 Article 56 of Decree No. 224/2026/ND-CP. Acceptance testing of service provision results shall comply with Article 16 of this Circular.

Article 13. List of completion dossiers

1. Based on the completed dossiers and documents, the investor or the entity in charge of service hiring shall organize a review and prepare a list of completion dossiers for the management and retention of dossiers and documents in accordance with the law on archives.

2. The list of completion dossiers shall be prepared in accordance with the guidance provided in Appendix V to this Circular.

Chapter IV

DETERMINATION OF SERVICE QUALITY REQUIREMENTS, SUPERVISION OF SERVICE QUALITY, AND ACCEPTANCE TESTING OF SERVICE PROVISION RESULTS FOR DIGITAL TECHNOLOGY SERVICE HIRING PROJECTS AND TASKS

Article 14. Determination of service quality requirements

1. Service quality requirements shall be determined according to the following criteria:

- a) Business function criteria;
- b) Operational performance criteria;
- c) Cybersecurity, data security, and personal data protection criteria;
- d) Other non-functional criteria;
- dd) User satisfaction criteria;
- e) Service management criteria.

2. The criteria for determining service quality requirements specified in Clause 1 of this Article shall comply with the guidance provided in Appendix VI to this Circular.

3. For each specific service hiring project or task, based on the particular requirements of the agency or unit, the investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, shall consider selecting some or all of the criteria specified in this Article and add other criteria where necessary.

Article 15. Supervision of service quality and acceptance testing of service provision results

1. Before being put into use, a digital technology service shall undergo trial operation at least at one beneficiary unit.

a) The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, may directly conduct trial operation or hire an organization or individual to conduct trial operation (hereinafter collectively referred to as the “trial operation unit”). The trial operation period shall be determined by the investor or the entity in charge of service hiring and shall conform to the service provider’s contract performance schedule;

b) A digital technology service that has undergone trial operation and satisfies the service quality requirements shall serve as the basis for acceptance testing and for making the service available for provision and use in accordance with Clause 2 Article 56 and Clause 5 Article 67 of Decree No. 224/2026/ND-CP and the guidance provided in Appendix VII to this Circular;

c) The parties shall prepare minutes of acceptance testing and handover of the digital technology service for use according to Form No. 1 in Appendix VIII to this Circular, which shall remain applicable until the end of the service hiring period as agreed by the parties in the contract.

2. The quality of a digital technology service shall be supervised during service provision. The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, shall directly supervise or hire an organization or individual (hereinafter collectively referred to as the “supervision unit”) to supervise the quality of the digital technology service.

3. Supervision of digital technology service quality during digital technology service provision

a) The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, shall organize the monitoring, inspection, and supervision of the service provider’s service provision process and evaluate service quality during digital technology service provision.

Service quality supervision shall be conducted by surveying, collecting, analyzing, and evaluating feedback from organizations and individuals that use the service; conducting scheduled or ad hoc physical inspections of the service and service provider to evaluate service quality against the specific service quality requirement criteria already determined; or combining these methods.

The service provider shall provide the service and submit scheduled or ad hoc reports on service provision results during the service provision period to the investor, in the case of a service

hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, as agreed in the contract;

b) Service quality supervision results shall serve as the basis for acceptance testing of service provision results.

4. Organization of the performance of other contents of the service hiring contract

a) Requirements, processes, and time limits for transferring information and data generated during the service hiring period

The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, and the service provider shall agree in the service hiring contract on the requirements, tasks, and processes for transferring to the investor or the entity in charge of service hiring the information and data generated during the service hiring period, covering the following principal contents: upon expiry of the service hiring period, the service provider shall transfer all information and data generated during the service hiring period to the investor or the entity in charge of service hiring in accordance with the plan agreed by the parties in the contract; methods, tools, tasks, processes, and the roles and responsibilities of each party in the transfer process; a plan for inventorying, classifying, inspecting, and determining the status of the information and data generated before transfer; a plan for storing, backing up, and recovering data before transfer; a plan for inspecting the status of the information and data generated after transfer; a plan for inspecting and reconciling data after transfer; a plan for deleting, after the transfer, all information and data generated during the service hiring period and all data relating to the investor or the entity in charge of service hiring from the service provider's systems; the service provider's post-transfer commitments; other requirements for transferring information and data generated during service provision; and other relevant transfer requirements (if any).

b) Requirements for assurance of cybersecurity and data security and protection of personal data

The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, and the service provider shall agree on cybersecurity assurance requirements, which shall comply with the law on cybersecurity; data quality and safety assurance requirements, which shall comply with the law on data; and personal data protection requirements, which shall comply with the law on personal data protection.

c) The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, and the service provider shall agree on copyright and intellectual property rights requirements relating to the service and other requirements according to the nature, characteristics, requirements, and actual needs of the service provided under the contract and in accordance with the law on copyright and intellectual property.

Article 16. Acceptance testing of service provision results

1. The investor, in the case of a service hiring project, or the entity in charge of service hiring, in the case of a service hiring plan, and the service provider shall agree upon and sign the minutes of acceptance testing of digital technology service provision results according to Form No. 5 in Appendix VIII to this Circular as the basis for payment under the contract.

2. Documents serving as the basis for acceptance testing shall include:

- a) The service provision result report prepared by the digital technology service provider according to Form No. 2 in Appendix VIII to this Circular;
- b) The report on digital technology service quality supervision results prepared by the investor or the entity in charge of service hiring, where it directly conducts supervision, or by the supervision unit, where a supervision unit is hired, according to Form No. 3 in Appendix VIII to this Circular;
- c) The minutes of handover of information and data generated during digital technology service provision, made according to Form No. 4 in Appendix VIII to this Circular;
- d) Other relevant minutes and documents.

Chapter V

IMPLEMENTATION OF PROJECTS IN THE FORM OF COMMISSIONING

Article 17. Processes and procedures for implementing projects and tasks in the form of commissioning as prescribed in Clause 8 Article 39 of Decree No. 224/2026/ND-CP

1. In the case of commissioning the preparation and implementation of a project:

The investor or the agency or organization assigned to prepare for investment shall organize the performance of all project-related tasks in accordance with Chapter VI of Decree No. 224/2026/ND-CP, ensuring progress, quality, and conformity with the form of commissioning, and shall be responsible for its decisions. Certain contents shall be implemented as follows:

- a) The commissioning plan shall be prepared based on the decision approving the investment policy and the pre-feasibility study report or project investment policy proposal report, for a project funded by the state budget allocated for public investment, or the decision approving the policy and estimated funding for the task, for a project funded by recurrent expenditures;
- b) The project's total investment shall be determined in accordance with the Circular of the Minister of Science and Technology of Vietnam providing for the determination and management of costs of state-budget-funded investment, procurement, and service-hiring activities for digital transformation;

c) Survey activities, implementation activities, supervision of implementation activities, testing, trial operation, acceptance testing, handover, and completion dossiers shall comply with Chapter III of this Circular;

d) Determination of service quality requirements, supervision of service quality, and acceptance testing of service provision results shall comply with Chapter IV of this Circular.

2. In the case of commissioning the preparation of a service hiring plan and the provision of digital technology services:

The entity in charge of service hiring shall organize the performance of all tasks relating to the digital technology service hiring task in accordance with Chapter VI of Decree No. 224/2026/ND-CP, ensuring progress, quality, and conformity with the form of commissioning, and shall be responsible for its decisions. Certain contents shall be implemented as follows:

a) The commissioning plan shall be prepared based on the decision approving the policy and estimated funding for the digital technology service hiring task;

b) Digital technology service hiring costs shall be determined in accordance with the Circular of the Minister of Science and Technology of Vietnam providing for the determination and management of costs of state-budget-funded investment, procurement, and service-hiring activities for digital transformation;

c) Survey activities, implementation activities, trial operation, acceptance testing, handover, and completion dossiers shall comply with Chapter III of this Circular;

d) Determination of service quality requirements, supervision of service quality, and acceptance testing of service provision results shall comply with Chapter IV of this Circular.

Article 18. Processes and procedures for implementing projects in the form of commissioning as prescribed in Point a Clause 7 Article 40 of Decree No. 224/2026/ND-CP

The investor or the agency or organization assigned to prepare for investment shall organize the performance of all project-related tasks in accordance with Chapter VI of Decree No. 224/2026/ND-CP, ensuring progress, quality, and conformity with the form of commissioning, and shall be responsible for its decisions. Certain contents shall be implemented as follows:

1. The commissioning plan shall be prepared based on the decision approving the investment policy and the pre-feasibility study report or project investment policy proposal report, for a project funded by the state budget allocated for public investment.

2. The project's total investment and cost estimate (if any) shall be determined in accordance with the Circular of the Minister of Science and Technology of Vietnam providing for the determination and management of costs of state-budget-funded investment, procurement, and service-hiring activities for digital transformation.

3. Survey activities, implementation activities, supervision of implementation activities, testing, trial operation, acceptance testing, handover, and completion dossiers shall comply with Chapter III of this Circular.

4. Determination of service quality requirements, supervision of service quality, and acceptance testing of service provision results shall comply with Chapter IV of this Circular.

Chapter VI

PROVISION OF INFORMATION FOR THE MANAGEMENT OF STATE-BUDGET-FUNDED INVESTMENT, PROCUREMENT, AND SERVICE HIRING FOR DIGITAL TRANSFORMATION

Article 19. Provision of information on completion of investment and procurement projects and digital technology service hiring plans

1. The information and documents on the completion of investment and procurement projects and digital technology service hiring plans required to be provided under Clause 1 Article 68 of Decree No. 224/2026/ND-CP shall include the list of completion dossiers prescribed in Article 13 of this Circular.

2. Information prescribed in this Article shall be provided online via software or an information system established and centrally managed by the Ministry of Science and Technology of Vietnam; directly in writing; or by other electronic means in accordance with the law on digital transformation, the law on electronic transactions, and other relevant laws.

Chapter VII

IMPLEMENTATION PROVISIONS

Article 20. Entry into force

1. This Circular comes into force as of July 1, 2026.

2. Circular No. 16/2024/TT-BTTTT dated December 30, 2024 of the Minister of Information and Communications of Vietnam shall cease to be effective from the effective date of this Circular, except in the case prescribed in Clause 4 of this Article.

3. For information technology application, digital transformation, information technology service hiring, or digital technology service hiring projects and tasks currently being implemented under the Government's Decree No. 45/2026/ND-CP dated January 26, 2026, subsequent steps shall comply with this Circular, except in the case prescribed in Clause 4 of this Article.

4. Information technology application, digital transformation, information technology service hiring, or digital technology service hiring projects and tasks currently being implemented under Circular No. 16/2024/TT-BTTTT may continue to comply with Circular No. 16/2024/TT-

BTTTT, unless the authority competent to decide on the investment, procurement, or service hiring elects to comply with this Circular.

Article 21. Implementation

1. Agencies, organizations, and individuals participating in or involved in state-budget-funded investment, procurement, and service-hiring activities for digital transformation shall implement this Circular.
2. Any issues or difficulties that arise during implementation shall be promptly reported to the Ministry of Science and Technology of Vietnam (the National Digital Transformation Authority) for consideration and guidance./.

MINISTER

Vu Hai Quan

*This translation is made by **THƯ VIỆN PHÁP LUẬT**, Ho Chi Minh City, Vietnam and for reference purposes only. Its copyright is owned by **THƯ VIỆN PHÁP LUẬT** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*