

THE PRESIDENT

Order No. 21/2013/L-CTN of December 9, 2013, on the promulgation of law

THE PRESIDENT OF THE SOCIALIST REPUBLIC OF VIETNAM

Pursuant to Articles 103 and 106 of the 1992 Constitution of the Socialist Republic of Vietnam, which was amended and supplemented in Resolution No. 51/2001/QH10 of December 25, 2001 of the Xth National Assembly, the 10th session;

Pursuant to Article 91 of the Law on Organization of the National Assembly;

Pursuant to Article 57 of the Law on Promulgation of Legal Documents,

PROMULGATES:

The Law on Thrift Practice and Waste Combat,

which was passed on November 26, 2013, by the XIIIth National Assembly of the Socialist Republic of Vietnam at its 6th session.

President of the Socialist Republic of Vietnam

TRUONG TAN SANG

Law on Thrift Practice and Waste Combat

(Law No. 44/2013/QH13)

Pursuant to the Constitution of the Socialist Republic of Vietnam;

The National Assembly promulgates the Law on Thrift Practice and Waste Combat.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Law provides the thrift practice and waste combat in:

1. The management and use of state budget, state capital, state property, labor and working time in the state sector;
2. The management, exploitation and use of resources;
3. Production, business and consumption activities of organizations, households and individuals.

Article 2. Subjects of application

1. Agencies, organizations and individuals managing or using state budget, state capital, state property, labor and working time in the state sector.
2. Agencies, organizations, households and individuals managing, exploiting and using resources.
3. Other organizations, households and individuals.

Article 3. Interpretation of terms

In this Law, the terms below are construed as follows:

1. Thrift means the reduction of waste in the use of capital, property, labor, working time and resources while the set targets are still achieved. For the management and use of state budget, state capital, state property, labor and working time in the state sector and resources in the fields where the norms, criteria and regimes issued by competent state agencies are available, thrift means the use thereof at levels lower than such norms, criteria and regimes while the set targets are still achieved or the use thereof in conformity with the norms, criteria and regimes but the achievements are higher than the set targets.
2. Waste means the inefficient management and use of capital, property, labor, working time and resources. For fields where the norms, criteria and regimes issued by competent state agencies are available, waste means the management and use of state budget, state capital, state property, labor and working time in the state sector and resources in excess of the norms, criteria and regimes or the set targets are not achieved.
3. State capital includes state budget capital, government-guaranteed credit capital, development investment credit capital of the State, development investment capital of state enterprises and other capital managed by the State.
4. The state sector comprises agencies and organizations set up, invested with physical foundations, partially or fully allocated with operational funds, by the State which directly manages them or participates in their management to serve common and essential development demands of the State and society.
5. State property means the property created from the state budget or owned or managed by the State in accordance with law, including offices, land use rights and land-attached assets; machinery, vehicles, working facilities; property originated from aid, donation and contributions of domestic and foreign organizations and individuals to the State, and other assets as prescribed by law.
6. Resources include land, water resources, mineral resources, resources in sea areas, continental shelf and airspace, and other natural resources.

Resources and state-invested or -managed assets are public property belonging to the entire people's ownership and uniformly managed by the State as the owner's representative.

7. Heads of agencies or organizations are those elected, appointed or approved to leading or managerial positions, who assume the highest responsibility in such agencies or organizations.

Article 4. Principles of thrift practice and waste combat

1. Thrift practice and waste combat constitute a regular task, from formulation of guidelines, mechanisms and policies to implementation associated with inspection and supervision.

2. Thrift practice and waste combat must be based on norms, criteria and regimes and pursuant to other provisions of law.

3. Thrift practice and waste combat must be associated with administrative reform and the fulfillment of assigned tasks, without affecting the routine operation of agencies and organizations.

4. Thrift practice and waste combat must be carried out with management decentralization and close coordination among levels, sectors, agencies and organizations in the performance of assigned tasks, and in connection with the responsibilities of the heads, cadres, civil servants and public employees in agencies and organizations.

5. Democracy, publicity and transparency must be guaranteed; the oversight role of the National Assembly, People's Councils at all levels, Vietnam Fatherland Front and its member organizations and the people must be upheld in thrift practice and waste combat.

Article 5. Publicity of thrift practice and waste combat

1. Publicity of activities of managing and using state budget, state capital, state property, labor, working time and resources is a measure to guarantee thrift practice and to stop and prevent waste.

2. Except for the fields and activities involving state secrets, the following fields and activities must be publicized:

a/ Estimation, allocation, adjustment and final settlement of state budget funds of state budget-funded agencies and organizations; funds originating from the state budget;

b/ Capital construction investment, procurement, management and use of assets in state budget-funded agencies and organizations;

c/ Amounts collected into the state budget, capital raised for the state budget and state credit; funds originating from domestic and foreign mobilized

contributions; public debts as prescribed by the Law on Management of Public Debts;

d/ Socio-economic development master plans and plans; sector or regional development master plans and plans; land use master plans and plans; urban master plans, investment master plans, plans and lists of investment projects and investment capital sources; construction master plans; resource exploitation master plans, plans and activities;

dd/ Norms, criteria and regimes prescribed or applied by agencies or organizations; agencies' and organizations' regulations on financial management and internal expenditures; sectoral standards and norms;

e/ Distribution and use of labor resources;

g/ Thrift practice and waste combat programs and plans; results of thrift practice and waste combat and results of handling of wasteful acts;

h/ Process and procedures for state agencies to deal with affairs of organizations or individuals;

i/ Other fields as prescribed by law.

3. Publicity forms include:

a/ Distribution of publications;

b/ Announcement in the mass media;

c/ Written notification to related agencies, organizations and individuals;

d/ Posting on websites;

dd/ Announcement at meetings; posting up at working offices of agencies and organizations;

e/ Provision of information at the request of related agencies, organizations and individuals.

4. In addition to compulsory forms of publicity as prescribed by law, heads of agencies or organizations shall select and apply one or a number of publicity forms for each field of activities in accordance with Clause 3 of this Article.

5. The Government shall detail the forms, contents and time of publicity.

Article 6. Supervision of thrift practice and waste combat

1. Citizens have the right to oversee the thrift practice and waste combat through reports, complaints and denunciations or through the Vietnam Fatherland Front and its member organizations. They shall detect and report promptly waste-causing acts to competent organizations or persons.

2. The National Assembly, the National Assembly Standing Committee, National Assembly agencies, National Assembly deputy delegations and National Assembly deputies shall oversee the thrift practice and waste combat in accordance with the Law on Oversight Activities of the National Assembly.

3. The People's Councils at all levels and People's Council deputies shall oversee the thrift practice and waste combat in their localities in accordance with law.

4. The Vietnam Fatherland Front and its member organizations, people's inspectorates, and investment supervision boards set up by local communities shall oversee the thrift practice and waste combat in accordance with law.

Article 7. Responsibilities of heads of agencies and organizations

1. To formulate, and direct the implementation of, programs and plans for thrift practice and waste combat in association with the administrative reform tasks, which clearly identify the objectives and targets of thrifty spending and waste combat requirements in the fields, agencies or organizations under their management; to draw up implementation solutions so as to achieve the targets of thrift practice and waste combat.

2. Within the scope of their functions, tasks and powers, to be responsible for the issuance of impractical or illegal documents of internal validity which cause waste.

3. To take personal responsibility for organizing thrift practice and waste combat; to periodically assess and draw experiences from the implementation of programs and plans and explain the occurrence of waste in their agencies or organizations.

4. To summarize and report on the situation and results of thrift practice and waste combat in their agencies or organizations.

5. To guarantee the exercise of the rights of citizens, agencies and organizations prescribed in Article 6 of this Law to supervise the thrift practice and waste combat. Upon receiving reports on wasteful acts, to direct the inspection and examination of such acts in order to work out measures to stop and handle them in time and reply in writing to the agencies, organizations or individuals that have detected such acts.

6. To create necessary conditions for people's inspection activities; to organize internal audit, examination and inspection activities according to their competence; to handle or coordinate with competent state agencies in handling promptly, strictly and lawfully persons in their agencies or organizations who commit waste-causing acts; to publicize the handling of waste-causing acts in their agencies or organizations.

Article 8. Responsibility of cadres, civil servants, public employees

1. To implement thrift programs, plans, targets and norms and waste combat requirements as assigned.
2. To manage and use the allocated state capital and state property for proper purposes and according to quotas, criteria and regimes; to explain, and take personal responsibility for, the occurrence of waste falling within the scope of their management and use.
3. To participate in people's inspection activities, participate in supervision and propose measures and solutions for thrift practice and waste combat in their agencies or organizations and in their assigned work; to detect, stop and handle in time waste-causing acts according to their competence.

Article 9. Detection of waste and responsibility to process information on waste detection

1. Waste detection information includes:
 - a/ Reports and articles in the mass media;
 - b/ Reports in other forms from agencies, organizations and individuals.
2. Persons who detect waste have the right to provide information to heads of agencies or organizations where waste occurs, heads of agencies of immediate higher level, inspection and examination agencies or state audit offices for consideration and handling, or to the mass media for reporting according to regulations, and shall take responsibility for the truthfulness and accuracy of the detection information. Those who deliberately provide untruthful information, abuse information to affect activities of agencies or organizations or the prestige of other persons shall be handled in accordance with law.
3. Heads of agencies or organizations where waste is detected shall examine and clarify the information on waste detection; and they shall stop and redress in time any waste that occurs. They shall handle according to their competence or propose competent authorities to handle wrongdoings and violations and publicize the results thereof; and explain the occurrence of waste to functional agencies.
4. Inspection and examination agencies, state audit offices, heads of agencies of immediate higher level shall, upon receiving information on waste, direct and organize the clarification thereof according to their functions and tasks, stop and handle in time according to their competence or propose competent authorities to handle the cases in accordance with law.
5. News and press agencies shall perform their responsibility in detecting and reporting on waste-causing acts.

6. All acts of obstructing the exercise of the right to provide information on waste detection; intimidating, retaliating against, taking revenge on and hurting persons who provide information on waste detection are prohibited.

7. The Government shall detail the processing of information and measures to protect persons who provide information on waste detection.

Article 10. Examination, inspection, expenditure control and state audit

1. Examination of thrift practice and waste combat is a regular task, covering self-examination by agencies and organizations; examination by superior agencies or organizations of subordinate agencies or organizations and related persons.

2. The inspection of thrift practice and waste combat shall be carried out through administrative inspections, specialized inspections or through the settlement of complaints and denunciations by competent state agencies against agencies, organizations or individuals.

3. The State Treasury shall examine and control state budget expenditures under the policies, norms, criteria and regimes prescribed by the State to ensure thrifty and efficient use and combat waste.

4. Audit of thrift practice and waste combat covers audit of financial statements, compliance audit and operation audit of the management and use of state budget, state capital, state property and resources by agencies and organizations.

5. Competent state agencies, when conducting examinations, inspections, expenditure control and audits, have the responsibility to detect, stop and handle in time according to their competence or propose competent authorities to handle violations related to thrift practice and waste combat; and clearly identify the causes thereof and propose remedies.

Chapter II

PROVISIONS ON THRIFT PRACTICE AND WASTE COMBAT IN A NUMBER OF FIELDS

Section 1

THRIFT PRACTICE AND WASTE COMBAT IN THE ISSUANCE AND IMPLEMENTATION OF NORMS, CRITERIA AND REGIMES

Article 11. Systems of norms, criteria and regimes

Norms, criteria and regimes serving as the basis for thrift practice and waste combat comprise:

1. Norms, criteria and regimes issued by competent state agencies in accordance with law and applicable nationwide or within a certain sector, field or locality;
2. Norms, criteria and regimes issued by agencies or organizations according to their competence, which are assigned to manage and use the state budget, state capital, state property, labor and working time in the state sector and resources.
3. Norms, criteria and regimes determined in internal expenditure regulations of agencies or organizations, which are developed and issued in accordance with law.

Article 12. Principles of issuance of norms, criteria and regimes

1. Norms, criteria and regimes issued by competent state agencies for application nationwide or application within a certain sector, field or locality must abide by the following principles:
 - a/ Being based on scientific and practical grounds;
 - b/ Being suitable to the state budget capacity and assigned functions and tasks;
 - c/ Their issuance and revision are based on the socio-economic development requirements;
 - d/ Norms, criteria and regimes applicable in a certain sector, field or locality must conform with those applicable nationwide, unless otherwise provided by law;
 - dd/ Complying with the process of promulgation of legal documents and other relevant laws.
2. Norms, criteria and regimes determined in internal expenditure regulations promulgated by heads of agencies or organizations must abide by the following principles:
 - a/ Being conformable to the norms, criteria and regimes applicable nationwide and those applicable within the sector, field or locality;
 - b/ Being suitable to the financial capability of the agency or organization and to assigned work and tasks;
 - c/ The internal expenditure regulations must be publicized and discussed widely in the agency or organization with the participation of the grassroots trade union.

Article 13. Responsibility to issue norms, criteria and regimes

1. Ministers, heads of ministerial-level agencies, heads of government-attached agencies and heads of other central agencies have the responsibility:

a/ To organize the formulation, review, revision, supplementation of norms, criteria and regimes to be submitted to competent authorities for issuance, or issue them according to competence;

b/ To publicize the norms, criteria and regimes applicable nationwide or within the sectors or fields under their management;

c/ To examine the formulation of norms, criteria and regimes in the internal expenditure regulations promulgated by their agencies or organizations,

2. Chairpersons of provincial-level People's Committees have the responsibility:

a/ To organize the formulation, review, revision and supplementation of norms, criteria and regimes to be submitted to competent authorities for issuance, or issue them according to competence;

b/ To publicize norms, criteria and regimes applicable in their localities;

c/ To examine the formulation of norms, criteria and regimes in the internal expenditure regulations promulgated by the agencies or organizations under their management.

3. Heads of agencies or organizations using the state budget, state capital, state property, labor and working time in the state sector; and heads of agencies or organizations managing, exploiting and using resources shall formulate and publicize norms, criteria, regimes and internal expenditure regulations applicable within their agencies or organizations.

Article 14. Responsibility to implement norms, criteria and regimes

1. Agencies, organizations, households or individuals that are assigned to manage and use state budget, state capital, state property, labor and working time in the state sector, or to manage, exploit and use resources shall strictly comply with the norms, criteria and regimes issued by competent state agencies and the internal expenditure regulations of the agencies or organizations.

Other organizations, households and individuals are encouraged to apply norms, criteria and regimes issued by competent state agencies, and to take the initiative in formulating the internal expenditure regulations in order to practice thrift and combat waste in the management, use of capital, property, supplies, raw materials, fuels, materials and labor, and working time in their production, business and consumption.

2. In the course of implementation, if finding it necessary to revise and supplement norms, criteria and regimes, the norm, criteria and regime-implementing agencies or organizations shall promptly revise and supplement

them according to their competence or report such revision and supplementation to competent agencies for study and consideration.

Article 15. Responsibility to examine the implementation of norms, criteria and regimes

1. Agencies and organizations competent to formulate and issue norms, criteria and regimes shall organize the examination of the implementation of the norms, criteria and regimes at agencies and organizations liable to apply such norms, criteria and regimes.

2. Norm, criteria and regime-implementing agencies and organizations shall examine the implementation of norms, criteria and regimes issued by competent state agencies and the internal expenditure regulations at agencies and organizations.

3. In the course of examination, if detecting acts that violate the regulations on implementation of norms, criteria and regimes or internal expenditure regulations, thereby causing waste, agencies or organizations shall promptly handle such violations according to their competence or propose competent authorities to handle them in accordance with law.

Article 16. Violations in the issuance, implementation and examination of norms, criteria and regimes

1. Violations in the issuance, implementation and examination of norms, criteria and regimes include:

a/ Issuing norms, criteria and regimes in contravention of the principles prescribed in Article 12 of this Law;

b/ Implementing in excess of the norms, criteria and regimes issued by competent agencies in accordance with law or failing to achieve the set targets;

c/ Failing to organize the examination of the implementation of norms, criteria and regimes; failing to handle or to propose competent state agencies to handle in time cases of implementation in contravention of norms, criteria and regimes.

2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, heads of other central agencies, chairpersons of provincial-level People's Committees, and heads of other agencies or organizations who fail to comply or improperly comply with Articles 12, 13, 14 and 15 of this Law according to their functions and tasks, or violate the provisions of Clause 1 of this Article, shall be disciplined in accordance with law.

Section 2

THRIFT PRACTICE AND WASTE COMBAT IN THE FORMULATION, APPRAISAL AND APPROVAL OF ESTIMATES OF, AND FINAL SETTLEMENT, MANAGEMENT AND USE OF, STATE BUDGET FUNDS

Article 17. Formulation, appraisal, approval and allocation of estimates of state budget funds, and final settlement of state budget

1. The formulation, appraisal, approval and allocation of state budget estimates must comply with the competence, order, content, subjects and time as prescribed by law; and comply with norms, criteria and regimes issued by competent state agencies.

2. The formulation, appraisal and approval of final settlement of the state budget must ensure accuracy and truthfulness; be based on the norms, criteria and regimes issued by competent state agencies and comply with the law on the state budget.

Article 18. Management of state budget funds

1. The management of state budget funds must be based on the estimates approved by competent authorities, associated to results and schedule of task performance and meeting administrative reform requirements.

2. State budget fund-managing agencies and organizations have the responsibility:

a/ To formulate programs on thrift practice and waste combat, specifying the thrift targets and norms and waste combat requirements to be assigned to state budget-funded agencies and organizations for implementation, ensuring thrift and efficiency;

b/ To prescribe within the scope of their jurisdiction synchronous regimes and policies to ensure thrift practice and waste combat;

c/ To examine, inspect and audit the use of state budget funds in accordance with law.

3. Heads of agencies or organizations shall organize the implementation of Clauses 1 and 2 of this Article; regularly assess the results of implementation of the assigned thrift targets and norms and satisfaction of waste combat requirements; handle wrongdoings and violations and waste detected through internal audit, and violations confirmed in the conclusions of the State Audit offices and inspection and examination agencies.

Article 19. Use of state budget funds

1. State budget funds must be used for proper purposes and subjects, strictly according to the norms, criteria and regimes within the allocated estimates, and for the performance of tasks of agencies and organizations.

2. State budget-funded agencies, organizations and individuals shall draw up plans and measures and organize the implementation thereof with a view to achieving the assigned thrift targets and norms and waste combat requirements while ensuring the fulfillment of their tasks.

3. Heads of agencies or organizations shall regularly assess the results of implementation of the assigned thrift targets and norms and waste combat requirements, ensuring the use of state budget funds for proper purposes and subjects and in accordance with the set norms, criteria and regimes.

Article 20. Management and use of funds of national target programs, national programs

1. The funds of national target programs and national programs must be used for proper purposes, contents and schedules already approved and in accordance with the issued norms, criteria and regimes and law.

2. Agencies, organizations and individuals using funds of national target programs or national programs have the responsibility:

a/ To determine the thrift targets and norms and waste combat requirements in the management and use of funds of national target programs or national programs;

b/ To draw up plans and measures and organize the implementation thereof with a view to achieving the thrift targets and norms and waste combat requirements;

c/ To annually examine, internally audit and assess the implementation of thrift programs and targets and norms and waste combat requirements; to detect in time cases of waste for handling in accordance with law.

3. The funds of national target programs and national programs shall be settled only after the implementation results are evaluated and accepted; for unaccepted contents, the persons responsible for managing and directing the implementation of programs shall identify the causes and responsibilities for handling according to their competence, or for transfer to competent agencies for handling in accordance with law.

Article 21. Management and use of funds for performance of scientific and technological tasks

1. The management and use of funds for performance of scientific and technological tasks must ensure proper purposes, avoid overlap with other funding sources and ensure thrift and efficiency.

2. To apply the mechanism of allocating fixed funds for performance of scientific and technological tasks based on scientific and technological research norms and outputs. The allocated funds shall be settled only when the results of

scientific and technological task performance are examined and accepted. For unaccepted results, the allocated funds shall be partially or fully refunded with respect to unfulfilled contents and items in accordance with the law on science and technology and other relevant laws.

Article 22. Management and use of funds for performance of education and training tasks

1. The formulation of training master plans and plans must be based on socio-economic development demands, the assessment of physical foundations and the quantity and quality of teachers and lecturers.
2. The formulation of educational programs and contents must ensure the fundamentality, comprehensiveness, practicality, rationality, stability, consistency and inheritance.
3. Funds for formulation of educational programs and contents must be used efficiently, for proper purposes, in accordance with law, and in conformity with training master plans and plans.
4. The licensing of establishment of schools must be based on the training master plans and plans prescribed in Clause 1 of this Article and relevant laws.

Article 23. Management and use of funds for performance of health tasks

1. The management and use of funds for performance of health tasks must strictly comply with the purposes, targets, norms, criteria and regimes as prescribed by law.
2. The formulation of health strategies, master plans, long-term, five-year and annual development plans and projects and facilities must be based on research, survey and assessment of the actual state of physical foundations, equipment and human resources, and on socio-economic efficiency, and ensure synchronism in the national system of health establishments.
3. Investment from the state budget in construction, procurement of equipment and preventive and curative medicines to serve the operation of health establishments must strictly comply with the construction and procurement master plans and plans, ensure proper purposes and subjects and strictly follow the construction and procurement processes, conform to demands and practical state of physical foundations and human resources of health establishments.
4. The licensing of and registration for establishment of medical examination and treatment establishments must be based on the development strategies, master plans and plans prescribed in Clause 2 of this Article and relevant laws.

Article 24. Establishment, management and use of funds originating from the state budget

1. The establishment of a state budget-originated fund must fully meet the following requirements and conditions:
 - a/ Availability of a fund establishment plan which clearly states the legal grounds, necessity, socio-economic significance and unsubstitutability by other forms of budget allocation;
 - b/ Conformity with the state budget capacity;
 - c/ No overlap in the purpose and guiding principles of the fund;
 - d/ Establishment according to prescribed order, procedures and competence.
2. The management and use of a state budget-originated fund must abide by the following principles:
 - a/ Compliance with the law on state budget;
 - b/ Strict observance of the operation regulations and financial regulations of the fund;
 - c/ Compliance with the purpose and guiding principles of the fund;
 - d/ Compliance with the regulations on information and reporting;
 - dd/ Publicity as prescribed by law.
3. The state budget-originated fund must publicize the following contents:
 - a/ The operation regulations and financial regulations of the fund;
 - b/ The annual financial plan which specifies revenues and expenditures in relation to state budget according to regulations of competent authorities;
 - c/ Operation results of the fund;
 - d/ The annual financial settlement approved by competent authorities.
4. For state budget-originated funds and other lawfully established funds which operate at variance with their guiding principles and purposes or have accomplished their objectives and tasks, or have operated inefficiently, the persons competent to establish them shall dissolve or propose competent authorities to dissolve such funds in accordance with law.

Article 25. Thrift practice and waste combat in a number of cases of state budget spending

1. Cases of state budget spending prescribed in this Article include:
 - a/ Organization of conferences, seminars or talks;
 - b/ Sending of cadres, civil servants and public employees for domestic and overseas working missions or surveys;
 - c/ Training and retraining of cadres, civil servants and public employees;

- d/ Use of electricity and water;
- dd/ Use of stationeries, newspapers and magazines;
- e/ Guest reception, festivities, festivals and anniversaries.

2. For the cases prescribed in Clause 1 of this Article, the heads of competent agencies or organizations shall:

- a/ Promulgate regulations on management, assign thrift targets and norms and waste combat requirements to every section and individual for compliance;
- b/ Manage and use state budget funds strictly according to approved norms, criteria, regimes and estimates, ensuring the fulfillment of assigned tasks;
- c/ Assign fixed operation funds to users depending on the spending nature, in case all legally established conditions are met in order to ensure efficiency and conformity with work requirements;
- d/ Conduct annual examinations and internal audits for timely detection and handling of violations.

Article 26. Assignment of financial autonomy and accountability to agencies and organizations

1. To assign payroll and financial autonomy and accountability to agencies and organizations operating with state budget funds when all legally established conditions are met; to encourage agencies and organizations to assign certain fixed funds to managers and direct users.

2. The assignment of financial autonomy and accountability must be based on the functions and tasks of agencies or organizations and their practical use of state budget funds, ensuring thrift practice and waste combat. The valuation of state property for assignment to financially autonomous public non-business units that are eligible to apply the mechanism of capital assignment to enterprises must strictly comply with the law on management and use of state property.

3. Agencies and organizations enjoying financial autonomy and accountability shall strictly comply with law and properly perform their assigned functions and tasks and achieve the targets when being assigned fixed operation funds and financial autonomy.

Article 27. Acts of causing waste in the formulation, appraisal, approval, allocation and assignment of estimates, final settlement, management and use of state budget funds

1. Formulating, appraising, approving, allocating or assigning estimates ultra vires, not according to the prescribed order, contents and time, not to proper subjects, or in excess of norms, criteria and regimes.

2. Using state budget funds not for proper purposes and proper subjects, not according to the assigned estimates; in excess of set norms, criteria and regimes; failing to plan and work out measures or organize the implementation thereof for the achievement of thrift targets and norms and waste combat requirements in agencies or organizations.
3. Settling state budget expenditures in contravention of procedures, contents and subjects, in excess of set norms, criteria and regimes; approving the final settlement late or delaying the final settlement in contravention of law.
4. Managing or using state budget-originated funds and lawfully established funds in contravention of their purposes and guiding principles and their operation regulations and financial mechanisms.
5. Formulating or approving training master plans and plans without basing on the socio-economic development demands and assessing physical foundations, equipment and the quantity and quality of teachers and lecturers.
6. Developing education programs and contents without ensuring the fundamentality, comprehensiveness, practicality, rationality, stability, consistency and inheritance.
7. Using funds for development of education programs and contents at variance with the purposes, training master plans and plans, capacity and capability of educational institutions.
8. Formulating or approving health strategies, master plans, plans, projects and facilities without ensuring synchronism, thus leading to the lack of assistant doctors, doctors and the low efficiency in the use of medical examination and treatment establishments.
9. Procuring equipment for operations of medical examination and treatment establishments with state budget allocations for wrong purposes and overlap with other funding sources, procurement beyond demand leading to non-use or inefficient use.
10. Licensing establishment of schools or medical examination and treatment establishments not in conformity with the education or health development strategies, master plans and plans and other relevant laws.

Section 3

THRIFT PRACTICE, WASTE COMBAT IN PROCUREMENT AND USE OF VEHICLES, WORKING FACILITIES AND EQUIPMENT OF AGENCIES AND ORGANIZATIONS IN THE STATE SECTOR

Article 28. Procurement, furnishment and repair of vehicles

1. Vehicles must be procured and furnished for proper subjects and practical service of work; not in excess of the norms, criteria and regimes issued by competent state agencies and in compliance with the law on bidding and law on management and use of state property.
2. The repair and replacement of vehicles must be based on the norms, criteria, regimes and regulations on technical standards set by competent agencies or organizations.
3. Agencies and organizations assigned to manage and use vehicles have the responsibility:
 - a/ To determine the thrift targets and norms and waste combat requirements in the procurement, repair and replacement of vehicles;
 - b/ To annually make plans for procurement, furnishment and repair of vehicles or transfer thereof from places in surplus to places in shortage for achievement of assigned thrift targets and norms, ensuring the fulfillment of tasks.

Article 29. Management and use of vehicles

1. Vehicles of agencies and organizations must be used for proper purposes and subjects and not in excess of the norms, criteria and regimes issued by competent state agencies.
2. Agencies, organizations and individuals assigned to manage and use vehicles have the responsibility:
 - a/ To determine the thrift targets and norms and waste combat requirements in the use of vehicles;
 - b/ To apply measures for thrift practice and waste combat in the preservation of vehicles and the use of fuel in accordance with consumption norms for the achievement of assigned thrift targets and norms.
3. Unusable vehicles must be liquidated and the proceeds therefrom must be promptly paid into the state budget in accordance with law.
4. The Government shall prescribe, and organize the application of the regime of management and use of vehicles by the following modes:
 - a/ Furnishing vehicles according to working titles, positions, areas and professions;
 - b/ Hiring vehicles of service enterprises for work performance;
 - c/ Assigning fixed funds to persons eligible to use vehicles according to the prescribed criteria and regime.

Article 30. Procurement, furnishment, management and use of working facilities and equipment

1. The procurement, furnishment, management and use of working facilities and equipment must be for proper purposes and subjects, not in excess of the norms, criteria and regimes issued by competent state agencies; practically and efficiently serve work, satisfy the technology renewal requirements and comply with the law on bidding and law on management and use of state property.

2. Agencies and organizations managing and using working facilities and equipment have the responsibility:

a/ To appoint persons to manage, use, preserve, maintain, and open monitoring books for, working facilities and equipment;

b/ To promulgate internal regulations on use of working facilities and equipment; to assign thrift targets and norms and waste combat requirements to every section and user for compliance;

c/ To handle according to their competence or propose competent agencies or organizations to dispose of working facilities and equipment which are no longer needed, used inefficiently or unusable, by way of transfer, recovery, liquidation or sale in accordance with law.

Article 31. Procurement, furnishment, management and use of information and communications equipment

1. The procurement and furnishment of information and communications equipment at working offices must comply with work requirements and not exceed the norms, criteria and regimes issued by competent state agencies. Information and communications equipment at working offices shall be used only for working purposes.

2. The furnishment and use of information and communications equipment for use by, and at the houses of, officials and civil servants must comply with the norms, criteria and regimes issued by competent state agencies and the approved estimates; this fund shall be allocated to users at fixed rates.

3. Agencies and organizations assigned to manage and use information and communications equipment have the responsibility:

a/ To promulgate, and organize the implementation of, internal regulations on the use of information and communications equipment; to assign thrift targets and norms and waste combat requirements to every section and user for compliance;

b/ To review all information and communications equipment under their management, recover equipment furnished for improper subjects and make plans for furnishment and transfer of information and communications equipment in conformity with work requirements, ensuring thrift practice and efficiency.

Article 32. Acts of causing waste in procurement, furnishment, management and use of vehicles, working facilities and equipment and information and communications equipment

1. Approving the procurement and furnishment of vehicles, working facilities and equipment and information and communications equipment not for proper subjects or in excess of the norms, criteria and regimes issued by competent state agencies.
2. Arranging the use of vehicles, working facilities and equipment and information and communications equipment not for proper purposes or in excess of the norms, criteria and regimes issued by competent state agencies.
3. Using vehicles, working facilities and equipment or information and communications equipment not for working purposes or using for production, service, lease, joint venture or cooperation purposes without permission from competent authorities.
4. Failing to handle according to competence or to propose competent state agencies to promptly dispose of vehicles, working facilities and equipment or information and communications equipment which are no longer needed or are used inefficiently.
5. Showing irresponsibility in the preservation of vehicles, working facilities and equipment or information and communications equipment, thus causing damage or loss.
6. Failing to work out measures for the achievement of thrift targets and norms and waste combat requirements in agencies or organizations.

Section 4

THRIFT PRACTICE AND WASTE COMBAT IN CONSTRUCTION INVESTMENT; MANAGEMENT AND USE OF WORKING OFFICES, PUBLIC-DUTY HOUSES AND PUBLIC-UTILITY WORKS

Article 33. Formulation, appraisal and approval of master plans and plans on, and lists of, investment projects

1. The formulation, appraisal and approval of socio-economic development master plans and plans; sectoral, regional, field and product development master plans and plans; land use master plans and plans, and construction master plans must conform with the socio-economic development orientations and strategies and capability of the economy.
2. The formulation, appraisal and approval of lists of investment projects must conform with the socio-economic development master plans and plans; sectoral, regional, field and product development master plans and plans; land use master plans and plans and construction master plans.

Article 34. Formulation, appraisal and approval of investment projects

1. The formulation and appraisal of investment projects must conform with socio-economic development master plans and plans; sectoral and regional development master plans and plans; land use master plans and plans; construction master plans; and investment project master plans, plans and lists in accordance with the construction norms and standards.
2. The approval of investment projects must conform with the ability to arrange capital sources; ensure the balance between supplies and raw materials sources and production capacity and outlet markets; achieve socio-economic efficiency and environmental protection.
3. For investment projects, investment may be decided only after the investment capital sources are clearly proved and fully ensured for implementation of the projects as scheduled.

Article 35. Work construction survey and design

1. Work construction survey and design must strictly comply with the survey and design process and regulations promulgated by competent state agencies.
2. The appraisal and approval of work construction designs must strictly comply with construction norms and standards promulgated by competent state agencies.

Article 36. Formulation, appraisal and approval of total estimates and work estimates

1. The formulation, appraisal and approval of total estimates or work estimates must be based on the construction norms, unit prices and standards promulgated by competent state agencies and must conform with the approved work construction designs.
2. The adjustment of total estimates or work estimates must be based on the practical implementation, with clearly identified subjective and objective causes and liabilities related to the adjustment, and must comply with the order, procedures and jurisdiction prescribed by the laws on investment, construction, bidding and relevant laws.

Article 37. Selection of contractors and consultancy organizations supervising the implementation of investment projects

1. Investors shall publicize invitations for bids in the mass media and organize bidding in accordance with the law on bidding in order to select contractors and supervision consultancy organizations.
2. The selected contractors or supervision consultancy organizations must be fully qualified and capable for implementation or supervision of the

implementation of investment projects. They shall make plans for practice thrift and combat waste.

Article 38. Investment project implementation and work construction

1. Investment projects may be implemented and works may be constructed only when they are approved by competent state agencies. Investment projects or works not included in master plans or plans which fail to satisfy the prescribed conditions or comply with the investment process and procedures shall be terminated or cancelled.
2. Ground clearance for implementation of construction investment projects must ensure the project implementation schedule. The compensation, support and resettlement upon land recovery by the State for implementation of construction investment projects must ensure democracy, objectivity, publicity, transparency, timeliness and lawfulness.
3. Work construction must strictly comply with approved designs, construction standards and norms and schedules. Investors and project owners shall examine and request contractors to keep to the construction schedule, to construct works according to designs, and to use raw materials and materials that meet quality standards and technical requirements, ensuring work quality and construction progress.
4. Consultancy organizations supervising work construction shall fulfill their committed obligations toward investors and project owners; detect and promptly stop negative acts that cause waste during the construction process.
5. Investors and project owners shall:
 - a/ Specify the thrift targets and norms and waste combat requirements to be assigned to contractors for compliance;
 - b/ Not change at their own will the approved designs, work estimates or winning bids; conduct pre-acceptance tests and organize final settlement for the works according to regulations.

Article 39. Management of construction investment capital

1. The management of construction investment capital must abide by the following principles:
 - a/ Complying the law on management of investment capital and the approved lists of investment projects and investment support projects;
 - b/ Complying with the norms, standards, criteria, unit prices, process and procedures as prescribed by the laws on investment, construction and bidding;
 - c/ Conforming with the ability to arrange capital sources, ensuring the construction schedule within the limits of total work estimates;

d/ Ensuring socio-economic efficiency and conformity with the investment targets and requirements.

2. Construction investment capital-managing agencies and organizations shall:

a/ Determine the thrift targets and norms and waste combat requirements in the management of construction investment capital, which will be assigned to capital-funded agencies and organizations for compliance, ensuring thrift and efficiency;

b/ Ensure concentrated, proper and efficient investment, allocating capital in time and thriftily;

c/ Supervise, examine, inspect and internally audit the capital management in agencies or organizations. Handle cases of waste according to their competence or propose them to competent authorities for timely handling.

Article 40. Use of construction investment capital

1. The use of construction investment capital must comply with the criteria, standards, norms, unit prices, process and procedures prescribed by the laws on investment, construction and bidding.

For projects partially supported with state budget, investors shall prove and pledge to ensure adequate capital sources before the projects are approved.

2. Investors and project owners using construction investment capital have the responsibility to work out plans and measures in order to organize the implementation of assigned thrift targets and norms and waste combat requirements, ensuring completion of the works or investment projects on schedule; to organize activities of people's inspection, internal audit and annual assessment in order to detect in time violations related to thrift practice and waste combat and handle them in accordance with law.

Article 41. Organization of groundbreaking, construction commencement and construction completion ceremonies

1. State budget funds may be used for organization of groundbreaking, construction commencement and construction completion ceremonies only for the following works:

a/ National important works;

b/ Local works of great value and important economic, political, cultural and social significance.

2. The Prime Minister shall decide on the organization of groundbreaking, construction commencement and construction completion ceremonies for works specified at Point a, Clause 1 of this Article, and prescribe the organization of

groundbreaking, construction commencement and construction completion ceremonies for works specified at Point b, Clause 1 of this Article.

Article 42. Management and use of working offices and non-business operation facilities

1. Agencies and organizations assigned to manage and use working offices, other assets closely attached to land areas of working offices or non-business operation facilities shall manage and use them for proper purposes and in accordance with law, ensuring thrift and efficiency.

The construction, upgrading, renovation, repair or lease of working offices and non-business operation facilities of state budget-funded agencies or organizations must conform with the norms, criteria and regimes issued by competent state agencies.

2. Working offices which are used for improper purposes or left unused shall be recovered and handled in accordance with the law on management and use of state property and the law on the state budget.

Article 43. Management and use of public-duty houses

1. Public-duty houses shall be allocated for cadres and civil servants to live in the period of performing their duties, according to proper subjects and the norms, criteria and regimes issued by competent state agencies. Public-duty houses allocated to improper subjects, used for wrong purposes, left unused or at the expiration of the contractual accommodation period must be recovered.

2. Agencies managing public-duty houses shall formulate and promulgate regulations on management of public-duty houses, sign contracts with users, periodically examine the performance of the contracts, and recover the houses upon expiration of the contracts.

3. Persons assigned to use public-duty houses shall comply with the regulations on management of public-duty houses, use them for proper purposes, preserve the houses and other assets according to hand-over dossiers; may neither renovate, repair or alter the structures and utility of public-duty houses at their own will; neither transfer nor sublease the houses in any form; and shall return them to the managing agencies when they are no longer eligible or no longer have the demand to rent these houses.

Article 44. Management and use of public-welfare facilities

1. Public-welfare facilities must be managed and used for proper purposes. Public-welfare facilities which are left unused or used inefficiently shall be recovered and assigned to other agencies or organizations for management and use.

2. Agencies and organizations assigned to manage and use public-welfare facilities have the responsibility:

a/ To draft and promulgate regulations on management of the facilities; to work out plans for their preservation, exploitation, embellishment and use with thrift and efficiency;

b/ To determine the thrift targets and norms and waste combat requirements in the management and use of public-welfare facilities;

c/ To supervise, examine and manage the use of public-welfare facilities.

Article 45. Acts of causing waste in construction investment, management and use of working offices, public-duty houses and public-welfare facilities

1. Approving investment projects outside the approved master plans and plans; without scientific grounds or complying with the norms and standards; or with norms and unit prices higher than the levels prescribed by law.

2. Failing to follow the topographical and geological survey process and regulations promulgated by competent state agencies; reporting inaccurate, untruthful and unobjective survey data. Failing to observe the process, norms, criteria and standards on designs, appraisal and approval of designs of work construction, which are promulgated by competent state agencies.

3. Conducting the ground clearance and project implementation later than the approved schedules due to subjective causes; implementing the projects or starting the construction before they are approved by competent state agencies.

4. Allocating capital in a scattered manner and behind schedule; failing to organize final settlement or organizing late final settlement for construction works or projects.

5. Using investment capital at variance with set criteria and standards, or in excess of the norms and unit prices as prescribed by law.

6. Adjusting the total work estimates in contravention of the law on bidding and relevant laws. Adjusting the construction designs, standards and criteria already approved by competent authorities.

7. Using working offices or public-duty houses for improper purposes or improper subjects, or in excess of the norms, criteria and regimes issued by competent state agencies.

8. Failing to handle according to competence or to propose competent state agencies to handle in time state-invested works which are unusable, are no longer needed or are used inefficiently, failing to achieve the set targets.

9. Using state budget funds for organization of groundbreaking, construction commencement or work completion ceremonies for works other than those specified in Clause 1, Article 41 of this Law.

10. Failing to work out measures and organize the implementation of the thrift targets and norms and waste combat requirements in construction investment, management and use of working offices, public-duty houses and public-welfare facilities.

Section 5

THRIFT PRACTICE AND WASTE COMBAT IN MANAGEMENT, EXPLOITATION AND USE OF RESOURCES

Article 46. Principles of thrift practice and waste combat in management, exploitation and use of resources

1. Conforming with approved master plans and plans on resource exploitation and protection.
2. Assessing socio-economic impacts and efficiency and national requirements of sustainable development in association with environmental protection.
3. Applying scientific and technological advances to the exploitation and processing of resources; ensuring the management and rational, efficient and thrifty exploitation and use for proper purposes. Only licensing resource exploitation and processing activities that meet the requirement of application of scientific and technological advances.
4. Complying with the order and procedures prescribed by the laws on land, water resources, minerals, protection and development of forests and other types of resources.

Article 47. Land management and use

1. The management and use of land by agencies, organizations, households and individuals must:
 - a/ Comply with the land use master plans and plans;
 - b/ Comply with the land use purposes;
 - c/ Ensure thrift, efficiency and environmental protection and not harm the legitimate interests of related land users.
2. Agencies and organizations assigned to manage and use land have the responsibility:
 - a/ To manage and use land according to the certificates of land use rights and ownership of houses and other land-attached assets, land allocation decisions and land lease contracts, and other provisions of the land law;

b/ To determine the thrift targets and norms and waste combat requirements in land management and use, and to work out plans and measures for implementation of the thrift targets and norms and waste combat requirements in land management and use; to implement the provisions on land management and use in the Land Law and relevant laws;

c/ To examine and inspect the land management and use; to detect and handle according to competence or propose competent authorities to handle acts of using land for wrong purposes and causing land waste.

Article 48. Management, exploitation and use of water resources

1. The management, exploitation and use of water resources by agencies, organizations, households and individuals must:

a/ Comply with master plans and plans on use of water resources;

b/ Comply with proper purposes, and ensure thrift, efficiency, environmental protection and sustainable development;

c/ Neither obstruct nor damage the lawful exploitation and use of water resources by other organizations and individuals.

2. Agencies and organizations assigned to manage, exploit and use water resources have the responsibility:

a/ To determine the thrift targets and norms and waste combat requirements in management, exploitation and use of water resources;

b/ To draw up plans and measures for implementation of the thrift targets and norms and waste combat requirements in the management, exploitation and use of water resources;

c/ To protect water resources in use;

d/ To implement the provisions on management, exploitation and use of water resources in the Law on Water Resources and other relevant laws;

dd/ To examine and inspect the exploitation and use of water resources; to detect and promptly handle according to competence or propose competent authorities to handle acts of polluting, destroying, or causing loss or waste of, water resources.

Article 49. Management, exploitation and use of minerals

1. The management, exploitation and use of minerals by agencies, organizations, households and individuals must ensure:

a/ Conformity with mineral exploitation strategies and master plans;

b/ Socio-economic efficiency, environmental protection and sustainable development;

- c/ Compliance with mineral exploitation licenses granted by competent state management agencies;
 - d/ Full exploitation of minerals and the efficient use of useful byproducts from mineral exploitation activities.
2. Agencies, organizations and individuals assigned to manage, exploit and use minerals have the responsibility:
- a/ To determine the thrift targets and norms and waste combat requirements in the management, exploitation and use of minerals;
 - b/ To draw up plans and measures for implementation of the thrift targets and norms and waste combat requirements in the management, exploitation and use of minerals;
 - c/ To exploit minerals of types and reserves and with techniques as stated in the licenses; to make deposits for environment improvement and restoration; to improve and restore the environment after the exploitation of minerals;
 - d/ To implement the law on management, exploitation and use of minerals and other relevant laws;
 - dd/ To examine and inspect the exploitation and use of minerals; to detect and promptly handle according to competence or to propose competent authorities to handle acts of polluting or destroying the environment, or causing loss or waste of minerals.

Article 50. Management, exploitation and use of forest resources

1. The management, exploitation and use of forest resources by agencies, organizations, households and individuals must ensure:
- a/ Conformity with strategies on forestry development; master plans and plans on forest protection and development;
 - b/ Forest protection and forest fire fighting and sustainable development of forest resources;
 - c/ Combination between forest protection and development and rational exploitation in order to bring into play forest resources;
 - d/ Harmony between the interests of the State and the interests of forest owners, between the economic interests of forests and the interests of forest protection, environmental protection and forest resource conservation.
2. Agencies, organizations, households and individuals assigned to manage, exploit and use forest resources have the responsibility:
- a/ To determine the thrift targets and norms and waste combat requirements in the management, exploitation and use of forest resources;

b/ To draw up plans and measures for implementation of the thrift targets and norms and waste combat requirements in the management, exploitation and use of forest resources;

c/ To use forests for proper purposes, according to the boundaries determined in the decisions on forest assignment or lease and in accordance with forest management regulations;

d/ To examine and inspect the exploitation and use of forest resources; to detect and promptly handle according to competence or propose competent authorities to handle acts of polluting, destroying, causing loss or waste of, forest resources.

Article 51. Management, exploitation and use of other resources

1. Other resources not yet prescribed in Articles 47, 48, 49 and 50 of this Law shall be managed, exploited and used thriftily and efficiently.

2. Agencies, organizations, households and individuals assigned to exploit and use resources shall draw up plans and measures for thrifty and efficient exploitation and use of these resources.

Article 52. Use of recycled resources and renewable energy sources

1. The use of recycled resources and renewable energy sources is determined as a mode of efficient thrift practice and waste combat. Investment projects on resource recycling and use of recycled resources and renewable energy sources are entitled to investment incentives in accordance with the law on investment.

2. Investors contributing capital in forms of patents, technical know-hows, technological processes and technical services related to the use of recycled resources or renewable energy sources are entitled to financial assistance as prescribed by law.

3. Organizations and individuals having innovations in resource recycling and use of recycled resources or renewable energy sources, which contribute to thrift practice and waste combat shall be given rewards from the funds saved through the application of such innovations and in accordance with law.

Article 53. Acts of causing waste in management, exploitation and use of resources

1. Managing, exploiting and using resources at variance with master plans, plans and processes approved by competent state agencies.

2. Causing pollution, destroying resources, failing to apply solutions and measures to protect the environment.

3. Assigning land, leasing land, recovering land, permitting change of land use purpose at variance with the approved land use master plans and plans; using

land not for proper purposes and without efficiency; being late in putting the land to use as prescribed in land allocation decisions or land lease contracts; failing to return land according to land recovery decisions of competent state agencies; leaving land uncultivated, failing to fully tap the allocated areas.

4. Failing to develop measures for implementation of the thrift targets and norms and waste combat requirements in the management, exploitation and use of resources.

5. Failing to sort and recycle wastes in accordance with law; causing difficulties or obstacles to agencies, organizations or individuals in scientific and technological research and application or in implementation of projects on the use of recycled resources.

6. Licensing the exploitation and processing of resources which fail to satisfy the requirements on application of scientific and technological advances.

Section 6

THRIFT PRACTICE AND WASTE COMBAT IN APPARATUS ORGANIZATION, MANAGEMENT AND USE OF LABOR AND WORKING TIME IN THE STATE SECTOR

Article 54. Principles of thrift practice and waste combat in the management and use of labor and working time

1. Complying with the law on management and use of labor and working time.

2. Competent agencies, when considering and approving payrolls or deciding on the use of labor resources and working time, shall base themselves on task requirements, working positions and payroll norms, ensuring the thrift practice and waste combat requirements.

3. The management and use of labor and working time must be based on the application of technologies, modernization, and administrative reform requirements.

4. The organization of apparatuses of agencies and organizations must be based on the review of working positions, functions, tasks, powers, organizational structures and existing payroll quotas in order to avoid overlap and inadequacy in functions and tasks.

Article 55. Management and use of labor and working time in state agencies

1. The recruitment of civil servants in agencies and organizations must be based on task requirements, working positions and within the scope of payroll decided by competent state agencies; ensure publicity, transparency, fairness and objectivity and comply with the law on cadres and civil servants.

2. Training, arrangement and employment of cadres and civil servants must be based on human resource development plans, working position requirements, training qualifications, professional competence and ranks of cadres and civil servants. Rank promotion, rank shift and appointment of cadres and civil servants must comply with the law on cadres and civil servants.
3. The use of labor and working time must be based on the rational, scientific and efficient organization of work in association with administrative reform.
4. Agencies and organizations as well as heads of agencies or organizations shall organize the formulation of plans on training and evaluation of cadres and civil servants in accordance with the law on cadres and civil servants; draw up plans on proper use of working time and handling of work; and formulate regulations on labor discipline in accordance with the law on labor and the law on cadres and civil servants.

Article 56. Management and use of labor and working time in public non-business units

1. The recruitment of public employees in public non-business units must be based on the professional title criteria, working positions and work requirements; ensure publicity, transparency, fairness and objectivity; heighten the responsibility of heads of public non-business units and comply with the law on public employees.
2. Labor training and retraining in public non-business units must be based on managerial position criteria, professional titles and professional knowledge and skill updating requirements.
3. Public non-business units shall organize work in a rational and scientific manner in association with raising service quality and operation efficiency.
4. Public non-business units shall draw up plans on training, evaluation and classification of public employees in accordance with the law on public employees; draw up plans on proper use of working time and handling of work; and adopt regulations on labor discipline in accordance with the law on labor and law on public employees.

Article 57. Management and use of labor and working time in other agencies and organizations

Other agencies and organizations shall base themselves on their practical use of labor and working time to apply the provisions of Articles 54, 55 and 56 of this Law and the labor law.

Article 58. Acts of causing waste in the management and use of labor, working time in the state sector

1. Recruiting civil servants in excess of payroll quotas decided by competent agencies; recruiting improper persons in contravention of regulations or ultra vires.
2. Recruiting public employees into payrolls or signing definite or indefinite labor contracts for jobs eligible for signing reasonable labor or work piece contracts of under 12 months.
3. Recruiting public employees without basing on work requirements, working positions, professional title criteria and wage funds of public non-business units.
4. Arranging or employing cadres, civil servants or public employees without basing on work requirements, training qualifications, professional capabilities, ranks and titles according to regulations.
5. Training at variance with plans and without basing on professional knowledge and skill updating and capabilities of cadres, civil servants, public employees and laborers.
6. Using working time for personal affairs, using working time inefficiently.
7. Assigning payrolls higher than practical demands, not suitable to scientific advances and occupational skills of workers.

Section 7

THRIFT PRACTICE AND WASTE COMBAT IN MANAGEMENT AND USE OF STATE CAPITAL AND PROPERTY AT ENTERPRISES

Article 59. Management and use of state capital at enterprises

1. The management and use of state capital at enterprises must be based on capital use efficiency, diversification of capital sources, rational and thrifty capital structure; and comply with proper purposes and regimes as prescribed by law and the enterprises' charters.
2. The authorized representatives of state capital at enterprises shall monitor and supervise the enterprises' business activities in relation to the efficiency of contributed capital, detecting in time violations, inefficient use of capital, risks of capital loss, and promptly report them to the owners.

Article 60. Management and use of land and state property at enterprises

1. The management and use of state property at enterprises must be aimed at higher productivity, quality, and efficiency in the use of, the property. The management and use of land must comply with the purposes stated in land allocation decisions, land lease contracts, or certificates of land use rights and ownership of houses and other land-attached assets which are granted by competent state agencies in conformity with approved master plans.

2. Enterprise managers have the responsibilities:

a/ To formulate regulations on management and efficient use of land and state property at the enterprise;

b/ To annually organize the examinations, internal audits to assess the thrift practice and waste combat in the enterprises; promptly detect violations for handling in accordance with law.

Article 61. Thrift practice and waste combat at state enterprises

1. In addition to the provisions of Articles 59 and 60 of this Law, state enterprises shall comply with the following provisions:

a/ Applying regulations on financial management and financial supervision in accordance with law;

b/ Identifying and developing synchronous measures for implementation of thrift targets and norms and waste combat requirements in the management and use of capital, funds and assets at the enterprises;

c/ Examining and detecting in time acts of causing waste at the enterprises;

d/ Offering incentives to agencies, organizations and individuals that have detected waste at the enterprises, rewarding persons who make achievements in thrift practice and waste combat.

2. Heads of state enterprises have the responsibilities:

a/ To develop and register with the owners specific thrift targets and norms, annual and long-term reduction of production and business costs of the enterprises;

b/ To work out measures and solutions to implement the thrift and cost reduction targets and norms, and publicize them to laborers in the enterprises;

c/ To organize the implementation of registered thrift targets and norms, annually report on the implementation results to the owners and concerned management agencies;

d/ To organize examinations and internal audits; to examine and scrutinize financial supervision reports for timely detection of violations in the management and use of capital and funds of the enterprises.

Article 62. Acts of causing waste in management and use of state capital at enterprises

1. Acts of causing waste in management and use of state capital at enterprises include:

a/ Managing and using state capital inefficiently, causing loss;

b/ Managing and using state property for improper purposes;

c/ Establishing, managing or using varied funds for improper purposes and in violation of regimes promulgated by competent state agencies;

d/ Failing to work out measures for implementation of thrift targets and norms and waste combat requirements in the management and use of state capital and state property at enterprises.

2. The authorized representatives of contributed state capital at enterprises who fail to implement or improperly implement the provisions of Clause 2, Article 59 of this Law, thus causing waste, shall be handled as follows:

a/ They shall give explanations at the owner's request;

b/ They shall be disciplined or examined for penal liability in accordance with law, depending on the seriousness of their violations.

3. Heads of state enterprises who fail to implement or improperly implement the provisions of Article 61 of this Law and commit violations prescribed in Clause 1 of this Article, thus causing waste, shall be handled as follows:

a/ They shall give explanations at the request of the owner, inspection agencies, State Audit office, supervision agencies and specialized state management agencies;

b/ They shall pay compensation in part or in full for damage in accordance with law;

c/ They shall be disciplined or examined for penal liability in accordance with law, depending on the seriousness of their violations.

Section 8

THRIFT PRACTICE AND WASTE COMBAT IN PRODUCTION, BUSINESS AND CONSUMPTION ACTIVITIES OF PEOPLE

Article 63. Principles of thrift practice and waste combat in production, business and consumption activities of people

1. Ensuring the rights and interests of the State, the lawful rights and interests of organizations and individuals in production, business and consumption activities.

2. Not obstructing traffic and public activities, not causing social disorder and insecurity; not causing environmental pollution.

3. Preserving the fine customs and practices, building cultured, civilized and healthy lifestyles; avoiding waste which affects the lawful rights and interests of the community.

Article 64. Thrift practice and waste combat in construction investment, production, business and consumption activities of people

1. Investment projects for production and business development must strictly comply with land use master plans and plans, construction master plans, cultural relic conservation and embellishment master plans, specialized master plans and regulations on protection of views and environment, which are promulgated by competent state agencies.
2. The use of capital, labor, natural resources and other resources in construction investment, production and business must be based on thrift and efficiency.
3. The State shall encourage organizations and individuals to practice thrift and combat waste in production, business and consumption in order to reserve capital for investment in production, business and other forms not prohibited by law.

Article 65. Thrift practice and waste combat in organization of festivals and other activities using resources contributed by communities

1. The organization of festivals and other activities using resources contributed by communities must ensure thrift, proper purposes, efficiency, publicity, transparency, preservation of fine customs and practices, creation of cultured, civilized and healthy lifestyles and waste combat.
2. Organizations and individuals that fail to comply or improperly comply with the provisions of Clause 1 of this Article, thus causing waste, shall give explanations before their communities, Vietnam Fatherland Front and its member organizations, mass media agencies and specialized management agencies in localities where the organized activities take place,
3. The Prime Minister shall specify the application of civilized lifestyle in weddings, funerals and festivals, ensuring thrift practice and waste combat in production, business and consumption activities of people; and adopt policies to encourage the entire people to practice thrift and combat waste in weddings and funerals.

Article 66. Organization of implementation of regulations on thrift practice and waste combat in production, business and consumption activities of people

1. The People's Councils and People's Committees at all levels shall, based on the Prime Minister's regulations and their competence, decide on scales of festivals and other cultural activities in their localities; adopt policies to encourage thrift practice and waste combat in weddings and funerals; organize the launch of thrift practice and waste combat movements among local people; specify forms of commending and rewarding organizations, households and individuals that properly observe the law on thrift practice and waste combat.
2. The Ministry of Culture, Sports and Tourism shall develop cultured family criteria, linking them with the encouragement and mobilization of people to

practice thrift and combat waste, contributing to building a civilized and healthy society.

3. Agencies and organizations shall include the thrift practice and waste combat contents into their charters, statutes and regulations; request their cadres, civil servants, public employees or members to exemplarily implement the law on thrift practice and waste combat. They shall consider and evaluate their cadres, civil servants, public employees or members based on their thrift practice and waste combat results.

4. Mass media agencies shall propagate, encourage and commend in time good people and good deeds in thrift practice and waste combat, while condemning and criticizing acts of causing waste.

Chapter III

RESPONSIBILITIES OF AGENCIES AND ORGANIZATIONS IN THRIFT PRACTICE AND WASTE COMBAT

Article 67. Responsibilities of the Government

1. To submit to the National Assembly or the National Assembly Standing Committee for promulgation or to promulgate according to its competence legal documents, policies and specific measures for thrift practice and waste combat in conformity with the management requirements and the national socio-economic development in each period.

2. To formulate and promulgate, and organize the implementation of, annual and long-term master programs on thrift practice and waste combat; to determine and direct the national thrift targets and norms and waste combat requirements in conformity with socio-economic development plans.

3. To direct ministries, ministerial-level agencies, government-attached agencies and provincial-level People's Committees to coordinate in their task performance in order to ensure thrift practice and waste combat; to formulate and implement annual and long-term programs on thrift practice and waste combat in the sector and fields under their management, to decide on specific thrift norms of the key sectors and fields in the thrift practice and waste combat programs of ministries, sectors and localities.

4. To stipulate the regime of reporting on thrift practice and waste combat; to annually make review reports on thrift practice and waste combat results of a year to the National Assembly at the session convened at the beginning of the subsequent year.

5. To organize the inspection and examination of thrift practice and waste combat; to promptly and strictly handle violations of the law on thrift practice and waste combat in accordance with law and publicize the handling results.

6. To intensify coordination with the Vietnam Fatherland Front Central Committee in supervising the thrift practice and waste combat and direct the mass media agencies to step up the propagation and mobilization of the entire people for thrift practice and waste combat.

Article 68. Responsibilities of the Ministry of Finance

1. To assist the Government in uniformly implementing and guiding the provisions of this Law; to submit to the Government for approval annual and long-term general programs on thrift practice and waste combat; to organize and inspect the implementation of the thrift practice and waste combat programs and periodically review and report the implementation results.

2. To promulgate or submit to competent authorities for promulgation legal documents detailing and guiding the implementation of this Law.

3. To guide and assign specific thrift norms for every management field in association with the formulation of annual budget plans, organize the implementation thereof, and take responsibility for results of thrift practice and waste combat in the sectors and fields under its management.

4. To summarize and report on thrift practice and waste combat results nationwide to the Government.

5. To inspect, examine and handle violations in the observance and implementation of the law on thrift practice and waste combat within the sectors and fields under its management; to organize expenditure control activities of the State Treasury according to regulations.

Article 69. Responsibilities of ministries, ministerial-level agencies and government-attached agencies

1. To promulgate or propose competent authorities to promulgate mechanisms, policies and measures for thrift practice and waste combat within the sectors and fields under their management according to their competence in association with the determination of thrift targets and norms and organize the implementation according to schedule and with quality.

2. To review the systems of techno-economic norms, criteria and regimes under their management; to revise, supplement and issue or propose competent authorities to issue them in time in conformity with the practical situation and scientific and technological advances, ensuring thrift and waste combat.

3. To develop and implement annual and long-term thrift practice and waste combat programs, clearly identifying the thrift targets, norms and criteria for their sectors and fields and for agencies and organizations under their management, and send them to the Ministry of Finance for sum-up.

4. To organize the thrift practice and waste combat and take responsibility for the results thereof in the sectors and fields under their management. To review the thrift practice and waste combat results and the handling of waste-causing acts in the sectors and fields under their management, and send them to the Ministry of Finance for preparing a summarization report to the Government.

5. To inspect, examine and handle violations and publicize the handling of violations related to thrift practice and waste combat within the sectors and fields and agencies and organizations under their management.

Article 70. Responsibilities of People's Councils at all levels

1. To promulgate within the scope of their functions, tasks and powers regulations on application of measures for thrift practice and waste combat in their localities.

2. To decide on policies and solutions for thrift practice and waste combat in association with the implementation of thrift practice and waste combat programs and the assigned thrift targets and norms in conformity with the local socio-economic development situation and specific conditions.

3. To oversee the application of thrift practice and waste combat measures in localities; to oversee the publicity of the fields and activities prescribed in Article 5 of this Law and results of inspection and examination of the implementation of regulations on thrift practice and waste combat in localities.

Article 71. Responsibilities of People's Committees at all levels

1. To formulate and implement annual and long-term thrift practice and waste combat programs, clearly determining the targets, norms, measures and criteria for annual assessment of thrift practice and waste combat.

2. To organize the application of thrift practice and waste combat measures within their localities; to review and report to the People's Councils of the same level and superior finance agencies on the results of thrift practice and waste combat, and the handling of waste-causing acts in localities.

3. To inspect, examine and strictly and promptly handle according to their competence violations of the law on thrift practice and waste combat and publicize the handling results in localities.

4. To publicize the fields and activities prescribed in Article 5 of this Law according to their competence and decentralization in localities; to ensure the right to supervise the thrift practice and waste combat of citizens and related agencies and organizations.

Article 72. Responsibilities of the Vietnam Fatherland Front and its member organizations

1. To supervise the thrift practice and waste combat at state agencies and organizations; to supervise the handling of waste-causing acts in accordance with current law.
2. To propagate, mobilize and guide people in thrift practice and waste combat in production, business and consumption.
3. The Vietnam Fatherland Front Committees of communes, wards or townships shall guide the commune-level people's inspection boards and the investment supervision boards formed by the communities; trade union committees of state agencies, organizations or enterprises shall direct the people's inspection boards in agencies, organizations or state enterprises to organize activities of supervising the thrift practice and waste combat.
4. Annually, the Vietnam Fatherland Front Committees shall coordinate with ministries, ministerial-level agencies, government-attached agencies and People's Committees at all levels in formulating and implementing action programs for supervision of and social criticism on the thrift practice and waste combat.

Article 73. Responsibilities of inspectorates

1. Agencies with inspection functions shall deploy, organize and direct the inspection of thrift practice and waste combat under the following principles:
 - a/ The inspection of thrift practice and waste combat shall be conducted in accordance with law and based on the norms, criteria and regimes issued by competent state agencies;
 - b/ The inspection of thrift practice and waste combat may not obstruct the routine activities of the inspected agencies and organizations;
 - c/ The inspection of thrift practice and waste combat must be carried out under programs or plans and unexpectedly in association with inspection activities in each field, ensuring objectivity and honesty;
 - d/ Thrift practice and waste combat inspection activities must strictly comply with the provisions of this Law and relevant laws.
2. Methods of thrift practice and waste combat inspection
 - a/ The inspection of thrift practice and waste combat must be linked to the performance of inspection functions and tasks of agencies and organizations and strictly follow the inspection order and procedures prescribed by the law on inspection. Agencies assigned to conduct specialized inspection shall include the thrift practice and waste combat inspection in the contents of inspections in the fields under their specialized management;
 - b/ Specialized inspection of thrift practice and waste combat.

3. Thrift practice and waste combat inspection conclusions must be publicized in accordance with law. Apart from the publicity provisions of the Inspection Law, the inspectorates shall base themselves on the forms of publicity prescribed in Clause 3, Article 5 of this Law to decide on forms of publicizing inspection results.

4. If detecting violations of the law on thrift practice and waste combat, the inspectorates shall promptly propose and transfer dossiers to competent state agencies for handling.

Article 74. Responsibilities of the State Audit Office

1. Within the scope of its tasks and powers, the State Audit Office shall perform audit to prevent, detect and handle violations of the law on thrift practice and waste combat.

2. To publicize audit results related to thrift practice and waste combat, except for cases involving state secrets as prescribed by law.

3. If detecting violations of the law on thrift practice and waste combat, to promptly propose and transfer dossiers to competent state agencies for handling.

Article 75. Responsibilities of investigation agencies, People's Procuracies and People's Courts

1. Upon receipt of denunciations or reports of individuals, agencies or organizations, or proposals of state agencies to institute criminal cases against waste-causing cases with criminal signs, the investigation agencies or People's Procuracies shall accept the cases for handling according to the order prescribed by the criminal procedure law. The results of handling of such proposals shall be notified in writing to the proposing agencies; in case of non-institution of criminal cases, they shall clearly state the reasons.

2. Within the scope of their functions, tasks and powers, the investigation agencies, People's Procuracies and People's Courts shall assume the prime responsibility for, and coordinate with competent agencies in, promptly and strictly handling violations of the law on thrift practice and waste combat.

Chapter IV

COMPLAINTS, DENUNCIATIONS, COMMENDATION AND HANDLING OF VIOLATIONS

Article 76. Complaints and denunciations

1. Citizens, agencies, organizations, cadres or civil servants have the right to lodge complaints about, citizens have the right to denounce, violations of the

law on thrift practice and waste combat, and to be protected in accordance with the law on denunciations.

2. Agencies, organizations and individuals, according to their jurisdiction, shall settle complaints and denunciations about violations of the law on thrift practice and waste combat in accordance with the law on complaints and the law on denunciations.

3. Those who cover up violators, obstruct, or show irresponsibility in, the handling of complaints, denunciations and violators of the law on thrift practice and waste combat, those who intimidate, retaliate or take revenge on complainants or denouncers shall be disciplined, administratively sanctioned or examined for penal liability, depending on the nature and seriousness of their violations.

Article 77. Commendation

1. Agencies, organizations or individuals that record the following achievements will be commended:

a/ Fulfilling or overfulfilling the assigned thrift targets and norms and waste combat requirements;

b/ Having solutions or innovations in thrift practice and waste combat, which bring about concrete results;

c/ Detecting or reporting detection information on waste, stopping waste in time.

2. Funding sources for commendation

a/ Reward money sources prescribed in the Law on Emulation and Commendation;

b/ Source of fund saved from the application of solutions and innovations;

c/ Source of fund earned from the stoppage of waste which is detected and redressed in time;

d/ Source of fund allocated to agencies or organizations.

3. The Government shall stipulate the calculation, determination and use of reward sources specified in Clause 2 of this Article.

Article 78. Handling of violations and compensation for damage

1. Agencies, organizations or individuals that commit violations specified in Articles 27, 32, 45, 53 and 58 of this Law or fail to implement or improperly implement the provisions of this Law, thus letting waste occur, shall be handled as follows:

a/ Being responsible to give explanations at the request of their direct managing agencies, organizations or persons, superior agencies, inspection, examination, audit and supervision agencies and specialized state management agencies;

b/ Paying compensating in part or in full for damage in accordance with law;

c/ Being disciplined, administratively sanctioned or examined for penal liability, depending on the seriousness of their violations.

2. Heads of agencies or organizations who do not directly commit violations but let waste occur in their agencies or organizations, let waste-causing acts of persons they directly manage or assign tasks occur, or fail to handle waste-causing acts according to their competence, shall be handled as follows:

a/ Being responsible to give explanations at the request of superior agencies, organizations or individuals, inspection, examination, audit and supervision agencies and specialized state management agencies;

b/ Being disciplined or examined for penal liability in accordance with law, depending on the seriousness of the violations.

3. Heads of agencies or organizations of immediate higher level shall take joint responsibility for letting waste occur in their subordinate agencies or organizations or in agencies or organizations under their deputies' direct charge and shall be handled as follows:

a/ Being responsible to give explanations at the request of superior agencies, organizations or individuals, inspection, examination, audit and supervision agencies and specialized state management agencies;

b/ Being disciplined or examined for penal liability in accordance with law, depending on the seriousness of their violations.

4. Heads of agencies or organizations who have applied necessary measures to prevent and redress waste-causing acts; have strictly handled such acts and promptly reported them to competent agencies or organization will be considered for reduced legal liability prescribed in Clauses 2 and 3 of this Article.

5. The Government shall detail this Article.

Chapter V

IMPLEMENTATION PROVISIONS

Article 79. Effect

This Law takes effect on July 1, 2014.

Thrift Practice and Waste Combat Law No. 48/2005/QH11 ceases to be effective on the date this Law takes effect.

Article 80. Detailing provisions

The Government shall detail the articles and clauses as assigned in this Law.

This Law was passed on November 26, 2013 by the XIIIth National Assembly of the Socialist Republic of Vietnam, at its 6th session.-

Chairman of the National Assembly

NGUYEN SINH HUNG