

THE GOVERNMENT

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

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DECREE

PENALTIES FOR ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF PUBLIC PROPERTY, THRIFT PRACTICE AND WASTEFULNESS COMBAT, NATIONAL RESERVE AND STATE TREASURY

Pursuant to the Law on organization of the Government dated June 19, 2015;

Pursuant to the Law on penalties for administrative violations dated June 20, 2012;

Pursuant to the Law on management and use of public property dated June 21, 2017;

Pursuant to the Law on state budget dated June 25, 2015;

Pursuant to the Law on thrift practice and wastefulness combat dated November 26, 2013;

Pursuant to the Law on national reserve dated November 20, 2012;

At the request of the Minister of Finance;

The Government promulgates a Decree on penalties for administrative violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

1. This Decree deals with violations, penalties, fines, remedial measures against administrative violations, the power to make records of administrative violations and the power to impose penalties against administrative violations in the following fields:

a) Management and use of public property in authorities and organizations, property of state-funded projects, property under the established public ownership and infrastructure property invested and managed by the State;

b) Thrift practice and wastefulness combat;

c) National reserve;

d) State Treasury.

2. Administrative violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve or state treasury with respect to accounting, construction, planning and investment, valuation, auction and regulations other than those specified in Clause 1 of this Article shall be considered in accordance with relevant law provisions.

Article 2. Regulated entities

1. Organizations or individuals committing administrative violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury.

2. The organizations mentioned in Clause 1 of this Article include:

a) Regulatory authorities;

b) Units affiliated to the People's Armed Force;

c) Public service providers;

d) Agencies affiliated to the Communist Party of Vietnam;

dd) Socio-political organizations, socio-political and professional organizations, social organizations, socio-professional organizations and other organizations established under the law on associations;

e) Other involved enterprises, organizations and individuals.

3. Persons that have the power to impose administrative penalties, and organizations and individuals related to the imposition of administrative penalties in accordance with regulations herein.

4. In case an on-duty official or public employee commits a violation which relates to his/her assigned tasks as prescribed in relevant legislative documents or administrative documents issued by competent authorities or officers, he/she shall not incur administrative penalties according to regulations herein but shall suffer punishment in accordance with regulations of the Law on officials and public employees.

A regulatory authority that commits a violation relating to its assigned state management tasks shall not face administrative penalties according to regulations herein but shall suffer punishment in accordance with relevant law provisions.

Article 3. Prescriptive periods for administrative violations punishable

The prescriptive period for imposition of penalties for one of the administrative violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury specified in this Decree is 01 year. The prescriptive period of imposition of penalties for an administrative violation relating to house, land and infrastructure property invested and managed by the State shall be 02 years.

Article 4. Penalties and remedial measures

1. Principal penalties:

a) Principal penalties prescribed in this Decree include warnings and fines;

b) The maximum fine for committing a violation against regulations on management and use of public property, national reserve and state treasury is VND 50,000,000 if it is imposed upon an individual or VND 100,000,000 if it is imposed upon an organization. The maximum fine for committing a violation against regulations on thrift practice and wastefulness combat is VND 100,000,000 if it is imposed upon an individual or VND 200,000,000 if it is imposed upon an organization.

2. Additional penalties:

Depending on the nature and severity of each administrative violation, the violator may be liable to the additional penalty that is confiscation of exhibits and instrumentalities for committing the violation.

3. Remedial measures against violations against regulations on management and use of public property:

Depending on the nature and severity of each violation, the violator shall also be liable to one or some of the following remedial measures:

a) Enforced transfer of an amount of money equivalent to the value of property;

c) Enforced transfer of money obtained from the commission of administrative violation;

c) Enforced return of the property. The violator is compelled to restore original conditions of property which has been damaged by the violation. In case of failure to restore the original conditions of the property, the violator is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property.

d) Enforced demolition of the work constructed within encroached area of the working office or public service facility;

dd) Enforced invalidation of reports in case of commission of violations against regulations on input and use of public property data;

e) Enforced correction and/or addition of data, information and reports on public property.

4. Remedial measures against violations against regulations on thrift practice and wastefulness combat:

Depending on the nature and severity of each violation, the violator shall also be liable to one or some of the following remedial measures:

a) Enforced return of funding of a state budget-derived fund which has been used inconsistently with its purposes or principles announced by a competent authority;

b) Enforced transfer of illegal benefits, obtained from the use of a state budget-derived fund inconsistently with its operating regulations or financial mechanism promulgated by a competent authority, to the state budget-derived fund.

5. Remedial measures against violations against regulations on national reserve:

Depending on the nature and severity of each violation, the violator shall also be liable to one or some of the following remedial measures:

a) Enforced transfer of illegal benefits obtained from commission of violations against regulations on trading, storage, distribution and use of national reserves for relief; warehousing and dispatching of national reserves; management of funding and expenditures for national reserve activities; transaction, pledging, mortgage and operation of property in national reserves;

b) Enforced restoration to original conditions of technical facilities or warehouses for storing national reserve goods;

c) Enforced return of national reserves damaged by sabotage or commission of violations against regulation on distribution and use of national reserves for relief;

d) Enforced recovery of national reserves which have been dispatched or distributed inconsistently with regulations;

dd) Enforced restoration to original conditions of property which is national reserve warehouse and has been illegally traded, pledged, mortgaged, leased or operated.

6. Remedial measures against violations against regulations on state treasury:

Depending on the nature and severity of each violation, the violator shall also be liable to one or some of the following remedial measures:

- a) Enforced recovery of amounts paid according to payment vouchers/documents for unexecuted or uncompleted workloads that do not meet payment requirements and amounts paid more than the value of contract or its appendix;
 - b) Enforced recovery of amounts paid according to payment documents/vouchers which have prepared inconsistently with regulations and amounts improperly paid according to documents/vouchers whose contents are different from those on the original documents/vouchers if not liable to criminal prosecution;
 - c) Enforced recovery of all amounts paid according to forged documents/vouchers for state budget expenditures if not liable to criminal prosecution;
 - d) Enforced completion of payment documents/vouchers in accordance with regulations in case of commission of regulations on payment for state budget expenditures;
 - dd) Enforced making of payment commitments before requesting the State Treasury to make payments using state budget or enforced completion of procedures for payment commitments in case of commission of violations against procedures for payment commitments;
 - e) Enforced completion of procedures for advanced payment in case of commission of violations against procedures or time limits for advance funding of state budget;
 - g) Enforced blockade or closing of account in case of commission of violations against regulations on registration and use of accounts opened at state treasury; enforced blockade of account in case of forging documents for registration of account at state treasury if not liable to criminal prosecution.
7. Organizations or individuals incurring penalties as regulated herein shall not use state budget or state budget-derived funding to pay fines and cover costs of remedial measures. The violating organization shall, upon its implementation of the penalty imposition decision, determine legal liabilities of individuals at fault in accordance with law provisions and regulations on management and use of public property of the violating organization, including repayment of fines paid and remedial measures depending on the severity of mistake of each individual.

Article 5. Imposition of fines

The fines prescribed in Section 1, Section 2, Section 3 and Section 4 Chapter II, Section 1 Chapter II, Section 1 Chapter IV, Section 1 and Section 2 Chapter V hereof are imposed upon organizations. The fine imposed upon an individual shall be equal to a half of the fine imposed upon an organization for committing the same violation (except provisions in Article 17, Article 23 and Article 27 hereof).

Chapter II

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF PUBLIC PROPERTY, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF PUBLIC PROPERTY AT REGULATORY AUTHORITIES, ORGANIZATIONS AND UNITS, AND FINES

Article 6. Violations against regulations on investment in and procurement of public property

1. Fines shall be imposed for investment in or procurement of property without a decision from a competent authority or officer. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for investment in or procurement of property that is machinery, equipment or other property (except working office, public service facility and car) with total value of each transaction not exceeding VND 100,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for investment in or procurement of property that is machinery, equipment or other property (except working office, public service facility and car) with total value of each transaction of VND 100,000,000 or more;

c) A fine ranging from VND 20,000,000 to VND 50,000,000 shall be imposed for investment in or procurement of property that is working office, public service facility or car.

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for failure to apply centralized procurement methods when procuring property on the list subject to centralized procurement as regulated in the law on management and use of public property.

3. Fines shall be imposed for investment in or procurement of property beyond the limits imposed by competent authorities. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for investment in or procurement of a unit of property whose value exceeds the prescribed spending limit by less than VND 50,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for investment in or procurement of a unit of property whose value exceeds the prescribed spending limit by from VND 50,000,000 to under VND 100,000,000;

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for investment in or procurement of a unit of property whose value exceeds the prescribed spending limit by VND 100,000,000 or more.

4. Remedial measures:

The violator is compelled to return the spending amount on invested or procured property that exceeds the prescribed spending limit if committing one of the violations prescribed in Clause 3 of this Article.

5. The amount exceeding the prescribed spending limit on property which is the basis for imposing fines shall be determined as follows:

- a) In case of investment in or procurement of property that is car, machinery, equipment or other property in excess of the prescribed quantity, the exceeding spending amount per a unit of property is the unit price of that property determined according to the buying price specified in the invoice or property procurement contract;
- b) In case of investment in or procurement of property that is car, machinery, equipment or other property with correct quantity but with prices higher than the prescribed prices, the exceeding spending amount shall be the value of property specified in the invoice or property procurement contract minus (-) the value of property which is determined according to the prescribed price set by a competent authority;
- c) In case of investment in or procurement of working office or public service facility beyond the prescribed limit, the exceeding spending amount shall be determined by the difference between the actual area and the prescribed usable area multiplied by the unit purchase price specified in the invoice (or the property procurement contract);
- d) The persons that have the power to impose penalties as prescribed in Article 29 and Article 30 hereof shall determine such exceeding spending amounts which shall be used as the basis for imposing penalties in accordance with regulations of the law on penalties for administrative violations and shall assume responsibility for their determination.

Article 7. Violations against regulations on lease of property

1. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for one of the following violations against regulations on property lease if the value of the property lease agreement is less than VND 100,000,000:

- a) Leasing property without the decision on property lease issued by a competent authority or officer;
- b) Leasing property beyond the limits imposed by competent authorities;
- c) Selecting leasing service providers against procedures or methods laid down in the law on management and use of public property and relevant laws.

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for committing the violation prescribed in Clause 1 of this Article if the value of the property lease agreement is VND 100,000,000 or higher.

3. Remedial measures:

The violator is compelled to return the spending amount on leasing of property that exceeds the prescribed spending limit if committing the violation prescribed in Point b Clause 1 of Clause 2 of this Article.

4. The value of the property lease agreement which is used as the basis for imposing fines shall be determined as follows:

a) If a specific value is specified in the property lease agreement, that value shall be used as the basis for imposing fines;

b) In case of leasing property without entering into a written property lease agreement or the property lease agreement contains insufficient information for determining the value as prescribed in Clause a of this Clause, the value used as the basis for imposing fines shall be determined by the price of leasing of property of the same category or having similar standards or techniques on the market at the time of commission of violation multiplied by the leasing period counting from the commencement date of the lease to the issue date of penalty imposition decision.

The persons that have the power to impose penalties as prescribed in Article 29 and Article 30 hereof shall determine values used as the basis for imposing penalties in accordance with regulations of the law on penalties for administrative violations and shall assume responsibility for their determination.

Article 8. Violations against regulations on allocation, use and deliberate destruction of public property

1. Fines shall be imposed for allocating public property beyond the limits imposed by competent authorities or officers (allocating public property to ineligible entities or in excess of the prescribed area, quantity or price). To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for allocating or using property whose value exceeds the prescribed limit by less than VND 50,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for allocating or using property whose value exceeds the prescribed limit by from VND 50,000,000 to under VND 100,000,000;

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for allocating or using property whose value exceeds the prescribed limit by VND 100,000,000 or more.

2. Fines shall be imposed for allocating or using public property for improper purposes (using public property invested, equipped or procured against its purposes or uses; using working office or public service facility for residential purpose or other personal purposes; using cars to take officials from their residences to work while they are ineligible for this regime; using cars to serve work trips of officials without approval from competent authorities while they are ineligible for this regime; allocating or using cars for personal purposes; using machinery, equipment or other property for personal purposes). To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for allocating or using property that is machinery, equipment or other property (except working office, public service facility or car) whose book value is less than VND 100,000,000 (hereinafter referred to as “property worth less than VND 100,000,000);

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for allocating or using property that is machinery, equipment or other property (except working office, public service facility or car) whose book value is VND 100,000,000 or more (hereinafter referred to as “property worth VND 100,000,000 or more);

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for allocating or using property that is working office, public service facility or car.

3. The following fines shall be imposed for vandalism or deliberate destruction of public property if not liable to criminal prosecution:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for deliberate destruction of property that is machinery, equipment or other property whose book value is less than VND 100,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for deliberate destruction of property that is machinery, equipment or other property whose book value is VND 100,000,000 or more;

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for deliberate destruction of property that is working office, public service facility or car.

4. Remedial measures:

a) The violator is compelled to return an amount equivalent to the value of property that exceeds the prescribed limit in case of commission of the violation in Clause 1 of this Article;

b) In case of commission of the violation in Clause 3 of this Article, the violator is compelled to restore the original conditions of the property which has been damaged by the violation; in case of failure to restore the original conditions of the property, the violator is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property.

5. The value exceeding the prescribed limit shall be determined as follows:

- a) In case of allocation or use of property that is car, machinery, equipment or other property in excess of the prescribed quantity, the exceeding value shall be the exceeding quantity of property multiplied by its book value; in case the book value of property is not available, the purchase price of a new property of the same category or having similar technical standards and uses on the market at the time of commission of the violation shall be employed;
- b) In case of allocation or use of property that is car, machinery, equipment or other property with correct quantity but with prices higher than the prescribed prices, the exceeding value shall be the quantity of property multiplied by the difference between its book value and its value determined according to the price imposed by a competent authority;
- c) In case the property is working office or public service facility, the exceeding value shall be the difference between the actual area and the prescribed usable area multiplied by the average unit price recorded in accounting books; in case the unit price is not available in accounting books, the investment rate of a house or building of similar technical standards announced by the Ministry of Construction applicable at the time of commission of the violation shall be employed;
- d) The persons that have the power to impose penalties as prescribed in Article 29 and Article 30 hereof shall determine such exceeding values which shall be used as the basis for imposing penalties in accordance with regulations of the law on penalties for administrative violations and shall assume responsibility for their determination.

Article 9. Violations against regulations on lending of public property

1. Fines shall be imposed for lending/using public property for improper purposes (allowing another organization or individual to use public property regardless of written lending agreement and lending period). To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for lending public property worth less than VND 100,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for lending public property worth VND 100,000,000 or more;
- c) A fine ranging from VND 50,000,000 to VND 60,000,000 shall be imposed for lending property that is working office, public service facility or car.

2. Remedial measures:

The organization that commits the violation in Clause 1 of this Article shall also be liable to the following remedial measures:

- a) The violating organization is compelled to return the property lent out. The violating organization is compelled to restore the original conditions of the property which has been damaged by the violation. In case of failure to restore the original conditions of the property, the violating organization is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;
- b) The violating organization is compelled to transfer to the state budget an amount of money equivalent to the property rental for the lending period. Property rental shall be determined according to Clause 4 Article 7 hereof.

Article 10. Penalties for improperly exchanging or giving public property

- 1. Fines shall be imposed for exchanging public property inconsistently with regulations (an organization uses its public property to exchange for the property of another organization or individual without permission of a competent authority or person). To be specific:
 - a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed if the exchanged property is worth less than VND 100,000,000;
 - b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the exchanged property is worth VND 100,000,000 or more;
 - c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed if the exchanged property is working office, public service facility or car.
- 2. A fine ranging from VND 20,000,000 to VND 50,000,000 shall be imposed for giving public property inconsistently with regulations (using public property as gifts inconsistently with regulations on giving of gifts promulgated by competent authorities).
- 3. Remedial measures:

The violator is compelled to return the property or pay an amount equivalent to the value of the exchanged or given property in case of commission of the violation in Clause 1 or Clause 2 of this Article.

Article 11. Penalties for encroaching upon working office or public service facility

- 1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for encroaching upon working office or public service facility (i.e. an adjacent land user deliberately moves boundary markers of its/his/her land plot with the aims of expanding land area or builds a work encroaching upon the land area of a working office or public service facility, regulatory authority, organization or unit; an organization or individual uses the house or land area of the working office or public service facility, regulatory authority, organization or unit without permission).
- 2. Additional penalties:

The exhibits/ instrumentalities of the violation prescribed in Clause 1 of this Article shall be confiscated.

3. Remedial measures:

The organization or individual that commits the violation in Clause 1 of this Article shall also be liable to the following remedial measures:

- a) Restore the original conditions of the working office or public service facility and return the encroached land area;
- b) Demolish the work built on the encroached land area;
- c) Transfer to the state budget an amount of money equivalent to the property rental for the land encroaching period. Property rental shall be determined according to Clause 4 Article 7 hereof.

Article 12. Penalties for appropriation of public property

1. Fines shall be imposed for appropriation of public property if not liable to criminal prosecution (holding and using public property without permission given by competent authorities). To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed if the public property is worth less than VND 100,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the public property is worth VND 100,000,000 or more;
- c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for appropriating working office, public service facility or car.

2. Additional penalties: The exhibits/ instrumentalities of the violation prescribed in Clause 1 of this Article shall be confiscated.

3. Remedial measures: The organization or individual that commits the violation in Clause 1 of this Article shall also be liable to the following remedial measures:

- a) The violating organization or individual is compelled to restore the original conditions of the property which has been damaged by the violation. In case of failure to restore the original conditions of the property, the violating organization or individual is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;
- b) The violating organization or individual is compelled to transfer to the state budget an amount of money equivalent to the property rental during the property appropriation period. Property rental shall be determined according to Clause 4 Article 7 hereof.

Article 13. Violations against regulations on use of public property for business, leasing, cooperation or association purposes

1. Fines shall be imposed for using public property for business purpose, leasing or joining in a cooperation or association without approvals by competent authorities or officers according to law regulations on management and use of public property applicable at the time of using public property. To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for using property worth less than VND 100,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for using property worth VND 100,000,000 or more;
- c) A fine ranging from VND 15,000,000 to VND 20,000,000 shall be imposed for using property that is working office, public service facility or car.

2. Fines shall be imposed for violations against regulation on valuation of property used for business purpose, leasing or joining in a cooperation or association. To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for establishing a property pricing council or property valuation council with improper composition;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for failure to follow procedures established by law for selecting a property valuation service provider to determine the value of property used for business purpose, leasing or joining in a cooperation or association.

3. Fines shall be imposed for failure to comply with the schemes approved by competent authorities or officers when using public property for business purpose, leasing or joining in a cooperation or association resulting in adverse impact on performance of assigned functions and duties. To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for using property worth less than VND 100,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for using car or property worth VND 100,000,000 or more;
- c) A fine ranging from VND 15,000,000 to VND 20,000,000 shall be imposed for using property that is working office, public service facility or car.

4. Remedial measures:

- a) The violator is compelled to restore the original conditions of the property which has been damaged by the violation in Clause 1 of this Article; in case of failure to restore the original

conditions of the property, the violator is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;

b) The violator is required to return illegal benefits obtained from the violations in Clause 1 and Clause 3 of this Article.

Article 14. Violations against regulations on maintenance and repair of property

1. The organization that is provided by a competent authority with funding for maintaining and repairing property as regulated by law but fails to maintain or repair property resulting in damaged property shall incur fines as follows:

a) A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for failure to maintain or repair property worth less than VND 50,000,000;

b) A fine ranging from VND 2,000,000 to VND 10,000,000 shall be imposed for failure to maintain or repair property worth from VND 50,000,000 to under VND 100,000,000;

c) A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for failure to maintain or repair property worth VND 100,000,000 or more or property that is working office or public service facility or car if not liable to criminal prosecution.

2. Determination of amounts paid in compensation for damaged property:

a) If the damaged property cannot be repaired, the amount payable shall be equal to the buying price of a new property of the same category or having similar standards and uses on the market multiplied by the percentage of remaining quality of property at the valuation date;

b) If the damaged property can be repaired, the amount payable shall be equal to the costs of repairing the property;

c) The head of the violating organization shall decide amounts payable on the basis of determination by a financial agency under its management and assume responsibility for its decision.

Article 15. Violations against regulations on disposition of public property

1. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for one of the following violations:

a) Failing to make declaration or plan for disposition of public property as regulated by laws;

b) Failing to make declaration or plan for disposition of public property by the prescribed deadlines;

c) Failing to request competent authorities to appropriate, transfer, sell, liquidate or destruct property when meeting regulatory requirements (unless a public property is still used to serve demand of an authority, organization or enterprise although its term of use expires as regulated by law; in such case, it shall be disposed of according to decision of the head of that authority, organization or enterprise).

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for failing to maintain property pending its disposition.

3. Fines shall be imposed for disposition of property without decision of competent authorities or officers. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for selling, transferring, liquidating or destructing property worth less than VND 100,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for selling, transferring, liquidating or destructing property worth VND 100,000,000 or more;

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for selling, transferring or liquidating property that is working office, public service facility or car.

4. The following penalties shall be imposed for improper declaration of list and current status of property requiring disposition (resulting in a decision on disposition of property made inconsistently with regulations):

a) A warning shall be imposed for improperly declaring property worth less than VND 50,000,000;

b) A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for improperly declaring property worth from VND 50,000,000 to VND 100,000,000;

c) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for improperly declaring property worth VND 100,000,000 or more;

d) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for improperly declaring property that is working office, public service facility or car.

5. Remedial measures:

a) The violator is compelled to restore original conditions of property which has been damaged by the violation in Clause 2 or Clause 3 of this Article; in case of failure to restore the original conditions of property, the violator is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;

b) The violator is compelled to pay an amount of money equivalent to the value of property lost or damaged in case of commission of the violation in Clause 2 of this Article.

6. The amount of money payable which is equivalent to the value of property lost or damaged as regulated in Point b Clause 5 of this Article is determined as follows:

a) If property is lost or damaged and cannot be repaired, the amount payable shall be equal to the market price for buying a new property of the same category or having similar standards and uses on the market at the time of violation commission.

This market price may be determined according to suppliers' quotations posted or announced on the marketing or official information published by suppliers on the Internet.

b) If the damaged property can be repaired, the amount payable shall be equal to the costs of repairing the property.

Article 16. Violations against regulations on organization of disposition of public property

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for commission of one of the following violations:

a) Failing to implement the property disposition plan approved by a competent authority or officer within the prescribed time limit.

The time limit for property disposition is specified in the decision on property disposition. In case a decision on property disposition does not stipulate the time limit for property disposition, it shall be determined in accordance with relevant laws. In case an extension of property disposition is granted by the competent authority that gives approval for the property disposition plan, the prescribed time limit for property disposition shall also include this extension.

b) Failing to transfer property which is subject to a property transfer or appropriation decision to the property-receiving authority within the prescribed time limit.

2. A fine ranging from VND 1,000,000 to VND 3,000,000 shall be imposed for one of the following violations:

a) Establishing a valuation council inconsistently with law regulations;

b) Establishing a valuation council with improper composition as regulated by laws;

c) Failing to adopt methods or follow procedures laid down in laws for selecting professional auction or valuation service providers to serve the property disposition;

d) Failing to publish the auction of public property in accordance with the law on management and use of public property (failing to post information relating to the auction of public property at prescribed locations; failing to publish or ensure the period of time for publishing information

relating to the auction of public property on means of mass media as regulated in the law on property auction; posting or publishing insufficient information relating to the auction).

3. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for one of the following violations:

- a) Failing to establish a valuation council as regulated by laws;
- b) Failing to publish information relating to the auction of public property as regulated in Point d Clause 2 of this Article.

4. Fines shall be imposed for failure to carry out valuation for using as the basis for determining the starting price when making disposition of property that is working office, public service facility or other property on land by selling method, or failure to organize property auction in cases where the disposition of property requires property auction. To be specific:

- a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed if the property is worth less than VND 100,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the property is worth VND 100,000,000 or more;
- c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed if the property is working office, public service facility or car.

Article 17. Violations against regulations on access to and use of public property data

The following fines shall be imposed upon organizations or individuals for committing violations against regulations on access to and use of public property data:

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for commission of one of the following violations:

- a) Making property declarations for inputting property data to the National database public property with entries which are not consistent with legal documents of the property or its current status;
- b) Assigning inferior units to input property data without obtaining a written approval from the Ministry of Finance;
- c) Inputting or approving public property data which is not conformable with property declarations made by that organization in charge or managing and using the property.

2. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for one of the following violations:

- a) Erasing or altering property declarations resulting in input of incorrect data on public property;
- b) Accessing, infiltrating or attempting to access, infiltrate, destroy or alter data on the National database on public property or structure of software program;
- c) Using information relating to public property on the National database on public property of regulatory authorities, organizations and units ultra vires;
- d) Using public property data on the National database on public property for personal purposes without permission from the competent authority in charge of managing that database (i.e. using information on the National database on public property for purposes other than the ones prescribed in the law regulations on management and operation of software for management and registration of public property without permission from the competent authority in charge of managing that database).

3. Remedial measures:

- a) Forged or falsified declarations of property shall be invalidated;
- b) The violator is compelled to correct data which must be conformable with current status of property;
- c) The violator is compelled to make additional declarations of property in case of changes in property-related operations;
- d) The violator is compelled to correct information that is untrue or causes misunderstanding;
- dd) The violator is compelled to return illegal benefits obtained from administrative violations.

Section 2. VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF PROPERTY OF STATE-FUNDED PROJECTS, AND FINES

Article 18. Violations against regulations on equipment and provision of property of state-funded projects

- 1. The organizations that procure property without obtaining decisions issued by competent authorities or officers shall incur fines according to regulations in Clause 1 Article 6 hereof.
- 2. The organizations that do not apply the centralized procurement method when procuring property on the list subject to centralized procurement shall incur fines according to regulations in Clause 2 Article 6 hereof.
- 3. The organizations that procure property beyond the prescribed spending limits shall incur fines according to regulations in Clause 3 Article 6 hereof.

The value of property in excess of the prescribed spending limits shall be determined according to regulations in Clause 5 Article 6 hereof.

4. The organizations that commit violations against regulations on leasing of property to serve management tasks of state-funded projects shall incur fines according to regulations in Article 7 hereof.

Article 19. Violations against regulations on allocation and use of property of state-funded projects

1. The organizations that allocate or use property of state-funded projects beyond the prescribed limits or for improper purposes shall incur fines according to regulations in Article 8 hereof.

2. The organizations that lend property of state-funded projects inconsistently with regulations shall incur fines according to regulations in Article 9 hereof.

3. The organizations that exchange or give property of state-funded projects inconsistently with regulations shall incur fines according to regulations in Article 10 hereof.

4. The organizations or individuals that encroach upon working offices or public service facilities of management boards of state-funded projects shall incur fines according to regulations in Article 11 hereof.

5. The organizations or individuals that illegally appropriate property of state-funded projects shall incur fines according to regulations in Article 12 hereof.

6. The organizations that commit violations against regulations on use of property of state-funded projects for production or business purposes, leasing or joining in cooperation or association shall incur fines according to regulations in Article 13 hereof.

7. The organizations that do not carry out maintenance or repair of property of state-funded projects in accordance with law regulations shall incur fines according to regulations in Article 14 hereof.

Article 20. Violations against regulations on disposition of property upon project completion or property being no longer in use

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for one of the following violations:

a) Failing to inventory and submit report to a competent authority for carrying out disposition of property within the prescribed time limit;

b) Failing to request competent authorities to establish public ownership of property transferred by ODA experts or construction contractors to Vietnam Government as regulated.

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for one of the following violations:

a) Failing to maintain property pending its disposition;

b) Dismantling or changing structure, spare parts or components of property.

3. The organizations that sell, transfer, liquidate or destruct property without obtaining decisions issued by competent authorities or officers shall incur fines according to regulations in Clause 3 Article 15 hereof.

4. The organizations that make improper declarations of list and current status of property requiring disposition shall incur fines according to regulations in Clause 4 Article 15 hereof.

5. The organizations that fail to implement property disposition plans approved by competent authorities or officers shall incur fines according to regulations in Article 16 hereof.

6. Remedial measures:

The organization that commits the violation in Clause 2 of this Article shall also be liable to the following remedial measures:

a) The violating organization is compelled to restore original conditions of property which has been damaged by the violation. In case of failure to restore the original conditions of property, the violating organization is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;

b) The violating organization is compelled to return an amount of money equivalent to the value of lost or damaged property. The amount of money payable which is equivalent to the value of property lost or damaged is determined according to regulations in Clause 6 Article 15 hereof.

Section 3. VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND DISPOSITION OF PROPERTY UNDER PUBLIC OWNERSHIP, PENALTIES, FINES AND REMEDIAL MEASURES

Article 21. Violations against regulations on establishment of public ownership of property, maintenance and transfer of property under established public ownership

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for one of the following violations:

a) Failing to submit reports to competent authorities or officers to establish public ownership of property as regulated;

b) Failing to transfer property to competent authorities for disposition within the prescribed time limit.

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for one of the following violations:

a) Failing to maintain property pending its disposition;

b) Dismantling or changing structure, spare parts or components of property.

3. Remedial measures:

The organization that commits the violation in Clause 2 of this Article shall also be liable to the following remedial measures:

a) The violating organization is compelled to restore original conditions of property which has been damaged by the violation. In case of failure to restore the original conditions of property, the violating organization is required to pay an amount of money equivalent to the value of property or provide another property which has the same uses and value with the original property;

b) The violating organization is compelled to return an amount of money equivalent to the value of lost or damaged property. The amount of money payable which is equivalent to the value of property lost or damaged is determined according to regulations in Clause 6 Article 15 hereof.

Article 22. Violations against regulations on disposition of property under established public ownership

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for any of the following violations:

a) Failing to submit reports to competent authorities or officers for formulating plans for disposition of property under established public ownership;

b) Failing to submit reports to the competent authority or officer that formulating the plan for disposition of property under the established public ownership within the prescribed time limits.

2. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for any of the following violations:

a) Failing to formulate the plan for disposition of property under established public ownership;

b) Failing to formulate the plan for disposition of property under established public ownership within the prescribed time limit.

3. The organizations or individuals that fail to implement plans for disposition of property under established public ownership approved by competent authorities or officers shall incur fines according to regulations in Article 16 hereof.

Article 23. Violations against regulations on access and use of data on property under established public ownership

The organizations or individuals that commit violations against regulations on access and use of data on property under established public ownership shall incur fines according to regulations in Article 17 hereof.

Section 4. VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF INFRASTRUCTURE PROPERTY

Article 24. Violations against regulations on operation of infrastructure property

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for failing to obtain a decision approving the Scheme for operation of infrastructure property issued by a competent authority or officer according to regulations of the Law on management and use of public property when leasing infrastructure property or giving the right to operate infrastructure property to another party under concession agreement for a stated period of time.

2. Fines shall be imposed for committing violations against regulations on determination of infrastructure property rental and concession price. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for establishing a property valuation council with improper composition or ultra vires;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for failing to adopt methods or follow procedures laid down by law when selecting valuation service providers to determine infrastructure property lease or concession price.

3. A fine ranging from VND 15,000,000 to VND 20,000,000 shall be imposed for carrying out lease or concession of infrastructure property for a specific period for the purposes other than those defined in the Scheme approved by a competent authority or officer.

4. Remedial measures:

The violator is required to return money obtained from the violations in Clause 1 and Clause 2 of this Article.

Article 25. Violations against regulations on disposition of infrastructure property

1. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for one of the following violations:

a) Failing to make declaration or plan for disposition of infrastructure property as regulated by laws;

b) Failing to request competent authorities to appropriate, transfer, sell, liquidate or destruct infrastructure property when meeting regulatory requirements (unless a public property is still used to serve demand of an authority, organization or enterprise although its term of use expires as regulated by law; in such case, the property disposition shall be subject to decision of the head of that authority, organization or enterprise);

c) Failing to submit reports to competent authorities for disposition of property that is lost or damaged.

2. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for one of the following violations:

a) Failing to maintain infrastructure property pending its disposition;

b) Improperly declaring list and current status of property requiring disposition resulting in a decision on disposition of property made inconsistently with regulations.

3. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for disposition of property without decision issued by a competent authority or officer.

4. Remedial measures:

The violator is compelled to return an amount or money equivalent to the value of property lost or damage in case of commission of the violation in Clause 2 of this Article. The amount of money payable which is equivalent to the value of property lost or damaged is determined according to regulations in Clause 6 Article 15 hereof.

Article 26. Violations against regulations on organization of disposition of infrastructure property

1. A fine ranging from VND 500,000 to VND 1,000,000 shall be imposed for one of the following violations:

a) Failing to implement the property disposition plan approved by a competent authority or officer within the prescribed time limit;

b) Failing to transfer property which is subject to a property transfer or appropriation decision to the property-receiving authority within the prescribed time limit.

2. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for one of the following violations:

- a) Establishing a valuation council or property disposition council with improper composition or ultra vires;
- b) Failing to publish the auction of public property in accordance with the law on property auction (failing to post information relating to the auction of public property at prescribed locations; failing to publish or ensure the period of time for publishing information relating to the auction of public property on means of mass media as regulated in the law on property auction; posting or publishing insufficient information relating to the auction).

3. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for one of the following violations:

- a) Failing to establish a valuation council or property disposition council as regulated by laws;
- b) Failing to adopt methods or follow procedures laid down in laws for selecting professional auction or valuation service providers to serve the property disposition;
- c) Failing to publish information relating to the auction of public property as regulated in Point d Clause 2 of this Article.

4. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for failing to carry out valuation for using as the basis for determining the starting price when making disposition of infrastructure property by selling method.

Article 27. Violations against regulations on access to and use of infrastructure property data

The organizations or individuals that commit violations against regulations on access and use of data on infrastructure property shall incur fines according to regulations in Article 17 hereof.

Section 5. POWER TO MAKE RECORDS OF VIOLATIONS AGAINST REGULATIONS ON MANAGEMENT AND USE OF PUBLIC PROPERTY AND POWER TO IMPOSE PENALTIES

Article 28. Power to make records of violations against regulations on management and use of public property

1. Persons that have the power to make records of violations against regulations on management and use of public property include:

- a) Persons that have the power to impose penalties for administrative violations against regulations on management and use of public property prescribed in Article 29 and Article 30 hereof;
- b) Officials who are assigned to inspect the compliance with the law on management and use of public property.

2. The persons that have the power to make records of violations in Clause 1 of this Article shall be responsible for issuing penalty imposition decisions or requesting the competent authorities in Article 29 and Article 30 hereof to issue penalty imposition decisions.

Article 29. Power to impose penalties of Chairpersons of People's Committees

1. Chairpersons of People's Committees of districts shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 50,000,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;
- d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.

2. Chairpersons of People's Committees of provinces shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 100,000,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations;
- d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.

Article 30. Power to impose penalties of inspectors

1. On-duty inspectors and persons assigned to carry out specialized inspections in the field of management and use of public property shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 500,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;
- d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.

2. Chief Inspectors of provincial Departments, and heads of specialized inspection teams established by provincial Departments shall have the power to:

- a) Issue warnings;

- b) Impose a fine up to VND 50,000,000;
 - c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;
 - d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.
3. Heads of specialized inspection teams established by Ministries shall have the power to:
- a) Issue warnings;
 - b) Impose a fine up to VND 70,000,000;
 - c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;
 - d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.
4. Chief Inspectors of Ministries shall have the power to:
- a) Issue warnings;
 - b) Impose a fine up to VND 100,000,000;
 - c) Confiscate the exhibits and instrumentalities for committing administrative violations;
 - d) Impose the remedial measures mentioned in Clause 3 Article 4 of this Decree.

Chapter III

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON THRIFT PRACTICE AND WASTEFULNESS COMBAT, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. VIOLATIONS AGAINST REGULATIONS ON THRIFT PRACTICE AND WASTEFULNESS COMBAT, AND FINES

Article 31. Violations against law regulations on thrift practice and wastefulness combat regarding the use of means of communications, electricity, water, gas and oil, newspapers, books, office stationery, organization of conferences and seminars, reception of guests, travelling on domestic and overseas business trips using funding derived from state budget, procurement of equipment to serve operation of health facilities covered by state budget but not liable to criminal prosecution

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for using means of communications, electricity, water, gas and oil, newspapers, books, office stationery,

organization of conferences and seminars, reception of guests, travelling on domestic and overseas business trips using funding derived from state budget in excess of the spending limits imposed by competent authorities.

2. Fines shall be imposed for procuring equipment that is not on the list approved by a competent authority when making procurement of equipment to serve operation of health facilities using funding from state budget. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed if total value of pieces of equipment that are not on the approved list and procured in each transaction is less than VND 50,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if total value of pieces of equipment that are not on the approved list and procured in each transaction is from VND 50,000,000 to under VND 100,000,000;

c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed if total value of pieces of equipment that are not on the approved list and procured in each transaction is VND 100,000,000 or more.

3. Health facilities that procure equipment to serve their operation by using state budget in excess of the prescribed limits shall incur fines according to regulations in Article 6 hereof.

Article 32. Violations against law regulations on thrift practice and wastefulness combat regarding management and use of state budget-derived funds

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for committing one of the following violations:

a) Using a state budget-derived fund for improper purposes or inconsistently with its principles announced by a competent authority;

b) Using a state budget-derived fund inconsistently with its operating regulations or financial mechanism promulgated by a competent authority.

2. A fine ranging from VND 50,000,000 to VND 60,000,000 shall be imposed for using investment capital in a wasteful manner that is inconsistent with standards, technical regulations or beyond the prescribed limits.

3. Remedial measures:

a) Funding that is used for improper purposes must be recovered and transferred to the state budget-derived fund in case of commission of the violation in Point a Clause 1 of this Article;

b) Illegal benefits obtained from the administrative violation prescribed in Point b Clause 1 of this Article must be transferred to the state budget-derived fund.

Article 33. Violations against law regulations on thrift practice and wastefulness combat regarding extraction and use of natural resources but not liable to criminal prosecution

1. A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed for illegally obstructing scientific and technological research and application or implementation of projects using recyclable resources.
2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for extracting and using natural resources inconsistently with planning or procedures approved by competent authorities.

Article 34. Violations against law regulations on thrift practice and wastefulness combat regarding investment and construction of projects using state funding, money and public property

Violations against regulations on thrift practice and wastefulness combat regarding in investment and construction of state-funded projects shall be handled in accordance with the Government's Decree No. 139/2017/ND-CP dated November 27, 2017, relevant documents and their amendments (if any).

Article 35. Violations against law regulations on thrift practice and wastefulness combat regarding management and use of working offices and public service facilities by organizations funded by state budget but not liable to criminal prosecution

1. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for committing violations against regulations on management of working offices and public service facilities by organizations funded by state budget resulting in wastefulness.
2. The organizations funded by state budget but committing violations against regulations on standards and norms for using working offices and public service facilities resulting in wastefulness shall incur fines according to regulations in Article 8 hereof.

Article 36. Violations against law regulations on thrift practice and wastefulness combat regarding management and use of capital and public property at state-funded single-member limited liability companies but not liable to criminal prosecution

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for establishment, management and use of funds in state-funded single-member limited liability companies for improper purposes or in excess of the limits imposed by competent authorities.
2. A fine ranging from VND 30,000,000 to VND 40,000,000 shall be imposed for committing violations against regulations on management and use of capital of state-funded single-member limited liability companies resulting in wastefulness and procurement, management and use of assets and materials by state-funded single-member limited liability companies inconsistently with law regulations on financial management, public property and construction management.

3. A fine ranging from VND 40,000,000 to VND 70,000,000 shall be imposed for procurement, management and use of fixed assets, materials and other assets by state-funded single-member limited liability companies in excess of the limits imposed by competent authorities.

4. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for management and use of funding for covering expenses of state-funded single-member limited liability companies inconsistently with limits, unit prices and standards imposed by competent authorities.

Section 2. POWER TO MAKE RECORDS OF VIOLATIONS AGAINST REGULATIONS ON THRIFT PRACTICE AND WASTEFULNESS COMBAT AND POWER TO IMPOSE PENALTIES

Article 37. Power to make records of violations against regulations on thrift practice and wastefulness combat

1. Persons that have power to make records of violations against regulations on thrift practice and wastefulness combat include:

a) Persons that have the power to impose penalties for administrative violations against regulations on thrift practice and wastefulness combat prescribed in Article 38 and Article 39 hereof;

b) Officials assigned to inspect the compliance with law regulations on thrift practice and wastefulness combat.

2. The persons that have the power to make records of violations in Clause 1 of this Article shall be responsible for issuing penalty imposition decisions or requesting the competent authorities in Article 38 and Article 39 hereof to issue penalty imposition decisions.

Article 38. Power to impose penalties of Chairpersons of People's Committees

1. Chairpersons of People's Committees of districts shall have the power to:

a) Impose a fine up to VND 50,000,000;

b) Impose the remedial measures mentioned in Clause 4 Article 4 of this Decree.

2. Chairpersons of People's Committees of provinces shall have the power to:

a) Impose a fine up to VND 200,000,000;

b) Impose the remedial measures mentioned in Clause 4 Article 4 of this Decree.

Article 39. Power to impose penalties of inspectors

1. Chief inspectors of provincial departments, holders of equivalent positions assigned by the Government to perform specialized inspections and heads of specialized inspection teams established by provincial departments shall have the power to:

- a) Impose a fine up to VND 100,000,000;
- b) Impose the remedial measures mentioned in Clause 4 Article 4 of this Decree.

2. Heads of specialized inspection teams established by Ministries shall have the power to:

- a) Impose a fine up to VND 140,000,000;
- b) Impose the remedial measures mentioned in Clause 4 Article 4 of this Decree.

3. Chief Inspectors of Ministries shall have the power to:

- a) Impose a fine up to VND 200,000,000;
- b) Impose the remedial measures mentioned in Clause 4 Article 4 of this Decree.

Chapter IV

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON NATIONAL RESERVE, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON NATIONAL RESERVE AND PENALTIES

Article 40. Violations against regulations on trading in national reserve goods

1. A fine ranging from VND 1,000,000 to VND 3,000,000 shall be imposed for failing to publicly notify or post information relating to eligible buyers/sellers, buying/selling methods, prices, time limits, quantities, categories, specifications, standards and quality of national reserve goods as regulated by competent authorities.

2. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for:

Improperly complying with competent authorities' regulations on methods for buying and selling each category of national reserve goods.

3. A fine ranging from VND 5,000,000 to VND 7,000,000 shall be imposed for committing one of the following violations:

- a) Failing to carry out purchase of national reserve goods when meeting all regulatory requirements according to decisions of competent authorities;

- b) Buying/selling national reserve goods without written approval from competent authorities;
- c) Buying/selling national reserve goods after the prescribed time limits;
- d) Buying/selling national reserve goods whose quantities, categories, specifications, standards and/or quality are not conformable with the ones approved by competent authorities;
- dd) Failing to comply with competent authorities' regulations on methods for buying and selling each category of national reserve goods.

4. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for deliberately changing prices of buying/selling national reserve goods for personal benefits.

5. Remedial measures:

The violator is required to return illegal benefits obtained from the violations in Clause 1, Clause 2 and Clause 3 of this Article.

Article 41. Violations against regulations on management of national reserve goods

1. A fine ranging from VND 300,000 to VND 500,000 shall be imposed for any of the following violations:

- a) Failing to open books for monitoring quality, quantities and categories of national reserve goods during their storage;
- b) Failing to submit periodic and/or ad hoc reports on storage of national reserve goods.

2. The following fines shall be imposed for committing violations against regulations on transfer of national reserve goods:

- a) A fine ranging from VND 5,000,000 to VND 7,000,000 shall be imposed for improperly implementing competent authorities' regulations on transfer of national reserve goods;
- b) A fine ranging from VND 7,000,000 to VND 10,000,000 shall be imposed for failing to comply with competent authorities' regulations on transfer of national reserve goods.

3. Remedial measures:

National reserve goods which are improperly transferred must be recovered in case of commission of the violation in Clause 2 of this Article.

Article 42. Violations against regulations on storage of national reserve goods

1. Fines shall be imposed for improperly implementing or failing to comply with national technical regulations or technical requirements for temporary storage of national reserve goods

of competent authorities; improperly implementing regulations on periods of storing national reserve goods; storing national reserve goods at the places other than the ones approved by competent authorities. To be specific:

- a) A fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

2. A warning or a fine shall be imposed for obstructing the storage and transfer of national reserve goods. To be specific:

- a) A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

3. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for hiring organizations or individuals that do not meet relevant requirements to store national reserve goods worth less than VND 100,000,000.

4. Remedial measures:

The violator is required to return illegal benefits obtained from the violations in Clause 1, Clause 2 and Clause 3 of this Article.

Article 43. Penalties for deliberately encroaching on or destroying technical facilities, warehouses for storing national reserve goods or national reserve goods but not liable to criminal prosecution

- 1. A fine ranging from VND 300,000 to VND 500,000 shall be imposed for illegally encroaching on technical facilities or warehouses for storing national reserve goods.
- 2. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for deliberately destroying technical facilities or warehouses for storing national reserve goods.

3. The following fines shall be imposed for deliberately damaging or destroying national reserve goods:

- a) A fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation does not cause damage to national reserve goods;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

4. Additional penalties:

The exhibits and instrumentalities for committing the violations prescribed in Clause 1 and Clause 2 of this Article shall be confiscated.

5. Remedial measures:

- a) The violator is compelled to restore original conditions of technical facilities or warehouses for storing national reserve goods in case of commission of the violation in Clause 2 of this Article;
- b) The violator is compelled to return national reserve goods damaged or destroyed by the violation prescribed in Clause 3 of this Article.

Article 44. Violations against regulations on distribution and use of national reserve goods for relief

1. A warning or a fine shall be imposed for deliberately obstructing the act of distributing or using national reserve goods for relief or performing another task relating to national reserve. To be specific:

- a) A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

2. A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed for failing to follow procedures for distributing or using national reserve goods worth less than VND 100,000,000 for relief purposes within the prescribed time limits.

3. A warning or a fine shall be imposed for using national reserve goods for improper purposes; distributing or providing national reserve goods as relief to unqualified beneficiaries as decided by competent authorities; failing to ensure categories, quantities, quality, standards and specifications of national reserve goods distributed or provided for relief purpose. To be specific:

a) A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;

b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;

c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

4. Fines shall be imposed for causing loss of national reserve goods used for relief purposes or performing another task. To be specific:

a) A fine ranging from VND 1,000,000 to VND 5,000,000 shall be imposed if the violation involves national reserve goods assessed at less than VND 50,000,000;

b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation involves national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

5. A fine ranging from VND 2,000,000 to VND 3,000,000 shall be imposed for distributing national reserve goods worth less than VND 100,000,000 to ineligible recipients as decided by competent authorities.

6. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for delaying the distribution or provision of national reserve goods worth less than VND 100,000,000 for relief purposes as regulated by competent authorities.

7. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for delaying the distribution of national reserve goods worth less than VND 100,000,000 according to decisions of competent authorities resulting in damage caused to national reserve goods.

8. Additional penalties:

The exhibits and instrumentalities for committing the violation prescribed in Clause 1 of this Article shall be confiscated.

9. Remedial measures:

- a) The violator is compelled to return illegal benefits obtained from the administrative violations prescribed in Clauses 3, 4, 5 and 6 this Article;
- b) The violator is compelled to return national reserve goods lost or used for improper purposes or distributed to ineligible beneficiaries in case of commission of the violations prescribed in Clauses 3, 4 and 5 this Article;
- c) The violator is compelled to return damaged, poor quality, disqualified or deficient amounts of national reserve goods in case of commission of the violation in Clause 7 of this Article.

Article 45. Violations against regulations on warehousing and dispatching of national reserve goods

1. A warning or a fine shall be imposed for obstructing warehousing, dispatching or transport of national reserve goods. To be specific:

- a) A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

2. A fine ranging from VND 500,000 to VND 2,000,000 shall be imposed for committing one of the following violations:

- a) Failing to carry out or improperly following procedures for warehousing or dispatching of national reserve goods worth less than VND 100,000,000;
- b) Failing to deliver national reserve goods worth less than VND 100,000,000 according to quantities, categories, specifications, standards and quality specified in decisions of competent authorities.

3. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for failing to ensure categories, specifications, quantities, quality, times and locations specified in decisions of competent authorities when warehousing or dispatching national reserve goods worth less than VND 100,000,000.

4. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for warehousing or dispatching national reserve goods worth less than VND 100,000,000 without decisions of competent authorities.

5. Additional penalties:

The exhibits and instrumentalities for committing the violation prescribed in Clause 1 of this Article shall be confiscated.

6. Remedial measures:

- a) The violator is compelled to return illegal benefits obtained from the administrative violations prescribed in Clauses 2, 3 and 4 this Article;
- b) The violator is compelled to return national reserve goods which are improperly dispatched in case of commission of the violations prescribed in Clauses 2, 3 and 4 this Article.

Article 46. Violations against regulations on receipt of national reserve goods but not liable to criminal prosecution

1. A fine ranging from VND 500,000 to VND 2,000,000 shall be imposed for committing one of the following violations:

- a) Failing to receive national reserve goods on the date and at the location specified in decision of a competent authority;
- b) Failing to follow or improperly following procedures for receiving national reserve goods.

2. A fine ranging from VND 1,000,000 to VND 3,000,000 shall be imposed for refusing to receive national reserve goods (national reserve goods dispatched to used for relief or performing another task assigned by a competent authority) when all relevant conditions set by a competent authority have been met.

Article 47. Penalties for illegally interfering with national reserve activities

1. A warning or a fine shall be imposed for illegally interfering with national reserve activities. To be specific:

- a) A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed if the violation causes no damage;
- b) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at less than VND 50,000,000;
- c) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed if the violation causes damage to national reserve goods assessed at from VND 50,000,000 to under VND 100,000,000.

2. Additional penalties:

The exhibits and instrumentalities for committing the violation prescribed in Clause 1 of this Article shall be confiscated.

Article 48. Violations against regulations on management of funding and expenditures for national reserve activities

1. A warning or a fine ranging from VND 300,000 to VND 500,000 shall be imposed for failing to submit reports on use of funding from state reserve for buying national reserve goods as regulated.

2. A fine ranging from VND 1,000,000 to VND 3,000,000 shall be imposed for committing one of the following violations:

- a) Making payments without contracts for buying/selling national reserve goods;
- b) Making payments for incorrect quantity of national reserve goods or those without sufficient invoices/documents;
- c) Making payments without written record of contract liquidation or list of warehousing documents bearing signature of head of unit in case of direct purchase without bidding;
- d) Making payments without approval by head of national reserve unit;
- dd) Using funding for covering costs of warehousing, dispatching and preserving national reserve goods in an improper manner or beyond the prescribed spending limits.

3. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for committing one of the following violations:

- a) Using cash in national reserve for improper purposes;
- b) Failing to implement or improperly implementing regulations on management of funding derived from national reserve;
- c) Failing to return the amounts remaining after purchasing national reserve goods as regulated by competent authorities.

4. Remedial measures:

The violator is required to return illegal benefits obtained from the violations in Clause 2 and Clause 3 of this Article.

Article 49. Violations against regulations on trading, pledging, mortgage, leasing and operation of property in national reserve

1. Fines shall be imposed for illegally trading, pledging, mortgaging, leasing or operating property in national reserve (except warehouses for national reserve goods). To be specific:

- a) A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed if the property is worth less than VND 70,000,000;
- b) A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for if the property is worth from VND 70,000,000 to under VND 150,000,000;
- c) A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for if the property is worth from VND 150,000,000 to under VND 300,000,000;
- d) A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for if the property is worth from VND 300,000,000 to under VND 500,000,000;
- dd) A fine ranging from VND 30,000,000 to VND 40,000,000 shall be imposed if the property is worth VND 500,000,000 or more.

2. Fines shall be imposed for illegally trading, pledging, mortgaging, leasing or operating property that is warehouse for national reserve goods. To be specific:

- a) A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed if the warehouse for national reserve goods is worth less than VND 500,000,000;
- b) A fine ranging from VND 30,000,000 to VND 40,000,000 shall be imposed if the warehouse for national reserve goods is worth VND 500,000,000 or more.

3. Remedial measures:

- a) The violator is compelled to restore the original conditions of property in case of commission of the violation specified in Clause 2 of this Article;
- b) The violator is required to return illegal benefits obtained from the violations in Clause 1 and Clause 2 of this Article.

Section 2. POWER TO MAKE RECORDS OF VIOLATIONS AGAINST REGULATIONS ON NATIONAL RESERVE AND POWER TO IMPOSE PENALTIES

Article 50. Power to make records of violations against regulations on national reserve

- 1. Persons that have the power to make records of violations against regulations on national reserve include:
 - a) Persons that have the power to impose penalties for administrative violations against regulations on national reserves prescribed in Articles 51, 52 and 53 hereof;
 - b) Officials assigned to inspect the compliance with law regulations on national reserves.

2. The persons that have the power to make records of violations in Clause 1 of this Article shall be responsible for issuing penalty imposition decisions or requesting the competent authorities in Articles 51, 52 and 53 hereof to issue penalty imposition decisions.

Article 51. Power to impose penalties of Chairpersons of People's Committees

1. Chairpersons of People's Committees of districts shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 50,000,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;
- d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

2. Chairpersons of People's Committees of provinces shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 100,000,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations;
- d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

Article 52. Power to impose penalties of inspectors

1. On-duty inspectors and persons assigned to carry out specialized inspections in national reserves sector shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 500,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause.

2. Chief Inspectors of provincial departments, heads of inspection teams established by provincial departments to carry out inspection of compliance with law regulations on national reserves, heads of specialized inspection teams established by the General Director of General Department of State Reserves and heads of specialized inspection teams established by Directors of Regional Departments of State Reserves shall have the power to:

- a) Issue warnings;

b) Impose a fine up to VND 50,000,000;

c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;

d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

3. Heads of specialized inspection teams established by Ministries to carry out inspections in the field of national reserves shall have the power to:

a) Issue warnings;

b) Impose a fine up to VND 70,000,000;

c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;

d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

4. Chief Inspectors of Ministries shall have the power to:

a) Issue warnings;

b) Impose a fine up to VND 100,000,000;

c) Confiscate the exhibits and instrumentalities for committing administrative violations;

d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

Article 53. Power to impose penalties of Directors of Regional Departments of State Reserves and General Director of General Department of State Reserves

1. Directors of Regional Departments of State Reserves performing specialized inspections in the field of national reserves shall have the power to:

a) Issue warnings;

b) Impose a fine up to VND 70,000,000;

c) Confiscate the exhibits and instrumentalities for committing administrative violations worth less than the fine specified in Point b of this Clause;

d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

2. General Director of General Department of State Reserves performing specialized inspections in the field of national reserves shall have the power to:

- a) Issue warnings;
- b) Impose a fine up to VND 100,000,000;
- c) Confiscate the exhibits and instrumentalities for committing administrative violations;
- d) Impose the remedial measures mentioned in Clause 5 Article 4 of this Decree.

Chapter V

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON STATE TREASURY, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. VIOLATIONS AGAINST REGULATIONS ON STATE BUDGET EXPENDITURES AND PENALTIES

Article 54. Violations against regulations on state budget expenditures included in state budget estimates given by competent authorities

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for committing one of the following violations:

- a) Preparing and sending documents to the State Treasury for receiving funding for expenses or tasks which are not defined in a state budget estimate approved by a competent authority;
- b) Preparing and sending documents to the State Treasury for receiving funding for covering expenditures beyond the state budget estimate or the annual funding plan approved by a competent authority or in excess of approved estimated expenditures (with respect to tasks performed without contracts);
- c) Preparing and sending documents to the State Treasury for receiving funding for covering expenses which are not conformable with state budget estimate given by a competent authority (improperly spending in terms of funding sources, purposes, subjects and spending items); improperly using state funding for investment or improperly allocating funding to list of projects approved by a competent authority.

2. A fine ranging from VND 3,000,000 to VND 6,000,000 shall be imposed for committing one of the following violations:

- a) Preparing documents requesting the State Treasury to make payments for workload that is not yet performed;
- b) Preparing documents requesting the State Treasury to make payments for workload that is in progress and does not meet payment requirements;

c) Preparing documents requesting the State Treasury to make payment in excess of the value specified in a relevant contract or its appendix.

3. Remedial measures:

The violator is compelled to recover amounts of money paid according to payment vouchers/documents for unexecuted or uncompleted workloads that do not meet payment requirements and amounts paid more than the value of contract or its appendix in case of commission of the violation in Clause 2 of this Article.

Article 55. Penalties for preparing payment documents/vouchers inconsistently with regulations and preparing payment documents/vouchers whose contents are different from those on original documents/vouchers if not liable to criminal prosecution

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for concluding contracts before obtaining a funding plan approved by a competent authority (except construction works implemented according to urgent orders).

2. A fine ranging from VND 3,000,000 to VND 6,000,000 shall be imposed for committing one of the following violations:

a) Preparing and sending documents to the State Treasury for improper spending in terms of positions and subjects;

b) Preparing and sending documents requesting the State Treasury to make payments for expenditures exceeding the prescribed spending limits in terms of quantities and values;

c) Preparing and sending documents requesting the State Treasury to make payments inconsistently with regulations (failing to meet payment requirements or rules).

The organizations that procure or lease property in excess of the limits imposed by competent authorities shall incur fines as prescribed in Article 5 and Article 6 hereof.

3. A fine ranging from VND 2,000,000 to VND 4,000,000 shall be imposed for preparing and sending documents whose contents are different from those on original documents, invoices or vouchers kept at units to the State Treasury if not liable to criminal prosecution.

4. Remedial measures:

The violator is compelled to recover amounts of money paid according to payment documents/vouchers which have prepared inconsistently with regulations and amounts improperly paid according to documents/vouchers whose contents are different from those on original documents/vouchers if not liable to criminal prosecution in case of commission of Clause 2 or Clause 3 of this Article.

Article 56. Penalties for forging documents requesting for allocation of state budget but not liable to criminal prosecution

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for forging documents requesting the State Treasury to allocate funding for covering recurrent expenditures, recurrent expenditures on public services, expenditures on national target programs, target programs using state budget for public services (except expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of more than VND 500,000,000).

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for forging documents requesting the State Treasury to allocate investment funding derived from state budget and investment funding derived from budget for target programs or allocate funding for covering expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of more than VND 500,000,000.

3. Remedial measures:

c) The violator is compelled to recover amounts of money paid according to forged documents/vouchers if not liable to criminal prosecution in case of commission of the violations in Clause 1 and Clause 2 of this Article.

Article 57. Violations against regulations on payment of state budget expenditures

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for preparing documents requesting the State Treasury to make payment in which name or account number of beneficiary is different from that specified in the signed contract or its appendix.

2. A fine ranging from VND 2,000,000 to VND 4,000,000 shall be imposed for preparing documents requesting for payment of state budget expenditures inconsistently with payment provisions specified in the contract or its appendix signed between the estimate unit or the investor and goods/service suppliers. To be specific:

a) Incorrect contract value;

b) Improper payment date;

c) Improper payment method;

d) Improper payment ratio (including advanced payment);

dd) Payment provisions are different from those specified in the signed contract and its appendix.

3. Remedial measures:

The violator is compelled to complete payment documents as regulated in case of commission of the violations in Clause 1 and Clause 2 of this Article.

Article 58. Violations against procedures for payment commitments

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for committing one of the following violations:

- a) Failing to send payment commitment to the State Treasury in case state budget expenditures require payment commitments;
- b) Failing to send payment commitment to the State Treasury within the prescribed time limits in case state budget expenditures require payment commitments;
- c) Sending a payment commitment in which the requested funding exceeds the annual investment funding plan, remaining annual estimate balance or contract value.

2. Remedial measures:

- a) The violator is compelled to follow procedures for payment commitments before requesting the State Treasury to make payment in case of commission of the violation in Point a Clause 1 of this Article;
- b) The violator is compelled to make payment commitment in case of commission of the violation in Point c Clause 1 of this Article.

Article 59. Violations against procedures and time limits for advanced payment of state budget

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for committing one of the following violations:

- a) Completing procedures for advanced payment after the deadline for advanced payment of recurrent expenditures the payment of which does not require goods sales contracts or service provision contracts or expenditures the payment of which does not require goods sales contracts or service provision contracts submitted to the State Treasury;
- b) Failing to follow procedures for advanced payment of expenditures on investment covered by state budget and investment funding derived from budget for target programs or expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of more than VND 500,000,000 for payments of completed workloads of contract.

2. A fine ranging from VND 2,000,000 to VND 4,000,000 shall be imposed for committing one of the following violations:

- a) Failing to complete procedures for full advance of funding for recurrent expenditures with goods sales contracts or service provision contracts in the final payment of contract;
- b) Failing to follow procedures for full advance of funding for expenditures on investment covered by state budget and investment funding derived from budget for target programs or expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of more than VND 500,000,000 when the payment value (including advanced amounts and payments for completed workloads) reaches 80% of the contract value;
- c) Failing to carry out or carrying out procedures for advance of funding for covering costs of compensation and relocation subsidies after the prescribed deadlines.

3. Remedial measures:

The violator is compelled to follow procedures for advanced payment in case of commission of the violations in Clause 1 and Clause 2 of this Article.

Section 2. VIOLATIONS AGAINST REGULATIONS ON REGISTRATION AND USE OF ACCOUNTS OPENED AT STATE TREASURY AND PENALTIES

Article 60. Violations against regulations on registration and use of accounts opened at State Treasury

1. A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for committing violations against regulations on registration and use of accounts opened at the State Treasury.

2. Remedial measures:

Accounts must be blockaded or closed in case of commission of the violation in Clause 1 of this Article.

Article 61. Penalties for forging documents for registration and use of accounts opened at the State Treasury but not liable to criminal prosecution

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for forging documents for registration and use of accounts opened at the State Treasury.

2. Remedial measures:

Accounts must be blockaded in case of commission of the violation in Clause 1 of this Article.

Section 3. POWER TO IMPOSE PENALTIES FOR ADMINISTRATIVE VIOLATIONS IN STATE TREASURY SECTOR

Article 62. Power to make records of administrative violations in state treasury sector

1. Persons that have the power to make records of administrative violations in state treasury sector include:

a) Persons that have the power to impose penalties for administrative violations against regulations on control of state budget expenditures through the State Treasury prescribed in Article 63 and Article 64 hereof;

b) Officials assigned to control state budget expenditures through the State Treasury.

2. The persons that have the power to make records of violations in Clause 1 of this Article shall be responsible for issuing penalty imposition decisions or requesting the competent authorities in Article 63 and Article 64 hereof to issue penalty imposition decisions.

Article 63. Power to impose penalties of inspectors

1. Chief inspectors of Provincial Departments of Finance, heads of specialized inspection teams established by Provincial Departments of Finance, heads of specialized inspection teams of State Treasury established by Directors of provincial State Treasuries, and heads of specialized inspection teams of State Treasury established by General Director of the State Treasury of Vietnam shall have the power to:

a) Impose a fine up to VND 50,000,000;

b) Impose the remedial measures mentioned in Clause 6 Article 4 of this Decree.

2. Chief Inspector of the Ministry of Finance shall have the power to:

a) Impose a fine up to VND 100,000,000;

b) Impose the remedial measures mentioned in Clause 6 Article 4 of this Decree.

3. Heads of specialized inspection teams established by the Ministry of Finance shall have the power to:

a) Impose a fine up to VND 250,000,000;

b) Impose the remedial measures mentioned in Clause 6 Article 4 of this Decree.

Article 64. Power to impose penalties of General Director of State Treasury; Directors of provincial State Treasuries

1. Directors of provincial State Treasuries shall have the power to:

a) Impose a fine up to VND 70,000,000;

b) Impose the remedial measures mentioned in Clause 6 Article 4 of this Decree.

2. General Director of State Treasury shall have the power to:

a) Impose a fine up to VND 100,000,000;

b) Impose the remedial measures mentioned in Clause 6 Article 4 of this Decree.

Chapter VI

IMPLEMENTATION PROVISIONS

Article 65. Effect

1. This Decree comes into force from September 01, 2019.

2. The Government's Decree No. 192/2013/ND-CP dated November 21, 2013 and the Government's Decree No. 58/2015/ND-CP dated June 16, 2015 shall be annulled from the effective date of this Decree.

Article 66. Transition clauses

Violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury committed before this Decree takes effect and discovered afterwards or under consideration shall be handled in accordance with regulations of this Decree if this Decree does not impose legal liabilities or impose less serious legal liabilities on violating organizations or individuals.

Article 67. Responsibility for implementation

1. The Ministry of Finance shall provide guidelines for implementation of this Decree.

2. Ministries, ministerial agencies, Governmental agencies, People's Committees of all levels shall provide guidelines for implementation of this Decree and inspect the imposition of penalties for violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury prescribed in this Decree.

3. Upon discovery of any violations against regulations on management and use of public property, thrift practice and wastefulness combat, national reserve and state treasury, state regulatory authorities, organizations and individuals should transfer documents (if any) to or inform persons that have the power to impose penalties prescribed in this Decree for consideration.

In case of a violation against regulations on management and use of public property where the public property must be appropriated as regulated in the Law on management and use of public property, the person that have the power to impose penalties as prescribed herein shall, after

issuing penalty imposition decision, request the relevant competent authority as prescribed in the Law on management and use of public property to issue decision on appropriation of public property as regulated. Disposition of appropriated property shall be governed by law regulations on management and use of public property.

4. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of people's committees of all levels, and relevant organizations and individuals shall implement this Decree./.

**ON BEHALF OF THE GOVERNMENT
THE PRIME MINISTER**

Nguyen Xuan Phuc