

THE GOVERNMENT

No. 191/2013/ND-CP

SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

Hanoi, November 21, 2013

DECREE

DETAILING ON TRADE-UNION FINANCE

Pursuant to the December 25, 2001 Law on organization of Government;

Pursuant to the December 16, 2002 Law on state budget;

Pursuant to the June 20, 2012 Law on trade union;

At the proposal of Minister of Finance;

After reaching uniformity with the Vietnam Confederation of Labor, the Government promulgates Decree detailing on trade-union finance,

Chapter 1.

GENERAL PROVISIONS

Article 1. Scope of regulation

1. This Decree details on trade-union finance for revenues from trade-union fee, and support allocation amounts with state budget.
2. For revenue source from trade-union fee remitted by trade-union members it will comply with provisions of Charter of Vietnam Trade Union.
3. For other revenue sources from cultural, sport, economic activities of Trade Unions; from schemes, projects already been assigned by State; from aids, funding of foreign and domestic organizations and individuals, they will comply with legislations related to management and use for each revenue source.

Article 2. Subjects of application

1. Agencies, organizations, enterprises specified in Article 4 of this Decree.
2. Agencies, organizations, trade unions at all levels, individuals related to management and use of trade-union finance in accordance with the Law on Trade Union.

Article 3. Principles in management and use of trade-union finance

1. Trade unions shall implement management and use of trade-union finance in accordance with the legislations and regulations of the Vietnam Confederation of Labor.
2. The management and use of trade-union finance must ensure the principles of concentration, democracy, publicity, transparency, having assignment and decentralization in management, in association with rights and duties of Trade Unions at all levels.
3. Trade Union organizations at all levels shall implement the work of accounting, statistics, report and finalization of trade-union finance in accordance with law on accounting and statistics.
4. Trade Union organizations which are assigned management and use of trade-union finance may open accounts at State Treasuries so as to reflect amounts allocated for support from state budget; may open deposit accounts at banks so as to reflect revenues and expenditures from trade-union fee in accordance with law on trade union.
5. Ending of budget year, revenue source of trade-union fee not yet used will be forwarded to next year for further use in accordance with regulations; for revenue source allocated for support from state budget, it will comply with provisions of Law on state budget and documents guiding law on closing budget books at the end of year.

Chapter 2.

REGULATIONS ON TRADE-UNION FEE

Article 4. Subjects of remitting trade-union fee

Subjects of remitting trade-union fee as prescribed at Clause 2 Article 26 of the Law on trade union include agencies, organizations and enterprises, regardless of whether such agencies, organizations and enterprises has been had grassroots trade-union organizations or not, comprising of:

1. State agencies (including People's Committees of communes, wards and townships), units of People's armed forces.
2. Political organizations, socio-political organizations, professional- socio-political organizations, social organizations, professional- social organizations.
3. Public non-business units and non-public units.
4. Enterprises of all economic sectors which are established and operate in accordance with Law on enterprises and Law in investment.
5. Cooperatives and cooperative unions which are established and operate in accordance with Law on cooperatives.

6. The foreign agencies and organizations, international organizations operating on Vietnam's territory, related to organization and operation of trade union, executive offices of foreign parties in business cooperation contracts in Vietnam employing Vietnamese laborers.

7. Other organizations employing laborers in accordance with law on labor.

Article 5. The remittance level and basis of remitting trade-union fee

The remittance level shall be 2% of salary fund which are used as the basis for social insurance payment for employees. This salary fund shall be total salaries of employees under objects payable social insurance in accordance with law on social insurance.

Particularly for units of armed forces specified at Clause 1 Article 4 of this Decree, the salary fund means total salaries of national defense cadres, workers and public employees, employees working and enjoying salary in plants, enterprises, grassroots units of People's army; cadres, workers and public employees, employees working and enjoying salary in the science-technical, non-business and serving enterprises, agencies, units of People's Public Security.

Article 6. Methods of remitting trade-union fee

1. Agencies and units which are ensured all or partly the regular operation funding from state budget shall remit trade-union fee once every month at the same time of compulsory social insurance payment for employees.

State Treasuries where agencies and units open transaction accounts shall, base on paper of withdrawing trade-union fee, perform control of expenditures and remittance into the deposit accounts of trade-union organizations at banks.

2. Organizations and enterprises shall pay trade-union one every month at the same time of compulsory social insurance payment for employees.

3. Agriculture, forestry, fishery and salt organizations and enterprises which pay salaries under the cycle of production and trading shall pay trade-union fee once monthly or quarterly at the same time of compulsory social insurance payment on the basis of registration with trade-union organizations.

Article 7. Sources for remitting trade-union fee

1. For agencies and units which are ensured whole regular operation funding from state budget, state budget shall ensure whole source for remitting trade-union fee and allocated in annual estimate of regular expenditures of agencies and units as prescribed by law on decentralization in management of state budget.

2. For agencies and units which are ensured partly regular operation funding from state budget, state budget shall ensure source for remitting trade-union fee calculated under the salary fund used as the basis for social insurance payment for number of payroll enjoyed salaries from state

budget and allocated in annual estimate of regular expenditures of agencies and units as prescribed by law on decentralization in management of state budget. The remaining trade-union fee, units shall self-ensure as prescribed at Clauses 3 and 4 of this Article.

3. For enterprises and units operating production and trading, providing services, amounts to remit trade-union fee shall be accounted into cost for production, trading and supplying services in the period.

4. For remaining agencies, organizations and units, amounts to remit trade-union fee shall be used from their sources of operational funding as prescribed by law.

Chapter 3.

REGULATIONS ON ALLOCATION FOR SUPPORT FROM STATE BUDGET

Article 8. Contents which are supported from central budget

1. Funding for paying yearly dues to international organizations.
2. In case where estimate of revenue source from trade-union finance fails to ensure estimate of expenditures for regular and reasonable activities of trade-union organization system and activities involving implementation of rights and duties of trade unions: At time of making annual state budget estimates as prescribed in Law on state budget, the Vietnam Confederation of Labor shall elaborate estimate of revenue for sources specified at Clauses 1, 2 and 4 Article 26 of Law on trade unions and estimate of expenditures for implementation of tasks specified at Clause 2 Article 27 of Law on trade unions according to the regime, standards, norms of general expenditures of State prescribed for non-business administrative agencies, and send them to the Ministry of Finance for appraising the lacked differences, summing up and submitting to the Government for submission to National Assembly for support decision.
3. The regular operation funding of the public and non-business units affiliated the Vietnam Confederation of Labor in accordance with legislations on autonomy and self-responsibility in implementing tasks, organizing apparatus, payroll and finance applicable to the public and non-business units.
4. The funding for science and technology tasks which are directly implemented by the Vietnam Confederation of Labor.
5. The funding for training and retraining cadres, civil servants and public employees for agencies and units affiliated the Vietnam Confederation of Labor, sectoral trade union at central level and trade union of corporations affiliated the Vietnam Confederation of Labor.
6. The funding for implementation of national target programs (if any).
7. The funding for tasks which competent state agencies order with the Vietnam Confederation of Labor.

8. The funding for irregular tasks assigned by competent authorities.
9. The counterpart funding for projects with foreign capital source which are performed by the Vietnam Confederation of Labor, already been approved by competent authorities.
10. Expenditures for development investment of the Vietnam Confederation of Labor according to projects already been approved by competent authorities.

Article 9. Contents which are supported from local budget

1. The regular operation funding of the public and non-business units affiliated the Vietnam Confederation of Labor as prescribed by law on autonomy and self-responsibility in implementing tasks, organizing apparatus, payroll and finance applicable to the public and non-business units.
2. The funding for science and technology tasks which are directly implemented by the Local federations of Labor.
3. The funding for training and retraining cadres, civil servants and public employees for Local federations of Labor and trade unions of superior level of grassroots.
4. The funding for implementation of national target programs which are assigned by competent state agencies (if any).
5. The funding for tasks which competent state agencies order with the Local federations of Labor.
6. The funding for irregular tasks assigned by competent authorities.
7. Expenditures for development investment of the local federations of Labor according to projects already been approved by competent authorities.

Article 10. Management and use of funding which are supported from state budget

1. The funding which is supported from budget at a management level will be allocated for agencies and units of trade union at such level; do not use central budget to support for agencies and units of trade unions at lower levels, except for case specified at clause 2 Article 8 of this Decree.
2. Agencies and units which are supported from state budget must implement use of funding in accordance with the regime, standards, norms as prescribed by competent state agencies; ensure for use with proper purpose, thrifty and efficient use and have full dossiers and vouchers of payment; suffer the examination, control of financial agencies, state treasury during implementing the assigned budget estimate.

3. The making of estimate, compliance, accounting and finalization of funding supported from state budget shall comply with legislations on state budget and accounting, statistics.

Chapter 4.

PROVISIONS OF IMPLEMENTATION

Article 11. Effect

1. This Decree takes effect on January 10, 2014, particularly provision on the trade-union fee level specified at Article 5 of this Decree shall implement from the effective date of the Law on trade union.

2. To annul the following documents:

a) Decision No. 133/2008/QĐ-TTg dated October 01, 2008 of the Prime Minister on deducting for paying the trade-union fee for the enterprises with foreign investment and the executive offices of foreign parties in the business cooperation contracts;

b) The Joint Circular No. 119/2004/TTLT/BTC-TLĐLDVN dated December 08, 2004, of the Ministry of Finance and the Vietnam Confederation of Labor, guiding on deducting for paying the trade-union fee; Circular No. 17/2009/TT-BTC dated January 22, 2009 of the Ministry of Finance, guiding the deduction, remittance and use of trade union dues by foreign-invested enterprises and executive offices of foreign parties to business cooperation contracts.

Article 12. Responsibilities for organization of implementation

1. Agencies, organizations and enterprises shall:

a) Pay the trade-union fee fully and properly with time limit to the trade unions in accordance with this Decree and regulations of the Vietnam Confederation of Labor on decentralization of collection and distribution of revenue source from trade-union fee;

b) To supply fully and exactly information and documents related to responsibility for remitting trade-union fee at the request of the trade unions and competent state agencies.

2. The Vietnam Confederation of Labor shall:

a) Formulate and promulgate standards, norms and regime of expenditures for trade-union finance on the basis of applying the norms and regime as prescribed by State in order to ensure satisfactory of management requirements in system of trade unions; stipulate the decentralization of collection, distribution of revenue sources and management of revenue sources (member fee, trade-union fee, and other revenues in accordance with regulation) for implementation in system of trade unions;

b) Formulate and promulgate the norms of allocating the regular operation expenditure estimate for its affiliated units and trade unions at all levels on the basis of applying the norms of allocating the administrative management expenditure estimates for Ministries, Ministerial-level agencies, Governmental agencies, and other agencies at Central level as prescribed by the Prime Minister so as to ensure the publicity, transparency in allocation of estimates, management and use of trade-union finance;

c) Provide directions for the trade unions at all levels in managing and using trade-union fee in accordance with regulations; assume the prime responsibility for, and coordinate with financial agencies, tax agencies, labor inspectorates at the same level in examining, inspecting the implementation of remitting trade-union fee of agencies, organizations and enterprises; propose functional agencies for handling violations of remitting trade-union fee.

3. The Ministry of Finance shall arrange central budget involving the trade-union finance support as prescribed at Article 8 of this Decree.

4. Chairpersons of People's Committees of provinces and central-affiliated cities shall allocate the local budget involving the trade-union finance support as prescribed at Article 9 of this Decree as prescribed by law on decentralization in managing state budget.

Article 13. Responsibility for implementation

Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, Chairpersons of People's Committees of provinces and central-affiliated cities shall implement this Decree.

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

Nguyen Tan Dung