

**THE MINISTRY OF AGRICULTURE AND  
RURAL DEVELOPMENT**

**DECISION No. 73/2002/QĐ-BNN OF AUGUST  
15, 2002 PROMULGATING AMENDMENTS  
AND SUPPLEMENTS TO SPENDING NORMS  
OF THE PROJECT ON FORESTRY SECTOR  
AND MANAGEMENT OF HEADWATER  
PROTECTION FORESTS**

**THE MINISTER OF AGRICULTURE AND  
RURAL DEVELOPMENT**

*Pursuant to the Government's Decree No.73/CP of November 1, 1995 defining the functions, tasks, powers and organizational structure of the Ministry of Agriculture and Rural Development;*

*Pursuant to Credit Agreement No.1515-VIE (SF) between the Socialist Republic of Vietnam and the Asian Development Bank (ADB) for the project on "forestry sector and management of headwater protection forests," signed on June 11, 1997;*

*Pursuant to the Prime Minister's Decision No.22/TTg of January 11, 1997 approving the pre-feasibility project on forestry sector and management of headwater protection forests in Thanh Hoa, Quang Tri, Phu Yen and Gia Lai provinces;*

*Pursuant to the Finance Ministry's Decision No.112/2001/QĐ-BTC of November 9, 2001 promulgating the spending norms applicable to projects funded with Official Development Assistance (ODA) loan capital;*

*At the proposal of the director of the Finance and Accounting Department,*

**DECIDES:**

**Article 1.-** To promulgate amendments and supplements to spending norms of the project on forestry sector and management of headwater protection forests.

**Article 2.-** This Decision takes effect as from the date of its signing. The earlier documents contrary to this Decision are hereby annulled.

**Article 3.-** The director of the Ministry's Office, the directors and heads of the relevant functional departments and divisions of the Ministry of Agriculture and Rural Development, the members of the national and provincial project administration boards, and the central and provincial project managers shall have to implement this Decision.

For the Minister of Agriculture and Rural Development

**Vice Minister  
NGUYEN VAN DANG**

**GUIDANCE FOR APPLICATION OF  
SPENDING NORMS TO THE PROJECT ON  
FORESTRY SECTOR AND MANAGEMENT OF  
HEADWATER PROTECTION FORESTS**

*(Issued together with Decision No.73/2002/QĐ-BNN of August 15, 2002 of the Minister of Agriculture and Rural Development)*

*Pursuant to Credit Agreement No.1515-VIE (SF) between the Socialist Republic of Vietnam and the Asian Development Bank (ADB) for the forestry sector project, signed on June 11, 1997;*

*Pursuant to the Prime Minister's Decision No. 22/TTg of January 11, 1997 approving the pre-feasibility project on forestry sector and management of headwater protection forests in Thanh Hoa, Quang Tri, Phu Yen and Gia Lai provinces;*

*Pursuant to the Finance Ministry's Circular No.78/2001/TT-BTC of September 28, 2001 guiding the financial management mechanism applicable to the project on forestry sector and management of headwater protection forests;*

*Pursuant to the Finance Ministry's Circular No.94/1998/TT-BTC of June 30, 1998 stipulating the working trip allowance regime for State officials and employees sent on working missions inside the country.*

*Pursuant to the Finance Ministry's Decision No.112/2001/QĐ-BTC promulgating a number of spending norms applicable to projects funded with ODA loan capital.*

*Pursuant to the Government's Decree No.77/2000/ND-CP of December 15, 2000 and Joint Circular No.72/2000/TTLT-BTCCBCP-BTC of December 26, 2000 of the Government Commission for Organization and Personnel and the Finance Ministry adjusting the minimum wage, subsidy and subsistence allowance levels.*

*The Ministry of Agriculture and Rural Development hereby prescribes the spending norms applicable to the project on forestry sector and management of headwater protection forests, as follows:*

## **A. WAGE AND ALLOWANCE REGIMES**

### **I. THE CENTRAL- AND PROVINCIAL-LEVEL PROJECT MANAGEMENT BOARDS:**

#### **1. Wage and insurance regimes:**

1.1. Public employees on the payroll of the State administrative agencies, who are transferred for long-term work at the project management boards, shall enjoy their full wages (as before they are transferred to the project) under the Government's Decree No.25/CP of May 23, 1993 temporarily providing for the new wage regime applicable to officials and public employees of administrative and non-business agencies and people's armed forces.

1.2. Officials who work part-time for or are seconded to the project shall be paid wages by the transferring agencies.

In cases where their former agencies no longer pay them wages, such part-time or seconded officials shall get paid by the project management boards according to the State's current regime.

1.3. Remunerations/wages of laborers recruited under contracts by the project management boards (applicable to long-term contracts of 12 months or longer)

Contractual laborers performing the project's professional jobs shall enjoy wages equal to wages

of payroll laborers, who have been trained and have equivalent professional qualifications and jobs, according to the rank and title coefficients prescribed in Decree No.25/CP and its guiding documents.

1.4. For subjects not on the State payroll and recruited by the directors of the central- or provincial-level project management boards, who agree to pay them according to their jobs under seasonal labor contracts, the payment levels shall be as follows:

- Administrative staff: VND 410,000/person/month (22 workdays/40 hours/week)

- Car drivers: VND 460,000/person/month (22 workdays/40 hours/week)

- Technicians: VND 900,000/person/month (22 workdays/40 hours/week)

(The above-mentioned subjects shall neither enjoy the project wage subsidies nor have their social and health insurance premiums and trade union fees paid by the project).

The numbers of full-time, part-time and seconded payroll officials as well as contractual laborers must be compatible with the provisions of the project documents. If there's any addition outside the project documents, such must be approved by the ADB and the Ministry of Agriculture and Rural Development.

1.5. The social and health insurance regimes applicable to officials, public employees and laborers recruited under long-term labor contracts shall comply with current regulations.

#### **2. The project subsidy regime:**

2.1. Subjects being officials on the State payroll, who are transferred or seconded to take part in the management of the project throughout its execution duration as mentioned in Items 1.1, 1.2 and 1.3 (except for the hired foreign specialists and laborers defined in Item 1.4), shall enjoy the project wage subsidies.

+ The directors of the central and provincial project management boards shall enjoy a subsidy level not exceeding 100% of the basic wage level (according to the basic coefficients prescribed in Decree No.25/CP of May 23, 1993), depending on the extent of their involvement in the part-time or full-time work.

+ Other officials of the central and provincial project

management boards (such as full-time, part-time and seconded officials as well as laborers working under long-term contracts) shall enjoy a subsidy level equal to 50%-100% of the basic wage level (according to the basic coefficients prescribed in Decree No.25/CP of May 23, 1993), depending on their working duration and ambit of responsibility in the project, as decided by the central or provincial project managers.

+ The subsidies for part-time and seconded officials must be compatible with the time they work for the project. Officials working part-time for many project management boards shall enjoy subsidies in only one board where they spend most of their working time.

2.2. For contractual laborers doing the project's simple jobs other than the professional ones such as car drivers, administrative staff, clerks, watchmen, cleaners..., the subsidy level shall be equal to 30%-50% of the basic wage level as decided by the central or provincial project managers.

## **II. DISTRICT- OR COMMUNE-LEVEL PROJECT MANAGEMENT BOARDS**

### **1. District-level project management boards**

Project manager and deputy managers working part-time shall not enjoy wages but only the wage subsidies from the project's budget source.

Officials working full-time for the project, who are transferred or recruited under decisions of their managing agencies and those working under long-term contracts shall enjoy wages (according to the rank and title coefficients prescribed in Decree No.25/CP) and the project's wage subsidies.

Officials working for district-level project management boards shall enjoy a subsidy level equal to 40%-60% of the basic wage level, as decided by the director of the provincial-level project management board.

The number of members of a district-level project management board enjoying project wages and wage subsidies shall comply with the provisions of Document No.2452/BNN-TCCB but shall not exceed 8.

### **2. Commune mini-project execution teams**

Members of commune mini-project execution teams shall enjoy the following subsidy levels:

- Team leader: not exceeding VND 120,000/month.
- Team members: not exceeding VND 100,000/month.

Depending on their working time amounts and responsibilities assigned in a month, the directors of the *district-level project management boards* shall decide on the specific subsidy levels.

The number of members of a commune mini-project execution team, who enjoy the project subsidies shall comply with the provisions of Document No.2452/BNN-TCCB but shall not exceed 8.

Note: All the above-mentioned subsidy levels must *not exceed the total amount already approved by the Ministry of Agriculture and Rural Development under annual or periodical plans for the project.*

## **B. SPENDING REGIME APPLICABLE TO DOMESTIC CONFERENCES, SEMINARS, TRAINING AND REFRESHER COURSES**

On the basis of the Finance Ministry's Circular No.78/2001/TT-BTC of September 28, 2001, the project's subsidies may be paid to participants in domestic training courses, seminars, conferences or symposiums, which have already been included in the annual plans and approved under the project (excluding regular meetings).

The spending contents:

a/ Meal expenses and per diems: For training and refresher courses, conferences and seminars held in Vietnam, which shall not exceed:

- + For the central level: VND 80,000/person/day
- + For the provincial level: VND 60,000/person/day
- + For the district level: VND 40,000/person/day
- + For the commune level: VND 20,000/person/day

For conferences and seminars organized by the project management boards, all organizers, participants and lecturers shall have their meal expenses and per diems fully paid from the project's funding sources.

The conference and seminar organizing boards must clearly state in invitations the delegates' entitlements.

b/ Travelling and accommodation expenses: shall comply with the provisions in Section C- WORKING-TRIP ALLOWANCE REGIME

c/ Stationery expenses: shall not exceed

- + For the central level: VND 40,000/person/day
- + For the provincial level: VND 30,000/person/day
- + For the district level: VND 20,000/person/day
- + For the commune level: VND 10,000/person/day

d/ Materials-printing expenses: shall be paid according to reasonable and actual spending but must not exceed the approved estimate.

e/ Lecturer-hiring expenses:

The lecturer-hiring expenses shall be decided by the project managers based on such factors as the lecturers' qualifications, the lectures' characteristics and venues..., which, in all circumstances, must not exceed the following ceiling levels:

- For lecturers being officials or teachers holding academic titles of professor or associate professor, leading officials being ministers, vice ministers, heads or deputy heads of the centrally-run branches, Party Committee secretaries or deputy secretaries, the People's Committee presidents or vice presidents of the provinces and centrally-run cities, and equivalent positions: VND 100,000/lecture hour.

- For other lecturers being officials of agencies:

- + For the central level: Not exceeding VND 80,000/lecture hour
- + For the provincial level: Not exceeding VND 60,000/lecture hour
- + For the district level: Not exceeding VND 30,000/lecture hour
- + For the commune level: Not exceeding VND 20,000/lecture hour.

(The above-mentioned ceiling levels already include the payment for lecturing and lecture preparation).

When making working trips, lecturers shall get their travelling expenses paid according to the provisions in Section C- WORKING-TRIP ALLOWANCE REGIME.

f/ Interpretation and/or translation expenses (if any): shall comply with the provisions in Section D.

g/ Conference hall rents: shall be paid according

to reasonable and actual spending but must not exceed:

- For the central level: VND 1,000,000/day
- For the provincial level: VND 500,000/day
- For the district and commune levels: VND 300,000/day.

i/ Drink expenses:

Payment shall be made according to the actual expenses but must not exceed:

- + For the central and provincial levels: VND 15,000/person/day
- + For the district and commune levels: VND 10,000/person/day

## C. WORKING-MISSION AND FIELD-TRIP ALLOWANCES

**1. Payment of travelling expenses:** shall comply with the provisions of the Finance Ministry's Circular No.94/1998/TT-BTC of June 30, 1999 prescribing the working trip allowance regime for State officials and public employees.

- In special cases where the project officials or invitees need to travel by air, the directors of the project management boards shall decide to permit them to travel with the project's expenditure sources.

- For the routes where mass transit is not available, thereby the project officials have to use their own means of transport or hire motorbikes, the payment shall be made according to guiding documents of the provincial/municipal Communication Service and Finance and Pricing Service in each locality.

- The regular mobile work allowances: shall be paid to project officials who have to travel regularly and work with relevant agencies (treasuries, departments, institutes, provincial/municipal services, branches...), which shall not exceed VND 100,000/person/month.

- The project management board officials must not travel regularly by taxis on long routes where mass transit is available.

### 2. Working-trip and field-work allowances

Officials sent on working missions to delta and midland provinces shall each enjoy an allowance of VND 30,000/day.

Officials sent on working missions to highland, island, border and deep-lying provinces shall each enjoy an allowance of VND 50,000/day.

Officials making intra-provincial working field trips to the project area (for a distance of at least 20 km) shall each enjoy a field-trips allowance of VND 40,000/day.

If enjoying the field-trips allowances, officials shall not be paid working mission allowances under the State-prescribed regime.

### **3. Payment of accommodation rents at working places:**

Project management board officials sent on working missions shall have their accommodation rents at working places paid. The payment shall be made according to actual invoices but must not exceed the following levels:

(a) In the centrally-run provinces: VND 110,000/day/person.

b/ In other provinces and centrally-run cities: VND 70,000/day/person.

In cases where a project management board member made a working trip alone or there's an odd member in a working delegation, who is of different sex, hence a room must be rented for him/her, the payment shall be made not in excess of the following levels:

(c) In the centrally-run provinces: VND 180,000/day/person.

b/ In other provinces and centrally-run cities: VND 110,000/day/person.

(e) In cases where officials on working trips have to stay in rural areas where exist no guesthouses or hostels, the package payment level of VND 30,000/person/day shall apply but the certification by their managing agencies or administrations of the localities where they go to work is required.

All the above-mentioned levels of working trip allowances must not exceed the total amount already approved by the Ministry of Agriculture and Rural Development under the annual or periodical plans for the project.

## **D. INTERPRETATION AND/OR TRANSLATION EXPENSES**

### **1. Interpretation:**

+ Ordinary interpretation: not exceeding VND 70,000/hour or VND 560,000/day/person for 8 working hours. The hiring duration must not exceed 10 days a month.

+ Simultaneous interpretation: not exceed VND 150,000/hour or VND 1,200,000/day/person for 8 working hours. The hiring duration must not exceed 10 days a month.

Interpreters on field trips shall additionally enjoy working-trip allowances under the project's regime.

### **2. Translation expenses**

2.1. Translation from foreign languages into Vietnamese:

+ Maximum level: VND 35,000/300-word page

2.2. Translation from Vietnamese into foreign languages:

+ Maximum level: VND 40,000/300-word page.

The norms mentioned at Points 1 and 2, Section D, shall only apply in case of necessity where the project management boards have to hire interpreters/translators and not apply to interpreters/translators being officials of the management boards.

## **E. DOMESTIC VISIT AND SURVEY EXPENSES**

Participants and invitees shall enjoy:

- Meal expenses: VND 80,000/person/day

- Accommodation expenses: to be paid according to Point 3, Section C- WORKING-TRIP ALLOWANCES

- Travelling expenses: to be paid according to Point 1, Section C- WORKING-TRIP ALLOWANCES, or car rents: to be paid according to contractual package.

(The visit and survey programs must be included in the already approved plans).

## **F. OVERSEAS STUDY, TRAINING AND SURVEY EXPENSES**

All overseas survey and study tours must be approved beforehand by leaders of the Ministry of Agriculture and Rural Development:

**1. Expenses for training programs:** The training costs (if any) must be submitted to the Ministry of Agriculture and Rural Development for approval.

**2. Allowances:**

The subsistence allowances, meal, accommodation and travelling expenses... shall comply with the Finance Ministry's Circular No.45/1999/TT-BTC of May 4, 1999 and Circular No.108/1999/TT-BTC of September 4, 1999 prescribing the working trip allowances for officials and public employees sent on short-term working missions overseas.

**3. Financial settlement for overseas working trips:**

Delegations making survey and study tours overseas under current regulations shall, within 15 days after returning home, have to complete the financial settlement with the project offices so that the latter may effect the financial settlement with the managing ministry and the Finance Ministry. In exceptional cases the financial settlement shall be conducted with the ADB.

**G. EXPENSES FOR OPERATION OF THE DISTRICT-LEVEL PROJECT MANAGEMENT BOARDS AND COMMUNE MINI-PROJECT EXECUTION TEAMS**

For districts and communes having mini-project feasibility study reports/commune development plans already approved by competent authorities, the regular operation funding shall be calculated as follows:

**1. For district project management boards:**

- The working trip allowances for district project management boards shall comply with the spending norms prescribed in Section C- WORKING-TRIP ALLOWANCE REGIME, which, however, must not be paid for more than 20 days/month/board.

- Other expenses for stationery, office supplies procurement, petrol... shall comply with the approved annual plans with a package level not exceeding VND 2,000,000/month/board.

**2. Commune mini-project execution team**

The operation expenses shall be paid at a package level not exceeding VND 500,000/team/month. All

expenditures of the district project management boards and commune mini-project execution teams must be fully evidenced by vouchers and invoices according to the State's stipulations.

The operation funding of the district project management boards and commune mini-project execution teams shall be incorporated in the annual total estimates of regular expenditures made by the provincial project management boards and approved by the Ministry of Agriculture and Rural Development.

The provincial project management boards shall allocate regular funding directly to the district project management boards and commune mini-project execution teams.

Basing themselves on the above-mentioned spending norms, the project managers should balance the expenditures so that they shall not exceed the approved budget limits and should elaborate more specific regulations for the efficient use of the said norms, thereby promoting the project's activities.

The project's expenditures arising before the promulgation of this guidance shall be settled according to the provisions of the Finance Ministry's Decision No.112/2001/QD-BTC of November 9, 2001.

Should any problems arise in the course of implementation they should be reported to the National Project Administration Board for timely settlement.

*For the Minister of Agriculture and  
Rural Development  
Vice Minister  
NGUYEN VAN DANG*