

No. 110/2021/TT-BTC

Hanoi, December 10, 2021

CIRCULAR

**PRESCRIBING ESTIMATION, MANAGEMENT, USE AND SETTLEMENT OF
EXPENDITURES ON PERFORMING THE TASKS OF PROTECTING VIETNAMESE
CITIZENS AND LEGAL PERSONS ABROAD**

Pursuant to the Law on State Budget dated June 25, 2015;

Pursuant to the Law on Overseas Representative Missions of the Socialist Republic of Vietnam dated June 18, 2009;

Pursuant to the Law on Amendments and Supplements to the Law on Overseas Representative Missions of the Socialist Republic of Vietnam dated November 21, 2017;

Pursuant to the Government's Decree No. 163/2016/ND-CP dated December 21, 2016, elaborating on implementation of certain articles of the Law on State Budget;

Pursuant to the Government's Decree No. 117/2017/ND-CP dated October 19, 2017 on the use and management of the state budget funds for several diplomatic affairs;

In implementing the Resolution No. 792/NQ-UBTVQH14 dated October 22, 2019 of the National Assembly's Standing Committee on a number of tasks and solutions to promote the implementation of regulatory policies on management and use of off-budget funds;

Pursuant to the Prime Minister's Decision No. 119/2007/QĐ-TTg dated July 25, 2007 on establishment of the Fund for protection of Vietnamese citizens and legal persons abroad;

Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

Upon the request of the Director of the Department of Public Expenditure;

The Minister of Finance herein promulgates the Circular providing for the estimation, management, use and settlement of expenditures on performing the tasks of protecting Vietnamese citizens and legal persons abroad.

Article 1. Scope and subjects of regulation

1. Scope of regulation

This Circular deals with the estimation, management, use and settlement of expenditures on performing the tasks of protecting Vietnamese citizens and legal persons abroad.

The tasks of protecting Vietnamese citizens and legal persons abroad shall comply with regulations laid down in the Law on Overseas Representative Missions of the Socialist Republic of Vietnam and the Government's Decree, defining the functions, duties and organizational structure of the Ministry of Foreign Affairs and relevant legal instruments.

2. Subjects of regulation

- The Ministry of Foreign Affairs, the Representative Missions of the Socialist Republic of Vietnam in foreign countries (hereinafter referred to as “Vietnamese representative missions abroad”) and domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad;

- Authorities, entities and persons involved in the performance of the tasks of protecting Vietnamese citizens and legal persons abroad.

Article 2. Items of expenditure on performing the tasks of protecting Vietnamese citizens and legal persons abroad

1. Non-reimbursable items

a) Cost items paid for activities directly involved in performing the tasks of protecting overseas Vietnamese citizens and legal persons that Vietnamese representative missions abroad undertake, including:

- Travel expenses paid to officers of Vietnamese representative missions abroad when they are on the missions to protect Vietnamese citizens and legal persons abroad; expenses paid for consular visitations to learn about situations in which citizens are arrested, detained, remain in custody, tried, sentenced or put in jail, including fares of travel by air, road, rail or water, fuel and mission subsistence allowance paid under the provisions of the Circular No. 07/2020/TT-BTC dated February 3, 2020, prescribing the regime for financial and asset management for overseas Vietnamese representative missions.

- Communication bills and postage paid for sending citizen protection documents; expenses for inviting governmental authorities or organizations of host countries for meals or offering them gifts in order to facilitate the protection of Vietnamese citizens and legal persons abroad in accordance with the Circular No. 07/2020/TT-BTC dated February 3, 2020, prescribing the regime for financial and asset management for overseas Vietnamese representative missions.

b) Cost items paid for supporting cases of citizens in extremely difficult situations, suffering from serious diseases, and financial support for repatriating citizens who are victims of human trafficking crimes to Vietnam:

- Expenses paid to give support to citizens in extremely difficult situations that they and their families do not have the financial ability to deal with at their own expense, including: Costs of travel in the host countries; costs of meals, temporary accommodations and other supplies or essential goods according to evidencing documents or vouchers showing actual costs, which must be paid in an economical and effective manner. Under the guidance of the Minister of Foreign Affairs, Heads of Vietnamese representative missions abroad shall determine cases of citizens in

extremely difficult situations and decide on the levels of support given under their competence as specified at point a of clause 1 of Article 4 herein, and bear responsibility for their decision.

- As regards citizens that suffer from fatal diseases (shown on the list of fatal diseases according to current regulations of Vietnamese law); die; are involved in serious accidents threatening their lives, to the extent that they themselves and their families do not have the financial ability to mitigate such situations; or those facing serious risk that need to be protected (e.g. war, natural disaster, disease, terrorism), in addition to the costs and expenses mentioned in the first paragraph of point b of clause 1 of this Article, if they need financial support to pay for costs of means of transportation to return Vietnam and other associated expenses, overseas Vietnamese representative missions shall request local units in Vietnam assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad to report to the Minister of Foreign Affairs to seek his decision on an case by case basis, and incur responsibility for the decisions that they can make.

- Expenses paid as financial support given to victims waiting for actions that overseas Vietnamese representative missions can take to repatriate them to Vietnam: These expenses shall be subject to regulations laid down in Article 5 of the Circular No. 84/2019/TT-BTC dated November 27, 2019 of the Ministry of Finance, stipulating the spending details and levels for victim assistance activities, and the items and levels of costs paid as allowance to victims prescribed in the Government's Decree No. 09/2013/ND-CP dated January 11, 2013, elaborating on the implementation of a number of articles of the Law on Human Trafficking Prevention and Control.

2. Costs and expenses paid in advance that citizens must reimburse

Costs of purchase of tickets for travel to Vietnam; medical security expenses (including hospital fees and other expenses related to medical security activities), temporary residence expenses and other expenses paid to citizens in the following cases:

a) Interested citizens need to have access to security deposits or guarantee provided by their families, relatives, domestic organizations, ship owners sending fishermen or workers abroad, and receive confirmation in writing by competent authorities.

b) In extreme emergency cases, if an interested citizen does not get any security deposit or guarantee from his/her family, relative, a domestic organization or a ship owner sending fishermen or worker abroad, he/she is obliged to undertake to refund costs and expenses paid in advance to local units in Vietnam assigned by the Ministry of Foreign Affairs to carry out the missions to protect Vietnamese citizens and legal persons abroad.

Heads of overseas Vietnamese representative missions shall, under the guidance of the Minister of Foreign Affairs, consider and decide on advance payments in specific extreme emergency cases.

An overseas Vietnamese representative mission may only make an advance payment after the interested citizen has provided the security deposit, guarantee or commitment specified in clause 2 of this Article.

Article 3. Security deposit, guarantee, recovery of costs and expenses paid in advance

1. Responsibilities of domestic individuals and organizations, ship owners sending fishermen and workers abroad:

a) Domestic individuals, families and relatives make security deposits or pledge to guarantee the refund of fares and other expenses to bring citizens back home and are responsible for reimbursing domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad within the committed time limit.

b) Individuals make their own commitments to overseas Vietnamese representative missions to refund fares and other costs or expenses to bring citizens back home and are responsible for reimbursing domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad within the committed time limit.

c) Domestic organizations, ship owners sending fishermen and workers abroad make security deposits or pledge to guarantee the refund of fares paid and other expenses to repatriate them to Vietnam and are responsible for reimbursing domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad within the committed time limit.

2. Responsibilities of the provincial People's Committees or the agencies or units authorized, entrusted and assigned by the provincial People's Committees:

a) Provincial People's Committees or the agencies and units that are authorized, entrusted or assigned by the provincial People's Committees send the Ministry of Foreign Affairs (domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad) the written confirmation of security deposits or commitments to guarantee the refund of advance costs or expenses that contains information required by the Ministry of Foreign Affairs.

b) Provincial People's Committees or the agencies and units that are authorized, entrusted or assigned by the provincial People's Committees give the confirmation that security deposits or commitments to guarantee the refund of advance costs and expenses to domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad, and are responsible for pushing towards recovering advance costs and expenses, or requesting domestic individuals, organizations and ship owners to refund these costs and expenses within the committed time limit to domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad.

3. Responsibilities of domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad:

Domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad shall be responsible for monitoring and regularly cooperating with provincial People's Committees in expediting the recovery of debts incurred from costs and expenses paid in advance. b) Upon expiration of the deadline for recovery of debts, if domestic individuals or organizations, ship owners sending fishermen and workers abroad have not yet repaid their debts, domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad must send the billing notices to

the debtors, provincial People's Committees, organizations and individuals accepting responsibility as guarantors.

4. Responsibilities of credit institutions, foreign bank branches in Vietnam pertaining to guarantee and payment of crew member repatriation costs and expenses according to the regulations of the Circular No. 38/2017/TT-BTC dated April 28, 2017 of the Ministry of Finance, providing instructions about payment of crew member repatriation costs and expenses.

5. Treatment of late repayment of debts

a) In case where individuals making their own commitments to reimburse costs and expenses paid in advance; domestic organizations and ship owners sending fishermen and workers abroad accepting their responsibility as guarantors, fail to repay debts within the committed time limit or by the agreed-upon due date, in addition to these costs and expenses that must be reimbursed, they shall have to pay late payment interest certified in writing by domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad. The amount of late payment interest shall be calculated as per the Law on Tax Administration.

b) In case of failure to discharge all obligations specified in point a of clause 5 of Article 3 herein, individuals and organizations bound by their commitments shall be sanctioned in accordance with law.

Article 4. Funding sources, estimation, distribution, settlement of expenditures and spending mechanism

Estimation, management, use and settlement of expenditures on performing the tasks of protecting Vietnamese citizens and legal persons abroad shall be subject to current regulations laid down in the Law on State Budget, the Law on Accounting and other instructional documents thereof. This Circular provides the following specific instructions:

1. Funding sources

- a) Annual state budget allocations granted to the Ministry of Foreign Affairs;
- b) Voluntary contributions and grants offered by domestic and foreign individuals and organizations in accordance with law.

2. Cost estimation and budget allocation

a) Estimation of costs and expenses

Annually, based on the progress in carrying out missions to protect Vietnamese citizens and legal persons abroad till the estimation date, estimated realized budget and plans for performance of tasks of protecting Vietnamese citizens and legal persons abroad in the plan year and items of expenditures specified in this Circular, the Ministry of Foreign Affairs shall estimate expenditures on accomplishment of the tasks and aggregate estimated expenditures into the Ministry of Foreign Affairs' budget estimate, and send the final budget estimate to the competent authority according to the Law on State Budget and other instructional documents.

b) Budget allocation

Based on the budget allocated by the competent authority, the Ministry of Foreign Affairs shall allocate the estimated budget for the tasks of protecting Vietnamese citizens and legal persons abroad to its directly-controlled units.

3. Authority to approve, manage and use the estimated budget allocations

a) The Heads of overseas Vietnamese representative missions shall be accorded authority to approve the maximum spending amount of USD 3,000 (three thousand US dollars) per each case.

With respect to cases on which the amount of greater than 3,000 USD is expected to spend, the Heads of overseas Vietnamese representative missions may request the Heads of the domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad to consider issuing their decisions under their delegated authority.

b) Heads of domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad shall be authorized to approve the spending amount ranging from greater than USD 3,000 (three thousand US dollars) to USD 10,000 (ten thousand US dollars) at maximum per each case. With respect to the spending amount of greater than USD 10,000 (ten thousand US dollars) and the costs and expenses specified in the second bullet of point b of clause 1 of Article 2 herein, the Heads of domestic units assigned by the Ministry of Foreign Affairs to perform the task of protecting Vietnamese citizens and legal persons abroad must report on them to the Minister of Foreign Affairs to seek his decision.

c) The Minister of Foreign Affairs shall impose specific regulations on the extent and subjects of cases of protection of Vietnamese citizens and legal persons abroad; consider granting decisions on cases needing more than VND 10,000 (ten thousand US dollars) and expenditures specified in the second bullet of point b of clause 1 of Article 2 herein.

d) At specific localities where the large number of citizens needs protection each year, the Minister of Foreign Affairs shall grant decisions on decentralization of authority, the spending limits on which Heads of domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad or the Heads of overseas Vietnamese representative missions can issue and bear responsibility for their approval decisions.

dd) Based on the annual estimated budget allocations, the Ministry of Foreign Affairs shall instruct their directly-controlled units to manage and use them in accordance with Vietnam's domestic law, law of overseas countries, international law and current regulations on financial management, as well as regulations laid down herein.

e) The Ministry of Foreign Affairs shall not be authorized to misuse budget allocations and breach the regulations laid down herein.

4. Accounting and settlement

a) Accounting and settlement of expenditures on performing the tasks of protecting Vietnamese citizens and legal persons abroad shall be subject to the regulations laid down in the Law on State Budget, the Law on Accounting and other instructional documents thereof.

The final account of reimbursable costs and expenses prescribed in clause 2 of Article 2 herein must include the following details: Allocated budget amounts, amounts of costs and expenses paid in advance, amounts recovered, amounts not yet recovered, causes of incomplete recovery of debts. They are all combined into the annual final account prepared by the Ministry of Foreign Affairs.

b) The Ministry of Foreign Affairs shall perform its function of controlling disbursements on behalf of the State Treasury based on proofs or evidencing documents on these disbursement sent by overseas Vietnamese representative missions with the aim of ensuring that expenditures are aligned with those shown in legally prepared documents.

c) Unit of account: Vietnamese dong is the only currency unit used in the accounting and settlement process. In case where a foreign currency is used for payment, regulations laid down in the Circular No. 07/2020/TT-BTC dated February 3, 2020 of the Ministry of Finance, setting out regulations on financial and asset management for overseas Vietnamese agencies, shall be applied.

d) The Ministry of Foreign Affairs shall keep separate accounts of contributions of domestic and foreign individuals and organizations.

dd) Treatment of residual amounts of expenditures at end of the year shall be subject to the Law on State Budget and other instructional documents thereof.

5. d) The Minister of Foreign Affairs, the Heads of domestic units assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad, and the Heads of overseas Vietnamese representative missions, shall bear responsibility for spending according to policies and regulations stated herein.

6. The Ministry of Foreign Affairs shall comply with current regulatory regulations on inspection and examination of financial activities in accordance with regulations.

Article 5. Implementation

1. This Circular shall enter into force as of January 26, 2022.

The Circular No. 92/2013/TT-BTC dated July 8, 2013 of the Ministry of Finance, setting out financial management regulations for the Fund for protection of Vietnamese citizens and legal persons abroad, shall be repealed as from the entry into force of this Circular.

2. The domestic unit assigned by the Ministry of Foreign Affairs to perform the tasks of protecting Vietnamese citizens and legal persons abroad is the Fund for protection of Vietnamese citizens and legal persons abroad as per the Prime Minister's Decision No. 119/2007/QĐ-TTg dated July 27, 2007 on establishment of the Fund for protection of Vietnamese citizens and legal persons abroad.

When the competent authority amends, supplements or replaces the Prime Minister's Decision No. 119/2007/QĐ-TTg dated July 25, 2007 on establishment of the Fund for protection of Vietnamese citizens and legal persons abroad, the new version thereof shall prevail.

3. The Ministry of Foreign Affairs shall be responsible for guiding overseas Vietnamese representative missions and relevant affiliated units to implement this Circular.

4. If documents used as references herein are revised or replaced, new versions thereof shall prevail.

In the course of implementation of this Circular, if there is any difficulty or issue that arises, timely feedback should be sent to the Ministry of Finance for its appropriate review, revision and decision./.

**PP. MINISTER
DEPUTY MINISTER**

Vo Thanh Hung