

**MINISTRY OF AGRICULTURE
AND RURAL DEVELOPMENT**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

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Hanoi, September 04th 2003

**DECISION OF THE MINISTER OF AGRICULTURE AND
RURAL DEVELOPMENT**
**Functions, tasks, authorities and organizational structure of
the Department of Finance**

THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT

- Based on the Government Decree No. 86/2003/ND-CP dated July 18th 2003 describing functions, tasks, authorities and organizational structure of the Ministry of Agriculture and Rural Development (MARD);
- Based on the Article 16 of the Decree No. 86/2002/ND-CP dated November 05th 2002 by the Government, defining functions, tasks, authorities and organizational structure of Ministries and ministerial-level agencies;
- In consideration of the proposal by the Director of the Organization and Personnel Department.

DECIDES:

Article 1. Position and functions

The Department of Finance is a general management agency of the Minister of Agriculture and Rural Development to perform the State management functions of the agriculture and rural development sector over finances, accounting and prices for the whole sector under the law.

Article 2. Tasks and authorities

The Department of Finance is assigned by the Minister to perform general management tasks on finances, account and prices within the State management scope of the Ministry as follows:

1. Take the lead in drafting and submission to the Minister legal normative documents concerning finances, accounting and prices within the mandate of the Ministry.
2. Take the lead in drafting and submission to the Minister policies on finances, accounting and prices under the State management authority of the Ministry; issue, amend and supplement policies, financial system, taxation and prices of agricultural and forest products, salts and irrigational fees, audit the accounting concerning the agriculture and rural development sector under the Ministry management; research, propose and submit to the Minister expenditure norms for programmes and projects of the sector to suit regulations of the State.

3. Take part in formulation of strategies, planning, five-year and annual plans and other legal normative documents as assigned by the Minister.
4. Manage the revenue and expenditure of administrative and public service delivery agencies
 - a. Synthesize and submit to the Minister the annual estimated budget of the Ministry; take the lead and cooperate with concerned agencies to submit to the Minister the annual estimated budget of agencies and units under the Ministry.
 - b. Take the lead in approval of the estimated budget for receiving delegations to and missions from the Ministry; approve the budget for science research themes, basic investigation projects and other projects funded by the budget for administrative and public service delivery activities and implemented by agencies and units under the Ministry according to the law.
 - c. Approve and produce the final statement:
 - Take the lead in approval of final expenditure from the State budget assigned to the Ministry for receiving delegations to and missions from the Ministry; approve and announce the annual financial statement on administrative and public service delivery activities of agencies and units under the Ministry.
 - Take the lead in appraisal of and submit to the Minister for announcement of appraisal results of the annual financial statement on administrative and public service delivery activities of provinces and centrally-administered cities, that use the Ministry budget.
 - Synthesize reports on the annual financial statement on administrative and public service delivery activities according to respective regulations.
5. Management of public assets
 - a. Manage public assets of administrative and **public service delivery agencies** under the Ministry; guide and inspect the implementation of norms on public asset use according to State regulations.
 - b. Manage the procurement and liquidation of assets of administrative and public service delivery agencies under the Ministry according to regulations.
 - c. Give guidance on making inventory and evaluation of the State assets, including land and offices of agencies and units under the Ministry.
 - d. Submit to the Minister for decision on expenditures on costly repairment, small construction from the annual budget for administrative and public service delivery activities of administrative and public service delivery agencies under the Ministry.
6. Management of construction capital:
 - a. Take part in the appraisal of investment projects; define the investment efficiency and investment policies according to the law.
 - b. Monitor and manage the finance and accounting of development investment projects funded from the State budget, domestic and foreign loans and assistance capital in the sector managed by the Ministry.
 - c. Double-check and approve the estimated expenditures of **basic construction management boards** under the Ministry according to respective regulations. Inspect the finance and accounting of construction projects of the Ministry according to regulations.

- d. Take the lead in the appraisal and submission to the Minister for approval of the final financial statement of basic construction investment capital of projects group B and C under the authority of the Ministry; take part in double-checking of the final financial statement of basic construction projects group A under the law.
7. Manage the utilization of non-refundable aids, official development aids and loans.
 - a. Take the lead in double-checking the annual financial statement and completed projects; synthesize financial statements according to regulations.
 - b. Guide, monitor and inspect the implementation of regulations on finance, accounting of projects under the Ministry management.
 8. Represent the State in state-owned enterprises under the Ministry's control:
 - a. Monitor, inspect and synthesize finances of state-owned enterprises under the Ministry management or enterprises, in which the Ministry represent the State with larger share of capital; analyze, evaluate and submit to the Minister management methods to improve production and business effectiveness of enterprises operating in the sector under the law.
 - b. Take part in Appraisal Commission for approval of establishment, merge, disintegration, equitization and ownership transformation approaches of State-owned enterprises under the Ministry authorities; take the lead in the verification of State-owned enterprises during the transformation according to regulations.
 - c. Take part in the appraisal of development investment projects of State-owned enterprises under the Ministry management.
 9. Take the lead in formulation and appraisal of product and service pricing approaches under the State management and national conserved products as assigned by the Minister; formulate and submit to the Minister mechanisms and policies on prices, taxes and fees as for the agriculture and rural development sector.
 10. Guide and monitor the implementation of the finance and accounting mechanism and public asset management of agencies and units under the Ministry; recommend handling approaches for violations, recommend supplementation to the finance and accounting mechanism according to regulations.
 11. Take part in giving training and upgrading financial and accounting civil servants of the sector.
 12. Contribute in appointment, relief, commendation and punishment of chief accountant or civil servant responsible for accounting in administrative and public service delivery agencies under the Ministry and chief accountant of State-owned enterprises under the Ministry as assigned by the Minister.
 13. Participate in Commissions to appraise and take over programmes, proposals, base-line investigation projects, planning projects and development investment projects in the field of agriculture, forestry, salt, irrigation and rural development according to functions and tasks of the Department and as assigned by the Minister.
 14. Take part in the implementation of Public Administration Reform Programme of the Ministry.
 15. Carry out other tasks assigned by the Minister.

Article 3. Organizational structure

1. Leadership:

The Department leadership consists of the Director and his/her Deputies who are appointed by the Minister of the Ministry of Agriculture and Rural Development under the law.

The Director is responsible for managing the operation of the Department and responsible to the Minister and under the law for the operation of the Department and the assigned tasks.

The Deputy Directors, as assistants to the Director, are assigned by the Director with specific tasks and responsible to the Director and under the law for the assigned tasks. The number of Deputy Directors shall not exceed 3; exceptions will be reported to the Minister for approval.

2. Civil servants and employees of the Department will be responsible to the Director and under the law on realization of the assigned tasks and will have responsibilities and rights as stipulated by the law.

The Director drafts Working Regulation of the Department and submits it to the Minister for approval and is responsible for implementation arrangements, civil servants and employee arrangements to suit their titles, standards and assigned tasks.

Article 4. Enforcement

This Decision will come into effect 15 days after being published on the Government Official Gazette, and will substitute the Decision No. 13 NN-TCCB/QD dated January 6th 1996 by the Minister of Agriculture and Rural Development defining functions, tasks, authorities and organizational structure of the Department of Finance and Account and other previously issued decisions by the Ministry which are against this Decision.

Article 5. Enforcement responsibility

1. The Director of Finance and Accounting is responsible for handing over the Department in its status quo to the Director of Finance.

2. The Director of Finance, Director of the Office of the Ministry, Director of Personnel and Organisation and heads of other concerned agencies and units under the Ministry are responsible for implementation of this Decision./.

MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT

To Whom It May Concern:

- *As mentioned in Article 5;*
- *Ministry of Home Affairs;*
- *Ministry of Justice;*
- *The Office of the Government;*
- *The Government Official Gazette;*
- *Archived at the Office of the Ministry,
Organization and Personnel Department*

Le Huy Ngo