

No: 47/2013/QĐ-TTg

Hanoi, July 29, 2013

HAVE DECIDED
**On the Establishment and Approval of a Bylaws Governing the
Organization and Activities
of Vietnam Tobacco Control Fund**

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

Pursuant to the Laws on Prevention and Control of Tobacco Harmful Effects dated June 18, 2012;

At the initiative of the Minister of Finance;

The Prime Minister has enacted this Decision regarding the establishment and approval of a Bylaws governing the organization and activities of Vietnam Tobacco Control Fund.

Article 1. Establishment of Vietnam Tobacco Control Fund

Establish Vietnam Tobacco Control Fund (hereinafter referred to as the Fund) pursuant to Article 28 of the Laws on Prevention and Control of Tobacco Harmful Effects.

Article 2. Bylaws Governing Organization and Activities of the Fund

Approve and enact attached to this Decision the Bylaws governing the organization and activities of the Fund.

Article 3. Development Source and Principles Governing Use of the Fund

1. The Fund is developed from the following sources:

a) Mandatory contributions from tobacco manufacturing and import establishments pursuant to Paragraph a Clause 1 Article 30 of the Laws on Prevention and Control of Tobacco Harmful Effects;

b) Funding sources, voluntary contributions from domestic and foreign agencies and entities;

c) Bank interest earned from the Fund's deposit;

d) Cash inflows from activities as set forth in Clause 2 Article 29 of the Laws on Prevention and Control of Tobacco Harmful Effects which implementation is organized by the Fund (if any);

d) Other lawful cash inflow sources (if any).

The Fund's cash inflows as prescribed in Paragraphs a, b, c and d of this Clause benefit from corporate income tax-exemption.

2. Principles Governing Use of the Fund:

The Fund shall be used in accordance with the principles set forth in Clause 2 Article 30 of the Laws on Prevention and Control of Tobacco Harmful Effects.

3. The Fund Administrative Costs:

The Fund total administrative costs shall be applied as percentage (%) and according to the following schedule:

a) Not to exceed 5% of total receivables from the Fund mandatory contributions beginning May 01, 2013;

b) Not to exceed 4% of total receivables from the Fund mandatory contributions beginning May 01, 2016;

c) Not to exceed 3% of total receivables from the Fund mandatory contributions beginning May 01, 2019 going forward;

4. Approve Fund annual budget planning and budget balance:

a) The Fund Board of Directors shall ratify the Fund annual budget planning and budget balance.

b) Pursuant to annual budget planning and budget balance as approved by the Fund Board of Directors, the Chair of the Fund Board of Directors shall approve the Fund annual budget planning and budget balance under provisions of the law.

Article 4. Basis and methods for the calculation and management, receipt and submission of mandatory contributions from tobacco manufacturing and import establishments

1. Basis for calculating mandatory contributions:

The basis for calculating mandatory contributions for tobacco manufacturing and import establishments shall be the price for calculating excise taxes imposed on tobacco and the percentage (%) of mandatory contributions. In which:

a) The price for calculating excise taxes imposed on tobacco shall be determined pursuant to the law on excise taxes;

b) The percentage (%) of mandatory contributions shall be effected according to this schedule: 1.0% from May 01, 2013; 1.5% from May 01, 2016; 2% from May 01, 2019.

2. Method of calculation:

Mandatory contribution shall equal (=) price for calculating excise taxes imposed on tobacco times (x) percentage of mandatory contribution.

3. Managing, receiving and submitting mandatory contributions:

a) Tobacco manufacturing and import establishments shall on their own do their calculations, declare and submit their mandatory contributions to the Fund account, also declare and submit their excise taxes and are allowed to deduct their contributions from their taxable corporate incomes.

b) The deadline to declare and submit mandatory contributions shall be in accordance with the deadline to declare and submit excise taxes. The Ministry of Finance shall provide the mandatory contribution declaration form.

4. The following violations of management of receipt and submission of mandatory contributions shall be penalized pursuant to the law on sanctions against administrative violations in public health:

- a) Violations of mandatory contribution-related procedures;
- b) Delinquent in submitting mandatory contributions;
- c) Inaccurate declaration resulting in missing mandatory contribution money to be submitted;
- d) Fraud, evasion in submitting mandatory contributions.

Article 5. State Management for the Fund

1. The Ministry of Health shall have State management duties for the Fund

Each year, the Ministry of Health shall actively report to the Prime Minister on activity results, management and use of the Fund.

2. The Ministry of Finance shall direct the implementation of the Fund financial management and accounting; mechanisms, procedures for receipt and submission of mandatory contributions, and accounting of the Fund mandatory contributions.

Article 6. Implementation Provisions

1. This Decision shall take full effect on September 15, 2013.

2. Ministers, Heads of ministerial-level agencies, Heads of agencies attached to the Government, Presidents of People's Committees of provinces and cities directly under the Central Committee and relevant entities shall have the duties to implement this Decision./

PRIME MINISTER

(signed)

Nguyễn Tấn Dũng

Recipients:

- Secretariat of the CPV Central Committee;
- Prime Minister, Deputy Prime Ministers;
- Ministers, Heads of Ministerial equivalent bodies, Government bodies;
- People's Councils, People's Committees of provinces, cities directly under the Central Government;
- Central Office and Party Committees;
- Party General Secretary's Office;
- State President's Office;
- Ethnic Council and Committees of National

Unofficial Translation

Assembly;

- Office of the National Assembly ;
- People's Supreme Court;
- People's Supreme Inspectorate

Administration;

- State Audit of Viet Nam;
- National Financial Supervisory Commission;
- Viet Nam Bank for Social Policies;
- Viet Nam Development Bank;
- Central Committee of the Vietnam Fatherland

Front;

- Central bodies of organizations;
- Office of the Government: Ministers-Chairpersons, Vice chairpersons, Assistants to the Prime Minister, General Director of Electronic Information Gate, Subordinate Departments, Bureaus, Attached units, Official gazette;
- Filed as: Archives, KTTH (3b).

BYLAWS

Organization and activities of the Fund for the Prevention and Control of Tobacco Harmful Effect

(enacted with Decision No 47/2013/QĐ-TTg dated July 29, 2013 of the Prime Minister)

Chapter I

GENERAL PROVISIONS

Article 1. Scope of Adjustment

1. The Fund for the Prevention and Control of Tobacco Harmful Effect (hereinafter referred to as Fund) is a national fund directly under the Ministry of Health and is financially managed by the Ministry of Finance, the state management authority for finance.

2. The Fund is a state financial organization, has the status of a legal entity, its separate business accounting, its own stamp, can open its own account with Vietnam State Treasury or a State trading bank under provisions of the law.

Article 2. Name, Headquarter and Stamp

1. The Fund name:

a) Name in Vietnamese: Quỹ phòng, chống tác hại của thuốc lá;

b) Name for global transactions: Vietnam Tobacco Control Fund (Abbreviated: VNTCF).

2. The Fund is headquartered in Hanoi.

3. The Fund stamp shall be engraved according to the Ministry of Public Security prescribed universal model, and prior to utilization shall be registered with the relevant public security authority.

Article 3. The Fund Functions

The Fund operates as a nonprofit organization, its functions are to raise fund, provide and coordinate the Fund financial resources for activities to prevent and control tobacco harmful effects nationwide.

Article 4. The Fund Duties

The Fund has the duties to support activities to prevent and control tobacco harmful effects as required in Article 29 of the Laws on Prevention and Control of Tobacco Harmful Effects, specifically:

1. Communications about tobacco harmful effects and prevention and control of tobacco harmful effects shall be appropriate to each subject group.

2. Build and deploy key models of communities, work offices, organizations free of tobacco smoke; develop and multiply models that are efficient.

3. Organize campaigns, community-based initiatives for the prevention and control of tobacco harmful effects; counsel on the organization of designated smoking areas at public places.

4. Organize smoking cessation interventions.

5. Build and deploy key models of community-based smoking cessation interventions, and develop and multiply models that are efficient.

6. Carry out studies to provide proofs supporting the task of prevention and control of tobacco harmful effects.

7. Build, support activities, empower collaborator networks involved in the task of prevention and control of tobacco harmful effects.

8. Draft contents and organize the introduction of education on tobacco harmful effects and activities for the prevention and control of tobacco harmful effects into education programs appropriate to grade level.

9. Implement resolutions to switch professions for people involved in tobacco cultivation, tobacco raw materials processing, and tobacco manufacturing.

10. Implement other duties under provisions of the law.

Article 5. The Fund Authorities

1. Receive funding sources as prescribed in Clause 1 Article 30 of the Laws on Prevention and Control of Tobacco Harmful Effects to create sources for the Fund activity expenditures.

2. Organize the evaluation, approval of level, time and form of expenditure support and sign service contracts for duties for the prevention and control of tobacco harmful effects as prescribed in Article 4 of this Bylaws.

3. Carry out periodic and spontaneous inspections of operation implementation and use of funding for activities supported by the Fund.

4. Suspend or terminate funding for activities at variance with regulations set forth in service contract.

5. Invite, hire professionals from domestic and foreign institutions, organizations to participate in activities for the prevention and control of tobacco harmful effects; organize or coordinate with entities to carry out activities for the prevention and control of tobacco harmful effects.

6. Refuse requests to provide the Fund information or resources from organizations or individuals if those requests are not in accordance with the law and this Bylaws.

7. Collaborate with domestic and foreign entities to raise fund and receive funding for the Fund.

8. Send the Fund staff, officers and workers abroad for work, training, experience sharing, and study how to prevent and control tobacco harmful effects under provisions of the law.

9. Pay salaries in accordance with Article 32 of this Bylaws.

10. Other authorities as stipulated by the law.

Article 6. Activities of Party Organization and Social-Political Organizations in the Fund

1. Viet Nam Communist Party organization active in the Fund operates in accordance with the Constitution and the law of the Socialist Republic of Viet Nam, the Party Bylaws and regulations.

2. Social-political organizations active in the Fund operate in accordance with the Constitution, the law of the Socialist Republic of Viet Nam and Bylaws of such organizations.

Chapter II

ORGANIZATIONAL FRAMEWORK AND APPARATUS

Article 7. Organizational Framework and Apparatus

1. The Fund organizational framework and apparatus are as follows:

- a) Interdisciplinary Board of Directors;
- b) Executive Committee;
- c) Advisory Committee;
- d) Governing body.

2. The Fund is developed based on the apparatus of the Office of Programs for Prevention and Control of Tobacco Harmful Effects (Vinacosh) and is improved in accordance to this Bylaws.

SECTION 1. INTERDISCIPLINARY BOARD OF DIRECTORS

Article 8. Organization of Interdisciplinary Board of Directors
(hereinafter referred to as the Board)

The Board is comprised of a Chair, Vice Chair and members.

1. The Board is comprised of:

a) Chair of the Board who is the Minister of Health;

b) Vice Chair of the Board who is 01 leader of the Ministry of Finance;

c) Board members:

- Representative of the Ministry of Health leadership - Member of Standing Committee;

- Representative of the Ministry of Education and Training leadership;

- Representative of the Ministry of Industry and Trade leadership;

- Representative of the Ministry of Information and Communications leadership;

- Representative of the Ministry of Culture, Sports and Tourism leadership;

- Representative of the Viet Nam General Confederation of Labor leadership;

- The Fund Director.

2. Chair of the Board shall have the decision to appoint, re-appoint, dismiss Vice Chair and members of the Board.

3. Vice Chair and members of the Board serve a 05-year term and can be re-appointed.

4. Board members shall be dismissed in the following cases:

a) Is convicted by the Court by a verdict or decision that already went into effect;

b) Fail to show competence, proficiency in assigned task performance, fail to show capacity for civil conduct or have limitations in capacity for civil conduct;

c) Abuse of power and title for personal gain;

d) Cause loss of money from the Fund;

d) Commit acts of violation of this Bylaws.

5. Board members shall be replaced in the following cases:

a) Submit resignation that is accepted by relevant competent authority;

b) Is transferred or reassigned to a different position by competent authority;

c) Is dismissed pursuant to Clause 4 of this Article.

Article 9. Duties and Authorities of the Board

1. Approve development strategy, priority sectors, criteria for selecting activities to be funded for each period and other related acts.

2. Approve action plan and apportion annual funding of the Fund.
3. Give its opinions on activity regulations of the Advisory Committee and Executive Committee prior to their enactment by the Chair of the Board; Approve Executive Committee action plan.
4. Approve Executive Committee report on inspections and monitoring findings of the Fund activities.
5. Ratify the Fund annual activity reports, financial report, budget planning and budget balance.
6. Review, put forward amendments, supplements to the Fund Bylaws when necessary.
7. Use the Fund managerial apparatus and stamp while conducting its duties and authorities in accordance with this Bylaws.
8. Members of the Fund Board of Directors operate on concurrency and benefit from various regimes under current State law.
9. Implement other authorities and obligations under provisions of the law.

Article 10. Chair of the Board

The Chair of the Board has the following duties and authorities:

1. Organize, govern Board activities, assign duties to Board members in the implementation of Board duties and authorities.
2. On behalf of the Board, sign and enact resolutions, decisions and acts under the Board's authority pursuant to this Bylaws and under provisions of the law.
3. Convene, preside over Board meetings, organize collection of opinions of Board members; assign Board members to prepare the Fund meetings agenda.
4. Delegate in writing for Board members to perform a number of duties, authorities of the Chair of the Board when necessary.
5. Decide on the appointment, re-appointment, dismissal of Executive Committee Director, Advisory Committee Director and Committee members.
6. Decide on the establishment, dissolution of the Fund representative offices (if necessary) and approve activity Bylaws of the Fund representative Office.
7. Decide on the Fund manpower and work location per request of the Fund Director.
8. Approve Fund annual budget planning and budget balance:

Article 11. Vice Chair of the Board

The roll of Vice Chair of the Board is to help the Chair of the Board and include the following duties and authorities:

1. Carry out duties according to assignments or delegations from the Chair of the Board and is responsible for delegated tasks to the Chair of the Board and the law.

2. Attend Board meetings and give opinion on subjects related to areas of expertise he/she is in charge of.

Article 2. Members of the Board

1. Carry out duties according to assignments or delegations from the Chair of the Board and are responsible for delegated tasks to the Chair of the Board and the law.

2. Attend Board meetings, vote on Board resolutions and decisions.

Article 13. Working Regime of the Board

1. The Board adopts a collective working regime; it meets periodically every six months to review and decide on issues falling under the Board's authority and responsibility.

When necessary, the Board can convene extraordinary meetings at the request of Board members or Board Director.

2. The Chair of the Board shall convene and preside over Board meetings. If unavailable, the Chair of the Board shall authorize the Vice Chair of the Board to convene and preside over the meeting.

Meeting invitations shall be sent in writing to Board members and related parties no later than 03 (three) business days prior to meeting dates and must clearly specify the meeting time, date, meeting agenda, issues to be discussed accompanied by relevant documents.

3. Board meetings are considered valid if attended by 2/3 of Board members. Board members must not miss more than 02 (two) meetings consecutively. Board meetings shall be recorded in meeting minutes that are signed by the presiding individual and stamped. Board meeting minutes shall be the basis to promulgate Board resolutions, decisions and other acts.

4. Board resolutions and decisions must be approved by over 50% of the total number of Board members. Members unavailable to attend Board meetings shall be sent ballots to vote on Board resolutions and decisions. Should a ballot garner equal number of votes, the final decision shall rest with the side that includes the opinion of the Chair of the Board or the individual authorized to preside over the meeting.

5. The Board may invite representatives of relevant agencies and organizations to attend Board meetings as necessary. Representatives of these agencies and organizations may voice their opinions but may not vote and are responsible to keep meeting's information confidential in accordance with the Fund requirements and with the law.

6. Board resolutions are mandates to be executed by the Fund and the Fund Director is entrusted with the task to provide guidance and organization for its implementation.

7. Board members shall have the duty to keep information confidential in accordance with the Fund requirements and provisions of the law, including after leaving their positions or after transfer to different offices.

8. The Board activity costs and allowances to Board members shall be accounted for in the Fund activity costs. The Fund Office shall have the duty to assist the Board.

SESSION 2. THE FUND MANAGEMENT OFFICE

Article 14. Director of the Fund

1. Legal position: The Fund Director is the Fund duly authorized representative, the Fund account holder appointed by, re-appointed by, dismissed by the Chair of the Board under provisions of the law.

2. Duties and Authorities of the Fund Director:

a) Organize and govern the Fund activities in accordance with this Bylaws; responsible to the Board, the Chair of the Board and the law for the Fund activity governance;

b) Organize the drafting and submission for Board's approval the Fund annual development strategy, action plan and funding allocation;

c) Take the lead in the drafting of activity schemes, priority sectors, criteria for selecting activities to be funded for each period and submit to the Board for review and decision;

d) Take the lead in the drafting and submit to the Board for approval and promulgation of Regulations on Activities of Advisory Committee and Executive committee, and Executive committee's work plan;

dd) Make decisions on support level, implementation timeframe for specific activities based on the annual action plan ratified by the Board;

e) Sign agreements for activity support with relevant entities;

g) Present periodic reports on the Fund activity status to the Board and relevant competent authorities;

h) Retain independent auditor to audit the Fund activities annually;

i) Propose to Minister of Health to appoint Deputy Director and chief accountant of the Fund;

k) Decide on the appointment, re-appointment, dismissal of leadership positions of offices and units attached to the Fund;

l) Decide on the hiring, placement, arrangement of workforce consistent with the Fund's demands, duties and labor law regulations; propose to the Chair

of the Board to decide concurrently on the Fund number of employees and work location;

m) Enact acts prescribing:

- The Fund professional activity regulations; Internal inspection and management regulations as prescribed by the law;

- Pay grade, bonus and social benefits for employees in accordance with this Bylaws and under provisions of the law;

- Other acts providing for the Fund management and governance.

n) Authorize in writing the Fund Deputy Directors to carry out a number of duties and authorities of the Fund Director in accordance with this Bylaws;

o) Reward, discipline collectively and individually in accordance with this Bylaws;

p) Other duties and authorities as stipulated by the law.

Article 15. Deputy Director

1. The Fund shall have no more than 02 Deputy Directors appointed, re-appointed or dismissed by the Minister of Health upon request of the Fund Director; of which there shall be 01 standing-Deputy Director serving as dedicated specialist.

2. The Fund Deputy Directors shall assist the Fund Director, govern a number of sectors and duties by assignment or authorization from the Fund Director, and shall be responsible to the Director and the law for assigned or authorized duties.

Article 16. Chief Accountant

1. The Fund Chief accountant is appointed, re-appointed or dismissed by the Minister of Health upon request of the Fund Director.

2. The responsibility of the Fund Chief accountant shall be to assist the Fund Director to organize implementation of accounting, financial and statistical analysis tasks under provisions of the law.

3. Duties and Authorities:

a) Organize and govern management of accounting division activity;

b) Coordinate the drafting and implementation of the annual financial plan under the supervision of the Fund Director;

c) Frequently check, urge, monitor enforcement of regulations on financial and assets management and accounting conforming to applicable law;

d) Oversee enforcement of economic and financial policies, current standard, cost estimate systems, receivable and payable obligations for budget (if any), cash management and financial discipline;

dd) Examine and inspect entire documentation generated monthly;

e) Implement and inspect purchasing tasks, dispense assets, materials, tools, equipments to service the Fund activities;

g) Create the Fund accounting books and financial reports in accordance with the law;

h) Organize storage, filing of documents, books and materials related to the Fund accounting and financial tasks;

i) Have the authority to request the Fund divisions to carry out implementation according to the Fund financial accounting principles and financial management regulations;

k) Carry out other duties as assigned by the Fund Director.

Article 17. Offices and Units Directly Under the Fund Governing Body

1. Offices and units directly under the Fund governing body include:

a) Office of the Fund;

b) Office of Planning - Finance;

c) Office of Professional Responsibility;

d) Office of Evaluation and Oversight;

dd) Center for Tobacco Cessation Counseling and Community Support.

2. Depending on practical demands, the Minister of Health shall make decision on the establishment of other offices and units directly under the Fund governing body based on request from the Fund Director and subsequent to receiving the Board's unanimous opinion.

3. The Minister of Health shall enact regulations on functions, duties and authorities of offices and units directly under the Fund governing body.

SESSION 3. EXECUTIVE COMMITTEE

Article 18. Executive Committee Organization

1. The Executive Committee is an organization of the Board, formed by decision of the Chair of the Board, composed of no more than 05 members who are experts in the prevention and control of tobacco harmful effects, healthcare, finance and law, have no criminal history, no history of charges related to economic activities in accordance with the law. The Executive Committee shall have at least 3/5 of its members active as dedicated specialized members.

2. The Executive Committee Director shall work as dedicated specialized member, appointed, re-appointed, dismissed by the Chair of the Board. Other members of the Executive Committee shall be appointed, re-appointed, dismissed by decision of the Chair of the Board upon recommendation of the Executive Committee Director.

Article 19. Duties and Authorities of the Executive Committee

1. Duties and Authorities of the Executive Committee:

a) Oversee the enforcement of State guidelines, policies, legislation and Board Resolutions in the Fund activities;

b) Periodically inspect financial activities, monitor the enforcement of accounting regime and inspection system activities and exercise internal control over the Fund quarterly, annually and by subject matter; the Executive Committee shall have the duty to report to the Board on findings of the Fund financial activities inspection;

c) May use the Fund internal inspection and control system to carry out its duties;

d) Carry out other duties and authorities assigned by the Board.

2. Regulations on activities of the Executive Committee shall be issued by the Chair of the Board.

3. The Executive Committee operation costs shall be factored in the Fund activity expenses.

SESSION 4. ADVISORY COMMITTEE

Article 20. Organization of the Advisory Committee

1. The Advisory Committee is an organization formed by decision of the Chair of the Board, operating by concurrency.

2. The Advisory Committee Director is a representative of the Ministry of Health at Department level appointed, re-appointed, dismissed by the Chair of the Board.

3. The Advisory Committee shall have no more than 09 members who are experts in the prevention and control of tobacco harmful effects, finance, industry and trade, education and training, media and communications, culture, sports and tourism nominated by relevant ministries and agencies.

4. The Advisory Committee's term of office is 05 years with possibility of re-appointment.

Article 21. Duties and Authorities of the Advisory Committee

1. The Advisory Committee is an organization that counsels the Board on professional expertise related to the building of development strategy and activities on prevention and control of tobacco harmful effects supported by the Fund.

2. Regulations on activities of the Advisory Committee shall be issued by the Chair of the Board subsequent to receiving unanimous opinion from Board members.

3. The Advisory Committee operation costs shall be factored in the Fund activity expenses.

4. Assess the Fund conditions and level of support.

Chapter III

THE FUND ACTIVITIES

Article 22. Conditions to Receive Support from the Fund

1. Entities shall submit proposals to the Fund on the prevention and control of tobacco harmful effects in Viet Nam as required in Article 4 of this Bylaws.

2. The proposal shall put forward initiatives for the prevention and control of tobacco harmful effects according to the Fund application form.

3. Have the capacity to carry out proposed activities to be supported.

4. Do not accept funding directly or indirectly from enterprises engaged in tobacco business and manufacturing.

Article 23. Support Level and Funding Approval Process

1. The level of support for operations shall be decided by the Fund Director based on the action plan and funding allocation approved by the Board, consistent with the nature and scope of the operation in need of support and the Fund funding source.

2. Protocol, application file requesting support shall be effected according to the Fund Professional Activity Regulations issued by the Fund Director.

3. Commitments to provide support and use of funding for support shall be effected through a Contract signed by both the Fund Director and the entity, according to sample form issued by the Fund Director.

4. The Fund Director shall decide on the level of support within the scope of his/her authority as approved by the Chair of the Board; if the level of support exceeded the authority of the Fund Director then it shall be decided on by the Chair of the Board based on recommendation of the Fund Director.

Article 24. Monitor and Inspect the Use of Funding

1. The Fund has the duty to carry out periodic and spontaneous inspections of such activities supported by the Fund during their operation to ensure that articles agreed upon in the Contract have been properly observed.

2. Monitoring, inspection and handling of violations for entities using funding provided by the Fund shall be effected in accordance with the Fund Professional Activity Regulations and under provisions of related laws.

Chapter IV

FINANCE AND ACCOUNTING OF THE FUND

Article 25. Expenses of the Fund

1. Expenses are earmarked for activities prescribed in Article 4 of this Bylaws.

2. Administrative management costs to operate the Fund activities include:

a) Expenses paid to individuals: Salaries, wages and allowances; contributions according to salaries, bonus, collective benefits and other payments to individuals as required;

b) Costs paid for public services; lease; expenses for office supply; information, contact; conference expenses; costs for domestic missions; expenses for sending out and receiving working groups; expense for making uniforms; expenses for regular repairs of fixed assets servicing the Fund missions.

c) Office rent, purchase of assets, equipments, devices, materials to support activities;

d) Membership fees for international organizations;

dd) Other expenses supporting the Fund management and governance in accordance with the law.

3. Unused funding from previous year shall be authorized to be transferred to the following year for continual use.

Article 26. Finance Regime

1. Each year, the Fund shall create an action plan in accordance with Article 4 of this Bylaws, financial receivable plan and expense plan in accordance with Article 25 of this Bylaws attached with a detailed presentation and a financial report to be submitted to the Ministry of Health and the Ministry of Finance.

2. The Chair of the Board and the Fund Director shall be accountable to the law, State management authorities for the enforcement of the Fund finance regime.

3. The Fund finance regime shall be implemented according to the Ministry of Finance guidelines.

Article 27. Accounting Regime

1. The Fund is an independent accounting entity.

2. Financial activity results of the Fund is the difference between financial receivables and expenses effectuated throughout the year, determined by total receivables minus total expenses generated throughout the year.

3. The Fund financial year shall commence on the 01rst of January and conclude by the end of the 31rst of December of that calendar year.

4. The Fund accounting regime shall be implemented according to the Ministry of Finance guidelines.

Article 28. Financial Report and Approval of Financial Report

1. The Fund shall implement financial reporting regime, accounting regime and professional activity reporting periodically as prescribed by the Ministry of Finance.

2. At the close of an activity year, the Fund must create a financial report. The Fund annual financial report shall be created by the Fund accounting division, with input from the Executive Committee and presented to the Board for ratification and to the Chair of the Board for approval.

3. The Fund Director shall be responsible for the accuracy and veracity of the reports.

Article 29. Auditing

1. The Fund shall organize its own financial internal audit and hire independent auditor annually in accordance with the law.

2. Audit findings must be reported timely to the Director, the Executive Committee and the Board.

Article 30. Establishing Reward Fund and Benefit Fund

1. The Fund shall be permitted to establish Reward Fund and Benefit Fund from the annual difference in financial receivables and expenses of the Fund. The specific amount established shall observe the Ministry of Finance guidelines.

2. Intended use of Reward and Benefit Fund.

a) Reward Fund shall be used to reward the Fund professionals, officers and employee at year end or periodically in accordance with Clause 1 Article 34 of this Bylaws; units, individuals showing good records of contribution to the Fund activities. The level of reward shall be determined by the Chair of the Board.

b) The Benefit Fund shall be used to invest in the building or repair of the Fund benefit projects, to spend on sport, cultural activities and public welfare for the Fund professional, officer and employee community; subsidy during times of frequent or spontaneous difficulties for the Fund professionals, officers and employees; contribute to social welfare fund and spending for other welfare activities. The Fund Director shall promulgate Internal Expenditures Regulations to manage and use the Benefit Fund based on recommendations from the Fund Labor Union Executive Committee.

Chapter V LABOR AND SALARY

Article 31. Labor and Hiring

1. The hiring, use and termination of labor contract shall be carried out according to the Labor Code and the labor contract signed by both the Director (or Director 's assign) and the employee.

2. The Director shall have the right to hire or terminate a labor contract depending on the Fund activity demands consistent with the amount of work and work location by decision of the Chair of the Board and under provisions of the law.

3. The Fund shall hire competent, knowledgeable people capable of completing the work as required by the Fund. Hiring criteria for each position shall be determined by the Fund Director according to needs.

4. The Fund Director shall have the duty to organize the creation and enactment of Regulations on Labor Hiring and Training consistent with the Fund actual conditions and under provisions of the law.

Article 32. Salary

1. Salaries and allowances, monetary rewards for employees shall be paid according to productivity, work effectiveness of each employee and under provisions of the law on salary and wage regime.

2. Receive salary regime with accrual adjustment coefficient but maximum employee total income level per year must not exceed 3 times grade salary fund, position in the year as prescribed by the State.

3. The Fund Director shall have the duty to organize the creation and enactment of Regulations on Salary Payment compatible with provisions of the law and prescribed by Clauses 1 and 2 of this Article.

Article 33. Rights and Duties of Employees

1. Employee rights:

a) Have rights as stated in labor contract, working contract and under provisions of the law on labor;

b) May realize social insurance policy, medical insurance policy under provisions of the law;

c) While working at the Fund, shall participate in the mission, training, domestic and foreign visits and surveying when needed according to the Fund Director's assignments and consistent with provisions of the law.

2. Employee obligations:

a) Fully execute agreements made in labor contract signed with employer;

b) Implement the Fund's labor policy and discipline and current laws.

Article 34. Reward and Handling of Violations

1. Organizations, individuals with excellent track record, efficient contributions to the Fund activities shall be rewarded by the Fund or shall be recommended for reward to competent authorities in accordance with the law and the Fund regulations.

2. Handling of violations:

a) The Fund professionals, officers, employees who violate the Fund regulations, depending on the level of violation, shall be penalized in accordance with the law and the Fund regulations.

b) If an entity receiving support from the Fund violated regulations set forth in the Contract of Assistance, then its assistance shall be suspended, its contract terminated and recommendation shall be sent to competent authorities to impose sanctions against it in accordance with the law and the Fund regulations.

Chapter VI INFORMATION AND CONFIDENTIALITY POLICY OF THE FUND

Article 35. Information Exchange

The Fund shall exchange information about its activities with domestic and foreign entities in accordance with the law on information and confidentiality.

Article 36. Confidentiality of Information

1. The Fund professionals, officers, employees and related persons shall not disclose confidentiality of information on the Fund activities in accordance with the Fund regulations and current laws.

2. The Fund shall have the right to refuse disclosure of information on the Fund's activities to entities, except when required by a State competent authority in accordance with the law.

Chapter VII ENFORCEMENT PROVISIONS

Article 37. Amendments, Supplements of Bylaws

Amendments and supplements to this Bylaws are initiated by the Board, reported to the Minister of Health and submitted to the Prime Minister for approval.

Article 38. Legal Effect

1. Regulations on the organization and operation of the Fund not stipulated in this Bylaws shall be implemented according to the Laws on Prevention and Control of Tobacco Harmful Effects and relevant legislative acts.

2. The Chair of the Board, the Board members, the Fund Director shall have the duties to organize the implementation of this Bylaws./.