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Theoretical Basis of Income and Expenditures for Persons who have contributed to the Revolution

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Abstract

When society is divided into classes, the state appears to maintain the operation of the State apparatus. Administrative and public service units are state-affiliated agencies that operate to ensure the maintenance of operations and performance of functions of the State. One of the administrative and public service units that perform state management functions and provide public services in the field of labor, war invalids and social affairs is the labor, war invalids and social affairs sector unit. In this article, the authors would like to present some theoretical bases on revenue and expenditure benefits for people with

meritorious services such as: concepts of administrative and public service units, units of labor, war, war, social affairs, people with meritorious services, Contents of revenue and expenditure incentives for people with meritorious services, characteristics of revenue and expenditure incentives for people with meritorious services. Thereby, based on the theoretical basis of preferential revenues and expenditures for people with meritorious services, the state can control revenue and expenditures for people with meritorious services, contributing to managing state budget revenues.

Keywords: Meritorious People, Revenue and Expenditure Incentives for People with Meritorious Services, State Funding

1. Concept of administrative and public service unit

There are many views on administrative and public service units at research and teaching institutions. The view of the National Economics University is that: "Administrative public service units are established by the State's decision to perform a certain professional task or state management of a certain activity." This view holds that administrative units are established for two purposes: To perform state management work or to perform professional tasks. Implementing units are state management agencies or public service providers. The view of the University of Social Labor and Social Affairs is that: "Administrative and non-business units are units established by the state to perform the functions and tasks assigned by the state. Based on funding provided by the budget or revenues allowed to be retained for use at the unit." According to this point of view, a public administrative unit is a type of unit established by a competent state agency, operating in fields such as education - training, science and technology, environment, medicine. Economy, culture and arts, physical training and sports, economic career, employment services..., to provide public services to society. These administrative and public service units operate with funds taken from the state budget or from public service revenues that are allowed to be retained for use^[1].

International public accounting standards state that public service providers and state management agencies controlled by a public entity are collectively referred to as controlled entities, except for business with state capital, all remaining controlled entities are called public sector entities that rely on government funding to maintain their operations. Continuous. Government funding for public entities can be budget or non-budget sources. This concept has a broader scope but is also consistent with the above viewpoints: it is possible to receive funding from the state or from sources other than the budget.

Administrative and public service units are divided into many different groups depending on the viewpoint and purpose of classification. According to the field of operation, administrative and non-business units are divided into administrative and non-business units of different sectors, for example: administrative and non-business units in the education and training sector, administrative and non-business units in the education and training sector. Health, culture, sports...

Based on the unit's role in the financial management system, the State divides administrative and public service units into budgeting units at all levels (level 1, level 2, and level 3 budgeting units).

From the perspective of financial autonomy, public service units can be divided into groups:

- The unit covers its own recurrent and investment expenditures. These units do not have to be funded by the state, they are all covered by revenue from the unit.
- The unit self-guarantees regular expenses. All regular activities are covered from revenue generated at the unit, the budget only funds capital construction investment activities.
- The units themselves cover part of their regular expenses. These units are partially funded by the state budget for regular operations and the entire capital construction investment cost because the revenue source is only guaranteed for a portion. Regular expenses.
- Units whose regular expenditures are guaranteed by the State, their operations are mainly covered by funds provided by the budget due to no or low revenue sources. [first]

The activities of administrative and public service units have the following common characteristics:

The activities of administrative and public service units always demonstrate the unit's position in the financial management system of a particular industry. In this system, administrative and public service units can belong to different levels of budgeting units: Level 1 budgeting unit (the governing unit), level 2 budgeting units are the subordinate units of the unit. Level 1 estimate and is an intermediary unit that performs management tasks connecting level 1 estimate units with level 3 estimate units. Level 3 estimate units are subordinate units of the unit. Level 2 budget.

The activities of administrative and public service units are often very diverse. In addition to the main activities of state management and provision of public services, the units can participate in project implementation activities and government orders. Water or other production, business and service activities. Each activity in an administrative unit is covered by a different revenue source and activities are often not the same in all units.

Administrative and public service units are part of the system of units of the state management apparatus, so they are always under the influence of the State through management tools, especially financial management. These units must be regulated under a common financial mechanism and specific financial management regulations associated with different fields.

Administrative and public service units can operate under different models, be it a single-level model or a multi-level model with many affiliated units. Subordinate units, in terms of geographical scope, can be concentrated in a certain area or dispersed across many different territories.

2. Concept of labor, war invalids and social sector unit

One of the administrative and public service units that perform state management functions and provide public services in the field of labor, war invalids and social affairs is the labor, war invalids and social affairs sector unit. Like other administrative and public service units, the Labor, War Invalids and Social Affairs sector unit is divided into 3 levels according to management hierarchy: Level 1 estimating unit - Ministry of Labor, War Invalids and Social Affairs;

Level 2 estimating unit - Department of Labor, War Invalids and Social Affairs of provinces and cities; Level 3 estimating unit - Department of Labor, War Invalids and Social Affairs of districts, provinces and cities.

The system of administrative and non-business units in the Labor, War Invalids and Social Affairs sector is similar to administrative and non-business units in general in Vietnam, organized according to a combined model by industry and territory. According to this approach, administrative units of the Labor, War Invalids and Social Affairs sector can be organized according to two different management models:

Firstly, the administrative and non-business units of the Labor, War Invalids and Social Affairs sector are established and are under direct professional management and are under direct management in terms of payroll and management apparatus of the Ministry of Labor. - Invalids and Social. Belonging to this group are public service units under the Ministry, state management units such as Departments, Bureaus, Centers under the Ministry or centers under the Departments and Departments. These units can be established as level 1, level 2 or level 3 budgeting units.

Second, administrative and public service units are only subject to the professional management of the Ministry of Labor, War Invalids and Social Affairs in a certain specialized field through the Departments and Bureaus and are under the direct management of the Ministry of Labor, War Invalids and Social Affairs in a certain specialized field. Local state management agencies such as the Provincial People's Committee or District People's Committee such as the Departments of Labor, War Invalids and Social Affairs, units under the Department such as the Departments of Labor, War Invalids and Social Affairs Associations, centers under the Department... These units are also divided into different levels of budgeting units and also include public service units and administrative units^[2].

According to Decree No. 106/2012/ND-CP dated December 20, 2012 of the Government, the Ministry of Labor, War Invalids and Social Affairs is an agency of the Government, performing state management functions in the fields of: employment, vocational training, labor, salary, social insurance, labor safety, people with meritorious services, social protection, child protection and care, gender equality, prevention and combat of social evils Nationwide, state management of public services in the fields managed by the Ministry. Administrative and non-business units of the Labor, War Invalids and Social Affairs sector are established from specialized organizations of the Ministry of Labor, War Invalids and Social Affairs or from practical requirements of the sector. Although originating from different specific requirements, the administrative and non-business units of the Labor, War Invalids and Social Affairs sector were established with the ultimate purpose of providing direction and guidance from the Ministry of Labor. Active - War Invalids and Society closer to social life and perform other functions as prescribed.

Operational characteristics of the Labor, War Invalids and Social Affairs sector are as follows:

The Ministry of Labor, War Invalids and Social Affairs is a special sector that implements all labor regimes, social policies, and incentives of the State for people with meritorious services to the revolution, so it is governed by development programs. Socio-economic development of the State. The Ministry of Labor, War Invalids and Social

Affairs has an organizational structure including: administrative management units that help the Minister perform State management functions (Party offices, unions; functional departments and agencies.); non-business units serving the Ministry's State management function (information centers; magazines, newspapers; scientific institutes, civil servant training schools); Other public service units (universities, colleges; affiliated funds, centers, hospitals) and Departments of Labor, War Invalids and Social Affairs.

For State management units, the Departments of Labor, War Invalids and Social Affairs have no revenue source or low revenue source because the State ensures regular expenditure from autonomous financial sources. For public service units serving the State management function of the Ministry and other public service units, they self-guarantee part of their regular expenses from autonomously assigned financial sources, and from fee revenues are left for expenses. According to the law.

The Ministry of Labor, War Invalids and Social Affairs is decentralized to organize and manage vertical activities from the Ministry level - Provincial level - District level, specifically:

- The Ministry of Labor, War Invalids and Social Affairs (level 1 budgeting unit) performs the tasks of the level 1 budgeting unit and manages the State in the areas of operation of the entire industry throughout the country in accordance with the Ministry's regulations. Determined.
- The Department of Labor, War Invalids and Social Affairs (level 2 budgeting unit) is a specialized agency under the Provincial People's Committee, performing the tasks of the level 2 budgeting unit, directly managing funds allocated by The Ministry provides and manages general sector finance and accounting in local provinces and centrally run cities and is subject to the direction, inspection, and professional guidance of the Ministry of Labor, War Invalids and Social Affairs. Festival.
- The Department of Labor, War Invalids and Social Affairs and facilities for nurturing invalids and sick soldiers (level 3 budgeting unit) are specialized agencies under the district People's Committee, performing the tasks of the budgeting unit. Level 3 audit directly manages and uses funds from superior levels at district-level facilities, and is subject to the direction, guidance, and inspection of expertise by the Department of Labor, War Invalids and Social Affairs [2].

3. Concept of meritorious person

A person of meritorious service is a person who has contributed meritoriously or sacrificed his life or part of his body in the resistance wars for national liberation, defense of the Fatherland and performed international duties approved by competent agencies and organizations. Right of recognition.

On December 9, 2020, the National Assembly Standing Committee issued a revised Ordinance on Preferential treatment for people with meritorious services to the revolution. In particular, the Ordinance regulates conditions, standards, and preferential regimes for people with meritorious services to the revolution and relatives of people with meritorious services to the revolution; Works

recognizing martyrs and martyrs' graves; implementation resources; state management; Responsibilities of relevant agencies, organizations and individuals in implementing policies and incentives for people with meritorious services to the revolution and relatives of people with meritorious services to the revolution.

Subjects entitled to preferential treatment for people with meritorious services to the revolution include: People with meritorious services to the revolution; Revolutionary activists before January 1, 1945; Revolutionary activist from January 1, 1945 to the August uprising in 1945; Martyrs; Vietnamese heroic Mother; Hero of the People's Armed Forces; Hero of Labor during the resistance period; Wounded soldiers, including type B invalids recognized before December 31, 1993; People who enjoy the policy are like wounded soldiers; Sick soldiers; Resistance activists are infected with toxic chemicals; People who participated in revolutionary activities, resistance wars, defended the Fatherland, and performed international duties were imprisoned or exiled by the enemy; People who are active in the resistance war to liberate the nation, protect the Fatherland, and perform international duty; People who contributed to helping the revolution; Relatives of people who contributed to the revolution.

Preferential treatment for people with meritorious services to the revolution is a major policy of our Party and State. It is a special treatment of the Party and State for people with meritorious services, a responsibility and a recognition and honor for those who have contributed to the revolution. Their contributions to the country. The law favoring people with meritorious services to the revolution is not only political, economic, and social, but also deeply humane. It is an expression of the good moral traditions of the Vietnamese people, educating the young generation with a sense of responsibility, a sense of training, striving to rise to contribute and sacrifice for the cause of preserving, build and develop the country, protect the good values and great achievements that our ancestors worked hard to preserve. At the same time, it demonstrates the responsibility of the entire society in performing "repaying gratitude" to those who contributed to the revolution. Therefore, the policy towards people with meritorious services is an extremely important policy. Making good policies towards people with meritorious services will contribute to social stability, maintaining institutions and vice versa [3].

4. Contents of revenue and expenditure incentives for people with meritorious services

Currently, financial management regulations on incentive payments for meritorious people are being implemented according to Circular 101/2018-BTC dated November 14, 2018. The management of revenues and expenditures for incentives for people with meritorious services includes: Determining revenue sources for incentives for people with meritorious services, preparing cost estimates for incentives for people with meritorious services, allocating estimates, withdrawing budget estimates for spending, adjusting adjust incentive expenditure estimates (if any), use funds and finalize incentive expenditure costs for meritorious people. Regarding revenue sources, we carry out preferential spending for people with meritorious services.

When implementing preferential policies for people with meritorious services, the source of revenue to pay for people with meritorious services is mainly guaranteed by the

Central budget. Including central budget and government budgets at all levels. There are also the following sources:

- Resources outside the state budget: from organizations, agencies, unions, officials, party members, civil servants, public employees, union members, members and people from all walks of life actively and responsibly participating for the work of people with meritorious services to the revolution and the movement "All people take care of families of war invalids, martyrs and people with meritorious services to the revolution", supporting the Gratitude Fund;
- International support sources: sponsoring a number of social establishments managed by the State, implementing programs and projects of the Government and mass organizations;

The management, use, accounting and finalization of revenue and funding sources are carried out in accordance with the provisions of the State Budget Law and the Accounting Law ^[4].

Regarding the content of preferential payments for people with meritorious services to the Revolution.

Depending on each subject, people who have contributed to the revolution and relatives of people who have contributed to the revolution are entitled to the following preferential regimes:

- Monthly allowance for beneficiaries of meritorious incentives according to the Ordinance on Meritorious Persons.
- Monthly allowance: for relatives of people who enjoy preferential treatment for meritorious people. Such as children of martyrs, wounded and sick soldiers under 18 years old, studying at universities, colleges, etc.
- One-time allowance: Death benefits, awards, medals...

Other preferential regimes include: Health insurance; Health recovery nursing; Providing necessary assistive devices, orthopedic devices, facilities and equipment for rehabilitation as designated by orthopedic and rehabilitation facilities belonging to the sector of labor - war invalids and social affairs or of a referral hospital. Province or higher; Priority in enrollment and job creation; Support to study up to university level at educational institutions under the national education system; Housing improvement support is based on each person's merits and circumstances or when there are housing difficulties; Exemption or reduction of land use fees when allocated residential land by the State, changing land use purpose to residential land, recognizing residential land use rights, and when purchasing State-owned housing; Priority is given to allocating or leasing land, water surface, and sea surface; Prioritize forest protection and development contracts; Preferential loans for production and business; Tax exemption or reduction according to the provisions of law.

The contents of management and use of funds to implement preferential policies for people with meritorious services are shown through the stages in the process of receiving, using and settling revenue sources and funding sources at the unit implemented according to the project. State budget expenditures of the Ministry of Labor, War Invalids and Social Affairs at the following levels:

- The Ministry of Labor, War Invalids and Social Affairs authorizes the local Labor, War Invalids and Social Affairs agency to perform the spending task.

- Department of Labor, War Invalids and Social Affairs, Department of Labor, War Invalids and Social Affairs and nursing and nursing facilities for people with meritorious services to the revolution open budget accounts at the State Treasury and make withdrawals. Calculated according to regulations.

Particularly, the funding for performing professional activities on object management, records, financial management, accounting and payment organization is guaranteed by the central budget to be allocated in the budget estimate for main implementation. Annual incentive policy for people with meritorious services to the revolution.

5. Financial management characteristics affect the accounting of revenues and expenditures for meritorious people

Currently, financial management regulations on incentive payments for meritorious people are being implemented according to Circular 101/2018-BTC dated November 14, 2018. The management of financial resources and preferential spending for people with meritorious services to the Revolution is carried out through the following steps: making estimates, allocating estimates, using funds, and finalizing preferential funds for people with meritorious services and influence. Affecting the accounting of revenues and expenditures, giving preferential treatment to people with meritorious services in terms of time and scope of accounting. As follows:

Prepare budget estimates for incentives for people with meritorious services

Every year, the Ministry of Labor, War Invalids and Social Affairs prepares an estimate of revenue sources to implement preferential policies for people with meritorious services and sends it to the Ministry of Finance as a basis for funding allocation. The budget estimate for implementing preferential policies for people with meritorious services to the revolution is prepared in detail for each type of monthly subsidy, one-time subsidy, expenses for implementing regimes, policies, and management costs according to regulations. State budget law ^[5].

Allocating and assigning preferential expenditure estimates to people with meritorious services

Based on the state budget estimate assigned by the Prime Minister, the Ministry of Finance assigned the budget estimate for implementing the preferential policy for people with meritorious services to the revolution to the Ministry of Labor, War Invalids and Social Affairs. The Ministry of Labor, War Invalids and Social Affairs, based on the state budget allocation plan agreed upon by the Ministry of Finance, assigns estimates to the Departments of Labor, War Invalids and Social Affairs detailing spending tasks by type and item of budget. Table of contents of the state budget before December 25 of the previous year; at the same time, authorize the Departments of Labor, War Invalids and Social Affairs to allocate and assign estimates to budget-using units (Department of Labor, War Invalids and Social Affairs, nurturing and nursing facilities for people with meritorious services). With the revolution and expenditures at the Department of Labor, War Invalids and Social Affairs) before December 31 of the previous year; send it to the Ministry of Finance (with explanation of the basis and

allocation report), and at the same time send it to the State Treasury where the transaction is made for implementation. The Ministry of Finance shall check the estimates assigned by the Ministry of Labor, War Invalids and Social Affairs to the Departments of Labor, War Invalids and Social Affairs within 10 working days from the date of receiving the Ministry's allocation report. Labor - Invalids and Society. In case of discovering incorrect allocation of the total level and details of each task of the assigned budget estimate; if the documents do not comply with the policies and regulations, or the documents are incomplete, request the Ministry of Labor, War Invalids and Social Affairs to adjust and supplement the documents. The time for the Ministry of Labor, War Invalids and Social Affairs to adjust and supplement documents is no later than 07 working days from the date of receiving the request from the Ministry of Finance.

The Ministry of Labor, War Invalids and Social Affairs synthesizes and is responsible for all allocated budget estimates for people with meritorious services to the revolution and assigned them to budget-using units. The decision to assign estimates to units is sent to the State Treasury where the budget-using unit opens a transaction account for coordinated implementation.

Withdrawal of budget estimates for preferential spending for people with meritorious services

On the basis of revenue sources and annual estimates assigned by competent authorities to the Department of Labor, War Invalids and Social Affairs, the Department of Labor, War Invalids and Social Affairs, and nursing and nurturing facilities for people with meritorious services to the revolution to implement. Withdraw the estimate at the State Treasury where the unit opens an account to proceed with spending to implement preferential policies for people with meritorious services to the revolution according to the approved estimate.

Before the 25th of every month, the district-level Department of Labor, War Invalids and Social Affairs shall base on the list of beneficiaries; amount of expenses to be paid next month; The remaining funds not paid in the previous month will be withdrawn from the State Treasury and transferred to the deposit account of the payment service organization; At the same time, transfer the payment list to the payment service organization to make payments to beneficiaries next month. During the payment period, the district-level Department of Labor, War Invalids and Social Affairs is responsible for coordinating with the commune-level People's Committee to appoint a person to supervise the payment of the organization making the payment.

Adjustment of preferential spending estimates for people with meritorious services

In case there is a request to adjust estimates between affiliated budget-using units without changing the total level and details for each assigned spending area, the Department of Labor, War Invalids and Social Affairs shall issue a decision to adjust the budget. Adjust estimates between affiliated budget-using units (Department of Labor, War Invalids and Social Affairs and nurturing and nursing facilities for people with meritorious services to the revolution) and preferential subsidy funding for people with meritorious services to the revolution. Revolution spent at the Department.

Based on the request of the Department of Labor, War Invalids and Social Affairs of the province (accompanied by a summary table of confirmation from the State Treasury where the unit opens a transaction account regarding the remaining estimated balance), the Ministry of Labor - Invalids and Social Affairs decided to adjust the estimates between the Departments of Labor, War Invalids and Social Affairs but ensuring the principle of not exceeding the total estimated budget for implementing preferential policies for people with meritorious services to the revolution. Deliver. After adjusting the subsidy estimate for people with meritorious services to the revolution among provincial units but still lacking funding for implementation, the Department of Labor, War Invalids and Social Affairs has issued a written request to the Ministry of Labor and War Invalids. And Society to consider additional funding if there is still a lack of implementation funding, the Ministry Labor, War Invalids and Social Affairs shall send a written request to the Ministry of Finance to consider supplementing the estimate or advance next year's estimate to the unit according to regulations no later than October 31 every year.

Use funds to give incentives to people with meritorious services

Based on the revenue source, the Agency of Labor, War Invalids and Social Affairs in conjunction with the State Treasury conducts preferential payments to people with meritorious services to the revolution in a timely manner, according to the right regime, and to the right subjects according to the approved estimate. Approval for spending: allowance regime (monthly allowance; one-time allowance; once-a-year allowance); Expenses for providing orthopedic equipment and support equipment to people with meritorious service, and expenses for nursing treatment for wounded soldiers and people with meritorious service; Expenditures to support the operation of facilities for nurturing and nursing people with meritorious services to the revolution, facilities for receiving people with meritorious services to the revolution and their relatives managed by the Department of Labor, Invalids and Social Affairs; Expenses for the work of graves, cemeteries of martyrs, and remains of martyrs; health insurance premiums; spending on other preferential regimes; Expenses for the management of preferential spending activities for people with meritorious services.

Finalize the budget for preferential expenses for people with meritorious services

Finalization is the final job of the financial management process at the units. The report on final settlement of funds for implementing preferential policies for people with meritorious services to the revolution must fully show all expenses as prescribed in the assigned estimate and according to the state budget table of contents; The settlement report is prepared and sent to the management agency on time, with all forms, explanations, and confirmation from the State Treasury where the unit opens its transaction account.

The Department of Labor, War Invalids and Social Affairs and nursing facilities for people with meritorious services to the revolution prepare settlement reports according to regulations and send them to the Department of Labor, War Invalids and Social Affairs before April 30 every year.

The Department of Labor, War Invalids and Social Affairs reviews and notifies the settlement approval results to the Departments of Labor, War Invalids and Social Affairs, nurturing and nursing facilities for people with meritorious services to the revolution and the cost of expenses. At the Department; Synthesize reports on settlement of funds to implement preferential policies for people with meritorious services to the province's revolution (accompanied by notice of settlement approval for affiliated units, settlement report forms according to regulations and documents). Pay money into the state budget (if any) and send it to the Ministry of Labor, War Invalids and Social Affairs before July 5 every year.

The Ministry of Labor, War Invalids and Social Affairs appraises and notifies the settlement appraisal results to the Departments of Labor, War Invalids and Social Affairs; Summarize the final settlement report according to the appraisal results and send it to the Ministry of Finance before October 1 every year.

The Ministry of Finance appraises and notifies the results of the appraisal and finalization of funding for implementing preferential policies for people with meritorious services to the revolution to the Ministry of Labor, War Invalids and Social Affairs and synthesizes them into the state budget settlement.

6. References

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