

LOCAL FINANCE IN SOUTH VIET-NAM

A STUDY OF 25 VILLAGES
IN THE
TWO SOUTHERN REGIONS

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MICHIGAN STATE UNIVERSITY ADVISORY GROUP
NATIONAL INSTITUTE OF ADMINISTRATION
THE REPUBLIC OF VIET-NAM
SAIGON



Report No. 2
Local Administration Series

May 1, 1961

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Also suggesting the greater importance of these 25 villages is their population pattern as contrasted with that for all villages; only two of these have populations below the national average of 4,747. Their average, in fact, is close to 19,500.

It should also be noted that a more complete study of local finance would perforce include the provincial, district, cantonal and hamlet units, since all belong to the system of local administration. The difficulties, however, in compiling data for most of these units would have required many times over the amount of effort allowed for this immediate study. Nevertheless, they must be studied before a thorough appreciation of the existing system can be offered.*

Regardless of the limitations, the study should be of considerable value in developing a more satisfactory understanding of the existing system. It is almost unique in that it contains--as appendixes-- the complete details of these budgets. Any student, administrator or foreign technician interested in the provinces represented in this study can greatly enrich his knowledge of village affairs by examining these documents. His "micro-study" should, in turn, be enriched by noting how any one village compares with the others. This is the purpose of the various tabulations forming the text of this report. In addition to providing a basis for comparing the financial patterns among the 25 villages, the following

*Pioneering work in this field has been done by a former member of MSUG, Professor David Cole whose studies are listed in the Bibliography.

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tabulations also serve as a barometer of normal and abnormal characteristics. Much of the discussion of the tables, in fact, centers on an examination of the deviants. In addition, some appreciation of administrative behavioral patterns is gleaned from a comparison of the proposed finances with the actual or reported.

The writer wishes to express his appreciation to the Directorate of the Budget and Foreign Aid for allowing him to collect data from its files. In light of its concern about the employment of the data, he hopes that this study will facilitate rather than impede its operations. The writer also wishes to acknowledge the fine cooperation extended by various members of the National Institute of Administration in his efforts to obtain the necessary clearances for access to the financial data. The study was greatly facilitated by Mr. Bui Quang Da, MSUG staff member, who carefully copied and translated the 25 budgets from Vietnamese to English.

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The Essentials of the Village Budget

In 1957 the Directorate of the Budget and Foreign Aid prepared a manual on village budget preparation and execution, entitled: "Village Budget: Instructions on the Drafting, Approval, and Execution and Control of Village Budgets." For analyzing the budget reports shown in this study, it is helpful to be familiar with some of the instructions found in this village budget guide.

1. The right to draft a village budget belongs to the village council. In practice, the financial councilor is in charge of preparing the draft and submitting it to the village council for discussion and approval.
2. Since the fiscal year begins on January 1, the drafting and approval should be achieved before this date.
3. During recent years, the unsettled situation in rural areas has caused a delay in budget drafting. Therefore, it is necessary that the financial councilor begin his work of budget drafting as early as November of the current year in order to comply with the principle.
4. The budget draft must follow a model standardized for the entire nation. A copy of the form is attached [omitted]. It has been designed in keeping with the present situation.

5. The budget draft must be composed of two parts:

Part I:- The Receipts

- a. In this part will be inscribed all amounts of taxes or resources of the village, as authorized by regulations in force or obtained by the village itself and approved by competent authorities.
- b. Receipts are divided into two categories: current and extraordinary receipts. The current receipts include the following chapters:
- Chapter I. Per cent surcharges levied on the basis of principal taxes, such as the patente tax (business taxes), land taxes, and all miscellaneous village taxes.
- Chapter II. Village revenues, such as rent obtained from public ricefields, lands, real estate, theaters.
- Chapter III. Bidded market taxes (market, slaughterhouse, ferrv-boat).
- Chapter IV. Miscellaneous receipts. such as fines, transfers, subsidies.
- Chapter V. Surplus from previous fiscal years.
- c. A discussion and deliberation should be held by the village council on the surcharges mentioned in Chapter I before their inclusion in the proposed budget. Minutes of the meeting

should be submitted to the province chief.

Only after his approval, are the surcharges to be put in the budget draft and collected.

- d. "Extraordinary receipts" are sometimes requested by the villare council to cover expenses which occur unexpectedly.

Estimates should be made on the basis of actual receipts of the previous year and adjusted in accordance with the economic situation of the villare (business, crops, etc.). Apart from the stable resources available every year to the villare (such as bidden market taxes, revenues from public lands and ricefields), there are many other resources whose importance changes from year to year. It is, therefore, necessary that the financial councilor and the villare council make an effort to avoid an over-evaluation of anticipated receipts and to maintain a balance between the receipts and disbursements and to avoid weaknesses in the collection procedures that can cause a deficit in the budget.

* * *

- h. In the case of newly established surcharges or planning some particular surcharge, the village council should deliberate on the matter and then

send a statement of the need and the proposition to higher authorities for approval before including the proposal in the budget.

. . .when villare authorities want to establish new taxes or increase existing tax-rates, they must submit the proposition to the chief of province. If he accepts the proposition, he will submit it to the Department of Finance for final approval.

Part II: The Expenditures.

a. Like receipts, expenditures are divided into two categories: current and extraordinary expenditures. Generally speaking, current expenditures include the following chapters:

Chapter I. General administration (administration, police, etc.)

Chapter II. Social interests and activities (education, health, sanitation, etc.)

Chapter III. Economic interests and activities (public works).

Chapter IV. Public interests.

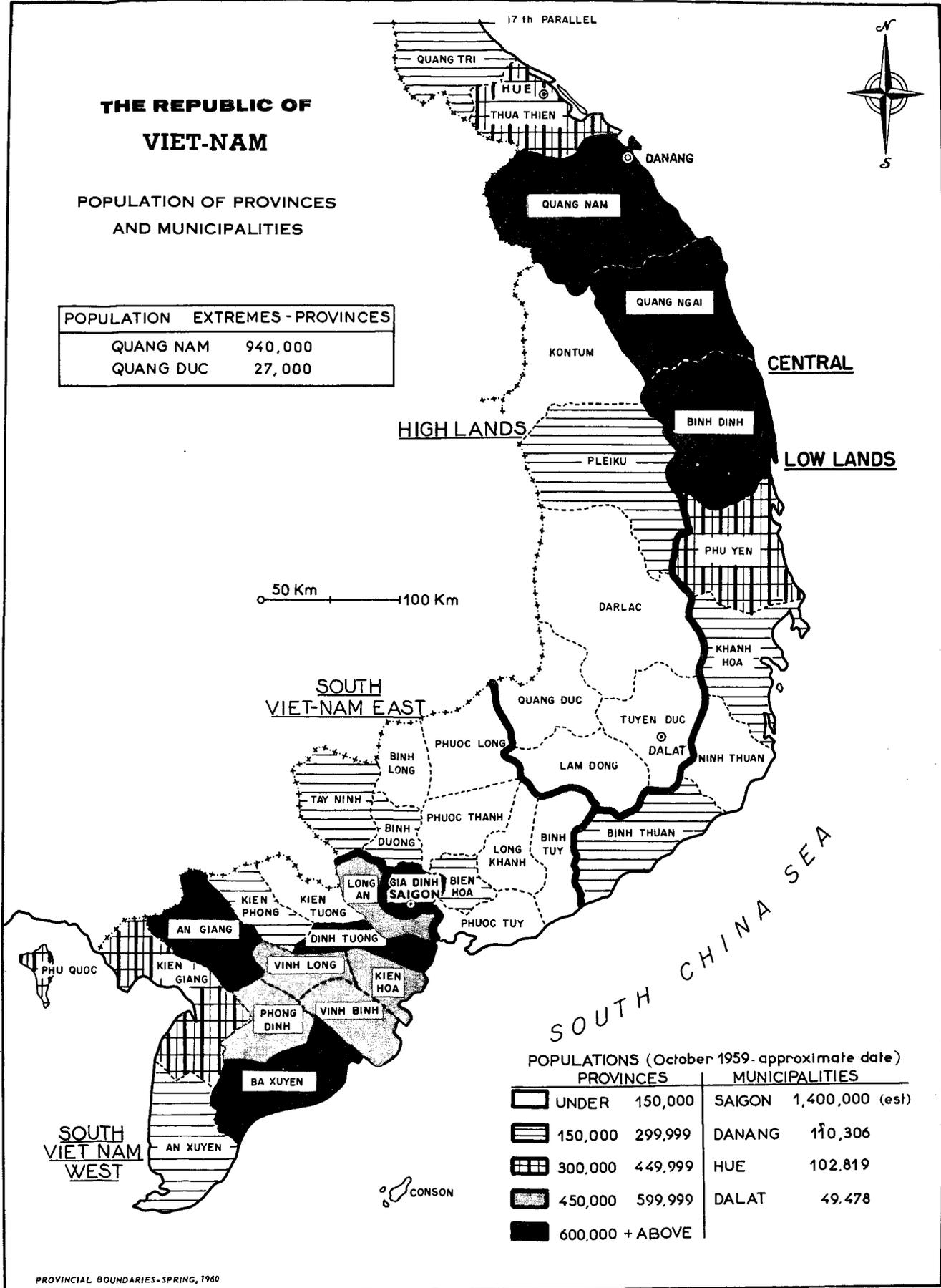
Chapter V. Miscellaneous and unanticipated.

b. Each chapter is divided into two entries: personnel; and materials and supplies. Expenditures for public works are recorded in a special chapter. (See model form attached) omitted.

THE REPUBLIC OF VIET-NAM

POPULATION OF PROVINCES AND MUNICIPALITIES

POPULATION EXTREMES - PROVINCES	
QUANG NAM	940,000
QUANG DUC	27,000



POPULATIONS (October 1959 - approximate date)		MUNICIPALITIES	
PROVINCES			
UNDER 150,000	150,000	SAIGON	1,400,000 (est)
150,000 - 299,999	299,999	DANANG	110,306
300,000 - 449,999	449,999	HUE	102,819
450,000 - 599,999	599,999	DALAT	49,478
600,000 + ABOVE			

PROVINCIAL BOUNDARIES - SPRING, 1960

Personnel. This includes all expenditures for personnel appointed or recruited for village administration, such as allowances to village councilors, salaries to village council personnel, compensation to personnel in charge of tax assessment and audit of the tax rolls, expenses incurred in council meetings, travelling allowances granted to councilors, etc.

Materials and Supplies. These include all expenses for materials and supplies necessary for village administration such as: rent of premises, purchase and maintenance of furniture, stationery, lighting, water, receptions.

Public Works: All expenses planned for the year for roads, bridges, buildings, etc. will be recorded in this special chapter.

* * *

- d. The current expense figures may be used as a base for the determination for the coming year. Increases or decreases in each item should be mentioned with a clear and complete explanation.
- e. For public works especially, it is desirable to include only works having an interest for the entire village, or for rural reconstruction, or emergency developments.

In the case of major works, it is desirable to estimate the total but to pro-rate according to the number of years anticipated for completion and the priority.

* * *

g. As a rule ... extraordinary expenditures are permitted only when there is an extraordinary revenue available that will cover the cost.

The 25 Villages

Basis of selection. Unfortunately, it cannot be said these villages are representative of any comprehensive pattern of local administration. For example, they do not reflect the profile of village populations--it has already been pointed out that while the average village in Viet-Nam contains a population of 4,700, the average for these 25 villages is 19,500. Nor do they necessarily reflect the financial patterns of the "elite," the group to which they belong, since they were not chosen for that purpose. How were these villages selected?

At first the writer attempted to have all 38 provinces represented by at least one village each. This proved impossible when it was determined that only a few of the Central Lowland provinces and none of the Highland provinces had village budgets on file in Saigon. Closer examination of the budgets on file showed that the documents were not uniform; some did not include reported or actual finances (in contrast to proposed) which greatly reduced their value for a study of this type. The writer then simply tried to obtain a sample consisting of two villages from as many provinces as possible, using only the one standard that the budget document contain reported finances for one year as well as the proposed.

Regional and provincial distribution. The final pattern of regions and provincial representation is shown below.

The 25 Villages

South Viet-Nam: West

An Xuyen	2	Kien Phong	2
Ba Xuyen	1	Kien Tuong	1
Kien Giang	3	Vinh Long	1
Vinh Binh	2	Kier Hoa	2
Dinh Tuong	3		

17

South Viet-Nam: East

Gia Dinh	2
Tay Ninh	2
Binh Duong	2
Long Khanh	2
	<u>8</u>

Completely unrepresented are the nine provinces in the Central Lowlands and six in the Highland regions. But in contrast, nine of the 12 SVN-West provinces and four of the 10 SVN-East provinces are represented.

Populations, Area and Population Density. The populations as reported to the National Institute of Statistics in November, 1959, shown in most of the tables can be considered as reasonably accurate. For the 25 villages, the range is from 3,500 to 82,000 (for all villages in Viet-Nam the range is 35 to 91,308) which suggests a complete lack of homogeneity in terms of population patterns. Likewise, the great range in area--- from 364 to 31,600 hectares---further supports this lack of homogeneity since the correlation between these two variables

Figure 2

The 25 Villages: Selected Characteristics

Name	Population	Province	Hectares	Persons Per Ha.
Thong Binh	3,500	Kiên Phong	10,275	0.3
Vien An	4,400	Ba Xuyên	5,722	0.8
Tuyên Thanh	5,900	Kiên Tường	?	?
Nam Can	6,600	An Xuyên	31,600	0.2
My Duc	8,000	Kiên Giang	2,990	3.0
Trung Thanh	9,197	Vinh Binh	3,857	2.4
Thanh Hoa	9,698	Dinh Tuong	692	14.0
An Thanh	9,821	Binh Duong	1,062	9.3
Tan Phu	10,323	Kien Phong	25,289	0.4
Xuân Lộc	10,777	Long Khanh	15,600	0.7
Thanh Phu	11,138	Kien Hoa	5,358	2.1
Tieu Can	14,178	Vinh Binh	7,607	1.9
My Thuan	15,700	Vinh Long	5,196	3.0
Binh Dai	16,000	Kien Hoa	6,438	2.5
Long Thuan	16,800	Dinh Tuong	1,605	10.5
Tan An Hoi	17,700	Binh Duong	5,250	3.4
Gia Kiem	20,365	Long Khanh	8,900	2.3
Thanh Dong	22,000	Kien Giang	15,000	1.5
Tan Duyet	22,400	An Xuyen	23,650	0.9
Thanh Phuoc	23,600	Tay Ninh	4,307	5.5
Long Thanh	28,300	Tay Ninh	5,625	5.0
Thanh My Tay	33,500	Gia Dinh	1,199	27.9
Dieu Hoa	40,800	Dinh Tuong	364	1,101.0
Vinh Thanh Van	44,600	Kien Giang	5,203	86.0
Binh Hoa	82,000	Gia Dinh	594	1,380.0

appears to be more more negative than positive. This is indicated by the fact that the most populous village contains one of the smallest areas. The population density variations from 0.2 to 1,380.0 persons per hectare suggests that great contrasts in settlement patterns must exist among these 25 villages.

What is apparent is that some of the 25 villages are highly urbanized and some highly "ruralized." The three villages with populations over 40,000 can be considered highly urban in character. However, no population criteria holds for segregating the clearly rural villages since one of the most populous--Tan Duvet--also possesses one of the lowest population densities. What occurs in many villages, of course, is a combination of settlements and large expanses of agricultural and other lands.

Administration. Regardless of basic similarities in village administration in Viet-Nam, there is considerable variation among these 25 villages. This can be noted in the size and composition of the village council; the number of hamlets and hamlet chiefs; and additional personnel involved in general administration as well as in the functional fields of education, public works, etc. From the viewpoint of this particular study, of more significance is the role of the village in cantonal, district, and provincial affairs. From the budgets it is apparent that as many as 13 of the 25

villages are district seats -- in this capacity their budgets are "blown-up" by serving as receptors and dispensors of district finances. Also, at least one village serves in the dual capacity of district and provincial seat.

Figure 4. A comparison of proposed and reported receipts for 1958.

1. General pattern: It cannot be said that a tendency to underestimate or overestimate receipts is apparent in the pattern of these 25 villages: while in 13 villages the receipts were underestimated (a more likely pattern of administrative behavior), in 12 they were overestimated. The range of errors in estimating receipts extended from a minus 71 per cent to a plus 41 per cent, representing the over- and under-estimates respectively. Ten of the villages were within 10 percentage points of their proposed budgets and 18 within twenty per cent.

2. Relationship to population. The overall pattern of errors in estimates as related to populations certainly offers no suggestions as to a correlation between the two. Large errors occurred in the smallest and the largest villages. If a correlation exists, at least it could not be linear. With exceptions, there is an apparent tendency for the middle-range villages to be more accurate in their estimates. Of these two middle ranges, in the 5,000-15,000 class, the great majority of villages underestimated, while in the next higher class, the majority overestimated the amount of receipts. The two largest villages--Vinh Thanh Van and Binh Hoa--were relatively conservative in their estimates since reported receipts exceeded proposed by 10 and 33 per cent.

Figure 4

A comparison of proposed and reported receipts for 1958

Village Population	% Decrease					% Increase							
	80	70	60	50	40	30	20	10	10	20	30	40	50
Thong Binh 3,500					-31								
Vien An 4,400						-28							
Tuyen Thanh 5,900													+41
Nam Can 6,800							-10						
My Duc 8,000									+4				
Trung Thanh 9,197									+6				
Thanh Hoa 9,698									+8				
An Thanh 9,821									+6				
Tan Phu 10,323										+18			
Xuan Loc 10,777									+7				
Thanh Phu 11,138									+3				
Tieu Can 14,178							-17						
My Thuan 15,700									+9				
Binh Dai 16,000								-5					
Long Thuan 16,800								-2					
Tan An Hoi 17,700											+21		
Gia Kiem 20,365									-1				
Thanh Dong 22,000							-10						
Tan Duyet 22,400							-14						
Thanh Phuoc 23,600					-35								
Long Thanh 28,300	-71												
Thanh My Tay 33,500										+10			
Dieu Hoa 40,800							-15						
Vinh Thanh Van 44,600										+10			
Binh Hoa 82,000												+33	
Villages	1	-	-	-	2	1	5	3	7	3	1	1	1

3. Causes of the major deviants. On the basis of information presented in the budgetary documents, it is not possible to explain why the errors occurred; however, the specific items in which the major changes occurred can be identified.

a. Villares overestimating. The 31 per cent error in Thong Binh was due largely to an almost 50 per cent reduction in the revenue received from the tax on fishing sites. This was estimated at 376,000\$, but only 189,000\$ was reported. In Thanh Phuoc four items were the most important: "Loans" showed no receipts while expectations were that 175,000\$ would be received; "Previous years" taxes were estimated at 118,000\$, but only 40,000\$ appeared; "Security deposits," (like the loans) went to zero from an estimate of 58,000\$; and among the villare revenue sources in Chapter II there was one major reduction--"electricity" that fell from 120,000\$ to zero but this was counterbalanced in part by the new item of "slaughterhouse" revenues amounting to 73,000\$.

In Long Thanh village where the largest error occurred-- 71 per cent-- five different items were important factors. Among these, the greatest decrease occurred in the failure of "loans" to produce any receipts when expectations were for 400,000\$: likewise, dropping heavily were the receipts from the "market tax," which went from 157,900\$ to about 8,000\$ and the "urban land tax," from 99,000\$ to 5,000\$.

Large reductions in receipts to be collected by the province and fees for the legalization (or registration) of papers also contributed to the over-all error of 71 per cent..

b. Villages underestimating. Tuyen Thanh village, population 5,900, shows an error of 41 per cent. This was caused mostly by four items: in "licenses," the reported receipts were 67,200\$ in contrast to a proposed 29,500\$. Police fines were 187,000\$ in contrast to a proposed 100,000\$, and "miscellaneous" receipts similarly increased, from 100,000\$ to 188,000\$. Completely new in that no amounts were proposed were receipts of major magnitude from "garden" and "house" taxes.

The second major error occurred in the populous village of Binh Hoa. While a general pattern of underestimating revenues occurred, outstanding differences can be noted in two receipts: "licenses" went from 250,000\$ to 498,500\$ and "taxes from the province" from 150,000\$ to 403,000\$.

Figure 5. A comparison of proposed and reported expenditures for 1958.

1. General pattern. Given the cash basis of village financing, it is to be anticipated that the pattern for expenditures would mirror that for receipts--if receipts do not come up to expectations, neither can expenditures. Conforming to this relationship is the pattern in 1958--in all villages except one where a decrease occurred in expenditures. Long Thanh village was the exception, for its expenditures decreased by 56 per cent in contrast to a reduction of 71 per cent in receipts.

There is a much stronger tendency to overestimate expenditures than either to over-or-under estimate receipts, for 19 of the 25 villages overestimated expenditures. Also, the number of major errors was greater in the expenditure pattern--four villages had errors in excess of 50 per cent.

2. Relationship to population. On the basis of the pattern shown in Figure 4 no particular relationship seems to exist since large negative errors were found in villages at both ends of the population range; likewise Tuyen Thanh, with its plus 42 per cent dampens any inclination to generalize about the small villages.

3. Causes of the major deviants.

a. Villages overestimating. This examination will be limited to the four villages that showed at least a 50 per cent decrease in their reported over their proposed expenditures.

Figure 5

A comparison of proposed and reported expenditures for 1958

Village Population	% Decrease					% Increase							
	80	70	60	50	40	30	20	10	10	20	30	40	50
Thong Binh 3,500		-69											
Vien An 4,400		-60											
Tuyen Thanh 5,900													+42
Nam Can 6,800			-52										
My Duc 8,000									+3				
Trung Thanh 9,197								-9					
Thanh Hoa 9,698							-14						
An Thanh 9,821								-1					
Tan Phu 10,323						-20							
Xuan Loc 10,777					-31								
Thanh Phu 11,138									+2				
Tieu Can 14,178							-18						
My Thuan 15,700									+5				
Binh Dai 16,000						-20							
Long Thuan 16,800							-13						
Tan An Hoi 17,700						-29							
Gia Kiem 20,365					-33								
Thanh Dong 22,000								-8					
Tan Duyet 22,400						-26							
Thanh Phuoc 23,600					-41								
Long Thanh 28,300		-56											
Thanh My Tay 33,500								-4					
Dieu Hoa 40,800					-33								
Vinh Thanh Van 44,600									+4				
Binh Hoa 82,000										+17			
Villages	-	2	2	1	3	4	3	4	4	1	-	-	1

Thong Binh village proposed expending almost 700,000\$ but its reported expenditures were slightly over 215,000\$. Reductions occurred in almost all items. Many of the plans for repair and construction of administrative, health, educational, and transportation facilities were completely eliminated. The total for "economic affairs," was reduced from 150,000\$ to 10,000\$ which was spent on a security measure--a guard post(s). Likewise provisions for expenditures in education and health had to be withheld while a proposed contribution (probably to the Mutual Assistance Fund or to the district for district operations) was reduced from 125,000\$ to 31,000\$. Fortunately, some shock could be absorbed by the provisions for "unanticipated" expenditures proposed to equal 136,000\$ but for which only 70,000\$ was expended. However, the village was not able to put aside its proposed 110,000\$ marked for reserve.

As in Thong Binh village, in Vien An a major factor in the reduction of expenditures was the failure to expend funds for many of the "economic affairs" items and to reduce amounts for others. For roads, bridges, village hall, and maternity, a total of 290,000\$ was proposed but only 80,000\$--for the hall--was expended. The other major reductions occurred in the complete elimination of the reserve expenditure and a reduction from 71,730\$ to 5,925\$ in the village's contribution to the Mutual Assistance Fund.

If one is inclined to offer the generalization that security receives highest priorities in local finances, the pattern in Nam Can village would have to be explained, for one of the major reductions concerned the village guards: 162,000\$ was proposed but only 19,800\$ expended for this item. Following a pattern found in the other two villages, economic affairs received a major cut, being reduced from 141,000\$ to 52,000\$. And another major item, not clearly identified, possibly the village contribution to the Mutual Assistance Fund, was reduced from 167,000\$ to 100,000\$.

Even in the much larger village of Long Thanh, population 28,300, a major impact in the expenditure reduction occurred in the "economic affairs" item -- plans for repairing or building the market which called for an expenditure of 400,000\$ were completely suspended. (In 1959, therefore, the village doubled the estimate to 800,000\$.) The other major reduction occurred in an item which the writer has not been able to explain (it is called "previous years") and caused a net drop of 350,000\$.

Figure 6. The percentage of receipts from "Surcharges and Miscellaneous Taxes." Reported for 1958.

A highly satisfactory understanding of the items included in this category of receipts can be gained from Chapter I of the budget documents in the appendixes for the most populous villages, Binh Hoa and Vinh Thanh Van. The Chapter includes all of the direct taxes imposed in the villages -- these are either in the form of "surcharges," that is, additions to taxes already imposed by the central administration and the provinces, or purely local taxes. Normally, when one thinks of the financial problem of local administration it is logical to look to these tax sources for the solutions. The question, then, for this analysis can be directed toward determining how important this source is in the 25 villages.

1. General pattern. For 20 of the villages these sources provided less than 15 per cent of their total receipts for 1958. In the other five villages, their importance ranged from a high of 50 per cent to 21 per cent. The two villages obtaining over 30 per cent can be considered as major deviants.

2. Relationship to population. This tends to show that these taxes are more important in the more populous villages since four of the five in the above 20 per cent category have populations over 20,000. Yet, before this relationship can be taken seriously, exceptions such as Dieu Hoa with a population of almost 41,000 but where the per cent was only 6.8 per cent, Tan Duyet, 4.0 per cent, and Tan An Hoi, 2.7% would have to be explained.

Figure 6

The percentage of receipts from "Surcharges and Miscellaneous Taxes." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	2												
Vien An 4,400	3												
Tuyen Thanh 5,900			10.4										
Nam Can 6,800			11.5										
My Duc 8,000		9.4											
Trung Thanh 9,197	3.9												
Thanh Hoa 9,698	4.7												
An Thanh 9,821			11.1										
Tan Phu 10,323	3.9												
Xuan Loc 10,777					24.9								
Thanh Phu 11,138		6.4											
Tieu Can 14,178		8.2											
My Thuan 15,700		6.0											
Binh Dai 16,000			11.2										
Long Thuan 16,800		5.6											
Tan An Hoi 17,700	2.7												
Gia Kiem 20,365										50.0			
Thanh Dong 22,000			14.1										
Tan Duyet 22,400	4.0												
Thanh Phuoc 23,600			19.5										
Long Thanh 28,300								38.6					
Thanh My Tay 33,500					21.1								
Dieu Hoa 40,800		6.8											
Vinh Thanh Van 44,600								44.2					
Binh Hoa 82,000			12.0										
Villages	7	6	7	-	2	-	-	1	1	1	-	-	-

Certainly in the two least populous villages this source ranked very low -- for Thong Binh it provided only two per cent of the year's receipts.

3. Causes of the major deviants. Gia Kiem, which reported 50 per cent of its receipts from this source, is fairly unique in that although no receipts were reported from rice fields, its gardens were a major revenue source since about 152,000\$ of the 164,000\$ from Chapter I came from the garden tax. Its second major tax in this Chapter was the business licenses, amounting to about 11,000\$, almost the balance for the Chapter.

Vinh Thanh Van is an exceptional village in that it is obviously deeply involved in affairs of the province seat. It is worth turning to page E. 11 of the Appendixes to note the long list of items, as well as the amounts, shown in Chapter I. There one quickly notes the almost complete absence of receipts from the rice fields and gardens. Instead, most of the identifiable receipts come from urban sources and services. Unfortunately the most important source defies understanding: close to 40 per cent of the Chapter I receipts came from "miscellaneous" sources, a weakness in the budget form. What is interesting about the second most important source -- the "export taxes," is that this source was expected to provide income in the following year, even though in principle, villages are no longer allowed to impose this type of tax. The best explanation for the relatively great importance of Chapter I receipts is that the other Chapters

were exceptionally weak. Although the village of Vinh Thanh Van is one of the most populous, it ranked second from the bottom in terms of total receipts for 1958. For it, surcharges collected at the provincial level, business licenses, and station taxes produced most of the Chapter I receipts.

Figure 7. The percentage of receipts from "Village Revenues."
Reported for 1958.

This Chapter distinguishes rental and service income from other receipts of the villages. This may be produced by village owned lands, urban and rural, stalls in the business section of the village, and houses; it may also include service charges, namely for water distribution. Generally, in the southern villages revenue from the public rice fields is low since the predominating pattern of ownership is one of small landowners except where some large plantations remain. In contrast, in the Central Lowlands, revenues from Chapter II are relatively large because much of the rice land is publicly owned.

1. General pattern. It is evident that Chapter II sources are not important for most of these 25 villages. It provides less than five per cent of the receipts for 16 villages and less than 15 per cent for 21 of the 25 villages. Only for one village does it exceed 30 per cent: Vien An, one of the least populous villages, received about 46 per cent of its income in 1958 from Chapter II sources. At most it can be viewed as important for perhaps three villages.

Figure 7

The percentage of receipts from
"Village Revenues." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500		6											
Vien An 4,400										45.7			
Tuyen Thanh 5,900		7.3											
Nam Can 6,800	-												
My Duc 8,000	3.0												
Trung Thanh 9,197			14.0										
Thanh Hoa 9,698	3.5												
An Thanh 9,821			10.6										
Tan Phu 10,323	4.2												
Xuan Loc 10,777	1.2												
Thanh Phu 11,138						27.9							
Tieu Can 14,178	3.6												
My Thuan 15,700	1.8												
Binh Dai 16,000			11.4										
Long Thuan 16,800		5.7											
Tan An Hoi 17,700	0.3												
Gia Kiem 20,365	-												
Thanh Dong 22,000	-												
Tan Duyet 22,400	2.0												
Thanh Phuoc 23,600	0.1												
Long Thanh 28,300	1.7												
Thanh My Tay 33,500	-												
Dieu Hoa 40,800				17.7									
Vinh Thanh Van 44,600	3.5												
Binh Hoa 82,000	2.3												
Villages	16	3	3	1	-	1	-	-	-	-	1		

2. Relationship to population. Insofar as the writer can note, no strong relationship exists. The trend line marked by the three villages where the percentage exceeded 15 per cent suggests an inverse relationship, which is supported by the rest of the pattern; however, again more evaluation of this should be made on the basis of additional cases.

3. Causes of the deviants. The three villages -- Vien An, Thanh Phu, and Dieu Hoa -- may be viewed as the "deviants" in this pattern.

In Vien An it is evident that public rice fields are a vital and continuing source of village revenue. The estimate was for 225,000\$ and the reported revenue was almost equal to that, 221,000\$. For 1958, the only other major source of receipts was cash on hand in the provincial treasury.

In Thanh Phu, 200 hectares of public rice fields (an impressive holding) provided 100,000\$ and "houses," 53,000\$.

In Dieu Hoa one of the most urbanized villages, water sales, which is a fairly unique revenue source among villages, provided over 1.6\$ million for the village in 1958. Also of major importance among the Chapter II revenues was "urban lands," which produced 520,000\$ for the village.

Figure 8. The percentage of receipts from "Bidded Taxes."
Reported for 1958.

As can be noted in Figure 8, this is a major source of revenue for villages. "Bidded Taxes" come from concessions granted businessmen over the control of village-owned buildings and sites that, in effect, are public utilities -- market places, ferryboat landings and parking areas for fishing boats. While generally these receipts come to the village treasuries through the medium of bids, in some instances village councils directly administer the collections.

1. General pattern. Indicating the great importance of Chapter III receipts for the villages is the pattern shown in Figure 8 -- only four of the 25 villages received less than 25 per cent of their total receipts from this source. Six villages received over 50 per cent of their receipts; 14 received between 25 and 40 per cent.

2. Relationship to population. Village populations cannot be said to have any major impact on the pattern shown in Figure 8 for there is considerable diversity in the spread within most of the population ranges. For example, even within the lowest population range there is a spread from 1.0 per cent for Vien An village to 39.1 per cent for Thong Binh. Only among the three most populous villages is there a close grouping of the percentages from 29.1 per cent to 35.7 per cent.

Figure 8

The percentage of receipts from
"Bidded Taxes." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh. 3,500								39.1					
Vien An 4,400	1.0												
Tuyen Thanh 5,900						29.2							
Nam Can 6,800													63.8
My Duc 8,000								37.0					
Trung Thanh 9,197						26.5							
Thanh Hoa 9,698						27.0							
An Thanh 9,821								30.1					
Tan Phu 10,323									41.2				
Xuan Loc 10,777						29.9							
Thanh Phu 11,138										47.5			
Tieu Can 14,178					21.6								
My Thuan 15,700								39.5					
Binh Dai 16,000											52.4		
Long Thuan 16,800													63.4
Tan An Hoi 17,700				18.8									
Gia Kiem 20,365						29.0							
Thanh Dong 22,000								38.1					
Tan Duyet 22,400											50.8		
Thanh Phuoc 23,600								34.1					
Long Thanh 28,300			14.0										
Thanh My Tay 33,500											53.1		
Dieu Hoa 40,800								35.7					
Vinh Thanh Van 44,600						29.1							
Binh Hoa 82,000								35.4					
Villages	.1	-	1	1	1	6	3	5	1	1	3	-	2

3. Causes of the major deviants. It is fair to place Vien An with 1.0 per cent and Long Thanh with 14.0 per cent on the low side; and Nam Can with 63.8 per cent and Long Thuan with 63.4 per cent on the high side.

The low return in Vien An was due to the complete lack of any receipts from such lucrative sources as a market or slaughterhouse. Its only Chapter III receipts came from "fishing sites" that provided 4,650\$ in 1958.

The plight of Long Thanh village might be recalled from an earlier analysis. It had planned on spending 400,000\$ on its market; then, when none of this was spent, it doubled its proposal for 1959. Receipts in Chapter III show the value it attached to this capital investment--in 1958 it received only 7,900\$ from its market but it looked forward to a return of 365,000\$ in 1959, presumably after the construction or reconstruction had been completed. Along with almost no income from market taxes was a relatively low amount from slaughterhouse charges, given the fair size of the village's population, 28,000.

At the other extreme in Chapter III receipts, Nam Can received most of its 64 per cent from "fishing sites," which gave it a return of 373,500\$ while the total receipts for this Chapter amounted to 445,430\$.

Long Thuan village enjoys the great wealth that can come from the market tax: in 1958 it received 2,000,000\$ from this source. This amounted to almost 90 per cent of its Chapter III receipts; the rest came mostly from the slaughter-house tax (160,000\$) and water sales (95,000\$).*

*Why water sales was in Chapter III rather than Chapter II was not determined.

Figure 9. The percentage of receipts from "Miscellaneous Sources." Reported for 1958.

In view of its importance, Chapter IV should be reorganized to clarify the nature of its sources. "Miscellaneous" should not be a catch-all for such important sources as those shown in the various budget documents in the appendixes to this report. Among its more important sources are fines, charges for registration of documents, subsidies, loans, and deposits made by those persons awarded the bids for collecting market and other "bidded" taxes.

1. General pattern. The tremendous spread in the relative importance of this Chapter for the 25 villages is easily seen in Figure 9 where almost every percentage range from below five per cent to 65 per cent includes at least one village, and no range enjoyed an exceptionally high concentration of villages. Given the "miscellaneous" character of these sources, it is more interesting to examine the deviants on the high end of the range, those three having between 52.6 per cent and 66.6 per cent.

2. Relationship to population. Chapter III receipts were not important for the two least populous villages where the percentage did not exceed six per cent, but in all the other population categories the importance varied greatly from village to village. Thus, the possible direct relationship suggested by the pattern in the smallest villages is not strongly carried forward into the more populous villages.

Figure 9

The percentage of receipts from
"Miscellaneous Sources." Reported for 1958

Village Population	Percent													
	5	10	15	20	25	30	35	40	45	50	55	60	65	70
Thong Binh 3,500	1.5													
Vien An 4,400		6.0												
Tuyen Thanh 5,900									42.7					
Nam Can 6,800			10.4											
My Duc 8,000								39.7						
Trung Thanh 9,197								38.5						
Thanh Hoa 9,698												57.9		
An Thanh 9,821						26.4								
Tan Phu 10,323			14.3											
Xuan Loc 10,777				16.2										
Thanh Phu 11,138		7.3												
Tieu Can 14,178											52.6			
My Thuan 15,700						28.5								
Binh Dai 16,000				15.2										
Long Thuan 16,800				15.7										
Tan An Hoi 17,700														66.6
Gia Kiem 20,365														
Thanh Dong 22,000								37.7						
Tan Duyet 22,400									42.2					
Thanh Phuoc 23,600			13.4											
Long Thanh 28,300						28.4								
Thanh My Tay 33,500					24.1									
Dieu Hoa 40,800					23.8									
Vinh Thanh Van 44,600				16.0										
Binh Hoa 82,000							32.9							
Villages	2	2	3	4	2	3	1	3	2	-	1	1	-	1

3. Causes of the major deviants. In Tan An Hoi it is apparent that two sources greatly strengthened the Chapter IV receipts -- fines imposed by the police amounted to 372,778\$ (in contrast to an estimated 185,000\$) and "miscellaneous" sources produced 290,034\$ (estimated was 200,000\$).

Similarly, in Thanh Hoa village police fines produced an impressive amount, 712,853\$ of a total of 1.2\$ million; most of the remainder was contributed by security deposits and "miscellaneous" taxes.

In Tieu Can village, where Chapter IV receipts equaled 52.6 per cent of the total receipts, most of the revenue came from the ambiguous "miscellaneous" account which produced 271,000\$. Second in importance was money contributed for district operations, 77,000\$.

Figure 10. The percentage of receipts from "Surplus from Previous Year." Reported for 1958.

As will be noted below, this is by no means an unimportant source of village receipts. Some villages, in fact, place considerable dependence upon the use of reserves kept mostly in the provincial treasury.

1. General pattern. The importance of surplus funds varied from zero per cent in Gia Kiem and Vinh Thanh Van to 51.4 per cent in the least populous village of Thong Binh. Three villages received over thirty per cent of their receipts from this source; almost one-half of the villages received over 15 per cent.

2. Relationship to population. No identifiable relationship can be suggested (other than one of complete independence) between population and importance of Chapter V sources. Although the two least populous villages had the highest percentage of dependency on this source, the trend suggested by them does not appear to extend through the other, more populous villages. Still the fact that three of the most populous -- all above 20,000 population -- had less than two per cent of their receipts from this source might provide some justification for testing the assumption that Chapter V sources are of less importance in the more populous villages. However, the proposed amounts in all three of the "under two per cent" villages -- Gia Kiem, Thanh My Tay, and Vinh Thanh Van -- for 1959 strongly discount the possibility since all

Figure 10

The percentage of receipts from
"Surplus from Previous Year." Reported for 1958.

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500													51.4
Vien An 4,400									44.3				
Tuyen Thanh 5,900			10.3										
Nam Can 6,800			12.9										
My Duc 8,000			10.7										
Trung Thanh 9,197				17.0									
Thanh Hoa 9,698		6.9											
An Thanh 9,821					21.8								
Tan Phu 10,323					24.4								
Xuan Loc 10,777						26.3							
Thanh Phu 11,138			10.9										
Tieu Can 14,178		9.0											
My Thuan 15,700		8.2											
Binh Dai 16,000		9.8											
Long Thuan 16,800		9.6											
Tan An Hoi 17,700			11.6										
Gia Kiem 20,365	-												
Thanh Dong 22,000				15.8									
Tan Duyet 22,400			10.0										
Thanh Phuoc 23,600							32.9						
Long Thanh 28,300				17.3									
Thanh My Tay 33,500	1.7												
Dieu Hoa 40,800				16.0									
Vinh Thanh Van 44,600	-												
Binh Hoa 82,000				17.6									
Villages	3	5	6	5	2	1	1	-	1	-	1		

look forward to receiving a significantly large amount. Thanh My Tav, for example, while it received only 58,000\$ in 1958, budgeted 477,000\$ in 1959 (in contrast to a budgeted 59,000\$ in 1958).

3. Causes of the major deviants. Since Chapter V contains only one type of source -- reserve funds -- there is no value in searching for the specific causes. However, one might ask the question of exceptional cases whether this level of reserve funds seems to be the normal level. In part that the answer to this is "no" has been established by the under two per cent group discussed above. What remains are the deviants at the other end of the scale -- Thong Binh, Vien An, and Thanh Phuoc villages.

In Thong Binh village this high level of surplus funds for the coming year continues since the 1958 and 1959 proposed amounts were as high as the reported amount in 1958. But, in the other small village, Vien An, a major drop-off was scheduled for 1959; the decrease was from a level of 225,000\$ to 10,000\$. Likewise in the more populous village of Thanh Phuoc a drop-off of major dimensions was anticipated, going from a budgeted 380,000\$ in 1958 to 52,000\$ in 1959.

Thus considering the six cases -- Gia Kiem, Thanh My Tav, and Vinh Thanh Van on the low side, and Thong Binh, Vien An, and Thanh Phuoc on the high side -- no clear pattern of future dependency on this source can be determined for all of these villages. Only in one village -- Thong Binh -- did it appear that a consistent level of dependency would continue.

Figure 11. The percentage of expenditures for "General Administration." Reported for 1958.

Usually much more than "general administration" is reported in Chapter I. In most villages it accounts for the expenditures for all members of the village council. Thus, the head of village law enforcement who is a councilor is paid out of Chapter I expenditures as are other members even though much of their work might be involved in programs otherwise financed largely by expenditures in Chapters II and III. Until a more satisfactory organization is made of the village financial records, it will not be possible to develop precise costs of village functions.

1. General pattern. There is considerable diversity in the pattern of village proportions for Chapter I expenditures. The entire range extends from 13.8 per cent to 68.4 per cent with at least one village in every five per cent bracket between these two extremes. It cannot be said that a major peak or cluster of villages is located at any specified point. The greatest concentration, four villages, is found at both the 25 and 50 per cent levels. Given the fact that 12 villages expend more than 35 per cent of their total expenditures for Chapter I, it is fair to say that this is one of the major expenditure chapters.

2. Relationship to population. With the exception of Binh Dai village, an inverse relationship seems evident between population and proportion of expenditures among villages having less population than Long Thuận. But the extreme change to

Figure 11

The percentage of expenditures for
"General Administration." Reported for 1958

Village Population	Percent													
	5	10	15	20	25	30	35	40	45	50	55	60	65	70
Thong Binh 3,500										37.6				
Vien An 4,400										53.5				
Tuyen Thanh 5,900													68.4	
Nam Can 6,800										47.3				
My Duc 8,000						25.2								
Trung Thanh 9,197									40.6					
Thanh Hoa 9,698									40.9					
An Thanh 9,821								30.3						
Tan Phu 10,323					23.6									
Xuan Loc 10,777					22.2									
Thanh Phu 11,138									41.6					
Tieu Can 14,178									36.3					
My Thuan 15,700				17.7										
Binh Dai 16,000												60.6		
Long Thuan 16,800			14.5											
Tan An Hoi 17,700													64.8	
Gia Kiem 20,365										45.0				
Thanh Dong 22,000								31.4						
Tan Duyet 22,400												58.1		
Thanh Phuoc 23,600						28.1								
Long Thanh 28,300												59.3		
Thanh My Tay 33,500					22.2									
Dieu Hoa 40,800								33.9						
Vinh Thanh Van 44,600			13.8											
Binh Hoa 82,000					25.4									
Villages	-	-	2	1	4	2	3	1	3	4	-	2	2	1

the 64.8 per cent for Tan An Hoi as well as relatively high proportions for several of the other more populous villages dampens any interest in pursuing this.

3. Causes of the major deviants. On the high side are the three villages - Tuyen Thanh, Binh Dai, and Tan An Hoi -- while Long Thuan and Binh Thanh Var are at the other extreme.

What is surprising about the small village of Tuyen Thanh is its enormous expenditure for personnel classified as clerical. While 69,000\$ was spent for the five members of the village council, 563,620\$ went for "clerks." This amount was not fully indicated in the proposed budget for 1958, which shows only 408,000\$ but it was proposed for 1959. Unfortunately, the budget document itself does not indicate what activities were administered by the clerical staff -- it consisted of 24 persons.

For neither Tan An Hoi nor Binh Dai can any single item be identified as causing the heavy balance of payments for general administration. A view of the complete budget does provide some understanding of what occurred, especially in Tan An Hoi; the proposed budget would have expended about 35 per cent of its total budget for general administration. But, in contrast, not only did the reported amount for general administration greatly exceed the proposed amount (437,000\$ in contrast to a proposed 375,000\$) but also total expenditures decreased greatly, from 956,000\$ to 674,937\$. Thus, Chapter

I items were given a high priority and in fact were allowed even to exceed their budgeted amounts. Similarly, but not as evident, the budget in Binh Dai was adjusted with items in other Chapters receiving greater reductions.

It is interesting to contrast Long Thuan, which is at the other extreme of the deviants with only 14.5 per cent expenditures for general administration, with Tan An Hoi, the next largest village, population-wise, which was at the other extreme. Both villages expended about the same amount for Chapter I: Long Thuan expended 462,000\$ and Tan An Hoi, 437,000\$. What accounts for the proportional differences is that Long Thuan also expended large amounts for many other activities, in sharp contrast to more impoverished Tan An Hoi.

In order to appreciate the low proportion of Chapter I expenditures for Vinh Thanh Van, it is worth comparing that village with Dieu Hoa which closely equals Vinh Thanh Van in population, but for which Chapter I expenditures were proportionately much greater, 33.9 per cent. Dieu Hoa, the less populous village, spent more for both personnel and materials within Chapter I. Its personnel expenditure was almost 900,000\$ in contrast to 660,000\$ for Thanh Van An; for materials and services Dieu Hoa spent close to 2.7\$ million while Vinh Thanh spent about 500,000, the major differences being in the expenditures for "equipment purchases and maintenance" and "illumination." Thus, Dieu Hoa, although a smaller village in terms of population far exceeds Tan Van Anh in Chapter I expenditures.

Figure 12. The percentage of expenditures for "Social Affairs."
Reported for 1958

The major items in the category of social affairs are the functions of education, public welfare (relief for the poor), and public health. Some funds are also expended for recreational purposes.

1. General pattern. At least in 1958 "social affairs" expenditures did not command a large proportion of the expenditures for these 25 villages. The highest proportion was 21.8 per cent for the fairly populous village of Tan An Hoi. Nineteen of the villages expended under 10 per cent of their funds; two villages, including the populous village of Dieu Hoa, reported no expenditures. However, supporting data show that at least one "social affairs" item -- a nurse -- was financed by the village, but the expenditure was reported in another chapter.
2. Relationship to population. Although most of the relatively high proportions of expenditures for social affairs are located in the most populous villages, the lack of significant contrasts with proportions for other villages refutes any suggestion as to a population relationship.
3. The causes of the major deviants. Only Tan An Hoi will be considered as a major deviant. An examination of its complete budget shows that the factor causing its relatively large expenditure was the amount spent on a maternity. This

was estimated at 100,000\$, but the reported expenditure was 126,000\$. That this was an exceptionally large proportion even for Tan An Hoi is indicated by the large drop proposed for the next year, 1959 -- only 10,000\$ was proposed for the maternity and a total of 119,000\$ for the entire Chapter in contrast to 201,000\$ proposed for 1958.

Figure 13. The percentage of expenditures for "Economic Affairs,"
Reported for 1958.

This chapter contains the financial activities for both construction and repair-maintenance programs. Construction can include roads as well as buildings; repair and maintenance refer to cleaning of streets as well as repair to roads, bridges and buildings. Likewise, operational costs for village public utilities -- namely water supplies -- may be in this chapter.

1. General pattern. The fact that 12 of the 25 villages expended under 10 per cent for Chapter III activities suggests a fairly unimportant status for these village operations, yet among the other 13 villages, this Chapter accounted for as high as 60 per cent with seven villages spending over 30 per cent. Within each population category there is considerable diversification of the pattern.

2. Relationship to population. This pattern appears as one of the most independent of populations, given the great diversification within each population range. Thong Binh, the least populous village, spent only 4.7 per cent while the other small village of Vien An, 43.9 per cent. At the other end of the population range, while two of the three most populous villages spent over 50 per cent on "Economic Affairs," the most populous spent only 11 per cent.

Figure 13

The percentage of expenditures for
"Economic Affairs." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	4.7												
Vien An 4,400									43.9				
Tuyen Thanh 5,900		5.6											
Nam Can 6,800			14.7										
My Duc 8,000							34.4						
Trung Thanh 9,197													
Thanh Hoa 9,698					23.8								
An Thanh 9,821			12.3										
Tan Phu 10,323			11.3										
Xuan Loc 10,777					22.8								
Thanh Phu 11,138		8.7											
Tieu Can 14,178		9.3											
My Thuan 15,700	1.0												
Binh Dai 16,000	2.0												
Long Thuan 16,800									46.7				
Tan An Hoi 17,700		8.8											
Gia Kiem 20,365	3.1												
Thanh Dong 22,000	1.0												
Tan Duyet 22,400		9.5											
Thanh Phuoc 23,600									48.0				
Long Thanh 28,300	0.7												
Thanh My Tay 33,500									48.5				
Dieu Hoa 40,800													60.0
Vinh Thanh Van 44,600										51.3			
Binh Hoa 82,000			11.0										
Villages	7	5	4	-	2	-	1	-	1	3	1	-	1

Figure 14. The percentage of expenditures for "Public or Common Interests." Reported for 1958.

This budgetary classification is used for some village level activities as well as for higher units, namely, the canton, district, and province. Printing costs for village records, largely vital statistic registers, and the purchase of newspapers are prominent in this Chapter. However, the larger amounts -- oftentimes proposed but not reported -- are for district operations since in principle every village helps finance the district by transferrine an assessed amount to the district seat villasæ, which serves as the disbursing agent for district operations. Somewhat similarly, villages support cantonal administrations.

1. General pattern. Only in five villasæes did these consume more than 25 per cent of the total expenditures. In a strong majority, 17 villasæes, the expenditures were less than 5 per cent. For whatever the reasons might be, all of the villasæes most affected were in the middle range of population, from 9,000 to 16,000. In four villasæes, including the two smallest as well as two of the most populous, no expenditures occurred.

Figure 14

The percentage of expenditures for
"Public or Common Interests." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	-												
Vien An 4,400	-												
Tuyen Thanh 5,900	0.5												
Nam Can 6,800	0.3												
My Duc 8,000	1.0												
Trung Thanh 9,197							31.2						
Thanh Hoa 9,698							34.5						
An Thanh 9,821	3.2												
Tan Phu 10,323						25.2							
Xuan Loc 10,777				18.1									
Thanh Phu 11,138		7.4											
Tieu Can 14,178						26.6							
My Thuan 15,700							33.8						
Binh Dai 16,000	1.5												
Long Thuan 16,800	4.5												
Tan An Hoi 17,700	2.3												
Gia Kiem 20,365	-												
Thanh Dong 22,000		7.3											
Tan Duyet 22,400	1.2												
Thanh Phuoc 23,600	2.4												
Long Thanh 28,300	3.5												
Thanh My Tay 33,500	-												
Dieu Hoa 40,800	0.9												
Vinh Thanh Van 44,600	0.4												
Binh Hoa 82,000	0.2												
Villages	17	2	-	1	-	2	3						

2. Relationship to population. The fact that some of the middle range villages had relatively high expenditures cannot be discounted in evaluating the relationship to population; however, it is likely that exceptional conditions rather than any causal relationship between population and expenditures would account for this pattern, since villages above and below this group fall into a pattern that strongly suggests no causal relationship.

3. Causes of the major deviants. Only the three villages in which expenditures exceeded 30 per cent will be used in this analysis although the other two above 25 per cent could also be included.

In all three villages it is apparent that the expenditures for the district were the major factors. In My Thuan over 90 per cent were for the district. For Thanh Hoa the proportion looks even higher, but in Trung Thanh the pattern gives slightly more emphasis to cantonal operations.

Figure 15. The percentage of expenditures for "Miscellaneous and Unanticipated Expenditures." Reported for 1958.

This is the general catch-all Chapter, as the title indicates. It includes contributions to provincial Mutual Assistance Funds set up in 1957 as temporary measures to aid the more impoverished villages: it contains the items concerning the repayment of security deposits given by parties involved in the "bidded" taxes; and it provides flexibility in having the items for reserve and unanticipated expenditures, which in some villages are of more importance.

1. General pattern. The relative importance of this Chapter varies considerably among the 25 villages. Although 13 of the 25 villages disbursed less than 15 per cent for items in this Chapter, considerable dispersion of the entire pattern -- from zero to as high as 52.5 per cent -- exists among the other villages. All in all it is by no means an unimportant category of village disbursements, regardless of its miscellany nature.

2. Relationship to population. Given the dispersed location of the deviants (those above 40 per cent) as well as relatively low proportions all along the range, no pattern emerges with population other than one of seemingly complete independence.

Figure 15

The percentage of expenditures for
"Miscellaneous and Unanticipated Expenditures." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500										46.9			
Vien An 4,400	2.6												
Tuyen Thanh 5,900			14.5										
Nam Can 6,800							33.9						
My Duc 8,000			13.3										
Trung Thanh 9,197					20.9								
Thanh Hoa 9,698	-												
An Thanh 9,821											52.5		
Tan Phu 10,323		6.8											
Xuan Loc 10,777		9.6											
Thanh Phu 11,138			10.3										
Tieu Can 14,178		5.4											
My Thuan 15,700										45.0			
Binh Dai 16,000		5.0											
Long Thuan 16,800							31.2						
Tan An Hoi 17,700	2.3												
Gia Kiem 20,365							30.2						
Thanh Dong 22,000					24.7								
Tan Duyet 22,400			13.0										
Thanh Phuoc 23,600				18.5									
Long Thanh 28,300			10.5										
Thanh My Tay 33,500				19.2									
Dieu Hoa 40,800		5.2											
Vinh Thanh Van 44,600				18.5									
Binh Hoa 82,000										45.0			
Villages	3	5	5	3	2	-	3	-	-	3	1	-	-

3. Causes of the major deviants. Unfortunately the substance of the expenditures is usually not identified in the budget document when the expenditure falls into the category of "unanticipated." Yet, this category was an important factor in three of the four deviants -- Thong Binh, My Thuan and Binh Hoa. For Thong Binh the other major item was a contribution, probably to the province. In My Thuan and Binh Hoa repayment of security deposits also were major causes. The pattern in An Thanh is more diffused; parts of it are not understood: a "temporary disbursement" and a "delinquent expenditure" accounted for over 50 per cent of the total.

Figure 16. The percentage of expenditures for "Extra-ordinary Expenditures." Reported in 1958.

While the instructions issued by the Bureau of the Budget indicate this Chapter is used only for "extra-ordinary" in contrast even to unforeseen expenditures, in practice it is the major place for making provisions for unanticipated expenditures. Furthermore, the advice that it should be used only for purposes for which there are also "extraordinary" receipts seems to be ignored.*

1. General pattern. Fairly large "extraordinary" expenditures occurred in eight of the 25 villages, which expended over 15 per cent. The entire range was from zero per cent in eight villages to 33.7 per cent in the fairly populous village of Thanh Dong. While 13 of the 25 villages disbursed less than 5 per cent, considerable spread in the over-all pattern still remains.

2. Relationship to population. Generally, use of this Chapter is concentrated in the more populous villages, beginning at the 10,000 population level; yet exceptions such as My Thuan and Tan An Hoi showing zero expenditures dampen any interest in suggesting a possible relationship to population.

*Seven villages reported "extraordinary receipts" (not shown in any table in this series) -- Nam Can, 1.4%; Tan Phu, 11.5%; Xuan Loc, 1.4%; Tieu Can 4.9%; My Thuan, 8.2%; Tan Duyet, 1.03%; and Vinh Thanh Van, 7.2%.

Figure 16

The percentage of expenditures for
"Extra-ordinary Expenditures." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	-												
Vien An 4,400	-												
Tuyen Thanh 5,900	-												
Nam Can 6,800	2.8												
My Duc 8,000				19.9									
Trung Thanh 9,197	-												
Thanh Hoa 9,698	-												
An Thanh 9,821	-												
Tan Phu 10,323							30.7						
Xuan Loc 10,777				16.7									
Thanh Phu 11,138					23.0								
Tieu Can 14,178				16.5									
My Thuan 15,700	-												
Binh Dai 16,000						26.3							
Long Thuan 16,800	1.3												
Tan An Hoi 17,700	-												
Gia Kiem 20,365				17.5									
Thanh Dong 22,000							33.7						
Tan Duyet 22,400		7.4											
Thanh Phuoc 23,600	2.4												
Long Thanh 28,300				15.8									
Thanh My Tay 33,500	1.7												
Dieu Hoa 40,800	0.3												
Vinh Thanh Van 44,600		5.4											
Binh Hoa 82,000		6.7											
Villages	13	3	-	5	1	1	2	-	-	-	-	-	-

3. Causes of major deviants. Since no information as to the specifics of the causes for the extraordinary expenditures are reported in any of the deviants, no opportunity exists for gaining direct insight into the nature of the local circumstances that evoked these relatively high expenditures. A related question, however, can be examined: to what extent do the villages anticipate these "extraordinary" expenditures? The answer to this is that the reaction of the villages varies considerably. In Tan Phu it is apparent that the village anticipated a similarly large expenditure for the following year since it raised its proposed expenditure from 11,000\$ in 1958 to 160,000\$ in 1959; the reported expenditure in 1958 amounting to 160,000\$. In the other major deviant -- Thanh Dong village -- regardless of the major increase in reported expenditures over anticipated in 1958 (234,000\$ in contrast to a proposed 55,000\$) the village even lowered its estimate slightly for 1959, to 54,400\$. A more moderate reaction occurred in Binh Dai village where after the reported amount zoomed up to 122,000\$ after an estimate of 26,000\$; the 1959 proposal was a compromise of 90,000\$. Thus, three separate patterns of reactions to the extraordinary expenditures were found in these three major deviant villages.

In Review

This study has noted some characteristics of 25 different village financial patterns as found in their 1959 budget documents. These 25 villages rank among the financial "elite" of Viet Nam since they submitted proposed budgets exceeding 500,000\$, which places them within at least the top ten per cent of all 2,600 villages. While some observations were made of the proposed or anticipated receipts and expenditures, most emphasis was placed on the reported or actual finances for 1958.

The proposed when compared with reported finances provide some insight into administrative behavior of village (and possibly higher) officials involved in the preparation of the village budgets. Generally in the practices of government it is customary to under-estimate receipts and over-estimate expenditures, a practice protecting the operating official from a financial drouth. Was this behavior pattern found in these villages? On the receipts side the local officials did not strongly follow this practice -- only a bare majority of 13 villages had underestimated their receipts. Among the deviants, the error of overestimating went as high as -71% per cent while altogether in four villages the error exceeded -28 per cent. However, a more customary pattern occurred in the expenditures. The typical behavior of

overestimating expenditures occurred in 19 of the 25 villages. Extremely large errors (from -56 to -69 per cent) were found in four of these villages. Thus, at least in part these villages followed the assumed practices of budgeting for the coming year.

Throughout the study an attempt was made to identify possible relationships between the financial and population characteristics to the extent of asking if any correlation existed either negatively or positively, between the total population of the village and the financial data. Insofar as the writer could determine with the aid of the various correlation patterns shown in the preceding tables, no strong patterns emerged. In most cases similar relationships could be found among some of the least and some of the most populous villages at any time. However, rather than suggest this finding as conclusive, it is much wiser to point to its shortcomings -- that neither the population nor financial data were adjusted for some of their built-in variables that could counter-balance any tendency for a pattern to emerge. These variables include a mixture of urban and rural settlements, receipts and expenditures for district and provincial administrations, and major capital investments that might be limited to only the given fiscal year. Until the data can be refined, the question of population-financial relationships must remain unanswered.

In the examination of most of the preceding tables emphasis was placed on noting the village variations within each of the budgetary categories of receipts and expenditures rather than among the categories. To probe into those variations, further research was conducted in an effort to explain the major deviants. In contrast, in this summary the emphasis is placed on the overall comparison of all major categories of receipts and expenditures. Figure 17 summarizes the receipts pattern and Figure 18, the expenditures.

The importance of Chapter III, "Bidded Taxes," as a major source of village receipts is clearly depicted by the pattern in Figure 17. The median village obtained about 35 per cent of its total receipts from this source. Fourteen of the twenty five villages received from 25 to 40 per cent of their receipts from it, and five villages, over 50 per cent. Although no complete tabulation was made of the specific bidded taxes, it became apparent that the most important was the market tax. However, it should be recalled that in one village the outstanding "bidded" tax was a tax on fishing sites.

Second in importance among the receipt sources was Chapter IV, "Miscellaneous Sources." Again although no full evaluation was made, a major source in the Chapter was the police fines. Ranking fourth in importance was Chapter I "Surcharges and Miscellaneous Taxes," although in three

Figure 18

Summary: purposes of village expenditures
Reported for 1958

	I	II	III	IV	V	VI
	General Admin.	Social Affairs	Economic Affairs	Common Interests	Misc. Unantcptd	and Extra-ordinary.
Per cent						
65-70	1					
60-65	2		1			
55-60	2		-			
50-55	-		1			
45-50	4		3		1	
40-45	3		1		3	
35-40	1		-		-	
30-35	↳37		1	3	-	2
25-30	2		-	2	3	1
20-25	4	1	2	-	-	1
15-20	1	-	-	1	2	5
10-15	2	5	↳47	-	3	-
5-10	-	↳97	5	2	↳57	3
0-5	-	10	7	↳177	5	↳137
Villages	25	25	25	25	3	25

↳N7 = median.

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APPENDIX A

1959 Village Budgets of 500,000\$ and Above --
Village Population Under 5,000.

1. Thong Binh Village, Kien Phong Province, SVN-West Region.
(Population 3,500)

(a) Receipts

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Rice fields	1,000\$	1,000\$	\$
Boats	150	500	45
Buffaloes	9,500	4,000	9,858
Total:	<u>10,650\$</u>	<u>5,500\$</u>	<u>9,903\$</u>
CHAPTER II			
Fishes-pools-location	\$	2,000\$	\$
Miscellaneous	30,000	30,000	28,947
Total:	<u>30,000\$</u>	<u>32,000\$</u>	<u>28,947\$</u>
CHAPTER III			
Fishing Sites	330,500\$	376,200\$	189,500\$
	<u>330,500\$</u>	<u>376,200\$</u>	<u>189,500\$</u>
CHAPTER IV			
Registration	7,000\$	6,000\$	7,000\$
Security Deposit		40,000	
Total:	<u>7,000\$</u>	<u>46,000\$</u>	<u>7,000\$</u>
CHAPTER V			
Fund in Prov. Tréas.	238,800\$	218,700\$	238,700\$
Fund in Village Tréas.	10,268	22,979	10,268
Total:	<u>249,068\$</u>	<u>241,679\$</u>	<u>248,968\$</u>
<u>Summary</u>			
CHAPTER I	10,650\$	5,500\$	9,903\$
II	30,000	32,000	28,947
III	330,500	376,200	189,500
IV	7,000	46,000	7,000
V	249,068	241,679	248,968
Total Receipts:	<u>627,218\$</u>	<u>701,379\$</u>	<u>484,318\$</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allow.Village Council	97,200\$	84,257\$	58,934\$
Village Personnel	8,400	8,400	8,400
Hamlet chiefs	21,600	21,600	21,600
Workers	6,000	6,000	6,000
Total:	<u>133,200\$</u>	<u>120,257\$</u>	<u>94,934\$</u>
Art.2 Materials			
Village Office	4,920\$	5,200\$	2,500\$
Purch+Maint.equip.	8,000	8,000	
Illumination	600	600	460
Travel. Meeting	6,000	6,000	4,789
Clothing Militiamen	6,000	3,000	
Total:	<u>25,520\$</u>	<u>22,800\$</u>	<u>7,749\$</u>
CHAPTER II			
Art.1 Sanitary Personnel	<u>18,000\$</u>	<u>18,000\$</u>	\$
Art.2 Purch+Maint.Schools	15,000	15,000	
Social Affairs	1,800	1,800	1,800
Prize Distribution	200	200	
Total:	<u>17,000\$</u>	<u>17,000\$</u>	<u>1,800\$</u>
CHAPTER III			
Art.3 Repair School	20,000\$	20,000\$	\$
Village Hall		50,000	
Guard Post	20,000		10,000
Market	10,000		
Roads	20,000		
Bridges		30,000	
Village Hall	50,000		
Dinh		20,000	
Maternity	30,000	30,000	
Total:	<u>150,000\$</u>	<u>150,000\$</u>	<u>10,000\$</u>
CHAPTER IV			
Contribution to district	48,000\$		
Total:	<u>48,000\$</u>		
CHAPTER V			
Unanticipated	65,000\$	100,000\$	70,000\$
Contribution [to ?]	62,000	125,000	31,000
Reserve	100,000	110,000	
Total:	<u>227,000\$</u>	<u>335,000\$</u>	<u>101,000\$</u>
CHAPTER VI			
Unanticipated	73,398\$	36,322\$	
Total:	<u>73,398\$</u>	<u>36,322\$</u>	

Summary

CHAPTER I	158,720\$	143,057\$	102,683\$
II	35,000	35,000	1,800
III	150,000	150,000	10,000
IV	48,000		
V	227,000	335,000	101,000
VI	73,398	36,322	
Total Expenditures:	<u>692,118\$</u> =====	<u>699,379\$</u> =====	<u>215,483\$</u> =====

(c) Explanatory Notes

Salaries and Allowances:

Village Chiefs	1,900\$ x 12 =	22,800\$
Police	1,800 x 12 =	21,600
Finance	1,800 x 12 =	21,600
Agricultural	1,400 x 12 =	16,800
Civil Status	1,200 x 12 =	14,400
		<u>97,200\$</u>

Village Clerks	8,400\$
Permanent workers	6,000
6 Hamlet Chiefs	<u>21,600</u>
	<u>36,000\$</u>

Villages Under 5,000 Population

2. Vien An Village, Ba Xuyen Province, SVN-West Region.
(Population 4,400)(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Rice Fields	21,245\$	21,245\$	6,000\$
Urban public Lands	10,004	10,803	2,000
Licenses	2,000	2,006	1,966
Boats	1,024	1,024	132
Oxen	7,530	7,530	4,800
Carts	150	150	
Total:	<u>41,953\$</u>	<u>42,758\$</u>	<u>14,898\$</u>
Art.2 Diverse Taxes	-	-	-
CHAPTER II			
Art. 1 Public Rice Lands	232,500\$	225,000\$	221,529\$
Urban Public Lands	10,807		-12,856
Total:	<u>243,307\$</u>	<u>225,000\$</u>	<u>234,385\$</u>
CHAPTER III			
Art.1 Fishing sites	4,650\$	4,650\$	4,650\$
Total:	<u>4,650\$</u>	<u>4,650\$</u>	<u>4,650\$</u>
CHAPTER IV			
Art.1 Fines	190\$	190\$	\$
Registration	1,000	1,620	1,585
Reimbursement: Loans	150,000	150,000	7,200
Previous years	60,000	55,478	21,319
Miscellaneous	5,000	10,000	1,274
Total:	<u>216,190\$</u>	<u>217,288\$</u>	<u>31,378\$</u>
CHAPTER V			
Cash in Provincial Treasury	8,000\$	220,999\$	220,999\$
Cash in Village	2,700	6,610	6,610
Total:	<u>10,700\$</u>	<u>227,609\$</u>	<u>227,609\$</u>
<u>Summary</u>			
CHAPTER I	41,953\$	42,758\$	14,898\$
II	243,307	225,000	234,385
III	4,650	4,650	4,650
IV	216,190	217,288	31,378
V	10,700	227,609	227,609
Total Receipts:	<u>516,800\$</u>	<u>717,305\$</u>	<u>512,920\$</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allow:Village Council	82,800\$	69,949\$	60,850\$
Village Personnel	12,000	12,000	12,000
Hamlet chiefs & Hamlet Ct.	21,600	22,800	21,600
Messengers	9,600	9,600	9,600
Total:	<u>126,000\$</u>	<u>114,349\$</u>	<u>104,050\$</u>
Art.2 Materials			
Village Office	4,200\$	4,300\$	1,200\$
Purch+Maint.: Equipt.	12,800	12,800	9,000
Illumination	2,400	2,400	1,776
Ceremonies		2,000	
Travel + Meeting	8,000	7,200	7,000
Taxes of Village	7,000	7,000	
Contribution: "Train- ing Course"	5,000		
Total:	<u>39,400\$</u>	<u>35,700\$</u>	<u>18,976\$</u>
CHAPTER II (no report)			
CHAPTER III			
Art.1 Personnel: Public works	37,820\$		21,050\$
Art.2 Roads	50,000	50,000	
Bridges	10,000	10,000	
Village Hall	20,000	200,000	80,000
School	70,000		
Maternity	30,000	30,000	
Total:	<u>180,000\$</u>	<u>290,000\$</u>	<u>80,000\$</u>
CHAPTER IV			
Clerk of Canton Chief		6,000\$	
Total:		<u>6,000\$</u>	
CHAPTER V			
Contribution to Province			
Budget	40,000\$	\$	\$
Mutual Assistance Fund	51,680	71,730	5,925
Reserve		60,000	
Total:	<u>91,680\$</u>	<u>131,730\$</u>	<u>5,925\$</u>
CHAPTER VI (no report)			
	<u>Summary</u>		
CHAPTER I	165,400\$	150,049\$	123,026\$
II	-	-	-
III	217,820	290,000	101,050
IV		6,000	
V	91,680	131,730	5,925
VI	-	-	-
Total Expenditures:	<u>474,900\$</u>	<u>577,779\$</u>	<u>230,001\$</u>

(c) Explanatory Notes

Salaries and Allowances:

Village Chief	1,900\$ x 12 = 22,800\$
Police	1,800 x 12 = 21,600
Finance	1,800 x 12 = 21,600
Civil Status	1,400 x 12 = 16,800
	<u>82,800\$</u>

6 Hamlet Chiefs	(300 x 6) x 12 = 21,600\$
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Secretary	12,000\$
Liaison Agent	9,600
	<u>21,600\$</u>

APPENDIX B

1959 Village Budgets of 500,000\$ and Above --
Village Population 5,000 - 15,000.

1. Tuyên Thanh Village, Kiên Trung Province, SVN-West Region.
(Population 5,900)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	1,387\$	2,960\$	2,086\$
Urban land	5,122	6,261	10,433
Houses ¹	33,929	9,855	9,877
Licenses	50,000	29,596	67,242
Boats	426	1,168	571
Buffaloes	4,150	3,100	4,700
Total:	<u>95,014\$</u>	<u>52,940\$</u>	<u>94,909\$</u>
Art.2 Station	7,000\$		3,300\$
Total:	<u>7,000\$</u>		<u>3,300\$</u>
CHAPTER II			
Income: Garden	30,000\$	\$	30,000\$
Public lands	18,512	18,512	23,024
Houses	30,000		15,243
Total:	<u>78,512\$</u>	<u>18,512\$</u>	<u>68,267\$</u>
CHAPTER III			
Art.1 Market	204,600\$	102,200\$	102,204\$
Slaughtering	111,000	60,000	86,450
Berthage	10,000	10,000	8,800
Fishing (River)	55,320	41,720	41,720
Fishing pools	40,700	34,500	34,500
Total:	<u>421,620\$</u>	<u>248,420\$</u>	<u>273,674\$</u>
CHAPTER IV			
Art.1 Fines by village		\$	480\$
Fines by police	100,000	100,000	187,400
Registration		10,000	
Legalisation	2,000	1,000	3,279
Reimbursement by Teachers			17,600
Previous years ²	33,780	36,100	3,786
Miscellaneous		100,000	188,050
Total:	<u>135,780\$</u>	<u>247,100\$</u>	<u>400,595\$</u>
CHAPTER V			
Cash in provincial Treasury	126,900\$	94,162\$	94,162\$
Cash in village	21,456	2,086	2,086
Total:	<u>148,356\$</u>	<u>96,248\$</u>	<u>96,248\$</u>

2. Nam Can Village, An Xuyên Province, SVN-West Region.
(Population 6,800)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Houses	14,930\$	14,800\$	80\$
Licenses	66,030	64,880	37,900
Boats	2,080	2,010	390
Berthage	50,000	50,000	41,990
Total:	<u>133,040\$</u>	<u>131,690\$</u>	<u>80,360\$</u>
CHAPTER II			
Public land			150\$
Total:			<u>150\$</u>
CHAPTER III			
Market	100,000\$	100,000\$	65,070\$
Slaughtering	7,200	5,400	6,860
Fishing sites	373,000	300,000	373,500
Total:	<u>480,200\$</u>	<u>405,400\$</u>	<u>445,430\$</u>
CHAPTER IV			
Fines	3,000\$	3,000\$	2,190\$
Registration	8,000	3,500	7,330
Previous years	34,190	170,160	62,800
Total:	<u>45,190\$</u>	<u>176,660\$</u>	<u>72,320\$</u>
CHAPTER V			
Cash in provincial treasury	129,210\$	39,950\$	45,950\$
Cash in village	8,390	4,900	44,120
Total:	<u>137,600\$</u>	<u>44,850\$</u>	<u>90,070\$</u>
CHAPTER VI			
Unanticipated	10,000\$	20,000\$	10,000\$
Total	<u>10,000\$</u>	<u>20,000\$</u>	<u>10,000\$</u>
<u>Summary</u>			
CHAPTER I	133,040\$	131,690\$	80,360\$
II			150
III	480,200	405,400	445,430
IV	45,190	176,660	72,320
V	137,600	44,850	90,070
VI	10,000	20,000	10,000
Total Receipts:	<u>806,030\$</u>	<u>778,600\$</u>	<u>698,330\$</u>
	=====	=====	=====

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allowances: Vil. Council	110,400\$	88,240\$	65,330\$
Personnel	26,400	21,600	12,510
Finance Officer	50,400	84,000	42,000
Workers	12,000	10,800	2,700
Village guards		162,000	19,800
Total:	<u>199,200\$</u>	<u>366,640\$</u>	<u>142,340\$</u>
Art.2 Office supply	6,000\$	4,800\$	4,570\$
Purchase + Maintenance	30,000	5,000	5,000
Illumination	10,000	3,000	1,900
Ceremonies	20,000	8,000	6,490
Meetings + Travel	10,000	3,000	3,320
Food for prisoners	1,000	1,000	
Clothes for personnel	16,000	4,500	3,100
" workers	10,000	10,000	2,540
Transportation: Pers.	10,000	5,000	9,550
Total:	<u>113,000\$</u>	<u>44,300\$</u>	<u>36,470\$</u>
CHAPTER II			
Purch+maint: School	30,000\$	10,000\$	190\$
Social affairs	3,000	3,000	
Burial of poor	5,000	1,000	270
Removal of garbage	6,000	2,000	1,500
Youth Sports	10,000	10,000	1,500
Total:	<u>54,000\$</u>	<u>26,000\$</u>	<u>3,460\$</u>
CHAPTER III			
Art.1 Public works: personnel	12,000\$	12,000\$	3,500\$
	<u>12,000\$</u>	<u>12,000\$</u>	<u>3,500\$</u>
Art.2 Materials	2,000\$	1,000\$	160\$
Repair: roads	50,000	20,000	2,310
: market	70,000		
: village hall	70,000	120,000	49,510
Total:	<u>192,000\$</u>	<u>141,000\$</u>	<u>51,980\$</u>
CHAPTER IV			
Newspapers	2,000\$	1,000\$	1,050\$
Total:	<u>2,000\$</u>	<u>1,000\$</u>	<u>1,050\$</u>
CHAPTER V			
Unanticipated	120,630\$	14,000\$	27,780\$
[?]	230,200	167,000	100,180
Total:	<u>350,830\$</u>	<u>181,000\$</u>	<u>127,960\$</u>

Nam Can Village

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CHAPTER VI

Unanticipated

<u>10,000\$</u>	<u>7,620\$</u>	<u>10,730\$</u>
10,000\$	7,620\$	10,730\$

Summary

CHAPTER I..	312,200\$	410,940\$	178,810\$
II	54,000	26,000	3,460
III	204,000	153,000	55,480
IV	2,000	1,000	1,050
V	350,830	181,000	127,960
VI	<u>10,000</u>	<u>7,620</u>	<u>10,730</u>
Total Expenditures:	<u>933,030\$</u>	<u>779,560\$</u>	<u>377,490\$</u>

3. My Duc Village, Kiên Giang Province, SVN-West Region.
(Population 8,000) -

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Rice	1,900\$	1,900\$	811\$
Various crops	2,200	2,200	392
Houses	65,000	11,200	30
Buildings		6,000	
Licenses	70,000	70,600	60,072
Boats	500	300	569
Buffaloes	2,400	100	5,060
Oxen	18,000	4,700	12,200
Carts	1,000	1,240	740
Pedicabs	300	260	
Total:	<u>161,300\$</u>	<u>99,500\$</u>	<u>79,874\$</u>
CHAPTER II			
Gas station	400\$	400\$	\$
Public lands	5,000	3,300	9,312
Houses	21,000	20,800	15,360
Rice fields	3,000	3,000	
Fruits	<u>1,000</u>	<u>600</u>	<u>1,100</u>
Total:	<u>30,400\$</u>	<u>28,100\$</u>	<u>25,772\$</u>

CHAPTER III

Market	268,000\$	157,500\$	131,250\$
Slaughter house	25,100	25,000	20,833
Berthage	70,800	50,000	45,837
Fishing sites	4,100	3,900	6,545
Vehicles station	30,000	48,500	40,416
Water	50,000	25,000	68,608
Total:	<u>448,000\$</u>	<u>309,900\$</u>	<u>313,489\$</u>

CHAPTER IV

Fines by police	20,000\$	36,000\$	19,282\$
Registration	40,000	46,000	39,065
Previous years	50,000	16,000	54,770
Security	60,650	28,100	28,100
Miscellaneous	120,000	154,500	195,066
Total:	<u>290,650\$</u>	<u>280,600\$</u>	<u>336,283\$</u>

CHAPTER V

Cash in provincial Treasury	\$	84,000\$	84,000\$
Cash in village	12,650	6,900	6,919
Total:	<u>12,650\$</u>	<u>90,900\$</u>	<u>90,919\$</u>

CHAPTER VI

Unanticipated	7,000\$	7,000\$	
	<u>7,000\$</u>	<u>7,000\$</u>	

Summary

CHAPTER I	161,300\$	98,500\$	79,874\$
II	30,400	28,100	25,772
III	448,000	309,900	313,489
IV	290,650	280,600	336,283
V	12,650	90,900	90,919
VI	7,000	7,000	
Total receipts:	<u>950,000\$</u>	<u>815,000\$</u>	<u>846,337\$</u>

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allowances: Vil. Council	66,000\$	114,500\$	82,047\$
Personnel	12,000	9,000	10,999.
Clerk	57,600	14,400	18,450.
Hamlet chiefs	18,000	25,200	19,550
Youth + sports	3,600		
Transp. of militiamen	9,000	9,000	10,534
Total:	<u>166,200\$</u>	<u>172,100\$</u>	<u>141,580\$</u>

My Duc Village

Art. 2 Materials

Office equipment	6,000\$	6,200\$	5,772\$
Purchase + maintenance	5,000	7,000	7,118
Mails + telegram	5,000	2,000	2,106
Illumination	30,000	30,000	32,324
Ceremonies	13,000	10,000	6,723
Travel + meetings	3,000	3,000	2,851
Food for prisoners	5,000	5,000	2,944
Registers	1,000	1,000	
Clothes of guards	7,000	17,000	3,907
Police post equipment	6,000	6,000	4,316
Total:	<u>81,200\$</u>	<u>87,200\$</u>	<u>68,061\$</u>

CHAPTER II

Art.1 Sanitation

Teachers	19,200		
Workers	14,600		
Inspection of meat	7,000	9,000	5,436
Total:	<u>51,400\$</u>	<u>9,000\$</u>	<u>5,436\$</u>

Art. 2 Materials

Purchase + maintenance	3,000\$	3,000\$	2,370\$
Social affairs	500	500	
Burial of poor	3,000	3,000	1,472
Removal of garbage	55,000	55,000	42,522
Total:	<u>112,900\$</u>	<u>70,500\$</u>	<u>51,800\$</u>

CHAPTER III

Art. 1 Workers

Personnel	72,000	34,000	62,075
Total:	<u>185,000\$</u>	<u>233,000\$</u>	<u>203,802\$</u>
			<u>265,877\$</u>

Art. 2 Materials

Plant	6,000\$	5,000\$	7,963\$
Roads	2,000	2,000	
Total:	<u>8,000\$</u>	<u>7,000\$</u>	<u>7,963\$</u>

Art. 3 Repair: Village hall

Houses	5,000	5,000	8,940
Bridge + Slaughter house	10,000	10,000	1,454
Total:	<u>290,000\$</u>	<u>32,000\$</u>	<u>20,357\$</u>

CHAPTER IV

Printing	7,000\$	7,000\$	8,240\$
Newspapers	1,000	1,000	
Total:	<u>8,000\$</u>	<u>8,000\$</u>	<u>8,240\$</u>

My Duc Village

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CHAPTER V

Maintenance: Mac Ciu Tomb	2,000\$	2,000\$	\$
Security	60,650	28,100	26,450
Mutual Assistance Fund	162,000	82,000	84,144
Reserve		18,000	
Total:	<u>224,650\$</u>	<u>130,100\$</u>	<u>110,594\$</u>

CHAPTER VI

Unanticipated	36,750\$	38,100\$	165,543\$
	<u>36,750\$</u>	<u>38,100\$</u>	<u>165,543\$</u>

Summary

CHAPTER I	247,200\$	259,300\$	209,641\$
II	112,900	70,500	51,800
III	290,000	299,000	286,234
IV	8,000	8,000	8,240
V	224,650	130,600	110,594
VI	36,750	38,100	165,543
Total Expenditures:	<u>1,919,500\$</u>	<u>805,500\$</u>	<u>832,052\$</u>

(c) Explanatory notes

Village chief	22,800\$
Finance	21,600
Police	<u>21,600</u>
	66,000\$
4 clerks	57,600\$
Permanent worker	<u>12,000</u>
	69,600\$
2 hamlet chiefs	7,200\$
6 "	<u>10,800</u>
	18,000\$
Workers: daily salary	47\$25
"	52.00
"	40.00

5. Thanh Hoa Village, Dinh Tuong Province, SVN-West Region
(Population 9,698)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice	1,627 ^φ	1,627 ^φ	1,501 ^φ
Miscellaneous crops	4,928	4,928	1,712
Houses	17,983	17,983	12,751
Licenses	90,000	78,996	69,176
Boats	603	843	213
Animals	2,265	1,815	1,620
Removal	<u>11,520</u>	<u>11,520</u>	<u>11,280</u>
Total:	128,926 ^φ	117,712 ^φ	98,253 ^φ
CHAPTER II			
Rice land	9,000 ^φ	9,000 ^φ	8,500 ^φ
Non Rice land	700	700	679
Public urban land	20,000	20,000	17,140
Houses	48,000 ^a	33,600	37,400
Stalls	<u>9,000</u>	<u>9,000</u>	<u>8,280</u>
Total:	86,700 ^φ	72,300	71,999 ^φ
CHAPTER III			
Market	652,000 ^φ	440,000 ^φ	440,004 ^φ
Slaughtering	70,000	47,000	47,000
Berthage	5,000	9,200	9,200
Fishing	1,600	2,000	2,000
Wharf	25,000	7,000	7,000
Fresh water	32,400	32,400	32,670
Miscellaneous taxes	<u>50,000</u>	<u>300,000</u>	<u>23,085</u>
Total	836,000 ^φ	837,600 ^φ	560,959 ^φ
CHAPTER IV			
Village-fines	10,000 ^φ	10,000 ^φ	10,000 ^φ
Police-fines	100,000	350,000	712,853
Registration	10,000	80,000	9,549
Previous years	60,229	56,384	4,411
Security-deposit	84,367	54,068	279,468
Miscellaneous taxes	<u>264,596^φ</u>	<u>200,000</u>	<u>188,761</u>
Total	264,596 ^φ	750,452 ^φ	1,205,042 ^φ

a - (8 x 500^φ) x 12 = 48,000^φ

Thanh Hoa Village

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CHAPTER V

Cash Treasury	39,486\$	45,920\$	45,920\$
Cash Village	<u>43,197</u>	<u>97,514</u>	<u>97,514</u>
Total:	82,683\$	143,434\$	143,434\$

Summary

CHAPTER I	128,926\$	117,712\$	98,253\$
II	86,700	72,300	71,999
III	836,000	837,600	560,959
IV	264,596	730,452	1,205,042
V	<u>82,683</u>	<u>143,434</u>	<u>143,434</u>
Total Receipts:	<u>1,398,905\$</u>	<u>1,921,498\$</u>	<u>2,079,687\$</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I-Administration			
Art.1 Personnel:			
- Allowances for Vil. Council	112,800\$	108,600\$	109,735\$
- Salaries for rural clerks	98,400	98,800	51,300
- Salaries for 6 Haml. Ch.	21,600		
- Salaries for various categories of laborers	<u>52,000</u>	<u>69,600</u>	<u>69,600</u>
	284,800	277,000	230,635
Art.2 Materials:			
- Stationery for Vil. Hall	50,000	50,000	62,341
- Purchase + repair of equipt. + furniture	5,000	10,000	37,163
- Postal telegrams + tel.	13,440		20,557
- Illumination of vil. roads + houses	40,000	150,000	80,428
- Ceremonies + Reception	10,000	10,000	28,687
- Indemnities for council members attending meeting	10,000	10,000	10,000
- Tax from the village	10,000	10,000	
- Miscellaneous expenditures		<u>30,000</u>	<u>118,355</u>
Total:	423,240\$	547,000\$	588,166\$

CHAPTER II Social Exp.

Allow. for the veten. + meat "inspectors" at the slaughter house	8,000 ^đ	7,000 ^đ	7,130 ^đ
Social relief	1,000	1,000	
Funerals for the poor	2,000	2,000	313
Miscellaneous exp.		25,000	5,108
Total:	11,000 ^đ	35,000 ^đ	12,551 ^đ

CHAPTER III Economic Exp.

Salaries for road maint.: laborers	72,072 ^đ	70,000 ^đ	64,661 ^đ
Salar. for personnel of the water plant	50,820	50,820	50,820
Equipt. for the water plant + power plant	50,000	100,000	55,537
Rural reconstruction	40,000		
Maint. of streets in chief town	30,000	30,000	19,668
Maint. of bridges + gutters in chief town	10,000		
Maint. of vil. hall	10,000	20,000	2,500
-"- of school	10,000	10,000	9,936
-"- of market	10,000	50,000	30,892
-"- of garage + warehouse of vil. in prov. seat	5,000	40,000	38,820
New projects			7,554
Roads (streets)			4,906
Bridges		100,000	6,557
Rivers (canals) pipe inst.		200,000	
School in Cai Lậy		50,000	50,789
Total:	287,892 ^đ	720,820 ^đ	342,640 ^đ

CHAPTER IV Common expend.

Salar. for cantonal clerks	22,200 ^đ	21,500 ^đ	15,550 ^đ
-"- canton messenger	29,200	29,000	29,000
Allow. for the treasurer of canton	600		
Salary for dist. messenger	7,000	13,800	7,800
-"- vil. employed clerk working at district	62,000	79,000	63,200
Salary for custodians at dist. headquarters	8,500	22,000	18,950
Salary for custodians at information hall	4,150	3,500	1,300
Salary for custodians at hospital + maternity	6,900	14,400	10,200

Construction and reconst. of dist. milit. posts	8,350	30,000	41,690 4,894 (1)
House const. + renovate of dist. maternity	2,500	30,000	4,417
Const. + renovate dist. offices + residence	10,400	25,800	46,749
Const. + renovate of dist school (s)	4,000		
Miscellaneous exp.	40,400	85,200	222,562
Parties on holidays	11,700	10,000	29,260
Exp. for dist. inf. hall	16,150		
Allow. for treasurer for the district	2,400		
Civil status records + forms	5,000	5,000	
Vil. accounting papers (print)	5,000	5,000	
Newspapers	1,200		1,100
Miscellaneous exp.	10,000		
Total:	257,650\$	374,200\$	496,672\$

Summary

CHAPTER I	423,240\$	547,000\$	588,166\$
II	11,000	35,000	12,551
III	287,892	720,820	342,640
IV	257,650	374,200	496,672
Total Expenditures	979,782\$	1,677,020\$	1,440,029\$
	=====	=====	=====

(1) Uniforms for militiamen

6. An Thanh Village, Binh Duong Province, SVN-East Region
(Population 9,821)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice	500 ϕ	500 ϕ	490 ϕ
Various crops c i trees	4,600	4,600	4,734
Private non-rice land	7,400	2,500	7,780
Houses	33,000	28,500	28,625
Licenses	45,000	45,000	57,071
Boats	80	80	104
Animals	3,320	3,320	3,365
Carts	1,800	1,800	2,330
Advertisement	3,000	2,000	4,160
Billiards	5,000	2,000	6,000
Fruit: export-tax	<u>13,800</u>	<u>10,000</u>	<u>12,782</u>
Total:	117,500 ϕ	100,300 ϕ	127,441 ϕ
CHAPTER II			
Non rice land	15,000 ϕ	15,000 ϕ	14,910 ϕ
Houses	42,500	42,500	42,090
Theater tax	8,000	8,000	7,145 ^a
Sale of clay and stone	15,000	10,000	19,960
Sand: rent of land	<u>24,000</u>	<u>38,000</u>	<u>38,000</u>
Total:	104,500 ϕ	113,500 ϕ	122,105 ϕ
CHAPTER III			
Market	680,000 ϕ	492,000 ϕ	492,000 ϕ
Slaughtering	<u>40,000</u>	<u>55,600</u>	<u>55,600</u>
Total:	720,000 ϕ	547,600 ϕ	347,600 ϕ
CHAPTER IV			
Fines	2,000 ϕ	4,500 ϕ	2,250 ϕ
Registration	4,000	8,000	4,566
Copies	5,000	9,000	5,470
Previous years	1,500		2,114
Security Dep.	62,400	49,000	48,966
Miscellaneous	500	500	
Temporary receipts			<u>240,800</u>
Total:	75,400 ϕ	71,000 ϕ	304,166 ϕ

a 10 percent on receipts of theater

CHAPTER V

Cash: Province	259,000\$	251,500\$	251,654\$
Cash: Village	<u>15,600</u>	<u>100</u>	
Total:	274,600\$	251,600\$	251,654\$

Summary

CHAPTER I	117,500\$	100,300\$	127,441\$
II	104,500	113,500	122,105
III	720,000	547,600	347,600
IV	75,400	71,000	304,166
V	<u>274,600</u>	<u>251,600</u>	<u>251,654</u>
Total Receipts:	<u>1,292,000\$</u>	<u>1,084,000\$</u>	<u>1,152,966\$</u>

(b) Expenditures

CHAPTER I

Art.1 Personnel:			
Allowances for the vil. Council	112,800\$	122,000\$	108,532\$
Salaries and allow. for vil. employees - vil. clerk(s)			
-Hamlet Ch.	122,400	126,000	122,400
Allow. for vil. militiamen	<u>18,000</u>	<u>4,800</u>	<u>7,500</u>
	253,200	252,800	238,432
Art.2 - Materials:			
Stationery for vil. Council	3,000	3,000	2,184
Purchase + Repair of equipt.	5,000	5,000	3,660
Illumination of vil. roads + houses	50,000	50,000	42,103
Ceremonies	6,000	15,000	14,300
Indemnities for vil. council to attend meetings	2,500	2,500	1,513
Taxes from the village	14,000	13,000	14,459
Renewal of tax and land records	700	2,200	1,929
Clothing for militiamen + vil. employees	7,000	7,000	2,160
Information + Propaganda	<u>10,000</u>	<u>10,000</u>	<u>5,784</u>
Total:	351,400\$	360,500\$	326,524\$

CHAPTER II

Meat inspection	6,000\$	5,000\$	6,030\$
Salary + allow. for rural teachers	52,400	32,400	400
Laborers	40,200	29,400	29,400
Housing for sanitary pers.	720	720	720

Purchase + repair: to school furniture	9,000	6,000	4,130
Social relief		2,000	1,000
Hospital equipment	3,000	3,000	3,000
Repair to school	2,000	2,000	2,000
Const. or reconst. of maternity, hospital	40,000	30,000	
Const. or Reconst. of the Dinh	2,500	2,500	452
Sports + Youth	5,000	5,000	2,200
Total:	160,820\$	118,020\$	49,332\$

CHAPTER III -

Sal. for street laborers	21,600\$	21,600\$	21,600\$
Repair of Streets in villages	3,000	3,000	
-"- hamlet roads	130,000	60,000	105,665
-"- out houses	3,000	3,000	
-"- vil. hall	60,000	1,000	1,000
-"- Houses (on rent)	2,000	2,000	3,306
Markets (renovate)	1,000	1,000	990
Const. of slaughter house	105,000	100,000	
Total:	325,600\$	191,600\$	132,561\$

CHAPTER IV

Printing of civil status records + forms	8,000\$	8,000\$	3,500\$
Papers + Reviews	6,000	6,000	
Total:	14,000\$	14,000\$	3,500\$

CHAPTER V

Share of market tax	34,000\$	24,600\$	24,600\$
Repayment of sec. deposit	62,400	49,000	7,966
Delinquent exp.	100,000	136,000	131,625
Unanticipated	53,180	53,280	75,869
Contrib. to Mutual Assist F.	129,000	108,000	108,000
Reserve	62,600	30,000	43,076
Temporary disbursement			175,200
Total:	441,180\$	400,880\$	566,336\$

Summary

CHAPTER I	351,400\$	360,500\$	326,524\$
II	160,820	118,020	49,332
III	325,600	191,600	132,561
IV	14,000	14,000	3,500
V	441,180	400,880	566,336
Total Expenditures:	1,293,000\$	1,085,000\$	1,078,253\$

7. Tan Phu Village, Kien Phong Province, SVN-West Region
(Population 10,323)(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice	5,033\$	1,352\$	7,399\$
Diverse crops	1,917	1,917	1,176
Urban public land	2,800		
Houses	3,500		
Licenses	8,500	8,401	15,884
Boats	2,000	3,361	2,140
Animals	3,810	3,810	6,700
Motor bicycles	970		1,060
Total:	<u>28,530\$</u>	<u>18,841\$</u>	<u>36,359\$</u>
CHAPTER II			
Rice land	36,757\$	20,000\$	36,757\$
Public land	1,894		1,894
Total:	<u>38,651\$</u>	<u>20,000\$</u>	<u>38,651\$</u>
CHAPTER III			
Market	67,000\$	70,500\$	70,500\$
Slaughtering	9,500	15,000	15,000
Fishing	298,950	211,150	298,950
Sale of fish-pools	3,875		3,875
Total:	<u>379,325\$</u>	<u>296,650\$</u>	<u>388,325\$</u>
CHAPTER IV			
Fines	3,400\$	500\$	3,400\$
Animal Pound	1,500	1,000	1,500
Registration	12,170	12,170	8,663
Copies-fees	89,368	125,158	71,985
Other Viti-for Dist Exp.	225,000	90,500	48,050
Total:	<u>331,438\$</u>	<u>229,328\$</u>	<u>133,598\$</u>
CHAPTER V			
Cash in Prov. Treasury	170,000\$	100,720\$	100,720\$
Cash: Village	75,826	126,282	126,282
Total:	<u>245,826\$</u>	<u>227,002\$</u>	<u>227,002\$</u>
CHAPTER VI			
Unforeseen	160,000\$		107,176\$
Total:	<u>160,000\$</u>		<u>107,176\$</u>

Summary

CHAPTER I	28,530\$	18,841\$	36,359\$
II	38,651	20,000	38,651
III	379,325	296,650	388,325
IV	331,438	229,328	133,598
V	245,826	227,002	227,002
VI	160,000		107,176
Total Receipts:	<u>1,183,770\$</u>	<u>791,821\$</u>	<u>931,111\$</u>
	=====	=====	=====

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allow. of Vil. Council	97,200\$	82,668\$	63,211\$
Personnel	20,400	10,800	17,400
Hamlet Chiefs	14,400	14,400	10,800
Workers	7,200	7,200	7,200
	<u>139,200\$</u>	<u>115,068\$</u>	<u>98,611\$</u>
Art.2 Vil. hall stationery	3,840	8,600	2,803
Purch. + Maint.	8,000	11,500	11,048
Mail	2,000		
Illumination	4,800	4,800	1,493
Ceremonies	3,000	3,000	2,000
Meetings	2,000	5,000	1,660
Food for Prisoners	6,000	5,000	6,675
Tax of Vil. to Province	2,578	3,000	2,578
Clothing of guards	13,500	13,500	9,000
Information	3,000	6,000	2,287
Total:	<u>187,918\$</u>	<u>175,468\$</u>	<u>138,155\$</u>
CHAPTER II			
Art.1 Sanitary Personnel	22,350\$	17,160\$	11,400\$
Youth + Sports	3,000	7,200	1,450
	<u>25,350</u>	<u>24,360</u>	<u>12,850</u>
Art.2 Purch. + Maint.	9,000	9,000	
Social aid	1,000	1,000	
Prize distribution	1,300	1,000	1,400
Vil. hall repair	55,000	20,000	
Total:	<u>91,650\$</u>	<u>55,36 \$</u>	<u>14,250\$</u>

CHAPTER III

Police office stationery		5,000	2,708
Bridge repair	10,000	10,000	16,984
Guard Post	20,000	20,000	20,000
District office	10,000		
Village Hall	85,000		26,229
Market	5,000		
Total:	<u>130,000</u>	<u>35,000</u>	<u>65,921</u>

CHAPTER IV

District office stationery	18,000	7,200	5,752
District personnel: salary	150,000	111,600	99,259
Purchase: gas for district	105,000	40,000	42,033
Total:	<u>273,000</u>	<u>158,800</u>	<u>147,044</u>

CHAPTER V

Mutual Assistance Fund	111,000	150,921	37,000
Reserves	100,000	50,000	2,573
Total:	<u>211,000</u>	<u>200,921</u>	<u>39,573</u>

CHAPTER VI

Unanticipated	160,600	111,824	179,616
Total:	<u>160,600</u>	<u>111,824</u>	<u>179,616</u>

Summary

CHAPTER I	187,918	175,468	138,155
II	91,650	55,360	14,250
III	130,000	35,000	65,921
IV	273,000	158,800	147,044
V	211,000	200,921	39,573
VI	160,600	111,824	179,616
Total Expenditures:	<u>1,054,168</u>	<u>737,373</u>	<u>584,559</u>

a) Villages:

An Phong	65,000
Dinh Thanh	20,000
Tan Thanh	70,000
Phu Thanh	70,000
	<u>225,000</u>

(c) Explanatory Notes

8. Xuan Loc Village, Long Khanh Province, SVN-East Region
(Population 10,777)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Gardens	1,126 [Ⓓ]	1,206 [Ⓓ]	1,062 [Ⓓ]
Public land	4,320	4,320	3,567
Houses	48,447	46,000	48,200
Rubber plantation	28,000	28,000	28,000
Licenses	28,022	41,750	35,850
Surcharge-Provincial Treasury	433,029	202,000	201,187
Animals	1,845	1,500	2,385
Carts	725	200	1,050
Communal Properties	<u>127,350</u>	<u>120,000</u>	<u>168,307</u>
Total:	672,864	444,976	489,608
CHAPTER II			
Animals	20,000 [Ⓓ]	5,000 [Ⓓ]	1,280 [Ⓓ]
Advertisement	2,000	5,000	1,855
Public non-rice land	20,000	8,000	2,770
Houses	20,000	2,520	8,050
Theater	12,000	12,000	10,000
Total:	<u>74,000[Ⓓ]</u>	<u>27,520[Ⓓ]</u>	<u>23,955[Ⓓ]</u>
CHAPTER III			
Market	455,000 [Ⓓ]	546,000 [Ⓓ]	529,344 [Ⓓ]
Slaughtering	<u>66,000</u>	<u>62,000</u>	<u>59,723</u>
Total:	521,000 [Ⓓ]	608,000 [Ⓓ]	589,067 [Ⓓ]
CHAPTER IV			
Fines	95,000 [Ⓓ]	50,000 [Ⓓ]	94,160 [Ⓓ]
Sale of old elect. engine			24,750
Registration	14,000	15,000	13,770
Security deposit ¹	50,000	120,000	87,037
Security deposit ¹		<u>50,166</u>	<u>99,403</u>
Total:	<u>159,000[Ⓓ]</u>	<u>235,166[Ⓓ]</u>	<u>319,120[Ⓓ]</u>
CHAPTER V			
Cash in Treasury	4,000 [Ⓓ]	370,000 [Ⓓ]	370,000 [Ⓓ]
Cash in Village	<u>178,356</u>	<u>147,024</u>	<u>147,024</u>
Total:	182,356 [Ⓓ]	517,024 [Ⓓ]	517,024 [Ⓓ]

¹Construction of Post office, telegraph and telephone building

CHAPTER VI

Unforeseen items

3,000\$

3,000\$

28,254\$

Total:

3,000\$

3,000\$

28,254\$

Summary

CHAPTER I

672,864\$

444,976\$

489,608\$

II

74,000

27,520

23,955

III

521,000

608,000

589,067

IV

159,000

235,166

319,120

V

182,356

517,024

517,024

VI

3,000

3,000

28,254

Total Receipts:

1,612,220\$

1,835,686\$

1,967,028\$

(b) Expenditures1959
Proposed1958
Proposed1958
Reported

CHAPTER I

Allow. Vil. Council

112,800\$

80,680\$

88,532\$

Personnel (clerk)

18,000

36,000

16,500

Hamlet chiefs:

15,600

27,600

29,000

Messengers

31,200

12,000

21,000

Public work (personnel)

7,000

6,720

6,534

Materials: stationery for

Village hall

6,000

5,000

5,425

Purchases + Maintenances

40,000

30,000

45,540

Illumination

15,000

10,000

11,293

Ceremonies

35,000

30,000

34,451

Meetings

8,000

5,000

7,731

Road repair

3,000

3,000

3,000

Clothing: guards

25,000

28,000

21,275

Transportation of personnel

7,000

4,000

7,027

Total:

323,600\$

278,000\$

297,308\$

CHAPTER II

Sanitary personnel

76,800\$

10,800\$

31,700\$

Workers (School-Maternity)

18,000

16,800

14,931

Per diem for personnel

57,000

87,600

55,800

School repair

10,000

10,000

15,000

Cemetery repair

10,000

10,000

9,350

Hamlet school repair

20,000

7,000

12,328

Dinh repair

20,000

10,000

2,500

Total:

211,800\$

152,200\$

141,609\$

CHAPTER III

Dam construction		120,000\$	144,565\$
Roads repair	50,000	100,000	28,618
Village-hall	200,000	130,000	95,346
Houses	20,000	20,000	35,827
Market Hall	150,000	200,000	76
New slaughter-house: const.	150,000	150,000	
Total:	570,000\$	720,000\$	304,432\$

CHAPTER IV

Printing	30,000\$	30,000\$	29,393\$
Stationery for Chief			
Canton Office	10,000	10,000	16,412
Personnel salary	154,800	182,100	168,144
Driver-salary	25,200	25,200	23,100
Youth + Sports	5,000	5,000	90
Information	4,000	4,000	4,150
Total:	229,000\$	256,300\$	241,289\$

CHAPTER V

Security deposit	93,583\$	50,166\$	5,820\$
Post-Office Construction	150,000	168,000	55,500
Food for Prisoners	50,000	120,000	66,917
Total:	293,583\$	338,166\$	128,237\$

CHAPTER VI

Unforeseen Items	215,016\$	179,333\$	223,298\$
Total:	215,016\$	179,333\$	223,298\$

Summary

CHAPTER I	323,600\$	278,000\$	297,308\$
II	211,800	152,200	141,609
III	570,000	720,000	304,432
IV	229,000	256,300	241,289
V	293,583	338,166	128,237
VI	215,016	179,333	223,298
Total Expenditures:	<u>1,842,999\$</u>	<u>1,923,999\$</u>	<u>1,336,173\$</u>

(c) Explanatory Notes

13 Hamlet Chiefs = $100 \times 13 \times 12 = 15,600\text{đ}$

28 guards - (clothing)

Purchase of Lambretta Scooter = $20,300\text{đ}$

Stockyards .

Guardian	21,600đ
Workers	<u>14,400</u>
	36,000đ

Clerk	18,000đ
Messenger	18,000
Liaison	<u>13,200</u>
	49,200đ

Chief	26,400đ
Finance	25,200
Police	25,200
Economic	18,000
Social	<u>18,000</u>
	112,800đ

9. Thanh Phu Village, Kien Hoa Province, SVN-West Region,
(Population 11,138)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	8,790 [⊥]	7,880 [⊥]	5,013 ^a
Garden crops	1,800	1,500	642 ^b
Licenses	20,000	12,000	23,297
Boats	160	160	204 ^c
Animals	18,980	19,560	7,080
Carts	550	450	450
Total:	<u>50,280[⊥]</u>	<u>41,550[⊥]</u>	<u>36,686[⊥]</u>
CHAPTER II			
Public rice land	110,000 [⊥]	60,750 [⊥]	102,400 ^d
Public non-rice land	4,000	4,000	4,253 ^e
Houses	48,000	48,000	53,100 ^f
Total:	<u>162,000[⊥]</u>	<u>112,750[⊥]</u>	<u>159,753[⊥]</u>
CHAPTER III			
Market	215,000 [⊥]	235,000 [⊥]	235,000 [⊥]
Slaughtering	43,600	37,000	37,000
Total:	<u>258,600[⊥]</u>	<u>272,000[⊥]</u>	<u>272,000[⊥]</u>
CHAPTER IV			
Animals	300 [⊥]	10,000 [⊥]	331 [⊥]
Registration	100	100	
Loans	34,000	9,050	35,340
Previous years			2,541
Security-Deposit	25,860	27,200	3,700
Total:	<u>60,260[⊥]</u>	<u>46,350[⊥]</u>	<u>41,912[⊥]</u>
CHAPTER V			
Cash in Village	23,119 [⊥]	20,570 [⊥]	20,570 [⊥]
Cash in Province	23,119	62,135	41,565
Total:	<u>23,119[⊥]</u>	<u>82,705[⊥]</u>	<u>62,135[⊥]</u>
<u>Summary</u>			
CHAPTER I	50,280 [⊥]	41,550 [⊥]	36,686 [⊥]
II	162,000	112,750	159,753
III	258,600	272,000	272,000
IV	60,260	46,350	41,912
V	23,119	82,705	62,135
Total Receipts:	<u>554,259[⊥]</u>	<u>555,355[⊥]</u>	<u>572,486[⊥]</u>

(b) Expenditures

	<u>1959</u> Proposed	<u>1958</u> Proposed	<u>1958</u> Reported
CHAPTER I			
Art.1 Allow. Vil. Council	82,800\$	81,078\$	74,050\$
Dist.Vil. Pers. salary	94,800	62,400	73,740
Hamlet Chiefs	18,000		
1 worker + 3 Pagoda custodians	12,000	12,000	12,000
Meat Inspection	3,000	3,000	3,000
	<u>210,600</u>	<u>158,478</u>	<u>162,790</u>
Art.2 Dist. Off.: stationery	8,400	10,800	19,851
Purch. + Maint.: Equipt.	7,000	15,000	9,673
Illumination	18,000	18,000	19,171
Ceremonies	4,000	6,000	5,536
Meetings	6,000	4,000	14,800
Food: for Prisoners	400	300	380
Tax of Vil. from Treasury	9,000	9,000	
Total:	<u>263,400\$</u>	<u>221,578\$</u>	<u>232,201\$</u>
CHAPTER II			
Sanitary Personnel	16,800\$	16,800\$	16,800\$
Workers (School-Hospital- Maternity)	29,400	29,400	27,950
1 nurse's salary	7,200		
Purchase + Maint.: School Welfare	1,000	10,000	
Burial	1,000	1,000	600
Maternity-Hosp.: repair	5,000	3,000	5,447
Total:	<u>60,400\$</u>	<u>61,200\$</u>	<u>50,797\$</u>
CHAPTER III			
Public Works: Personnel	40,800\$	40,800\$	40,800\$
Canal repair		2,000	1,000
Market repair	10,000		6,605
Total:	<u>50,800\$</u>	<u>42,800\$</u>	<u>48,405\$</u>
CHAPTER IV			
Printing	3,000\$	3,000\$	4,316\$
Canton office (personnel)	27,600	38,400	36,900
Total:	<u>30,600\$</u>	<u>41,400\$</u>	<u>41,216\$</u>
CHAPTER V			
Security Deposit	25,860\$	27,200\$	27,200\$
Security-Service-Reception	30,000		
Mutual Assistance Fund	112,112	114,405	30,000
Total:	<u>167,972\$</u>	<u>141,605\$</u>	<u>57,200\$</u>

CHAPTER VI

Unforeseen Items

Total:

20,457\$	37,972\$	128,091\$
<u>20,457\$</u>	<u>37,972\$</u>	<u>128,091\$</u>

Summary

CHAPTER I	263,400\$	221,578\$	232,201\$
II	60,400	61,200	50,797
III	50,800	42,800	48,405
IV	30,600	41,400	41,216
V	167,972	141,605	57,200
VI	<u>20,457</u>	<u>37,972</u>	<u>128,091</u>
Total Expenditures:	<u>593,629\$</u>	<u>546,555\$</u>	<u>557,910\$</u>

(c) Explanatory Notes

Canton clerk 1,400 x 12 = 16,800\$
 1 messenger 900 x 12 = 10,800\$
27,600\$

Vil. 2 clerks 10,800 + 13,200 = 24,000\$
 Dist 3 -"- 22,800 + 18,000 + 18,000 = 58,800\$
 1 assistant 12,000\$
 10 Hamlet Chiefs 18,000\$
 1 permanent workers 10,200\$
 3 custodians 1,800\$
124,800\$

Village chief 22,800\$
 Finance 21,600\$
 Police 21,600\$
 Clerk 10,800\$
76,800\$

a 3,291ha,53

b 174ha,20

c 12 of 2 tons
 1 of 3 tons

d 202ha54 = 2200 gia

e 157\$00 per Ha

f 100\$00 per unit

10. Tieu Can Village, Vinh Binh Province, SVN-West Region.
(Population 14,178)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art. Rice fields	20,200\$	13,000\$	15,007\$
Garden	2,200	2,000	1,329
Houses	11,000	11,000	14,171
Licenses	13,000	15,000	12,498
Boats	1,000	900	1,326
Buffaloes	8,600	5,000	6,620
Oxen	6,400	4,500	4,202
Carts	500	500	650
Cycles - three wheels	500	500	140
	<u>63,400\$</u>	<u>52,400\$</u>	<u>55,943\$</u>
Art. 2 House's repairs - Taxes	2,000	2,000	
Occupation public land	2,000	2,000	
Animals	500	500	8,820
Building line	1,000	1,000	
Total:	<u>68,900\$</u>	<u>57,900\$</u>	<u>64,763\$</u>
CHAPTER II Income			
Urban land occupation	5,000\$		
Public Rice land	33,000	15,000	28,424
Public land	300	100	300
Total:	<u>38,300\$</u>	<u>15,100\$</u>	<u>28,724\$</u>
CHAPTER III Fees			
Market (1)	176,000\$	123,000\$	118,150\$
Slaughtering	45,000	56,400	51,700
Fishing sit.	2,500	2,400	
Illumination	300	200	310
Total:	<u>223,800\$</u>	<u>182,000\$</u>	<u>170,160\$</u>
CHAPTER IV			
Fines by Village	10,000\$	10,000\$	
Fines by Court	37,000	37,000	20,882\$
Legalisation	35,000	41,000	24,030
Security Deposit	18,626	15,151	15,151
Previous years	6,327	8,000	7,030
Contribution for District	60,000	100,000	77,000
Miscellaneous		<u>410,000</u>	<u>270,552</u>
Total:	<u>166,953\$</u>	<u>621,151\$</u>	<u>414,645\$</u>

CHAPTER V

Cash in Province	10,647\$	10,675\$	
Cash in Village	<u>31,400</u>	<u>59,977</u>	<u>70,650</u>
Total:	42,047\$	70,652\$	70,650\$

CHAPTER VI

Unforeseen Items	<u>30,000\$</u>	<u>3,197\$</u>	<u>38,973\$</u>
Total:	30,000\$	3,197\$	38,973\$

Summary

CHAPTER I	68,900\$	57,900\$	64,763\$
II	38,300	15,100	28,724
III	223,800	182,000	170,160
IV	166,953	621,151	414,645
V	42,047	70,652	70,650
VI	<u>30,000</u>	<u>3,197</u>	<u>38,973</u>
Total Receipts:	<u>570,000\$</u>	<u>950,000\$</u>	<u>787,915\$</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Administration			
Allow. of Vil.Council number	102,600\$	90,437\$	88,849\$
Personnel (School-Pagoda, workers, messenger, watchers)	130,000	146,400	133,100
Police			<u>37,800</u>
	<u>232,600\$</u>	<u>236,837\$</u>	<u>259,749\$</u>
Art.2 Materials			
Village-Office Purchase	4,400	2,000	713
Mails	500	1,000	
Illumination	5,000	14,000	5,129
Ceremonies	2,000	6,000	1,000
Travel-Meetings	1,400	2,400	1,165
Food for Prisoners		15,000	12,670
Taxes of Village		2,470	
Registers: maintenance	500	1,100	
Clothing-personnel		3,000	
Information		2,000	946
Total:	<u>246,400\$</u>	<u>290,807\$</u>	<u>281,372\$</u>

CHAPTER II

ART.1 Sanitary Personnel	3,600		
Teachers-	32,400	21,600	22,442
Workers - District	18,000	18,000	16,500
Workers - Village	3,600	3,600	3,000
	<u>57,600</u>	<u>43,200</u>	<u>41,942</u>

Art.2 Materials

Purchase + Maint.: equipt.		5,000	
Social		1,000	
Burial of poors		1,000	1,800
Repairs		3,000	
Youth + Sports		3,600	2,100
	<u></u>	<u></u>	<u></u>

Total:	57,600	56,800	45,822
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CHAPTER III

Art.1 Workers (Public-works)	43,200	43,000	39,600
Economic-personnel		3,600	
	<u>43,200</u>	<u>46,600</u>	<u>39,600</u>

Art.2 Water plant

Repairs - Bridge		2,000	
- Rivers		8,000	
- Village Hall		5,000	2,979
- Market	15,000	10,000	
- Slaughter House		80,000	19,346
- Roads		3,000	
- Guard Post			9,948
- School		40,000	
	<u></u>	<u></u>	<u></u>

Total:	58,200	194,600	71,873
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CHAPTER IV

Printing	2,000	2,000	
News-papers	720	720	510
District off.: personnel	199,600	106,200	78,800
District off.: equipt.	60,000	100,000	126,748
District off.: Canton Chief		1,800	
Canton office: personnel		18,000	
Messenger		10,800	
	<u></u>	<u></u>	<u></u>
Total:	262,320	239,520	206,058

CHAPTER V

Loans		52,796	
Security-Deposit(2)	33,777	15,151	33,450
Mutual Assistance Fund	10,000	76,750	8,000
	<u></u>	<u></u>	<u></u>
Total:	43,777	144,697	41,450

CHAPTER V

Payment of loans	100,000 [₪]	131,000 [₪]	81,000 [₪] ^a
Security deposits	75,840	63,920	75,840
Total	<u>175,840[₪]</u>	<u>194,920[₪]</u>	<u>156,840[₪]</u>

CHAPTER VI

Deposits up to 20 Jan.	40,000 [₪]	48,000 [₪]	48,000 [₪]
Cash in village to 20 Jan.	6,000	32,950	32,948
Total	<u>46,000[₪]</u>	<u>80,950[₪]</u>	<u>80,948[₪]</u>

Summary

CHAPTER I	18,760 [₪]	17,530 [₪]	59,049 [₪]
II	31,600	53,600	17,013
III	458,000	386,500	389,702
IV	256,000	172,000	281,210
V	175,840	194,920	156,840
VI	46,000	80,950	80,948
Total Receipts	<u>986,200[₪]</u> =====	<u>905,000[₪]</u> =====	<u>984,762[₪]</u> =====

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Personnel			
Allow. - Vil. Council	82,800 [₪]	69,950 [₪]	75,054 [₪]
Vil: Employees Salaries	55,200	44,400	38,200
Travel + meetings	4,000	4,000	4,325
Awards to Vil. Council			2,700
Total	<u>142,000[₪]</u>	<u>118,350[₪]</u>	<u>120,279[₪]</u>
Art.2 Materials			
Stationery	3,600	3,600	3,600
Purch.+ Maint. of furniture and equipt.	3,000	2,000	4,710
Illumination	1,800	12,000	1,821
Ceremonies	8,000	7,000	7,000
Purch. + Freight of village utensils		1,200	
Food for prisoners	4,500	3,000	5,494
Contribution Mutual Assistant Fund	<u>145,000</u>	<u>134,000</u>	<u>25,000</u>
Total	<u>307,900[₪]</u>	<u>281,150[₪]</u>	<u>167,904[₪]</u>

^aListed as "debts" in consolidated report of district

CHAPTER II-Social Affairs

Art.1 Personnel

Salary for rural teacher	33,600 ₡	25,200 ₡	16,986 ₡
Allow.-sanitary personnel and midwives	4,800	4,800	4,800
Allow. for meat inspectors	6,500	1,200	1,600
	<u>44,900</u>	<u>31,200</u>	<u>23,386</u>

Art.2 Materials

Purch. + Maint. School Equip.	3,000		
Aid to the poor	2,000	2,000	
Total	<u>49,900₡</u>	<u>33,200₡</u>	<u>23,386₡</u>

CHAPTER III-Economic Affairs

Art.1 Personnel

Salaries for workers	<u>8,400₡</u>	<u>8,400₡</u>	<u>8,400₡</u>
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Art.2 Materials

Repair: roads	200	200	
-"- bridges	5,000	5,000	962
-"- buildings	25,000	24,000	
Contribution: roads	60,000	60,000	
-"- buildings	50,000	35,000	
Total	<u>148,600₡</u>	<u>132,600₡</u>	<u>9,362₡</u>

CHAPTER IV-Common Interest

Art.1 Personnel

Salaries-Youth + Cadres			
Sports	<u>7,200₡</u>	<u>₡</u>	<u>₡</u>

Art.2 Materials

Youth and Sports	6,000	4,000	9,600
Propaganda	6,000	6,000	
Printing	2,000	2,000	
Stationery for Canton Ch.	2,000	2,000	2,100
Ceremonies		10,000	5,041
Reconstruction of stadium		20,000	
General Expenditures-Dist.	300,000	257,000	303,274
General Expenditures-Pro.	20,000	26,000	
Total	<u>343,200₡</u>	<u>327,000₡</u>	<u>320,015₡</u>

CHAPTER V-Irregular and Misc.

Refunds-security deposits	75,840 ₡	63,920 ₡	124,332 ₡
Irregular Expenditures	43,960	67,630	302,000
Cash Reserve	16,800		
Total	<u>136,600₡</u>	<u>131,550₡</u>	<u>426,332₡</u>

My Thuan Village

C-4

Summary

CHAPTER I	307,900 [₪]	281,150 [₪]	167,904 [₪]
II	49,900	33,200	23,386
III	148,600	132,600	9,362
IV	343,200	327,000	320,015
V	<u>136,600</u>	<u>131,550</u>	<u>426,332</u>
Total Expenditures	<u>986,200[₪]</u> =====	<u>905,500[₪]</u> =====	<u>946,999[₪]</u> =====

2. Binh Dai Village, Kien Hoa Province, SVN-West Region,
(Population 16,000)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	11,220 [Ⓢ]	11,220 [Ⓢ]	10,423 [Ⓢ]
Gardens	810	810	445
Urban land	20,630	20,630	10,856
Licenses	30,000	28,260	35,832
Boats	2,000	2,250	1,476
Buffaloes 200	4,000	20,000	3,700
Oxen 40	800	2,000	710
Horses 3	120	80	120
Horse-cart 1	50	100	
Cyclo motor 15 p.	750	500	336
	<u>70,380</u>	<u>85,850</u>	<u>63,898</u>
Art.2 Miscellaneous Taxes	4,500	3,000	
Total	<u>74,880[Ⓢ]</u>	<u>88,850[Ⓢ]</u>	<u>63,898[Ⓢ]</u>
CHAPTER II			
Income	21,260 [Ⓢ]	24,050 [Ⓢ]	16,206 [Ⓢ]
Public Rice fields 42Ha	21,150	20,000	21,150
Public land 3Ha, 80	8,000	8,000	7,013
Miscellaneous		10,500	20,772
Total	<u>50,410[Ⓢ]</u>	<u>62,550[Ⓢ]</u>	<u>65,141[Ⓢ]</u>
CHAPTER III			
Market(1)	207,000 [Ⓢ]	206,000 [Ⓢ]	205,418 [Ⓢ]
Slaughtering	16,000	17,700	17,700
Berthage	5,500	5,500	5,496
Fishing sites(2)	82,000	82,000	70,932
Total	<u>310,500[Ⓢ]</u>	<u>311,200[Ⓢ]</u>	<u>299,546[Ⓢ]</u>
CHAPTER IV			
Fines	5,440 [Ⓢ]	7,000 [Ⓢ]	5,440 [Ⓢ]
Sales of confiscated goods	20,000	34,000	21,900
Legalisation of contracts	20,000	20,000	31,140
Miscellaneous	25,970	22,920	28,200
Total	<u>71,410[Ⓢ]</u>	<u>83,920[Ⓢ]</u>	<u>86,680[Ⓢ]</u>

(1) Exempted: 1 day of market tax

(2) Not enough bidders due to lack of fish

CHAPTER V			
Cash in Provincial Treasury	<u>76,335\$</u>	<u>55,583\$</u>	<u>55,583\$</u>
Total	76,335\$	55,583\$	55,583\$

Summary

CHAPTER I	74,880\$	88,850\$	63,898\$
II	50,410	62,550	65,141
III	310,500	311,200	299,546
IV	71,410	83,920	86,680
V	<u>76,335</u>	<u>55,583</u>	<u>55,583</u>
Total Receipts	<u>583,535\$</u>	<u>602,103\$</u>	<u>570,848\$</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Salaries-Vil. Council	97,200\$	68,757\$	80,603\$
Salaries of Personnel	122,000	114,000	114,000
Village clerk	57,600	58,596	55,256
Messengers	9,000	10,800	9,000
Personnel of Market-and Slaughter-house	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	288,800	255,153	261,859
Art.2 Materials			
Office equipt. for 200 16 hamlets youth Groups	12,000	11,400	11,484
Purch. Maint; Vil. Hall	2,000	4,000	
Illumination	6,120	3,120	
Ceremonies	1,000	3,000	270
Travel - Meetings	7,000	6,000	6,298
Taxes and renting of stadium	1,000	4,500	1,000
Maint. of registers	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>
Total	319,420\$	288,173\$	281,911\$
CHAPTER II			
Art.1 Social activities			
Teachers	3,600\$		
Workers	<u>21,600</u>		<u>21,600</u>
	25,200		21,600
Art.2 Materials			
Purch. of School equipt.	2,000	2,000	
Aid to the poor	2,000	1,000	100
Repair to school	2,000	2,000	
Repair:maternity-hospital	<u>5,000</u>	<u>10,000</u>	
Total	36,200\$	15,000\$	21,700\$

CHAPTER III

Public Works personnel

salaries

Total

10,200\$
10,200\$

10,800\$
10,800\$

9,000\$
9,000\$

CHAPTER IV

Printing

Material for district office

Clerk of Canton-office

Total

1,500\$
8,400
32,400
42,300\$

1,000\$
8,400
26,400
35,800\$

1,093\$
6,137

7,230\$

CHAPTER V

Security deposit

Construction: Binh Dai

District office

Mutual Assistance Fund

Total

25,970\$
60,000

85,970\$

22,920\$

111,710
134,630\$

22,920\$

22,920\$

CHAPTER VI

Unforeseen items

Total

69,445\$
20,000
89,445\$

26,100\$

26,100\$

122,107\$

122,107\$

Summary

CHAPTER I

II

III

IV

V

VI

Total Expenditures

319,420\$
36,200
10,200
42,300
85,970
89,445
583,535\$
=====

288,173\$
15,000
80,800
35,800
134,630
26,100
580,503\$
=====

281,911\$
21,700
9,000
7,230
22,920
122,107
464,868\$
=====

(c) Explanatory Notes

Rice 4490Ha - 50/o 224,526\$
Gardens 70Ha, 77 - 100/o 8,110\$
Urban land 270Ha, 06 - 250/o 8,252\$

4 messengers 9,000\$
Meat inspection 3,000\$

Village Personnel

Secretary	10,800\$
Typist	10,800
Permanent	9,000
- " -	9,000
Messenger	9,000
- " -	9,000
	<u>57,600\$</u>

Assistant District

Chef bureau District	7,200\$
Clerk	30,000
- " -	24,000
- " -	20,000
- " -	19,200
Driver	21,600
	<u>122,000\$</u>

Vil. Council Allowances

Chief	28,800\$
Clerk	16,800
Police	21,600
Finance	21,600
State civil	14,400
	<u>103,200\$</u>

3. Long Thuan Village, Dinh Tuong Province, SVN-West Region,
(Population 16,800)

(a) Receipts

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Rice fields	3,784.₪	3,784.₪	2,282.₪
Gardens	421	414	220
Public lands	30,930	33,980	28,032
Houses	129,924	114,067	97,500
Licenses	80,650	142,637	65,347
Boats	336	450	375
Buffaloes	1,860	1,635	1,680
Oxen	570	480	570
Horses	280	360	320
Carts = oxen	325	350	600
= horses	175	225	610
= pedicabs	1,625	1,575	2,955
Total	250,880.₪	299,957.₪	200,491.₪
CHAPTER II			
Public rice fields	90,000.₪	50,000.₪	80,195.₪
Public land	64,700	64,000	64,054
Rent of urban land	37,000	37,000	38,920
Stalls (shops)	18,900	18,900	18,900
Total	210,600.₪	169,900.₪	202,069.₪
CHAPTER III			
Market	2,020,000.₪	2,000,000.₪	2,000,000.₪
Slaughter-houses	175,000	160,000	160,000
Fishing sites	4,930	5,210	5,210
Water	120,000	120,000	95,066
Total	2,319,930.₪	2,285,210.₪	2,260,276.₪
CHAPTER IV			
Fines	50,000.₪	70,000.₪	80,569.₪
Registration fees	40,000	40,000	41,710
Loans	160,000	160,000	80,740
Previous years	73,991	40,985	71,552
Security-deposit	131,167	193,328	193,328
Miscellaneous	10,000	49,000	89,874
Total	465,158.₪	553,313.₪	557,773.₪

CHAPTER V			
Cash in Treasury	226,524 [Ⓕ]	340,591 [Ⓕ]	340,591 [Ⓕ]
Cash in Village	<u>152,708</u>	<u>1,529</u>	<u>1,530</u>
Total	379,232 [Ⓕ]	342,120 [Ⓕ]	342,121 [Ⓕ]

Summary

CHAPTER I	250,880 [Ⓕ]	299,957 [Ⓕ]	200,491 [Ⓕ]
II	210,600	169,900	202,069
III	2,319,930	2,285,210	2,260,276
IV	465,158	553,313	557,773
V	<u>379,232</u>	<u>342,120</u>	<u>342,121</u>
Total Receipts	<u>3,625,800[Ⓕ]</u>	<u>3,650,500[Ⓕ]</u>	<u>3,562,730[Ⓕ]</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Salaries - Vil. Council	174,648 [Ⓕ]	168,000 [Ⓕ]	162,783 [Ⓕ]
Village clerk	72,000	72,000	
Hamlet Chiefs			215,100
Zones-Messenger-Intermediary Workers (Pagoda-School Cemetery-watchers)	<u>110,000</u>	<u>158,000</u>	
	356,648	398,000	377,883
Art.2 Materials			
Vil. and Police Office papers	18,000	18,000	17,974
Purch. + Maint.: Equipt.	10,000	20,000	19,967
Mail-magazines-newspapers	4,000	4,000	1,149
Illumination	3,600	3,980	3,600
Ceremonies	14,000	14,000	14,000
Travel - Meetings	6,000	6,000	6,000
Food for prisoners			
Taxes of the Village	13,500	15,284	16,684
Repair-Maint.-Registers	800	800	
Clothing of militiamen	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total	431,548 [Ⓕ]	485,064 [Ⓕ]	462,257 [Ⓕ]
CHAPTER II			
Art.1 Personnel			
Allow.: Sanitary personnel	1,200 [Ⓕ]	1,200 [Ⓕ]	
Teachers	50,000	50,000	
Workers of School	7,200	6,000	5,700
Workers and Aid for Poor	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>
	63,200	62,000	10,500

Art.2 Materials			
Purch, Repair-Maint.	15,000	15,000	7,800
Social	10,000	10,000	1,500
Burial: poor			2,000
Removal	4,800	4,800	4,800
Purch. + Equipt. Fire Sce	25,000	25,000	24,957
Purch.-Equipt.-Maternity	4,000	4,000	
Food for poor; school boy	8,000	8,000	
Meat Inspection	7,000	7,000	6,570
Total	<u>139,000</u>	<u>135,800</u>	<u>58,127</u>

CHAPTER III

Art.1 Workers of Public works	277,800	275,800	269,000
Salary-Allow.-Water-Plant personnel	<u>138,000</u>	<u>172,000</u>	<u>158,542</u>
	415,800	447,800	427,542

Art.2 Materials			
Equipt. of Electrical plant	<u>600,000</u>	<u>605,000</u>	<u>373,815</u>
	600,000	605,000	373,815

Art.3 Repair of Roads	600,000	600,000	521,069
- " - Village Hall	50,000	50,000	
- " - School	70,000	50,000	164,856
- " - Market	140,000	150,000	
- " - Maternity		10,000	
- " - Pagoda		50,000	
Total	<u>1,875,800</u>	<u>1,962,800</u>	<u>1,487,282</u>

CHAPTER IV

Art.1 Personnel: Canton			
Salary of clerk of canton chief	15,000	18,300	19,400
Salary: messenger	<u>8,000</u>	<u>5,000</u>	<u>19,400</u>
	23,000	23,300	19,400

Art.2 Personnel: District			
Salary: Clerk	80,000	45,900	
Workers	10,000	11,700	
Worker: Information Hall	5,000	2,700	124,736
Construction Repair: Maternity	5,000	4,700	
- " - School	8,000	7,700	
Miscellaneous	<u>43,300</u>	<u>55,800</u>	
	151,300	128,500	124,736

Art.3 Purch. Civil Status Register	5,000	4,900	
Printing	5,000	4,900	
Newspapers	1,000		
Miscellaneous	10,000		
Total	<u>195,300</u>	<u>161,600</u>	<u>144,136</u>
CHAPTER V			
Reimbursement; Sec.-Deposit	135,667	201,828	197,328
Mutual Assistance Fund	820,000	572,400	696,950
Reserve		90,000	
Miscellaneous			98,416
Total	<u>955,667</u>	<u>864,228</u>	<u>992,694</u>
CHAPTER VI			
Unforeseen items	28,085	41,008	41,002
Total	<u>28,085</u>	<u>41,008</u>	<u>41,002</u>

Summary

CHAPTER I	431,548	485,064	462,257
II	139,000	135,800	58,127
III	1,875,800	1,962,800	1,487,282
IV	195,300	161,600	144,136
V	955,667	864,228	992,694
VI	28,085	41,008	41,002
Total Expenditures	<u>3,625,400</u>	<u>3,650,500</u>	<u>3,185,498</u>

(c) Explanatory Notes

1 mechanic	4,117	
1 assistant	2,327	
1 custodian	1,478	
1 worker	<u>1,757</u>	
	9,679 x 12 =	115,148
Reserve		<u>20,892</u>
		136,040
Worker: Hospital	1,200	
- : School	7,200	
- : assistant-S.	4,800	
Teacher	<u>50,000</u>	
		63,200

Personnel Village

4 Permanent agent	1,000 x 4 =	4,000
7 Phó Thôn	7 x 300 =	2,100
5 Hamlet Chiefs	5 x 100 =	500
3 Pagoda guardians	200+200+120	520
4 Pool-guardians	200+100+100+80	480
1 market agent		1,300
1 worker W.C.		300
		<u>9,200</u>
		9,200 x 12 = 110,400
4 clerks in finance office		6,000 x 12 = 72,000

Salaries

Village chief	2,200
Finance	2,187
Police	2,187
Agricultural	1,957
Civil status	1,656
Deputy: Village Chief	1,500
Deputy: Village Finance	1,500
Deputy: Village Police	1,500
	<u>14,687</u>
	14,687 x 12 = 176,244

4. Tan An Hoi Village, Binh Duong Province, SVN-East Region,
(Population 17,700)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice fields	2,000\$	2,000\$	2,004\$
Garden	1,000	800	8
Public lands	2,000	1,000	517
Houses	7,000	6,000	1,000
Licenses	28,000	27,000	8,785
Carts	7,400	9,500	1,690
Buffaloes	4,500	4,500	225
Oxen	4,500	4,500	180
Horses	2,000	2,400	1,720
Rice field tax collected by Treasurer			<u>13,855</u>
Total	<u>58,400\$</u>	<u>57,700\$</u>	<u>29,984\$</u>
CHAPTER II			
Rent: houses	<u>8,000\$</u>	<u>7,800\$</u>	<u>3,150\$</u>
Total	<u>8,000\$</u>	<u>7,800\$</u>	<u>3,150\$</u>
CHAPTER III			
Market(1)	144,500\$	124,000\$	93,006\$
Slaughtering(2)	266,500	152,400	114,309
Miscellaneous	600	520	
Total	<u>411,600\$</u>	<u>276,920\$</u>	<u>207,315\$</u>
CHAPTER IV			
Fines by Vil. Council	18,000\$	16,000\$	17,956\$
Fines by Police + Gendarmerie	285,000	185,000	372,778
Registration	30,000	40,000	20,629
Previous years	6,000	6,000	
Contributions			35,200
Miscellaneous	<u>100,000</u>	<u>200,000</u>	<u>290,034</u>
Total	<u>439,000\$</u>	<u>447,000\$</u>	<u>736,597\$</u>
CHAPTER V			
Cash in Treasury	130,000\$	43,986\$	43,986\$
Cash in Village	<u>40,000</u>	<u>84,494</u>	<u>84,494</u>
Total	<u>170,000\$</u>	<u>128,480\$</u>	<u>128,480\$</u>

(1) Market 1959 contract

Market Tan An Hoi

- " - Bac Ha

112,500)

32,000 (

144,500\$

(2) Slaughter Tan An Hoi

- " - Bac Ha

81,500 (

185,000)

266,500\$

Summary

CHAPTER I	58,400.5	57,700.2	29,984.5
II	8,000	7,800	3,150
III	411,600	276,920	207,315
IV	439,000.	447,000	736,597
V	170,000	128,480	128,480
Total Receipts	<u>1,007,000.2</u>	<u>917,900.2</u>	<u>1,105,526.5</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Personnel			
Allow. Vil. Council	110,400.5	103,350.5	67,980.5
Pers. of Vil. Council	21,600	21,600	43,120
Village clerks	66,000	66,000	46,264
Hamlet Chiefs	2,000	1,000	
Messengers	9,600	9,600	
Workers (school-pagoda- cemetery)	10,800	10,800	
Allow. Police office			29,650
Personnel-Market-Slaughter			
Water	8,000	8,000	4,860
Allow. of District Chief			18,000
	<u>228,400</u>	<u>220,350</u>	<u>209,874</u>
Art.2 Materials			
Vil. Council Office	25,000	15,000	31,833
Repair: - Equipt:	40,000	35,000	1,900
Telephone - Mail	5,000	5,000	
Ceremonies	10,000	10,000	3,500
Travel - Meetings	9,600	9,600	3,150
Food for Prisoners	6,800	3,000	38,795
Awards for Personnel			21,975
Repair - Maint. Registers	8,000	4,000	1,300
Clothing of militiamen	43,400	21,000	10,780
Transportation of material and personnel	60,000	40,000	91,356
Propaganda fees	15,000	12,000	22,947
Total	<u>451,200.5</u>	<u>374,950.5</u>	<u>437,410.5</u>

CHAPTER II

Art.1 Sanitary-Pers.-	58,000\$	32,400\$	14,000\$
Prize distribution:School	<u>4,000</u>	<u>2,000</u>	<u>500</u>
	62,000	34,400	14,500
Art.2 Materials			
School-Repair.	10,000	10,000	
Social-Aid to poor-Medecine	10,000	10,000	5,211
Burial of poor	7,000	2,000	
Repair-Construction	10,000	35,000	
Construction-Maternity-			
Equipt.	10,000	100,000	126,042
Youth-Sports	<u>10,000</u>	<u>10,000</u>	<u>1,790</u>
Total	119,000\$	201,400\$	147,543\$

CHAPTER III

Art.2 Materials	<u>70,000\$</u>	<u>60,000\$</u>	<u>37,731\$</u>
	70,000	60,000	37,731
Art.3 Repairs-Village-Hall	10,000	10,000 (
Houses		5,000)	21,378
Market	10,000	10,000 (
School	<u>130,000</u>		
Total	220,000\$	85,000\$	59,109\$

CHAPTER IV

Printing	5,000\$	3,000\$	4,200\$
Magazines-Newspapers	7,200	6,000	1,200
Canton-chiefs office-materials	6,000	6,000	
Canton chief salary	21,600	18,000	9,000
Travel of canton chief			<u>1,057</u>
Total	39,800\$	33,000\$	15,457\$

CHAPTER V

Reimbursement: loans			4,180\$
Security deposit	34,000	23,100	
Mutual Assistance Fund	113,000	95,000	
Reserve	92,000	126,000	
Reimbursement: Tet for			
Militiamen			<u>11,238</u>
Total	239,000\$	244,100\$	15,418\$

CHAPTER VI

Unforeseen items	<u>61,000\$</u>	<u>17,550\$</u>	
Total	61,000\$	17,550\$	

Summary

CHAPTER I	451,200\$	374,950\$	437,410\$
II	119,000	201,400	147,543
III	220,000	85,000	59,109
IV	39,800	33,000	15,457
V	239,000	244,100	15,418
VI	61,000	17,550	
Total Expenditures	<u>1,130,000\$</u>	<u>956,000\$</u>	<u>674,937\$</u>

(c) Explanatory Notes

Salaries of Teachers-Sanitary personnel

1 nurse	24,000\$
Worker: school	12,000
-"- : hospital	10,000
-"- : -"-	12,000
	<u>58,000\$</u>

Vil. Council Ch.	2,200\$
Deputy	1,500\$
Finance officer	2,100
Police	2,100
Civil status	1,300

Annualy = 110,400\$

Personnel - Salaries - Annualy

Clerk	21,600\$
Assistant	28,800
District clerk	15,600
Driver	21,600
Assist.Vil.Chief	10,800
Messenger	4,800
-"-	4,800
	<u>108,000\$</u>

5. Gia Kiem Village, Long Khanh Province, SVN-East Region,
(Population 20,365)

(a) Receipts

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Gardens	152,000\$	138,000\$	151,575\$
Licenses	14,000	14,000	10,924
		4,000	
Buffaloes	400	300	530
Oxen	400	200	500
Carts	400	200	400
Total	<u>167,200\$</u>	<u>156,700\$</u>	<u>163,929\$</u>
CHAPTER II			
Miscellaneous	<u>10,000\$</u>		
Total	<u>10,000\$</u>		
CHAPTER III			
Market	46,000\$	20,000\$	25,700\$
Slaughtering	61,600	40,000	41,684
Miscellaneous			27,423
Total	<u>107,600\$</u>	<u>60,000\$</u>	<u>94,807\$</u>
CHAPTER IV			
Fines	1,000\$	1,400\$	1,140\$
Legalisation	36,000	36,000	36,840
Security-Deposit	7,304	5,040	3,340
Miscellaneous	<u>40,000</u>	<u>12,000</u>	<u>28,113</u>
Total	<u>84,304\$</u>	<u>54,440\$</u>	<u>69,433\$</u>
CHAPTER V			
Cash in Provincial Treasury	130,000\$	34,000\$	
Cash in Village	<u>24,019</u>	<u>27,400</u>	
Total	<u>154,019\$</u>	<u>61,400\$</u>	
<u>Summary</u>			
CHAPTER I	167,200\$	156,700\$	163,929\$
II	10,000		
III	107,600	60,000	94,807
IV	84,304	54,440	69,433
V	<u>154,019</u>	<u>61,400</u>	
Total Receipts	<u>523,123\$</u>	<u>332,540\$</u>	<u>328,169\$</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Administration			
Allowance of Village Council	99,600\$	48,300\$	63,836\$
Hamlet Chiefs	8,400	8,400	14,000
Allow. Special-agent	2,400	2,400	2,400
	<u>110,400</u>	<u>59,100</u>	<u>80,236</u>
Art.2 Village office			
Purch.+ Maint. Equipt.	5,800	4,000	2,742
Cerenonies	8,360	8,000	5,890
Travel + Meetings	5,000	10,000	
Village taxes	10,000	6,000	4,286
Maintenance of Registers		15,000	
Clothing of Militiamen	500	500	
	<u>13,000</u>	<u>12,400</u>	<u>12,400</u>
Total	<u>152,560\$</u>	<u>115,000\$</u>	<u>105,554\$</u>
CHAPTER II			
Art.1 Workers (School-Market)			
	<u>12,000\$</u>	<u>12,000\$</u>	<u>3,000\$</u>
	12,000	12,000	3,000
Art.2 Materials			
Purchase + Maintenance			
School Equipt.	10,000	5,000	3,270
Aid to the poor	2,000	4,600	
Fire - Service - Maint.	5,000		
Repair + Construction: School	20,000	10,000	
Repair: Maternity	15,000	5,000	3,690
	<u>64,000\$</u>	<u>36,600\$</u>	<u>9,960\$</u>
Total	<u>64,000\$</u>	<u>36,600\$</u>	<u>9,960\$</u>
CHAPTER III			
Repair: Village Hall	5,000\$	60,000\$	920\$
Guard Post	5,000	30,000	6,397
Market	10,000	5,000	
	<u>20,000\$</u>	<u>95,000\$</u>	<u>7,317\$</u>
Total	<u>20,000\$</u>	<u>95,000\$</u>	<u>7,317\$</u>
CHAPTER IV			
Printing	1,000\$	2,500\$	
Purchase of Banners	1,000	540	
	<u>2,000\$</u>	<u>3,040\$</u>	
Total	<u>2,000\$</u>	<u>3,040\$</u>	

CHAPTER V			
Security Deposit	7,304.00	5,040.00	3,340.00
Mutual Assistance Fund	7,000	6,000	3,500
Reserve	<u>170,259</u>	<u>54,260</u>	<u>64,020</u>
Total	184,563.00	65,300.00	70,860.00

CHAPTER VI			
Unforeseen items	<u>100,000.00</u>	<u>35,000.00</u>	<u>41,213.00</u>
Total	100,000.00	35,000.00	41,213.00

Summary

CHAPTER I	152,560.00	115,000.00	105,554.00
II	64,000	36,600	9,960
III	20,000	95,000	7,317
IV	2,000	3,040	
V	184,563	65,300	70,860
VI	<u>100,000</u>	<u>35,000</u>	<u>41,213</u>
Total Expenditures	<u>523,123.00</u>	<u>349,940.00</u>	<u>234,904.00</u>

6. Thanh Dong Village, Kien Giang Province, SVN-West Region
(Population 22,000)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice fields	2,000\$	2,000\$	76\$
Public Non-Rice Land	62,000	62,000	14,830
Licenses	31,800	18,000	31,813
Boats	2,000	2,000	460
Animals	8,000	17,000	3,925
Occupation of Public Land			50,000
Tax on Billiards	<u>2,000</u>	<u>3,000</u>	<u>2,000</u>
Total	107,800\$	104,000\$	103,104\$
CHAPTER II			
CHAPTER III			
Market	206,200\$	198,800\$	224,621\$
Slaughter	62,000	71,000	51,292
Berthage		25,200	
Fishing	<u>5,000</u>	<u>11,000</u>	<u>50</u>
Total	273,200\$	306,000\$	275,963\$
CHAPTER IV			
Fines	59,500\$	38,000\$	56,897\$
Registration	20,000	39,000	47,950
Previous years			1,040
Security Deposit	60,000	35,000	
Miscellaneous	<u>145,000</u>	<u>146,000</u>	<u>123,560</u>
Total	284,500\$	258,000\$	229,447\$
CHAPTER V			
Cash in Treasury		2,000\$	
Cash in Village	66,500	112,000	
Loans	<u>18,000</u>	<u>18,000</u>	<u>114,446</u>
Total	84,500\$	132,000\$	114,446\$
<u>Summary</u>			
CHAPTER I	107,800\$	104,000\$	103,104\$
II			
III	273,200	306,000	275,963
IV	284,500	258,000	229,447
V	<u>84,500</u>	<u>132,000</u>	<u>114,446</u>
Total Receipts	750,000\$	800,000\$	722,960\$
	=====	=====	=====

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Allow. Village Council	66,000\$	108,000\$	110,273\$
Vil.-Personnel Salary	26,400	27,000	30,320
Hamlet Chief + Hamlet Chief	36,000	36,000	36,000
Messengers	8,400	12,000	8,400
Custodian: Pagoda School	8,000	8,000	7,884
Allowance: guard	8,400	12,000	8,400
Village Hall Stationery	4,000	6,000	2,360
Purchase + Maintenance	8,000	15,000	2,130
Mail - telegrams	10,000	10,000	
Illumination	2,000	5,000	1,200
Ceremonies	5,000	5,000	2,000
Meetings	2,500	3,000	1,950
Food for Prisoners	5,000	5,000	5,733
Tax of Village to Treasury		1,000	
Registers	600	1,000	600
Clothing-guards	5,040		
Total	<u>195,340\$</u>	<u>254,000\$</u>	<u>217,250\$</u>
CHAPTER II			
Sanitary - Pers. - Salary	102,000\$	6,000\$	5,400\$
Workers	8,400	12,000	8,400
Teachers	48,000	50,000	
Purch.+ Maint. School	10,000	10,000	620
Social activities	1,000	1,000	
School Repair	2,000	2,000	1,500
Maternity Repair	1,000	1,000	1,000
Total	<u>172,400\$</u>	<u>82,000\$</u>	<u>16,920\$</u>
CHAPTER III			
Village Hall Repair	10,000\$	20,000\$	
Market repair	61,000	70,000	2,000
Guard-Post construction	24,000	26,000	1,500
Total	<u>95,000\$</u>	<u>116,000\$</u>	<u>3,500\$</u>
CHAPTER IV			
Printing	3,000\$	4,000\$	2,000\$
Newspapers	2,000	3,000	
Canton-chief office stationery		10,000	210
Clerk of Canton chief		15,000	3,600
Contribution (Dist. Office)			45,000
Total	<u>5,000\$</u>	<u>32,000\$</u>	<u>50,810\$</u>

CHAPTER V

Security Deposit	60,000 ₪	35,000 ₪	15,000 ₪
Mutual Assistance Fund	73,000	116,000	58,000
Reserves	<u>51,820</u>	<u>60,000</u>	<u>98,000</u>
Total	184,820 ₪	211,000 ₪	171,000 ₪

CHAPTER VI

Unforeseen items	<u>54,440 ₪</u>	<u>55,000 ₪</u>	<u>232,990 ₪</u>
Total	54,440 ₪	55,000 ₪	232,990 ₪

Summary

CHAPTER I	195,340 ₪	254,000 ₪	217,250 ₪
II	172,400	82,000	16,920
III	95,000	116,000	3,500
IV	5,000	32,000	50,810
V	184,820	211,000	171,000
VI	<u>54,440</u>	<u>55,000</u>	<u>232,990</u>
Total Expenditures	<u>707,000 ₪</u>	<u>750,000 ₪</u>	<u>692,470 ₪</u>
	=====	=====	=====

7. Tan Duyet Village, An Xuyen Province, SVN-West Region,
(Population 22,400)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice fields	10,500\$	9,720\$	497\$
Gardens	620	620	
Urban lands			
Houses			
Licenses	24,000	15,700	16,697
River boats	3,500	2,140	593
Buffaloes	8,650	3,450	1,680
Oxen	250	60	60
Total	<u>47,520\$</u>	<u>31,690\$</u>	<u>19,527\$</u>
CHAPTER II			
Public lands	15,000\$	\$	4,000\$
Miscellaneous	4,000	4,000	6,301
Total	<u>19,000\$</u>	<u>4,000\$</u>	<u>10,301\$</u>
CHAPTER III			
Slaughtering	9,000\$	\$	\$
Fishing (1)	260,000	186,600	252,400
Total	<u>269,000\$</u>	<u>186,600\$</u>	<u>252,400\$</u>
CHAPTER IV			
Fines	15,000\$	2,500\$	390\$
Sale of surplus goods in private properties	9,500	9,500	
Registration fees	10,000	5,730	4,512
Previous years	500	500	
Loans			20,000
Mutual assist-fund	170,000	337,290	185,000
Total	<u>205,000\$</u>	<u>355,520\$</u>	<u>209,902\$</u>
CHAPTER V			
Cash in Province	80\$	580\$	581\$
Cash in Village	1,530	530	3,897
Total	<u>1,610\$</u>	<u>1,110\$</u>	<u>4,478\$</u>

(1) More fishing sites this year.

CHAPTER VI

Unforeseen items	2,000 [₪]	2,000 [₪]	170 [₪]
Total	<u>2,000[₪]</u>	<u>2,000[₪]</u>	<u>170[₪]</u>

Summary

CHAPTER I	47,520 [₪]	31,690 [₪]	19,527 [₪]
II	19,000	4,000	10,301
III	269,000	186,600	252,400
IV	205,000	355,520	209,902
V	1,610	1,110	4,478
VI	2,000	2,000	170
Total Receipts	<u>544,130[₪]</u>	<u>580,920[₪]</u>	<u>496,778[₪]</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I-Administration			
Art.1 Village Council Salaries	97,200 [₪]	75,200 [₪]	79,093 [₪]
Employees of village	26,400	21,600	21,600
Managers/Chiefs	79,200	132,000	79,200
Workers	45,600	10,800	10,800
Village guard (militiamen)	108,000	108,000	108,000
	<u>248,400</u>	<u>347,600</u>	<u>190,693</u>
Art.2 Materials	6,000	4,800	4,800
Maintenance - Equipment	10,000	15,000	13,786
Illumination	7,000	7,000	2,764
Ceremonies	10,000	6,000	9,884
Travel-Meeting of Vil. Coun.	6,000	3,000	5,786
Food for prisoners	2,000	2,000	883
Clothing of personnel and militiamen	3,300	3,300	2,800
Repair - Maintenance of public equipment	5,000	5,000	4,943
Materials, transportation militiamen	7,000	6,000	15,755
Total	<u>304,700[₪]</u>	<u>399,700[₪]</u>	<u>252,094[₪]</u>

CHAPTER II-Social Activities

Art.2 Materials			
Maintenance-Equipment	10,000\$	20,000\$	17,666\$
Aid to the poor	3,000	3,000	2,700
Funeral fees for the poor	2,000	2,000	500
Removal	2,000	2,000	1,215
Maint. Equipt. Fire Service			
Youth-Sport	5,000	5,000	4,229
Repair-Construction schools	10,000	10,000	9,896
Repair-Maint. Pagoda, Dinh	30,000		
Popular Education	5,000		495
Total	67,000\$	42,000\$	36,701\$

CHAPTER III

Art.1 Economic expenditures			
Public workers	12,000\$	12,000\$	12,000\$
	12,000	12,000	12,000
Art.2 Equipments of Public Works	2,000	2,000	885
	2,000	2,000	885
Art.3 Repair: Roads	10,000		3,526
Bridges	10,000	10,000	5,363
Village Hall	30,000	40,000	19,500
Total	64,000\$	64,000\$	41,274\$

CHAPTER IV

Materials	4,000\$	4,000\$	3,986\$
Newspapers - Magazines	2,000	2,000	999
Total	6,000\$	6,000\$	4,985\$

CHAPTER V

Contribution to Aid Fund	79,060\$	43,000\$	55,140\$
Award Anti-insects-campaign	4,000	4,000	1,000
Total	83,060\$	47,000\$	56,140\$

CHAPTER VI

Unforeseen items	3,870\$	15,520\$	31,824\$
Total	3,870\$	15,520\$	31,824\$

Summary

CHAPTER I	304,700\$	399,700\$	252,094\$
II	67,000	42,000	36,701
III	64,000	64,000	41,274
IV	6,000	6,000	4,985
V	83,060	47,000	56,140
VI	3,870	15,520	31,824
Total Expenditures	528,630\$	574,220\$	423,018\$
	=====	=====	=====

(c) Explanatory Notes

Rice field

1er classe	50 ^{Ha}	(
2è "	122 ^{Ha}	20)	
3è "	1,279, 60	(National = 196,106\$85
4è "	2,290, 87)	
5è "	- 9,614 ^{Ha}	24 (
	<u>13,356^{Ha}</u>	91	

Village Council Salaries

Vil. Chief - Annual salary	22,800\$
Police	21,600
Finance	21,600
Economic agent	16,800
Civil status	<u>14,400</u>
	97,200\$

Employees

Clerk - annual salary	14,000\$
Assistant clerk	12,000
Hamlet chiefs	79,200
Workers(1)	21,600
Market worker	12,000
Permanent agent	<u>12,000</u>
	150,800\$

(1) Workers of School - Village and District.

8. Thanh Phuoc Village, Tay Ninh Province, SVN-East Region,
(Population 23,400)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Rice	2,000\$	2,000\$	358\$
Miscellaneous (crops):	2,000	2,000	387
Urban land	37,600	37,600	10,649
Licenses	43,000	43,000	40,760
Boats	500	500	132
Animals	31,280	37,980	25,130
Carts	2,280	2,280	300
Direct Tax from Treasury	50,000	92,200	22,681
	<u>168,660</u>	<u>217,560</u>	<u>200,397</u>
Art.2 Berthage	152,000	152,000	126,670
Illumination	12,500	12,500	
Animal Pound	4,000	4,000	1,845
	<u>168,500</u>	<u>168,500</u>	<u>128,515</u>
Total	337,160\$	386,060\$	228,912\$
CHAPTER II			
Public rice land	26,730\$	25,540\$	1,500\$
Houses	1,200	1,200	280
Total	<u>27,930\$</u>	<u>26,740\$</u>	<u>1,780\$</u>
CHAPTER III			
Market	382,000\$	350,000\$	326,670\$
Slaughter-house	80,000		73,759
Electricity		120,000	
Miscellaneous	12,050	12,050	
Total	<u>474,050\$</u>	<u>482,050\$</u>	<u>400,429\$</u>
CHAPTER IV			
Fines	20,000\$	30,000\$	13,305\$
Sale of surplus goods	20,000	20,000	
Registration	35,000	52,000	28,709
Loans	175,000	175,000	
Previous years	100,000	118,000	40,611
Security Deposit	58,200	58,200	
Miscellaneous	200,000	70,000	74,631
Total	<u>608,200\$</u>	<u>523,200\$</u>	<u>157,256\$</u>

CHAPTER V

Cash in Treasury	41,570 [₰]	233,630 [₰]	238,418 [₰]
Cash in Village	<u>10,690</u>	<u>146,730</u>	<u>146,733</u>
Total	52,260 [₰]	380,360 [₰]	385,151 [₰]

Summary

CHAPTER I	337,160 [₰]	386,060 [₰]	228,912 [₰]
II	27,930	26,740	1,780
III	474,050	482,050	400,429
IV	608,200	523,200	157,256
V	<u>52,260</u>	<u>380,360</u>	<u>385,151</u>
Total Receipts	<u>1,499,600[₰]</u>	<u>1,798,410[₰]</u>	<u>1,173,528[₰]</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Personnel			
Allow.: Village Council	92,400 [₰]	92,400 [₰]	70,175 [₰]
Personnel Salary	172,580	164,280	119,916
Workers	69,600	69,600	76,000
Personnel-Market-Slaughter			
Water - Electricity	<u>30,600</u>	<u>18,600</u>	<u>10,000</u>
	365,180	344,880	276,091
Art.2 Village Stationery	24,400	20,400	12,363
Purch. + Maintenance	10,000	10,000	4,140
Mail	400	400	928
Illumination	24,700	24,700	2,844
Ceremonies	5,000	5,000	4,314
Travel - Meetings	4,000	4,000	8,934
Food for prisoners	300	300	949
Tax of village	3,500	3,500	
Clothing personnel	5,300	800	800
Ceremony for death of village councilor	1,000	1,000	
Expenditures for Stock Show			<u>9,752</u>
Total	<u>443,780[₰]</u>	<u>414,980[₰]</u>	<u>321,115[₰]</u>
CHAPTER II			
Art.1 Sanitary Personnel	<u>14,400[₰]</u>	<u>14,400[₰]</u>	<u>4,338[₰]</u>
	14,400	14,400	4,338

Art.2 Purch. + Maint.: School	8,000	8,000	
Social Activities	2,000	2,000	
Funerals	3,000	3,000	100
Removal			1,000
Hospital construction	31,000	31,000	1,526
Total	<u>58,400</u>	<u>58,400</u>	<u>6,964</u>

CHAPTER III

Public works personnel	60,000	48,000	40,000
Power Plant personnel		51,600	9,200
Power Plant materials		80,000	512
Roads repair	280,000	510,000	276,780
Bridges	20,000	20,000	
Houses	50,000	80,000	31,544
Village Hall		180,000	190,000
Total	<u>410,000</u>	<u>969,600</u>	<u>548,036</u>

CHAPTER IV

Printing of Registers	9,650	19,450	19,450
Newspapers	2,600	2,600	2,600
Canton chief stationery	160	160	160
Clerk (canton)	5,200	5,200	5,200
Total	<u>17,610</u>	<u>27,410</u>	<u>27,410</u>

CHAPTER V

Loans			54,694
Previous years	130,840		
Contribution (?)	400,000	400,000	100,000
Reserves	48,000	30,000	56,273
Total	<u>578,840</u>	<u>430,000</u>	<u>210,967</u>

CHAPTER VI

Unforeseen items	<u>32,570</u>	<u>27,620</u>	<u>26,593</u>
Total	<u>32,570</u>	<u>27,620</u>	<u>26,593</u>

Summary

CHAPTER I	443,780	414,980	321,115
II	58,400	58,400	6,964
III	410,000	969,600	548,036
IV	17,610	27,410	27,410
V	578,840	430,000	210,967
VI	32,570	27,620	26,593
Total Expenditures	<u>1,541,200</u>	<u>1,928,010</u>	<u>1,141,085</u>

APPENDIX D

1959 Village Budgets of 500,000\$ and above--
Village Populations 25,000-40,000

1. Long Thanh Village, Tay Ninh Province, SVN-East Region,
(Population 28,300)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice	1,760\$	1,400\$	1,460\$
Gardens	570	2,000	395
Urban Lands	45,000	15,000	2,567
Licenses	35,000	35,000	27,408
Boats	700	200	288
Buffaloes	3,100	3,000	2,580
Oxen	8,000	7,000	8,176
Horses	240	160	200
Carts	2,000	2,000	140
Carts	200	200	160
Percentage surcharge from Provincial Budget	90,000	90,000	29,342
	<u>186,570</u>	<u>155,960</u>	<u>72,716</u>
Art.2 Station	56,500	50,000	50,000
Occupation: urban land	93,200	99,100	5,900
Animals	5,000	11,000	400
Advertisement	3,000		
Total	<u>344,270\$</u>	<u>316,060\$</u>	<u>129,016\$</u>
CHAPTER II			
Public rice land	5,500\$	2,400\$	5,500\$
Public land	2,000	2,000	300
Total	<u>7,500\$</u>	<u>4,400\$</u>	<u>5,800\$</u>
CHAPTER III			
Market	365,020\$	157,900\$	7,900\$
Slaughter house	33,500	20,600	24,200
Berthage	15,600	14,400	14,400
Miscellaneous	7,200		
Total	<u>421,320\$</u>	<u>192,900\$</u>	<u>46,500\$</u>

CHAPTER IV

Fines	40,000\$	30,000\$	41,400\$
Legalisation	100,000	100,000	39,584
Previous years	8,000	7,000	4,315
Loans	488,480	400,000	
Security Deposit	11,350	7,850	7,650
Miscellaneous	30,000	30,000	2,110
Total	<u>677,830\$</u>	<u>574,850\$</u>	<u>95,059\$</u>

CHAPTER V

Cash in Provincial Treasury		52,850\$	54,513\$
Cash in Village	<u>1,710</u>	<u>6,800</u>	<u>3,358</u>
Total	<u>1,710\$</u>	<u>59,650\$</u>	<u>57,871\$</u>

Summary

CHAPTER I	344,270\$	316,060\$	129,016\$
II	7,500	4,400	5,800
III	421,320	192,900	46,500
IV	677,830	574,850	95,059
V	<u>1,710</u>	<u>59,650</u>	<u>57,871</u>
Total Receipts	<u>1,452,630\$</u>	<u>1,147,860\$</u>	<u>334,246\$</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Members	58,800\$	58,800\$	52,104\$
Personnel	73,500	61,800	68,925
Messenger - Award to Pers.	1,200		
Workers (temple-Pagoda-School)	55,200	42,000	37,800
Personnel (Market-Slaughter)	6,600	6,600	6,600
	<u>195,300</u>	<u>169,200</u>	<u>165,429</u>
Art.2 Materials			
Village Office	7,680	6,400	7,957
Purch. + Maint. :+ Equipt.	4,600	10,000	4,421
Illumination	3,000	2,000	3,538
Ceremonies	2,500	2,500	2,327
Travel + Meetings	4,000	4,000	2,174
Taxes of Village	500	500	443
Maintenance of Registers	500		
Clothing of guards	4,480		
Illum. (Police Office Equipt.)	5,400		
House location for Police	10,800	10,800	10,800
Total	<u>238,760\$</u>	<u>205,400\$</u>	<u>197,089\$</u>

CHAPTER II

Art.1 Sanitary - Personnel	14,400 [₪]	14,400 [₪]	18,000 [₪]
Workers (School-Maternity)	21,600	18,000	18,000
	<u>36,000</u>	<u>32,400</u>	<u>18,000</u>
Art.2 Purch. + Maint.: School	4,000	4,000	6,516
Social Activities	1,000	1,000	
Burial of poor	2,000	2,000	
Repair: Maternity Hospital	13,800	13,800	9,311
Total	<u>56,800[₪]</u>	<u>53,200[₪]</u>	<u>33,827[₪]</u>

CHAPTER III

Bridge repair	₪	26,000 [₪]	373 [₪]
Village repair	5,000	5,000	2,056
Market repair	800,000	400,000	
Total	<u>805,000[₪]</u>	<u>431,000[₪]</u>	<u>2,429[₪]</u>

CHAPTER IV

Printing	4,450 [₪]	4,450 [₪]	₪
Newspapers	1,600	1,600	
Office Equipment	700	700	700
Clerk of Canton Salary	10,950	10,950	10,949
Total	<u>17,700[₪]</u>	<u>17,700[₪]</u>	<u>11,649[₪]</u>

CHAPTER V

Loans	₪	40,000 [₪]	₪
Security-Deposit	11,350	7,850	7,850
Previous years	281,290	370,380	20,000
Reserve	20,000		
Berthage Share	7,200	7,200	7,200
Total	<u>319,840[₪]</u>	<u>425,430[₪]</u>	<u>35,050[₪]</u>

CHAPTER VI

Unforeseen items	<u>14,530[₪]</u>	<u>15,130[₪]</u>	<u>52,481[₪]</u>
Total	14,530 [₪]	15,130 [₪]	52,481 [₪]

Summary

CHAPTER I	238,760 [₪]	205,400 [₪]	197,089 [₪]
II	56,800	53,200	33,827
III	805,000	43,100	2,429
IV	17,700	17,700	11,649
V	319,840	425,430	35,050
VI	<u>14,530</u>	<u>15,130</u>	<u>52,481</u>
Total Expenditures	<u>1,452,630[₪]</u>	<u>759,960[₪]</u>	<u>332,525[₪]</u>
	=====	=====	=====

(c) Explanatory Notes

Diverse Cultures

High class	250¢	-	1Ha
	190		
	110		
	55		
	20		
	15		

Rice field

Hors class	85¢	-	1Ha
1er	65	-	
2è	50	-	
3è	35	-	
4è	20	-	
5è	10	-	

Sanitary - 1 nurse	7,200¢
1 midwife	7,200
Maid - maternity	10,800
Maid	<u>10,800</u>
	36,000¢

2. Thanh My Tay Village, Gia Dinh Province, SVN-East Region
(Population 33,500)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	1,200 ^φ	1,000 ^φ	926 ^φ
Diverse Crops	1,000	1,000	377
Urban Lands	200,000	50,000	15,900
Houses	65,000	70,000	43,729
Licenses	50,000	61,000	52,444
Boats	30		29
Animals	140	300	140
Carts	120	100	120
Pedicabs	2,010	2,200	2,010
Other Surcharges	<u>200,000</u>	<u>200,000</u>	<u>322,881</u>
	519,500	385,600	438,556
Art.2 Station Tax	2,000	15,000	1,920
Building line taxes	4,800	20,000	4,606
Occupation of public lands	1,000	15,000	840
Removal	242,000	120,000	67,420
Miscellaneous	<u>100,000</u>	<u>100,000</u>	<u>233,316</u>
Total	869,300 ^φ	655,600 ^φ	746,658 ^φ
CHAPTER II			
Public Rice lands	<u>600^φ</u>	<u>600^φ</u>	<u>960^φ</u>
Total	600 ^φ	600 ^φ	960 ^φ
CHAPTER III			
Market	1,351,000 ^φ	1,120,000 ^φ	980,000 ^φ
Slaughter-house	275,000	274,000	239,750
Berthage	143,100	130,000	125,150
Water	<u>650,000</u>	<u>680,000</u>	<u>530,726</u>
Total	2,419,100 ^φ	2,204,000 ^φ	1,875,626 ^φ
CHAPTER IV			
Fines	80,000 ^φ	80,000 ^φ	79,172 ^φ
Sale of private properties		800	
Legalisation	150,000	160,000	161,870
Previous years	4,000	20,000	
Loans			63,570
Security Deposit	200,000		547,500
Miscellaneous		<u>20,000</u>	
Total	434,000 ^φ	280,800 ^φ	852,112 ^φ

CHAPTER V

Cash in Provincial Treasury	457,000\$	52,000\$	51,613\$
Cash in Village	20,000	7,000	6,786
Total	477,000\$	59,000\$	58,399\$

Summary

CHAPTER I	869,300\$	655,600\$	746,658\$
II	600	600	960
III	2,419,100	2,204,000	1,875,626
IV	434,000	280,800	852,112
V	477,000	59,000	58,399
Total Receipts	4,200,000\$	3,200,000\$	3,533,755\$

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Council	113,000\$	89,000\$	91,080\$
Personnel-Salaries		358,000	317,231
Village Secretaries	260,000		
Finance Officer-Hamlet Zone		53,000	17,600
Messenger	27,000		
School Workers-Custodian	24,000		
Information Chief	5,000		
Workers (Slaughter, Market)	164,000		
	<u>593,000</u>	<u>500,000</u>	<u>425,911</u>
Art.2 Materials			
Village office stationery	20,000	10,000	12,335
Purch. + Maint.: - Equipt.	14,000	15,000	23,692
Mail - Telegrams- Telephone	8,000		
Illumination	100,000	100,000	92,695
Ceremonies	14,000	14,000	22,374
Travel-Meetings	7,000	5,000	6,678
Repair of Roads	5,000	5,000	
Purch. + Maintenance (Market - Slaughter)	10,000	8,000	10,453
Police	20,000	10,000	85,158
Award: Tax Collectors	5,000	5,000	
Total	<u>796,000\$</u>	<u>672,000\$</u>	<u>679,296\$</u>

CHAPTER II

Purch. + Maintenance: School	12,000 ₪	10,000 ₪	12,824 ₪
Social activities	1,000	1,000	
Burial of poor	1,000	1,000	
Removal(1)	700,000	240,000	240,000
Prize-Distribution: 3 Schools	10,000	8,000	4,000
Total	<u>724,000 ₪</u>	<u>260,000 ₪</u>	<u>256,824 ₪</u>

CHAPTER III

Art.1 Workers.- (Public Works)	115,000 ₪	118,000 ₪	138,708 ₪
Water-Plant maintenance	945,000	1,100,000	1,122,719
	<u>1,060,000</u>	<u>1,218,000</u>	<u>1,261,427</u>

Art.2 Repair: Roads	200,000	50,000	139,345
- : Bridges	50,000	30,000	22,330
- : Buildings	200,000	100,000	59,591
- : Houses	100,000	50,000	
Total	<u>1,610,000 ₪</u>	<u>1,448,000 ₪</u>	<u>1,482,693 ₪</u>

CHAPTER IV

Printing	5,000 ₪	5,000 ₪	
Newspaper	2,000	2,000	
Material - Canton-office	3,000	3,000	
Contribution: orphanage		6,000	
Total	<u>10,000 ₪</u>	<u>16,000 ₪</u>	

CHAPTER V

Loans			63,570 ₪
Security-Deposit	200,000		498,666
District office			26,744
Mutual Assistance Fund	760,000	600,000	
Reserve	40,000	139,000	
Total	<u>1,000,000 ₪</u>	<u>739,000 ₪</u>	<u>588,980 ₪</u>

CHAPTER VI

Unforeseen items	60,000 ₪	65,000 ₪	49,506 ₪
Total	<u>60,000 ₪</u>	<u>65,000 ₪</u>	<u>49,506 ₪</u>

Summary

CHAPTER I	796,000 ₪	672,000 ₪	679,296 ₪
II	724,000	260,000	256,824
III	1,610,000	1,448,000	1,482,693
IV	10,000	16,000	
V	1,000,000	739,000	588,980
VI	60,000	65,000	49,506
Total Expenditures	<u>4,200,000 ₪</u>	<u>3,200,000 ₪</u>	<u>3,057,299 ₪</u>

(1) Provincial order No. 1028/HT/1 of 30-6-59 creation of new removal service.

(c) Explanatory Notes

Cánh Nông Ferry	123,100\$
Đình Quới Tây Ferry	<u>20,000</u>
	143,100\$

3 clerks	148,800\$
5 assistants	108,600
2 messengers	27,420
2 custodians school	12,000
2 custodians information	12,000
1 slaughter	29,700
3 water-plants workers	134,160
Information chief	<u>5,000</u>
	477,680\$

Village chief	26,400\$
Finance officer	25,200
Police	25,200
Public works ssistant	18,000
Sanitary workers	<u>18,000</u>
	112,800\$

APPENDIX E

1959 Village Budgets of 500,000 and above--
Village Population Over 40,000

1. Dieu Hoa Village, Dinh Tuong Province, SVN-West Region,
(Population 40,800)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art. 1 Urban public lands			
Houses	700,000 [Ⓟ]	700,000 [Ⓟ]	96,241 [Ⓟ]
Licenses	600,000	600,000	330,702
Boats	5,000	10,000	1,649
	<u>1,305,000</u>	<u>1,310,000</u>	<u>428,592</u>
Art. 2 Circulation	20,000	12,000	23,747
Station	70,000	80,000	38,898
Land occupation taxes	20,000	20,000	6,962
Vehicles inspection	16,000	16,000	12,325
Entertainment	40,000	40,000	21,330
Illumination	700,000	600,000	296,551
Removal	280,000	250,000	80,080
Animals	5,000	5,000	4,847
Advertising Station	25,000	20,000	9,266
Water	10,000	10,000	6,853
Animals Taxes	3,000	4,000	730
Total	<u>2,494,000[Ⓟ]</u>	<u>2,367,000[Ⓟ]</u>	<u>930,181[Ⓟ]</u>
CHAPTER II			
Fresh water sale	1,800,000 [Ⓟ]	1,800,000 [Ⓟ]	1,602,635 [Ⓟ]
National lottery interest	80	80	
Urban land public land	2,260,000	1,250,000	521,493
Stalls - Booths	370,420	200,920	205,958
Contribution Pagoda	50,000		89,632
Total	<u>4,480,500[Ⓟ]</u>	<u>3,251,000[Ⓟ]</u>	<u>2,419,718[Ⓟ]</u>
CHAPTER III			
Market-Station-Public Land	5,260,000 [Ⓟ]	4,910,000 [Ⓟ]	4,438,480 [Ⓟ]
Slaughtering	680,000	364,500	364,500
Berthage	53,000	53,000	53,000
Fishing sites	2,500	2,500	2,500
Sales of fruits trees	17,000	17,800	8,500
Bicycles-Station	70,000	17,200	17,200
Total	<u>6,082,500[Ⓟ]</u>	<u>5,365,000[Ⓟ]</u>	<u>4,884,180[Ⓟ]</u>

CHAPTER IV

Fines	200,000\$	200,000\$	103,838\$
Legalisation and Copies	150,000	250,000	130,699
Refund: Loans	1,500,000	1,800,000	2,121,033
Previous years	900,063	700,566	900,437
Hospitals fees	2,000	2,000	
Security Deposit	300,000		
Miscellaneous	7,000	10,000	954
Total	3,059,063\$	2,962,566\$	3,256,961\$

CHAPTER V

Province Cash	90,481\$	2,191,251\$	2,191,251\$
Village Cash	292,076	3,182	3,182
Anticipated Repairs	2,641,378		
Total	3,023,935\$	2,194,433\$	2,194,433\$

Summary

CHAPTER I	2,494,000\$	2,367,000\$	930,181\$
II	4,480,500	3,251,000	2,419,718
III	6,082,500	5,365,000	4,884,180
IV	3,059,063	2,962,566	3,256,961
V	3,023,935	2,194,433	2,194,433
Total Receipts	19,139,998\$	16,139,999\$	13,685,473\$
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Council Personnel	110,000\$	104,000\$	105,700\$
	830,000	832,000	792,208
	940,000	936,000	897,908
Art.2 Materials			
Village office	50,000	40,000	55,268
Purchase + Maintenance	1,500,000	1,600,000	1,716,980
Mail - Telegrams	10,000		
Illumination	900,000	900,000	888,056
Ceremonies	50,000	15,000	23,910
Travel + Meetings	3,000	4,000	3,777
Food for prisoners	5,000	5,000	2,806
Taxes of villages	10,000	10,000	
Clothing of personnel	10,000		
Miscellaneous	20,000	20,000	26,363
Total	3,498,000\$	3,530,000\$	3,615,068\$

CHAPTER III

Art.1 Works (Public works)	<u>1,860,000</u> ₪	<u>1,750,000</u> ₪	<u>1,739,845</u> ₪
	1,860,000	1,750,000	1,739,845
Art.2 Equipt. Water-Plant	<u>200,000</u>	<u>200,000</u>	<u>237,766</u>
	200,000	200,000	237,766
Art.3 Repair: Bridge	1,900,000	2,000,000	2,139,055
Garden	270,000	370,000	377,692
Fish-market	700,000	150,000	400,859
Roads	1,120,000	705,000	1,148,006
Station-Cemetery-Garden	3,560,000	1,945,000	349,744
School - Stalls	<u>750,000</u>	<u>3,000,000</u>	
Total	10,360,000₪	10,120,000₪	6,392,967₪

CHAPTER IV

Art.1 Salary of Canton Chief	16,000₪	32,000₪	39,629
Messenger of Canton		<u>2,000</u>	<u>3,000</u>
	<u>16,000</u>	<u>34,000</u>	<u>42,629</u>
Art.2 Clerk of District	70,000		
Workers	3,000		
Repair of Guard Post		23,000	20,000
Miscellaneous	<u>54,000</u>	<u>33,000</u>	<u>32,924</u>
Total	143,000₪	90,000₪	95,553₪

CHAPTER V

Security-Deposit	352,000₪	287,500₪	287,110₪
Expenditures	350,000	300,000	267,938
Mutual Assistance Fund	1,600,000	1,600,000	
Reserve	<u>2,641,500</u>		
Total	4,943,500₪	2,187,500₪	555,048₪

CHAPTER VI

Unforeseen items	<u>3,000</u> ₪	<u>2,500</u> ₪	<u>2,900</u> ₪
Total	3,000₪	2,500₪	2,900₪

Summary

CHAPTER I	3,498,000₪	3,530,000₪	3,615,068₪
II			
III	10,360,000	10,120,000	6,392,967
IV	143,000	90,000	95,553
V	4,943,500	2,187,500	555,048
VI	<u>3,000</u>	<u>2,500</u>	<u>2,900</u>
Total Expenditures	<u>18,947,500</u> ₪	<u>15,930,000</u> ₪	<u>10,661,536</u> ₪

(c) Explanatory Notes

Receipts

Sale of public land (station)	2,000,000\$
Urban land locations	<u>265,425</u>
	2,265,425\$

Stalls locations

34 - Meat-stalls	300x34x12 =	122,400\$
4 - Booths	400x 4x12 =	19,200
8 - Booths	250x 8x12 =	24,000
44 - Smaller booths	200x44x12 =	105,600
52 - -"-	100x52x12 =	62,000
10 - -"-	100x10x12 =	12,000
25 - -"-	100x25x12 =	<u>30,000</u>
		375,200\$

Licenses

By Treasury	1,400,000\$
Reimbursement (water pipe)	<u>100,000</u>
	1,500,000\$

Expenditures

Village Council Allowances

Village Chief	7,200\$
Finance	36,000
Police	24,000
Civil Status	24,000
Youth	<u>18,000</u>
	109,200\$

Personnel

1 clerk	92,727\$
1 clerk	96,989
1 typist	60,750
1 -"-	30,600
1 -"-	20,400
1 assistant	30,660
3 tax collectors	126,720
2 drivers	56,520
1 worker	25,318
5 -"-	106,611
2 -"-	28,800
1 nurse	13,284
4 hamlet chiefs	120,000
1 worker	<u>15,864</u>
	825,243

Purchase-Stone for road construction	800,000 [₪]
Repair of road	1,900,000
Bridge	270,000
House construction	700,000
	<u>3,670,000[₪]</u>

Water Plant

1 clerk	67,650 [₪]
1 mechanic	55,890
1 -"-	51,240
1 mechanic assistant	38,340
1 -"-	33,540
1 -"-	30,900
1 -"-	24,660
1 -"-	42,750
1 cement worker	29,220
1 -"-	42,660
1 -"-	34,950
6 -"-	227,340
5 -"-	193,050
3 -"-	106,380
2 -"-	64,440
1 -"-	23,220
1 fire service	30,900
4 drivers	109,110
1 -"-	21,827
1 -"-	25,109
12 workers	249,228
4 hygiene	74,023
2 gardeners	74,520
1 gardener	23,852
7 gardeners	132,510
1 reconstruction	36,000
1 -"-	24,000
	<u>1,867,309[₪]</u>

2. Vinh Thanh Van Village, Kien Giang Province, SVN-West Region
(Population 44,600)(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	1,600\$	2,600\$	324\$
Gardens	1,000	100	802
Urban Land	178,000	161,200	
Houses	228,000	161,400	
Licenses	600,000	250,000	122,223
Riverboats	2,700	12,840	1,200
Sea-boats		560	
Buffaloes	5,000	11,800	2,085
Oxen	500	500	375
Three wheels carts	11,700	9,900 (
Carts	30,000	29,000)	
Pedicabs	2,000	28,000 (71,560
Cyclomotors	31,000	22,100)	
Carts (3 wheels)	8,500	7,000 (
	<u>1,100,000</u>	<u>697,000</u>	<u>198,569</u>
Art.2 Station		330,000	
Berthage		120,000	412,500
Repairs authorization	10,000		4,420
Public land occupation	8,000	10,000	7,759
Vehicles inspection	28,000	16,700	27,400
Entertainment	1,000	1,200	800
Illumination	400,000	281,500	399,379
Removal	206,000	208,000	182,835
Animals	146,000	101,800	133,950
Advertising (Gas-Station)	29,000	3,200	150
Bridge	267,000	400,100	316,115
Bicycles Station	5,000	10,000	2,599
Export Taxes		1,162,500	662,500
Miscellaneous	<u>2,000,000</u>	<u>478,000</u>	<u>1,583,395</u>
Total	4,200,000\$	3,820,000\$	3,932,371\$
CHAPTER II			
Urban land location	55,000\$	48,300\$	
Public Rice Land	750		750
Public land	2,750		3,515
Stalls	210,100	209,800	199,930
Houses	31,200	31,200	31,200
Booths - Shops	<u>110,200</u>	<u>84,000</u>	<u>76,800</u>
Total	410,000\$	373,300\$	312,195\$

CHAPTER III

Market	3,470,000 ₪	2,300,000 ₪	2,247,500 ₪
Slaughter-houses	217,000	210,000	210,000
Berthage	134,900	120,000	120,000
Fishing-sites	16,100	20,900	9,750
Miscellaneous	26,000		
Total	<u>3,864,000 ₪</u>	<u>2,650,900 ₪</u>	<u>2,587,250 ₪</u>

CHAPTER IV

Fines	67,000 ₪	93,700 ₪	67,562 ₪
Legalisation	198,200	167,600	207,685
Loans	394,900	196,900	561,352
Previous years	581,000	126,000	164,394
Security Deposit	649,900	377,800	426,562
Total	<u>1,891,000 ₪</u>	<u>962,000 ₪</u>	<u>1,427,555 ₪</u>

CHAPTER V

Province cash	303,281 ₪		
Village cash	<u>161,719</u>	<u>1,000</u>	<u>797</u>
Total	465,000 ₪	1,000 ₪	797 ₪

CHAPTER VI

Unforeseen items	270,000 ₪	270,000 ₪	116,910 ₪
Gifts to Highland			527,000
Total	<u>270,000 ₪</u>	<u>270,000 ₪</u>	<u>643,910 ₪</u>

Summary

CHAPTER I	4,200,000 ₪	3,820,000 ₪	3,932,371 ₪
II	410,000	373,300	312,195
III	3,864,000	2,650,900	2,587,250
IV	1,891,000	962,000	1,427,555
V	465,000	1,000	797
VI	<u>270,000</u>	<u>270,000</u>	<u>643,910</u>
Total Receipts	<u>11,100,000 ₪</u>	<u>8,077,200 ₪</u>	<u>8,904,078 ₪</u>

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Council	118,800 ₪	109,000 ₪	110,399 ₪
Village clerk	99,300	84,900	487,049
Hamlet Chief	87,600	94,800	
Messengers	18,000	14,400	64,676
Workers, permanent	312,100	317,500	
Public works personnel	64,200	63,400	64,676
	<u>700,000</u>	<u>684,000</u>	<u>662,124</u>

Art.2 Village office Equipt.	9,000	9,000	8,910
Purch.+Maint. Equipt.	60,000	50,000	45,604
Mail - Telegrams	1,000	1,000	40
Illumination	290,000	355,000	361,218
Ceremonies	60,000	60,000	45,857
Travel - Meetings	8,600	8,600	1,400
Registers maintenance	4,000	4,000	1,919
Clothing (personnel)	4,000	4,000	3,598
Purch. Equipt. Public works, market	14,000	10,000	17,155
Transportation-personnel	4,000	4,400	3,840
Clothing (militiamen)	27,000	30,000	13,734
Total	1,181,600	1,220,000	1,165,399

CHAPTER II

Art.1 Sanitary, sparsy salaries	41,000	41,000	
Workers (school-maternity)	29,000	29,000	27,238
Removal	680,000	728,000	722,175
	<u>750,000</u>	<u>798,000</u>	<u>749,413</u>

Art.2 Purch.+Maint. School Equipt.

Social activities	60,000	30,000	28,135
Burial of poors	10,000	15,000	7,235
Hygiene equipment	120,000	124,000	96,390
Purch.+Maint. Fire Service	170,000		
Repair of School	25,000	6,000	1,850
Repair Maternity-Hospital	30,000	21,000	20,349
Miscellaneous	10,000	6,000	2,550

Total	1,180,000	1,002,000	905,922
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CHAPTER III

Art.1 Public works personnel	233,000	220,000	165,043
	<u>233,000</u>	<u>220,000</u>	<u>165,043</u>

Art.3 Repair:Transportmaterials	300,000	750,000	
Roads	2,255,000	1,835,000	2,864,024
Bridges	310,000	303,000	
Public buildings	350,000	250,000	
Village Hall	150,000	30,000	
Houses	10,000	10,000	
Market	150,000		
Guard-Post	30,000	10,000	10,000
Rivers	500,000	500,000	1,292,236
Miscellaneous	100,000		
Province chief	200,000	300,000	

Total	4,588,000	4,208,000	4,331,303
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CHAPTER IV

Printing	6,000	6,000) 6,989
Newspaper	5,000	5,000	(2,964
Canton office		2,400	(7,941
Clerks	213,000)
District deputy		6,000) 6,000
Expenses	7,000	7,600	(6,000
Contribution	<u>1,000,000</u>		
Total	1,231,000	<u>27,000</u>	<u>29,894</u>

CHAPTER V

Security Deposit	649,900	377,800	379,666
Unforeseen	90,900	86,200	1,185,401
Contribution	1,688,200	780,000	
Reserve	<u>111,000</u>	<u>150,000</u>	
Total	2,540,000	1,394,000	<u>1,565,067</u>

CHAPTER VI

Unforeseen items	<u>270,000</u>	<u>270,000</u>	<u>452,306</u>
Total	270,000	270,000	452,306

Summary

CHAPTER I	1,181,600	1,220,000	1,165,399
II	1,180,000	1,002,000	905,922
III	4,588,000	4,208,000	4,331,303
IV	1,231,000	27,000	29,894
V	2,540,000	1,394,000	1,565,067
VI	<u>270,000</u>	<u>270,000</u>	<u>452,306</u>
Total Expenditures	<u>10,990,600</u>	<u>8,121,000</u>	<u>8,449,891</u>

(c) Explanatory Notes

Village-Council-Members-Allowances

1 village chief	28,800
1 finance	26,400
1 police	26,400
Civil status	18,000
Assistant	<u>19,200</u>
	118,800

4 Hamlet-Chiefs	1,200 = 57,600
50 group-chiefs	30,000
clerk	27,300
clerk assistant	18,000
- " -	18,000
- " -	18,000
- " -	<u>18,000</u>
	186,900

Taxes Collectors -	1 -	25,620\$	(allowances)
	1 -	38,100	
	1 -	21,451	
	1 -	18,000	
		<u>103,171\$</u>	

Public Works	1-Garden	39,780\$
	1 cemetery	14,600
	1 custodian	12,000
		<u>66,380\$</u>

School	-1 worker	14,400\$
	-2 workers	7,200
Maternity	-1 worker	7,400
		<u>29,000\$</u>

Sanitary Personnel

1 driver	27,540\$
1 assistant	33,780
1 -"-	36,180
1 -"-	39,060
1 -"-	38,340
4 -"-	87,600
1 driver	17,246

Public-Works - Pers. Salaries

1 clerk	210,000\$
bicycle allowance	960
1 reconstruction service clerk	4,800
1 driver	<u>21,900</u>
	<u>237,660\$</u>

Removal

1 worker	20,851
1 -"-	27,998
1 driver	23,725
1 assistant	16,425
1 -"-	25,550
19 workers	277,400
Parts time help	8,304
	<u>679,999\$</u>

1 mechanic-Assistant workers	300,000\$
Repair roads	500,000
Airport repair	8,000
	<u>808,000\$</u>
Bridge repair	200,000\$
-"-	10,000
	<u>210,000\$</u>

Village Personnel

1 clerk district	58,500\$
1 -"-	42,300
1 clerk assistant	18,000
2 -"-	54,750
1 guard	3,600
1 permanent worker	18,000
1 permanent worker	17,246
	<u>212,396\$</u>

Canalisation water	500,000\$
Bitume	300,000
Roads	465,000
-"-	400,000
-"-	82,000
	<u>1,747,000\$</u>
Rach Meo Bridge	100,000\$
Quay construction	500,000
Lighting	100,000
	<u>700,000\$</u>

3. Binh Hoa Village, Gia Dinh Province, SVN-East Region,
(Population 82,000)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields			
Garden	2,000 [Ⓟ]	2,000 [Ⓟ]	1,797 [Ⓟ]
Public urban land	10,000	10,000	6,027
Houses	200,000	200,000	197,404
Licenses	400,000	400,000	365,915
Boat	250,000	250,000	498,528
Horses	1,000	1,000	1,182
Carts (horses)	2,000	2,000	720
Pedicabs	18,000	18,000	17,001
Taxes from province	400,000	150,000	402,792
	<u>1,283,000</u>	<u>1,033,000</u>	<u>1,491,366</u>
Art.2 Station-vehicles	20,000	20,000	22,269
Authorization of Const.	50,000	50,000	81,289
Occupation public land, stalls	35,000	35,000	20,000
Removal	300,000	250,000	171,125
Animals	5,000		
Advertising	5,000		
Building-line	5,000		
Total	<u>1,703,000[Ⓟ]</u>	<u>1,388,000[Ⓟ]</u>	<u>1,786,049[Ⓟ]</u>
CHAPTER II			
Public urban land	320,000 [Ⓟ]	300,000 [Ⓟ]	263,659 [Ⓟ]
Stalls - Shops	100,000	100,000	86,720
Total	<u>420,000[Ⓟ]</u>	<u>400,000[Ⓟ]</u>	<u>350,379[Ⓟ]</u>
CHAPTER III			
Market	3,720,000 [Ⓟ]	3,595,000 [Ⓟ]	3,896,130 [Ⓟ]
Slaughter Houses	761,000	413,000	478,000
Water	920,000	920,000	908,092
Total	<u>5,401,000[Ⓟ]</u>	<u>4,928,000[Ⓟ]</u>	<u>5,282,222[Ⓟ]</u>
CHAPTER IV			
Fines	900,000 [Ⓟ]	800,000 [Ⓟ]	1,206,025 [Ⓟ]
Registrations (Contracts, leases)	150,000	150,000	191,783
Registrations (Bass-Borts, birth certificates)	150,000	150,000	141,783
Loans (Reimbursement)	550,000	653,000	1,823,616
Previous years-various sources	100,500	137,000	259,179
Security deposits			1,285,833
Total	<u>1,850,500[Ⓟ]</u>	<u>1,890,000[Ⓟ]</u>	<u>4,908,219[Ⓟ]</u>

CHAPTER V

Cash in Treasury	1,255,600 Φ	2,502,000 Φ	2,502,000 Φ
Cash in Village	569,900	92,000	92,000
Total	1,825,500 Φ	2,594,000 Φ	2,594,000 Φ

Summary

CHAPTER I	1,703,000 Φ	1,388,000 Φ	1,786,049
II	420,000	400,000	350,379
III	5,401,000	4,928,000	5,282,222
IV	1,850,500	1,890,000	4,908,219
V	1,825,500	2,594,000	2,594,000
Total Receipts	11,200,000 Φ	11,200,000 Φ	14,920,869 Φ

(b) Expenditures

CHAPTER I

Art.1 Allow. of Vil. Council	117,600 Φ	90,000 Φ	53,379 Φ
Salaries of pers. of Vil. Clerks	783,000	933,500	815,827
Finance officer - Hamlet Chief	25,000	25,000	18,492
Messengers	42,000		
Workers (Pagoda - School Cemetery)	111,000		
Salaries Market, Slaughter-house, water plant	500,000	500,000	500,000
	1,578,600	1,548,500	1,387,698
Art.2 Materials			
Office - Village Hall	100,000	80,000	103,223
Purch. + Repair Maint.	100,000	50,000	61,241
Mails - Telegram - Vil. - Police - Gendarmery	150,000		
Illumination	900,000	820,000	1,186,155
Ceremonies	200,000	150,000	278,324
Travel - Meetings	24,000	24,000	3,122
Food for prisoners		20,000	9,150
Road Repair	10,000	10,000	
Purch. + Maint. Market Slaughter	410,000	410,000	19,819
Materials Police + Gendarmery	300,000	300,000	288,197
Total	3,772,600 Φ	3,412,500 Φ	3,336,929 Φ

CHAPTER II

Art.1 Social-Personnel

Salaries of Nurse - Mid-
wife - assistant

Transportation of pers.

198,000[₪]

50,000

248,000

₪

13,000

13,000122,625[₪]

2,350

124,975

Art.2 Materials

Purch. + Maint. School

Aid to the poors

Burial of poors

Removal

Prize-Distribution
(School)Construction-Repair
Schools

Allowance Tennis Club

Const. Repair Dinh

Orphanage Allowance

100,000

50,000

30,000

1,200,000

20,000

200,000

10,000

400,000

8,000

50,000

50,000

30,000

400,000

20,000

400,000

10,000

400,000

8,000

27,550

12,530

1,051,160

17,800

289,745

5,000

6,000

Total

2,266,000[₪]1,381,000[₪]1,534,860[₪]

CHAPTER III

Art.1 Economic

Workers+Wipers (Public
works)635,000[₪]635,000550,000[₪]550,000618,962[₪]618,962

Art.2 Materials

Water-Plant - Equipt.

Other

20,000

20,000

20,000

20,000

400,000

36,389

436,389

Art.3 Roads

Bridges

Village Hall

600,000

100,000

290,000

1,200,000

100,000

380,419

Total

1,645,000[₪]1,870,000[₪]1,435,770[₪]

CHAPTER IV

Printing Registers of

Civil Status

Newspapers - Magazines

Canton chief office-Equipt.

Salaries of personnel -

Canton office

Contribution - Common

interest

20,000[₪]

10,000

50,000

20,000[₪]

10,000

50,000

350,000

700,000

24,513[₪]

Total

80,000[₪]1,130,000[₪]24,513[₪]

CHAPTER V

Reimbursement Loans			774,380\$
Security - Deposit			2,968,163
Unforeseen	30,000	30,000	2,029,383
Mutual Assistance Fund	2,050,000	2,018,500	
Reserve	<u>1,036,400</u>	<u>1,058,000</u>	<u>110,000</u>
Total	3,116,400\$	3,106,500\$	5,881,926\$

CHAPTER VI

Unforeseen items	<u>300,000\$</u>	<u>300,000\$</u>	<u>881,081\$</u>
Total	300,000\$	300,000\$	881,081\$

Summary

CHAPTER I	3,772,600\$	3,412,500\$	3,336,929\$
II	2,266,000	1,381,000	1,534,860
III	1,645,000	1,870,000	1,435,770
IV	80,000	1,130,000	24,513
V	3,116,400	3,106,500	5,881,926
VI	<u>300,000</u>	<u>300,000</u>	<u>881,081</u>
Total Expenditures	<u>11,180,000\$</u>	<u>11,200,000\$</u>	<u>13,095,079\$</u>

(c) Explanatory Notes

Hospital Personnel

11 nurses 1,500 x 12 x 11 = 198,000\$

Repair - Public Works

Repair Le Quang Dinh	150,000\$
Nguyen Van Hoc Road	100,000
Route 21	100,000
Xom Chua	50,000
Nguyen Van Thanh	100,000
All Roads of Village	<u>100,000</u>
	600,000\$

Bridges

of Le Van Duyet	50,000\$
of Binh Loi	<u>50,000</u>
	100,000\$

Houses

Fish - Market	100,000\$
Slaughter House	50,000
Animal - Shed	50,000
Houses	<u>90,000</u>
	290,000\$

Salaries of Village-Personnel

Workers-Custodian-Pagoda-Slaughter-House

Monthly	Annually	Number	Total
2,000\$	24,000\$	1	24,000\$
1,850	22,200	2	44,400
1,800	21,600	3	64,800
1,950	23,400	1	23,400
1,700	20,400	3	61,200
1,500	18,000	13	234,000
2,150	25,000	1	25,800
1,580	18,960	1	18,960
1,200	14,400	1	14,400
1,750	21,000	1	21,000
1,100	13,200	1	13,200
			<u>545,160\$</u>

Monthly	Annually	Number	Total
1,100\$	13,200\$	1	13,200\$
1,300	15,600	1	15,600
1,280	15,360	1	15,360
1,200	14,400	1	14,400
1,000	12,000	1	12,000
1,000	12,000	1	12,000
1,300	15,600	1	15,600
1,000	12,000	1	<u>12,000</u>
			110,160\$

Daily Secretaries

3,900\$	46,800\$	1	46,800\$
4,800	57,600	1	57,600
4,125	49,500	1	49,500
6,625	79,500	1	79,500
			<u>233,400\$</u>

Messengers

1,300\$	15,600\$	1	15,600\$
1,080	12,960	1	12,960
1,000	12,000	1	12,000
			<u>40,560\$</u>

Village Council

Village Chief	2,400 x 12	=	28,800\$
Finance	2,200 x 12	=	26,400
Police	2,200 x 12	=	26,400
State Civil	1,500 x 12	=	18,000
Agricultural	1,500 x 12	=	18,000
			<u>117,600\$</u>

Water-Plant

1 mechanic	6,197.50 x 12	=	74,370\$
2 aid	2,215 x 12	=	53,160
2 aid	4,195 x 12	=	100,680
1 worker	4,382.50 x 12	=	52,590
1 -"-	4,657.50 x 12	=	55,890
3 -"-	2,955 x 12	=	106,380
1 -"-	3,175 x 12	=	38,100
1 -"-	1,915.50 x 12	=	22,986
			<u>504,156\$</u>