

**THE
DELTA
VILLAGE
OF**

my thuan

**SOME
ADMINISTRATIVE
AND
FINANCIAL
ASPECTS**

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LLOYD W. WOODRUFF**

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1963

MICHIGAN STATE UNIVERSITY VIETNAM ADVISORY GROUP
AGENCY FOR INTERNATIONAL DEVELOPMENT
CONTRACT ICA c1126

Preface to the Vietnam Studies Publications

In 1955 Michigan State University began a program of technical assistance to the Government of South Vietnam, supported by a contract with the predecessor agency of the United States Agency for International Development. Through this program Michigan State University provided technical advisors in the broad field of public administration, including police administration. In recent years, most of this advisory service has been devoted to strengthening the teaching, in-service training, and research programs of the National Institute of Administration, an agency in Saigon created by the Vietnamese Government to strengthen the public service generally.

Members of the Michigan State University group have included specialists in the field of public administration, police administration, economics, anthropology, psychology, sociology and other special fields. In the course of over seven years of technical cooperation in Vietnam, members of the Michigan State University group have contributed a large number of surveys and studies of various types, training documents, and reports containing recommendations on various administrative problems.

This document is one of many prepared in Vietnam as a part of the work of the Michigan State University group. It was written for a specific purpose and under particular circumstances and should be read with these qualifications in mind. It is being reproduced and made available at this time for the use of the Agency for International Development, and is not intended for general circulation. We suggest that this study be used with the understanding that additional materials are available from the earlier MSUG studies which appeared in mimeographed form, and that it fits into the broad context of a technical assistance program as part of the U. S. foreign aid program in Vietnam.

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Foreword

This publication contains two separate studies. The first centers on the theme of the "village chief at work." It was prepared by my colleague, Professor Truong Ngoc Giau of the National Institute of Administration, South Vietnam. The second, which I prepared, examines the finances of the same village. Both were based on only a week in the village; as a result they aim largely at describing or portraying rather than analyzing and evaluating.

These two studies were originally planned as part of an over-all study of provincial and local administration undertaken jointly by several Vietnamese and American professors working together in South Vietnam. The major focus was to be the "executive at work" at the provincial, district, and village levels within one province during one week. There were two major objectives: to obtain more empirical data about administration in South Vietnam and to encourage the growth of interest among Vietnamese professors in the need for empirical research. Because of the concern with research procedure, we have included a brief description of our method for obtaining the necessary data while in the field.

Although the various provincial village studies have not been consolidated or employed as a basis for developing an over-all view of local administration, the separate "reports" are available. Professors Tran Van Dinh and Jason Finkle concentrated their efforts on the provincial level; Professors Nguyen Khac Nhan and Joseph Zasloff, on the district; and Miss Vo-Hong Phuc and Professor John D. Donoghue on the socio-economic as well as administrative life of the village in which Professors Giau and I were also working. Complete references to their revised reports are presented in the Selected References.

This joint undertaking was the most satisfying "technical assistance" experience I had during my four years in South Vietnam. I am certain that Professor Giau, as well as I, gained considerably from the observations of this village chief and the resulting exchanges of news, ideas, and questions that occurred each evening following our day in the village office. I feel that Professor Giau's systematic and detailed reporting of the activities of the village chief during most of this one week provide an exceptionally valuable record on village administrative practices. While not sufficient to justify any generalizations, they should suggest directions for later research.

LLOYD W. WOODRUFF
St. Paul, Minnesota
September 26, 1962

1 | *The Village Chief at Work*

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INTRODUCTION

THE VILLAGE IN VIETNAM: A BRIEF SKETCH

The village is the administrative cell of Vietnam. At the time of the royal dynasties (the end of the 15th century) the administration of the commune already had a large amount of autonomy. The present regime has not completely renounced this principle. Nevertheless, under the present regime, there is a marked tendency toward increased centralization, due to the necessity for the Central Government to have energetic and direct means of action in order to assure internal security and to promote rapid economic development. Therefore, village administration is rather complex in nature. It serves as an executive echelon for the central administration while maintaining some trace of autonomy in the administration of its own interests.

This distinguishing feature is found in its organization, as well as in its operation.

Organization

Ordinance No. 57-a of October 24-1956 concerning the reorganization of the local administration of Vietnam has recognized that the commune.

has a juridical personality, has a budget, and can own property, and that its administration is placed under the control of the province chief; it refers to a forthcoming decree to regulate the organization.¹

While waiting for the publication of this decree, the communal administration is administered by presidential circulars, ministerial arrêtés, and texts which, though old, are still considered effective where they do not contradict Ordinance 57-a.²

The present organization is characterized by the fact that the village is placed under the authority and responsibility of a single organization, the communal council having both the role of deliberative organization and that of executive organization.³

The communal council has three principal members:

—The *Dai-Dien Xa*, the commune representative, president of the council (village chief).

—The *Hoi-Vien Tai-Chanh*, the finance councilor.

—The *Hoi-Vien Canh Sat*, the police councilor, who is at the same time chief of the self-defense force of the village.

In important villages, the council can have two more members. Each member can perform several functions. The representative of the commune, in addition to his own functions, usually assumes also those of vital statistics officer, and the finance councilor is also in charge of economic affairs.

Especially for the provinces of the West and South of Vietnam, a recent decision of the President of the Republic strengthens the communal council with three new members, charged respectively with politics, information, and youth.

¹Presidential Circular No. 115-a/TTF/VP of October 24-1956 interpreting this Ordinance gave few details on the communal administration.

²Namely the following texts:

—Circular No. 802-BPTT/VP of June 28, 1956 of the Secretary of State at the Presidency, fixing the number of the communal council members and the conditions of their recruitment.

—Circulars No. 74-BNV/HC of January 11, 1957, No. 1642-BNV/HC of April 2, 1957, No. 2941-BNV/HC of May 27, 1957 of the Department of Interior concerning the renewal of the members of communal council, the role of certain members, the function of the copyist and the training of council members.

—Circular No. 1834-BPTT/VP of November 16, 1956 of the Secretary of State at the Presidency in regard to the designation and the composition of the communal council.

—Arrêté No. 184 BNV/HC/ND of May 3, 1958 of the Department of Interior fixing the scale of allowances to be granted to members of the communal council in the provinces of Central Vietnam.

—Arrêté No. 486-BNV/HC/ND of August 8, 1959 of the Department of Interior fixing the scale of allowances to be granted to the members of the communal council in the provinces of South Vietnam.

—Decree No. 34-NV of March 19, 1953 concerning the organization of the communal administration.

³In the villages of Thua Thien Province (Central Vietnam) for experimentation and on the initiative of the provincial authority, the communal council is combined with a consultative council whose members are elected by the villagers from a list of notables presented by the district chief.

The tendency toward centralization is illustrated by the pattern of recruitment of members of the village council, who are named directly by the chief of province instead of being elected by the people as before. Nevertheless, the local character of this key agency is not completely eliminated, for all of these members have to be chosen from among the inhabitants of the village.

To help them with the office work, the communal council can employ clerks. Each council member is responsible for the accomplishment of his own functions. However, the decisions on important questions are taken in deliberation by the council. In this case, collective responsibility results. The annual vote of the communal budget, for instance, must follow this procedure.

The communal council members are not the only persons to work for the communal administration. Also at its disposal are the contributions of other categories of people, including:

1. Hamlet chiefs, chiefs of groups of interfamilies organization (*khom*), and chiefs of interfamilies organization. They are the organizations which serve as the real connecting links between public authority and the people.

2. The employees and agents of the Central Administration or provincial administration sent for permanent or temporary service in the village, such as agents of Civil Guard, Surete, Civic Action, Public Health, etc.

3. The inhabitants of the village, who collaborate with the communal council by taking part in various communal committees, such as committees on social action, on agricultural affairs, on community development etc. Moreover, the communal council has the custom of consulting with the notables of the village of important communal affairs.

Concerning the relations of the council with other administrative echelons, they are, in principle, made according to a hierarchical order: commune, canton, district, province, Interior Department or Presidency. These echelons also serve as compulsory intermediaries between the communal council and the technical services. Of course, this rule does not prevent relations of an unofficial nature, which occur frequently.

Operation

The communal council serves two functions, that of a Central Governmental organization and that of a local community.

The communal council as the executive organization of Central Government. In the administrative structure of the state, the village occupies the lowest echelon and is charged with carrying out laws, regulations and instructions; in short, the governmental policies. It contributes to the implementation of those policies by supplying to the Central Government documents and statistical data, and by being the *porte-parole* of the aspirations of the people. With these functions, it plays an important role in all domains.

Thus, for instance, in political and security matters, the village council is assigned the work of disseminating and explaining the point of view of the government, fighting against adverse propaganda, and defeating the subversive maneuvers of the Viet Cong. On the economic and financial level, it takes a very active part in the collection of national and provincial taxes, in controlling and taking the census of commercial and industrial activities of the inhabitants, and in the implementation of agrarian reform.

The communal council as an organization to administer village affairs. The council has its own power only in regard to purely internal affairs. The council deliberates over the communal budget, the regulations of the collection of communal revenues, the purchases, conveyance and exchanges of communal properties, the conditions of long leases or house leases, the acceptance of donations and bequests to the village, and the projects of building communal roads.

It is the duty of the communal administration to maintain itself with its own resources.⁴

These resources generally consist of:

- revenues from the public lands of the village
- a percentage of certain national and provincial taxes
- various village taxes
- fines from police violations.

However, this principle of self-financing has some important modifications:

- each commune must contribute to the expenses of the districts and cantons which have no budget of their own.
- the village budget must set apart a mutual-aid fund to help the poor villages of the province.

⁴Decree No. 34 VN of March 19, 1953 already mentioned.

—it may happen that certain agents, by working for the benefit of the village, are paid by the provincial budget or the national budget (for instance the case of the village self-defense agents).

Control by the Central Government

This control affects not only activities of the village council operating as an execution organization of the Central Administration, but extends also to the duties of the council in its capacity as an organization of the local community.

According to their importance, the deliberations of the council are, in fact, executed only after the approval of either the Presidency, or the province.

For instance, if the amount of the communal budget is over 500,000 piasters, the approval of the Presidency is necessary. For a budget of minor importance, the vote must be submitted to the ratification of the province chief. It is to be noted that the power of control on the part of the Central Administration often allows it direct intervention in purely communal matters. Thus, for instance, all expenses made by the communal council, unless they are of minor importance, require preliminary agreement of the district chief.

In summary, it is permissible to conclude that the present village administration appears more clearly as an execution echelon of the Central Government than as an autonomous organization of the local community. Nevertheless, the local community continues to exist as such, apparently because of two principal underlying factors. First, it is unquestionable that the village still conserves some prerogatives of autonomy, such as its juridical personality. Second, the desire of the inhabitants to belong to a community remains deep-rooted, due largely to the existence of a *dinh*, the hearth of the cult of the village spirit.

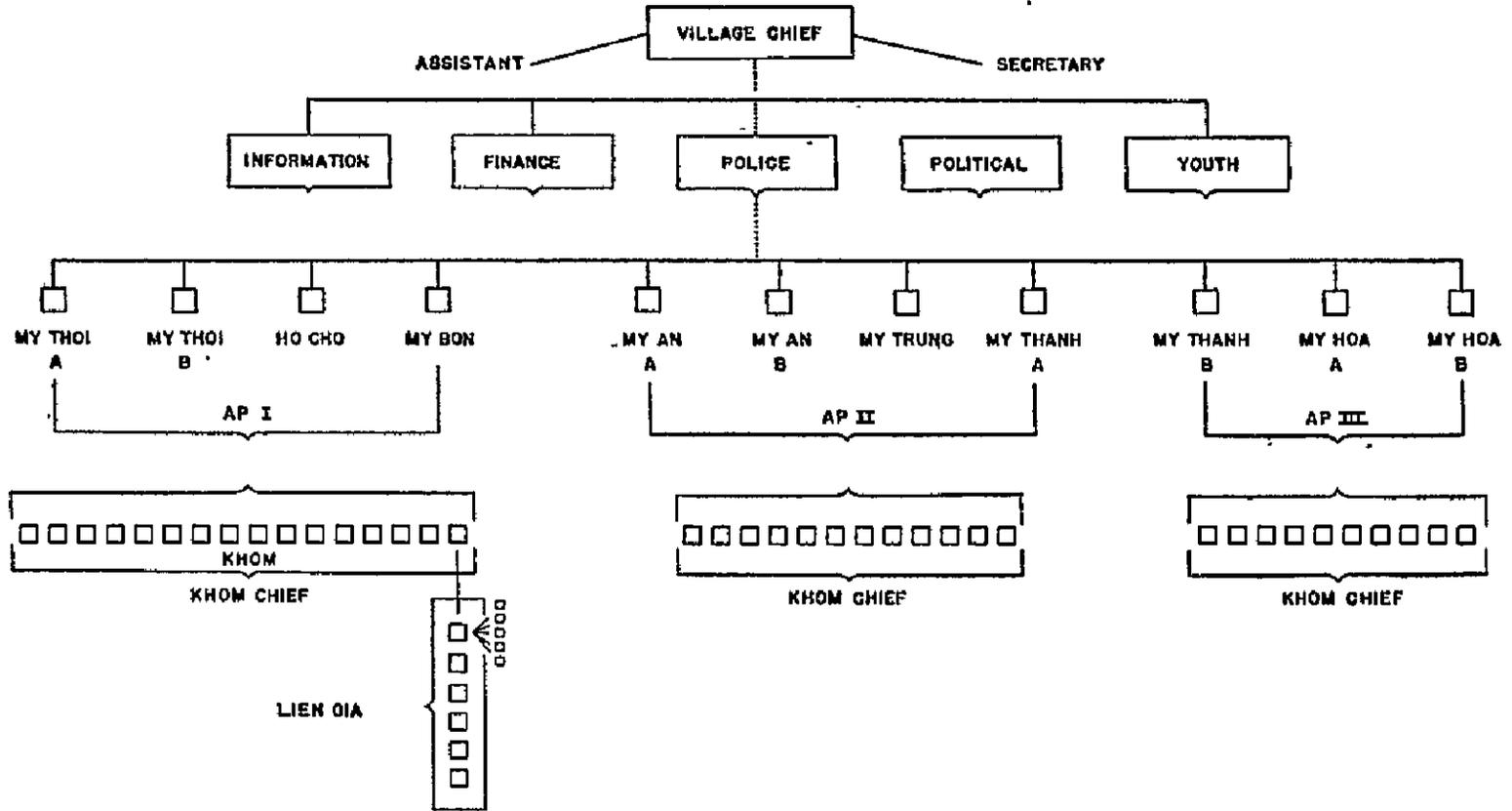
THE VILLAGE OF MY THUAN⁵

The Village

My Thuan is located 28 kilometers south of Vinh Long City and 3 kilometers from the ferry crossing which separates Vinh Long and Phong Dinh (Cantho) provinces. My Thuan is the largest village in area and population in Binh Minh District. It occupies an area of 5,196 hectares (1 hectare = 2.47 acres) and has a population of between 15,000 and

⁵This was prepared by John Donoghue and Miss Vo Hong Phuc.

FIGURE 1 — MY THUAN VILLAGE ORGANIZATION



17,000 people. It is one of the most populous in the Province of Vinh Long, which contains 81 villages. My Thuan, one of three villages in An Truong Canton, is divided into ten hamlets and one *ho* or market center (See Figure 1).

The market center (*Ho Cho*) differs from the other hamlets of My Thuan in that its 5,000 people, crowded into a tightly agglomerated settlement, are engaged not in agriculture, but in various crafts and marketing activities. *Ho Cho* is situated just off the busy Vinh Long-Can Tho highway, which is bustling with military, bus, and auto traffic. The center contains the district and village offices, the market buildings, the theater, jewelry and clothing stores, and restaurants, all of which are in contrast to the quiet, sleepy hamlets located along the streams and canals. The footpaths through the hamlets are shaded by banana and coconut trees growing in gardens surrounding the widely separated thatch-roofed huts. Most of the people are rice producers, although garden fruits and vegetables, as well as fish from the numerous waterways provide an important source of food and income.

The ten hamlets were officially amalgamated into three hamlets in December 1959; however they remained functionally unaffected by this change.

District headquarters are located in the market center across the road from the village office. The relationship between district and village administration is thus closer than in the other eight villages of the district. Because of its comparative wealth and location, My Thuan is required to carry a considerable proportion of the financial burden of the district, and in certain areas, notably police functions and information services, there are apparently overlapping activities.

The village is also the canton seat. The canton chief, a Vietnamese having French citizenship, lives in My Thuan, but his role as an administrator is negligible. The canton exists in name only, and the canton chief participates primarily as a respected elder in ceremonial affairs. In addition to district officials and the canton chief, the chiefs of the villages My Hoa and Thanh Loi also live in My Thuan because of the serious security situation in the area.

The village council is composed of the chief of the village, the police officer, the finance officer, and three special commissioners for political affairs, youth and information.⁶ The village chief is aided by a clerk and an assistant. The members of the village council are paid by funds from the village budget, with monthly allowances as follows:

⁶Added to many villages in the Delta region in 1960 to strengthen the anti-Viet Cong program.

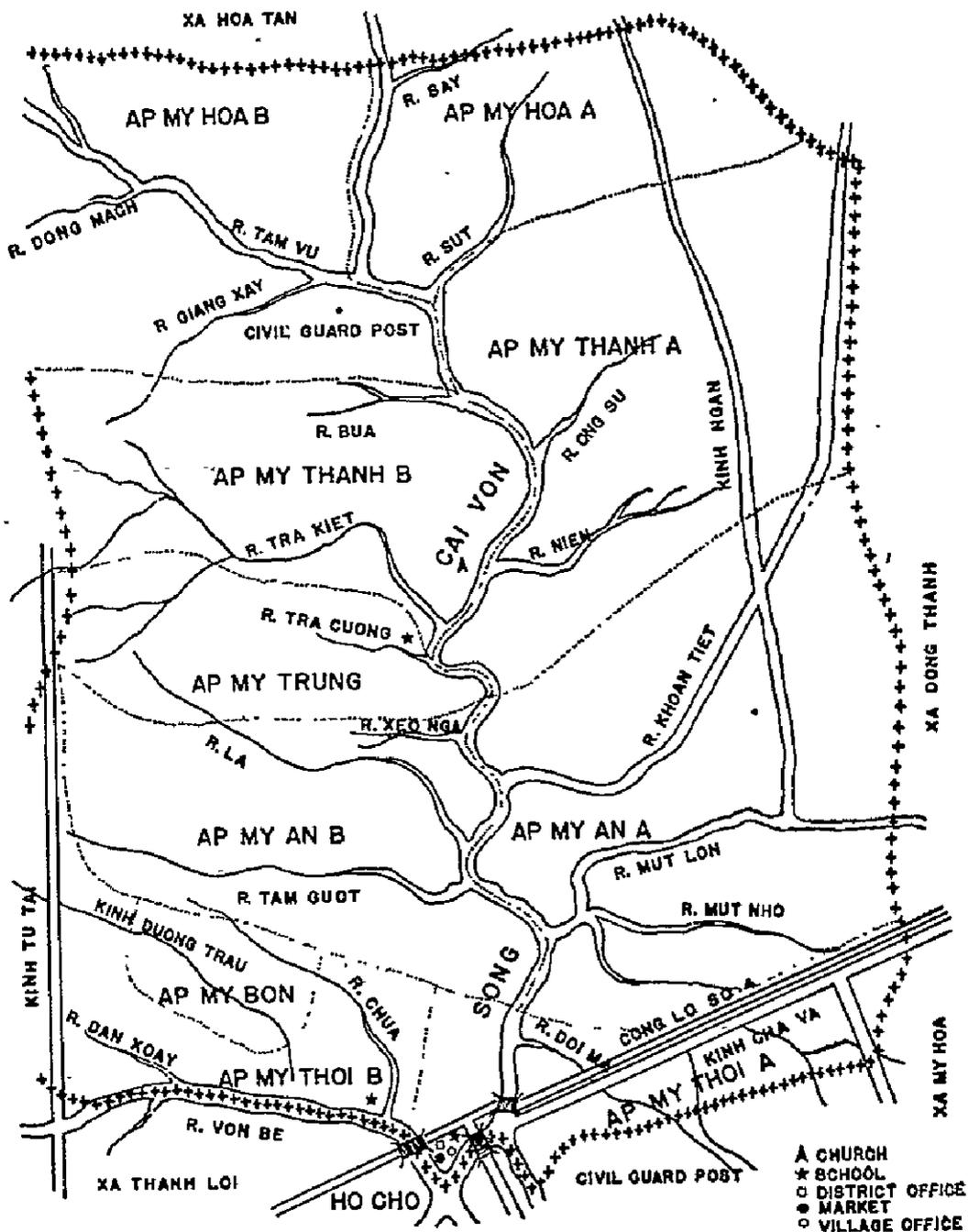


FIGURE 2—MY THUAN VILLAGE

Village Chief	1,900\$ ⁷
Police Officer	1,800\$
Finance Officer	1,800\$
Information Agent	200
Youth Agent	200
Political Officer	500

The clerk receives 900\$ per month, and the chief's assistant 1,400\$. The salary differences more or less reflect the importance of the various members of the council in the village administration. The chief, police officer, and finance officer carry the burden of the administrative duties; the others are part-time employees whose major sources of income are from other occupations. The political agent is the head of the village National Revolutionary Movement, which thus far has relatively few members (162). He also receives applications from villagers for permission to leave the village and advises on such matters as land reform contracts.

The formal organization of My Thuan is charted on Figure 2. The village chief, assisted by the council members, communicates instructions, decrees and arretes, and other information directly to the eleven hamlet chiefs. He sends a messenger (by bicycle and boat) into the hamlets asking them to come into the village office. Since some of the hamlets are located quite far from the office, the hamlet chiefs arrive at different times. Therefore, the chief never talks to the hamlet chiefs as a group, but on an individual basis. The instructions are usually conveyed verbally to the hamlet chiefs, who are then responsible for passing on the information to the individual members of the hamlets.

All of the positions on the village council are appointive. Ordinarily the district chief submits a list of names for vacancies on the council to the province chief, who makes the selections. Some sources reported that the province chief sends the names selected to the Department of Interior in Saigon, which gives final approval.

According to one well-informed observer, the 69-year old village chief of My Thuan was suggested for his position by his nephew, the chief of Binh Duong Province. He was active on the village council from 1955 to May of 1960. During this period he apparently learned much in the art of settling disputes. His office was crowded throughout the day with people who had a wide variety of problems. He complained often of this tiring work and mentioned on several occasions his desire to retire. However, he gave the impression of one who enjoyed working

⁷The unofficial exchange rate is 72\$VN to \$1.00 US.

with people, most of whom seemed to respect him. By Western conceptions of office management, the chief was not very efficient. He kept notes, for example, on scraps of paper that he stuffed under his desk blotter. Often he would be trying to handle the problems of several different villagers at the same time. At other times he would forget where he had placed certain documents, and villagers would help in the search by going through his desk drawers. Very often he would discuss disputes with the members of the research team and seek their advice. Most of the time the office appeared to be in a state of chaos. However, in spite of these shortcomings, the chief had a way of bringing to bear a mixture of legal concepts and traditional Confucian standards to solve problems ultimately in a manner that seemed to satisfy all the parties concerned. It can be assumed that the chief rarely resorted to the higher authority of the district for the settlement of local disputes.

A new district chief had been assigned to Binh Minh District ten days before the week of intensive research. The village chief had some apprehension about the new district chief because he was an aggressive young army officer whom the chief believed demanded efficiency and immediate action on all directives. The village chief was concerned about the maintenance of social harmony. In all his moralizing to the villagers, he expressed this concern; in arriving at decisions, this seemed his primary concern.

The village chief's house is located about one kilometer from the village office, but since the first of the year he had not returned to his house at night because of the security situation. Instead he lodged with a relative who owned a jewelry store in the vicinity of the village office. Although the chief had not personally received any threatening letters from the Viet Cong, he felt that it was hazardous at night outside the market center.

When the research group returned to My Thuận in June, it was learned that the village chief had been relieved of his duties because one of his sons was discovered to be an officer in the Viet Cong guerrilla army. The police officer had temporarily succeeded him as the chief of the village council.

The Hamlet

There are now three official hamlets in the village, each of which is supposed to have a hamlet chief who receives a monthly salary of 300\$. The former ten hamlets and the market center were consolidated into these three larger units of about 5,000 people each, in order to afford

a salary for the three hamlet chiefs. Until recently hamlet chiefs received no allowance. However, the new units have never been recognized by either the village chief or the hamlet chiefs. The 900\$ is presently evenly divided among the eleven hamlet chiefs, and they still function as previously in village administration.

The hamlets are rather natural geographic units formed by the Song Cai River and its tributaries which dissect the village (See Figure 1). With the exception of the several hamlets bordering the market center, the hamlets of My Thuan are not easily accessible by road, and in traveling to the more remote areas, it is necessary to go by boat. Because of the security problem, the researchers were not permitted to venture further than 1,800-2,500 meters from the market center. They therefore visited only three of the hamlets.

The majority of the houses are small, one- and two-room straw huts with several wooden beds, and an altar on which there is a picture of the Hoa Hao Pope⁸ in the center of the main room. In front of each hut is a small stand or altar holding a container of joss sticks. A plaque of wood on each house indicates the number of people in the household, and their relationship to the household head. This is accomplished by a series of circles, red indicating male adults of the household; yellow, female adults; and green, the children. If the circle is only half colored, it indicates the person is illiterate. The primary reason for the plaques is the security problem. If military or police officers find people residing in a household who are not shown on the plaque, there is cause for suspicion. According to some, the plaque was also useful during the now-defunct illiteracy campaign as a kind of social pressure on the members of each household to learn to read and write as rapidly as possible.

The hamlet chiefs hold key positions in the administrative hierarchy of the village. They have the task of carrying out governmental policies in the remote areas, usually without the benefit of any type of military protection. Communication between the government and the peasant is dependent upon the hamlet chiefs. The chiefs are the link between the government and the majority of the Vietnamese population. Because of their strategic importance, they have borne the brunt of Viet Cong terrorism and propaganda.

An incident occurred in My Thuan which illustrates this point. The hamlet chief had recently been killed by the Viet Cong. Shortly after the village chief had appointed an acting hamlet chief to take over for the victim, the new appointee received a threatening letter from the

⁸The Hoa Hao is a Buddhist religious sect prevalent in this region. It was estimated that 85-90 percent of the population of My Thuan are members of the Hoa Hao group.

terrorists, instructing him not to take over the duties or they "could not guarantee his life." He fled to the village office, along with another local appointee who had been threatened, to attempt to resign his new position. The village chief begged him not to resign, stating that if the hamlet officials left their hamlets or refused to participate in the administration, there would be no hope for carrying out village affairs.

Hamlet chiefs are appointed by the district chief upon recommendation of the village chief. The selection is based primarily upon loyalty to the government and prestige in the community, as are most administrative appointments at the local level. However, in recent times, the village chief has had difficulty in recruiting officials to work in the hamlets, and the hamlet chiefs interviewed, as well as the village chief himself, all stated that they wanted to resign, but that their superiors refused to grant them permission. There is a great personal risk in undertaking these positions. As one hamlet chief said, "If you don't do wrong things, you won't receive bad consequences, but at night I lock the door and open it up for no one."

Each hamlet chief appoints, with the consent of the village council, a number of *khom* chiefs; a *khom* consists of from 25 to 35 households. The *khom* is then further sub-divided into 5 or 6 interfamily groups, (*lien gia*) each with its appointed chief. One of the major functions of this administrative hierarchy is to facilitate communications from the village council to the individual family heads. Usually, for example, written documents do not pass down below the village level. Rather, the village chief sends a messenger by bicycle to the hamlets, requesting the hamlet chiefs to come to the village hall. The village chief gives the information to each hamlet chief verbally, the latter then returns and instructs the *khom* chiefs. The *khom* chief notifies the head of each *lien gia*, whose responsibility it is to inform the family head. In practice, however, we found that the methods employed by the hamlet chiefs in the communication process deviated somewhat from the ideal system. One hamlet chief, for example, stated that he did not utilize the *khom* chiefs or the interfamily chiefs because they are not paid officials. He said he does not want to impose upon them, so he passes communications informally through friends, although several of these are *khom* chiefs.

The interfamily groups are the smallest official units in the village. The function of the interfamily chief is to report to the agglomeration chief the number of visitors in his group. He records the name and length of stay in the hamlet of any outsiders. He also distributes incoming mail. Ideally, information is passed verbally from *khom* chief to the heads of the interfamily groups. The primary function of the interfamily groups,

however, is security. The heads of these groups are supposed to watch the movements not only of nonresidents, but also those of the group members. Any irregularities are to be reported to the *khom* chief, who reports to the village security officers. (See Figure 2.)

In principle, disputes between villages ascend the hierarchy from interfamily chief through the *khom* and hamlet chief to the village chief. If the dispute is not settled at one of these levels, it may ultimately go through the district chief to the province chief.

In fact, however, most disputes are brought directly to the hamlet chief. One hamlet chief estimated that he spent 3 or 4 hours a day handling land and rent disputes, debts, and fights. Land and rent problems are usually referred to the village chief because these are generally legal grievances. Arguments over debts were concerned with two subjects, rice and cash. The latter generally amounted to a few hundred piasters. Fights occurred most generally after drinking parties.

Within the hamlets there appeared to be a high degree of geographical mobility, and during the observation period it was noted that many household heads were absent from the village. This may account for the lack of "hamlet solidarity" or "hamlet identification" which most informants reported. Since there is no double-cropping in My Thuan, farmers work on their own land only six months of the year. During the other half of the year they move over to another village or province to work on the fields, or they are employed as menial laborers, carpenters, or construction assistants. Ordinarily a man leaves his wife and children in the village while he is engaged in outside employment. However, poor farmers who own little or no land and who live in shabby, poorly constructed dwellings often move the entire family to a new place of employment. The roof and family valuables are placed on a cart and moved to a more favorable area, where a new house is built. The wealthier people, with large land holdings and solidly constructed homes, are more adverse to moving than the poor.

In order for a person to leave the village he must obtain an exit visa. Ordinarily the hamlet chief must approve the visa, but it was noted that villagers often went directly to the village chief for this permit. Although the purpose of the visa system is to restrict travel for security reasons, it also gives the hamlet chief a strong instrument of control. Individuals who do not conform to certain directives may be refused permission to travel to other villages or provinces for outside employment. Since this directly influences family income, villagers are sensitive to the impact non-conformity might have on them. A hamlet chief ex-

plained to the researchers, for example, in connection with recruitment for work on the agroville:⁹

There was some griping about the work, of course, within a family or a group of friends, but there was no open dissent. The people think they must do this kind of work because it is their duty as citizens. If a person is not a good citizen, it can cause him all kinds of trouble. For example, if a person refuses to work on the agroville, he may be considered antigovernment and when he applies for an exit permit to work in another village, he may be refused. Therefore, villagers were eager to work on the agrovilles in order to earn their certificates so that they could return to their own work.

There are about 50 Cambodian families in My Thuan who form a special hamlet (Ap My Bon) located about two kilometers from the village hall. This hamlet has its own hamlet chief, and is divided into *khom* and interfamily groups like any other hamlet in the village. It was reported by the village chief that there was little, if any, conflict between the Cambodians and the other villagers, since the majority of them are long-time residents who speak Vietnamese, send their children to the schools, cultivate rice according to local practices, and live in Vietnamese-style houses. The Cambodians have taken Vietnamese names, but only two instead of the usual three (Vietnamese have three names—Nguyen Van Ba, for example, whereas the Cambodians have two—Thach Oi). Despite this apparent acculturation, the members of this hamlet continue to observe certain Cambodian religious practices. The New Year, for example, is celebrated in the manner and at the time (April of the lunar calendar) traditional to Cambodia.

THE FIELD RESEARCH PROCEDURE

The following account of the village chief is the first of its kind to be prepared in Vietnam.

The research method for observing and recording the activities of the village chief was simple in nature.

The researcher remained at the side of the village chief during the work-day, making notes on the subjects discussed, the persons who conferred with the chief, the papers signed by him, and any other actions, such as visits to other offices in the village and district. After visitors had departed, additional information was obtained about the conversations that had occurred or about related matters. Thus, during most of the week the researcher listened in on conversations, observed the paper work coming into and going out of the chief's office, and accompanied the chief on his official business trips around the village area. He also

⁹"Agroville" is a governmentally planned rural settlement built with corvee-type labor problems involving adjoining villages.

maintained, as it will be noted, an almost minute-by-minute log of activities. Although all notes and conversations were in Vietnamese, they were reviewed and reported in English on tapes in the evenings. During the recording, some efforts were made to develop generalizations about the patterns of administrative behavior of the village chief, thereby to sharpen the focus of observations for the following days.

Monday morning was spent in locating another village, after it became evident the village chosen during the visit some weeks before was out of the question, since its village chief and many of the villagers were required to spend most of the week at the site of the agrovillage being constructed by the villagers under the direction of the district chief. Although the researcher was absent Wednesday morning on a visit to the agrovillage, notes were taken by an assistant. The research was terminated Friday evening rather than at the close of the village work-week at Saturday noon in order to permit an earlier return to Saigon.

The presence of a stranger in the office of the village chief did not greatly alter the customary routine of the village chief or of other village officials. Although the researcher was introduced by a high ranking official of the provincial administration, he was viewed by the village chief as a "teacher from Saigon," interested merely in learning about village life.

A WEEK WITH THE VILLAGE CHIEF

The following text presents the actual sequence of events as they occurred in the office of the village chief. Each new item is numbered and the time is given in 2400 hours. Later some "comments" of the writer were added. Various civil disputes that reappeared were given an identification such as "First civil dispute" each time the subject was brought before the chief. A synopsis of the appearances for each civil dispute is shown at the close of the activities of the week. The report begins with Monday afternoon since the morning had been lost in determining which village could be used for the survey.

Monday Afternoon

1. 1500-1530. The village chief answered various questions about the village of My Thuan and himself. The data are recorded in Chapter I.

2. 1530: *First civil dispute*. A tenant who had not paid his rent had been summoned once by a written message from the village chief. The message advised him to come in and explain why he had not paid

the rent to the landlord. Upon receipt of a second notification, he came to the village hall. The tenant stated he could not pay at present but that would pay later.

Comment: The chief talked to the tenant in a very friendly, familiar way. He was obviously well-acquainted with him and the tenant was at ease with the chief because of the manner in which he was addressed. Normally the chief would invite the landlord to attend a meeting of this type and then attempt to settle the dispute with both present. However, the chief explained, since he knew the landlord very well, as he did the tenant, he felt free to talk to the tenant without calling the other party. Later he would inform the landlord of the action taken.

3. 1535: The chief signed a document that would substitute for a birth certificate. His signature certified the authenticity of the signatures of three other persons who had served as witnesses.

Comment: In signing the document the village chief was functioning in his capacity as the civil status officer for the village, a duty that could be assigned to another councilor. A minor violation occurred in the process—the witnesses did not sign in the sight of the village chief; instead they signed in the outer room where the village clerk works. A fee of 20 piasters was charged for this document.

4. 1540: A poor farmer asked the village chief for his signature on a permit to leave the village for three days. The farmer wanted to get some fish outside the village. The village chief indicated the farmer should have asked the hamlet chief first and obtained the permit from the hamlet chief. Since the farmer was illiterate, he had written an "X" for his signature. After the village chief asked why he had not used his fingerprint, the farmer replied the "X" was easier. Not accepting this, the village chief placed the farmer's finger on the ink pad on his desk and made the print. "Anybody could make an 'X,'" the village chief said.

Comment: In such circumstance, usually a village chief would designate someone else, such as the village clerk, to do the fingerprinting. In the discussion the chief conversed cordially, as did the farmer himself. It gave the appearance of an exchange between friends.

5. 1550: The janitor from the primary school asked the village chief if he knew who owned the sand that had been dumped in front of the village hall. It belonged to the primary school next door to the village hall.

6. 1555: *Second civil dispute.* A tenant submitted an application form to the village chief; in effect, the application form was a com-

plaint signed by the hamlet chief as part of the procedure for filing the complaint. This was an appeal from the decision of the hamlet chief.

The tenant customarily rented the use of his land for duck feeding to a duck owner. The rental rate was established each year. This year when the duck owner wanted to use the land the tenant was absent; hence, the chief of the *khom* (sub-unit of the hamlet) agreed to set the rate of 30 *gia*,¹ but the duck owner thought this was too high. He, therefore, appealed to the hamlet chief. The decision of the hamlet chief was to settle the issue at the rate of 15 *gia* rather than 30 *gia*.

At this point in the explanation, the duck owner came into the office and began explaining his side of the story.

The duck owner said that when he started to bring his ducks into the field, the landowner stopped him, for the tenant had returned the land to the owner.

A retired hamlet chief sitting nearby entered the discussion, for he was familiar with the case. He suggested that the tenant should be satisfied with the 15 *gia*.

The village chief decided to send the complaint back to the hamlet chief for more information, to be presented the next afternoon. He addressed a message to this effect on the back of the complaint form.

During the time of this case, several other persons interrupted the hearing in order to conduct their business with the village chief. (The case itself lasted until about 1630.)

7. 1605: A villager (apparently from the District Information Service) came in to ask if he should put up flags in the village for the National Memorial Day celebration to be held on Tuesday. The chief agreed.

8. 1606: *Third civil dispute*: An application form regarding another complaint was placed on the chief's desk. After reading it, the chief apparently decided it was too complex to settle at this time; he placed it on his desk. He then conversed briefly with the complainant, a young woman about 20 years of age.

The young woman had been abandoned by her husband, who upon returning from military service, stayed with his parents. Shortly thereafter they gave him another wife. Already this second wife had given birth to one child. The first wife was childless; she had had one miscarriage. All of the wedding jewelry had been taken back by the husband. His family had completely rejected her. She was living in another village.

¹1 *gia* = 40 liters = about 1½ bushels.

As a result of this explanation, the village chief read the complaint. He appeared very embarrassed as he was reading. Afterwards, without expecting an answer, he asked why she had not sought aid first from the hamlet chief. He then called the village permanent worker and instructed him to escort the young woman to the police chief of the police post² in the village.

Comment: The researcher asked the village chief why he himself had not made the decision. The chief explained that the police chief at the post could exercise more influence, for he wore a uniform. In addition, since the village chief knew these villagers very well, his decision in this matter would not be respected.

The researcher then asked if the village chief sometimes delegated authority to the village police councilor in regard to cases of this nature. The chief indicated that he could ask him, but that at present he could see the village police chief was occupied with other matters. In general, the chief does not assign cases to the village police chief, for the latter is usually burdened with many other duties.

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9. 1610: The permanent worker entered the office and whispered in the ear of the village chief, who nodded affirmatively. Shortly, the worker reappeared with cold drinks for the guests.

Comment: This suggests the extent to which the village chief exercises control over some minor details.

10. 1623: *Fourth civil dispute.* A villager entered the office to complain that a debtor had refused to pay back a loan made by his wife. Following him into the office was the village political commissioner, bearing the application form that had to be signed for submission of the complaint, and ordering the debtor to appear before the village chief the following day.

11. 1645: Two letters were brought in for the village chief. One was private; the other which came from the deputy province chief concerned some matter that the village chief did not offer to discuss.

12. 1700: The village chief excused himself stating he was going to visit the Information Service to discuss plans for the ceremony of the next day.

²A special unit in the village, separate from the village council, a fairly normal organizational pattern in district seats.

Tuesday

13. 0800: The village chief attended the special memorial ceremony at the village *dinh* (communal temple). The village chief had only a minor role, apart from assisting the district information officer with general arrangements. He introduced the researcher to the hamlet chief of the *ho*, or market center, and to a former canton chief of the canton in which My Thuan is located.

14. 0955: A man entered the village office and asked the village chief for his signature on a certificate of moral character. The chief signed without comment.

15. 0957: *Fifth civil dispute*. A woman came into the office and complained that a debt of 5,000\$ had not been paid, although she had already asked the chief for assistance. The chief explained that he had talked to the debtor; he had advised him to make arrangements with her or her husband. The chief thought the debtor would appear within the next few days. She was instructed to wait that long for him to appear.

16. 1000: A man handed the village chief an agreement signed by a landowner allowing the holder to till certain specified lands. According to the complainant, the land was unproductive. Only by having it plowed with a tractor could the land be used. The complainant, therefore, wanted to be exempted from paying taxes.

The chief advised the complainant that a different form was needed, one certifying the unproductiveness of the land. The complainant departed, returning in the afternoon.

17. 1005: *Second civil dispute* (continued). The tenant came in and reminded the chief of the case. Since the other parties were not present, the chief told him he would have to wait until a later time.

18. 1006: The man who had presented a certificate of moral character earlier in the morning returned, for, as he explained, the police chief after making a wrong entry on the form, had destroyed it. The chief signed the second form.

Comment: The researcher asked the chief if the applicant might not have kept the other form. The chief felt certain that the first had been destroyed by the police chief.

19. 1007: A man entered and asked for the chief's signature on a form allowing him to change his residence from My Thuan to Thanh Loi Village in the same district. He had already obtained the signature of the hamlet chief. The chief signed it without comment.

Comment: By this time it had become apparent that the chief was an extremely slow reader and writer.

20. 1015: *Comment:* Since there were no more callers, the village chief left his office to talk with the assistant finance councilor in the adjoining office.

21. 1030: *Comment:* The chief excused himself, explaining the day was an official holiday. However, he returned shortly followed by two highly agitated men. It was not possible to follow the discussion.

It was decided to quit the village hall at this time and return in the afternoon.

22. 1500: *Comment:* Although a holiday, the chief police councilor and assistant finance councilor were in their offices.

23. 1500: A stranger came in with eight or more certificates of conduct for the chief's signature. These certificates were for civil guard recruits. The district chief had advised the stranger who was there to pick up these recruits to come to the village chief. Although the chief signed the certificates, he expressed his concern, since there were no signatures from the hamlet chiefs, and some of the men did not possess birth certificates. The chief was, in fact, doubtful about some of the recruits.

24. 1515: The clerk placed a letter addressed to the district chief on the desk. The letter contained the application of the first-aid agent to resign. The resignation was opposed by the village chief. Instead of signing it, the chief set the letter aside.

Comment: It also was becoming apparent that the Chief had no particular system for handling his affairs; he seemed to lack "method and order."

25. 1517: The political commissioner showed the village chief a list of villagers to be trained as hamlet and village councilors. Three or four persons on the list were rejected because of advanced age. Two of the rejects were 46 and 59 years of age. The chief told the political commissioner that more time should be allowed for choosing candidates to replace those rejected.

26. 1519: A tenant who rented some abandoned land from the village entered and asked for a reduction in rent, contending the land was not productive and that the rice stalks were eaten by crabs. He acknowledged that the village council had complete control over the rental rate, but he hoped they would take the poor quality of the land into consideration.

The village chief proposed a rate of 8 *gia*, which was countered by an offer of 7. The chief accepted. (He was familiar with the land.) When the tenant expressed a desire to pay the rent at once, the chief attempted to prepare a receipt, but gave up and asked the clerk to prepare a temporary receipt. He then discovered he could not make change for the bills given him. It was necessary for the tenant to obtain change from finance councilor in the next office.

Comment: While the legal provisions directed the village chief to hold the payment for the absentee landowner (a Frenchman who had not been heard from for several years), the village chief viewed the payment as a tax that could then become revenue for the village.

27. 1525: The political commissioner brought in an application authorizing a villager to go out of the village to work in a designated area. The village chief signed without comment.

28. 1526: The village clerk requested the chief's signature on a letter addressed to a hamlet chief. The contents were not made known to the observer.

29. 1527: *Fourth civil dispute* (continued). Two women, one a debtor and the other a creditor, entered the office.

Comment: The chief appeared disturbed. He picked up the letter of resignation submitted by the first-aid agent, reread it quickly, and signed it. Then he turned to the two women and asked them to explain their problem.

The debtor, addressed as *Chi Bay* (sister seven), explained her problem. She admitted having borrowed 2,000\$ from *Chi Ba* (sister three—not of the same family). She had borrowed the money in order to go into the business of buying meat to resell in Saigon. The business would have been very profitable, since one kilo cost 35\$ in the village and sold for 45\$ in Saigon. The profit was great because the meat was not legally purchased (a procedure involving control by the slaughterhouse and some tax payments). She knew the risk she was taking. (The village chief indicated the practice was fairly common, and that those in the practice usually expected an even greater profit.) She was arrested. Since the police officer involved in the arrest was a friend of hers, she was fined only 20\$, but the meat was seized. Without funds, she had to borrow 50\$ from the same police officer to return home.

When *Chi Bay* borrowed the money, she promised to make the repayment in 3 or 4 days. Because of her loss, she was unable to meet the agreed deadline. Later she gave birth to a baby, but since she was

in poor health, the baby died. She offered to pay back a small portion every day, but this offer was rejected.

Chi Bay's husband refused to accept responsibility for the debt. He, in fact, argued that *Chi Bay* was not his legal wife and that when she did anything dishonorable, he would not consider it as of interest to him. Now, the creditor wanted to force the husband to accept full responsibility for the debt, since he is able to pay. In defense of keeping her affairs secret, *Chi Bay* explained she did not want to tell her husband, since she had started an illegal business.

Comment: During this explanation the village chief had been interrupted several times.

30. 1535: The police councilor requested the chief to sign an authorization for transporting rice. He signed without comment.

31. 1535: *Fourth civil dispute* (continued). The chief advised the debtor to make a satisfactory arrangement with the creditor. He said, "Speak to her in a way that would be indicative of your honest willingness to repay." He stressed the fact that the role of a creditor is like that of a benefactor; the debtor must recognize the kindness that has been bestowed; she is wrong if she does not acknowledge this.

Comment: In pointing to the benefactor role of the creditor, the village chief had been very astute, since this set the mood for accepting another proposition from the debtor.

The creditor then commented that she herself had given her jewels as security for a recent loan, and that she had to pay interest. She needed the money. She added that she was not angry at the woman, but at the woman's husband.

32. 1545: The village chief was asked to sign an application for change of residence. He signed without comment.

33. 1550: *Fourth civil dispute* (continued). The chief asked if the husband were in the hall. He was indeed waiting outside the office and the chief invited him to come in.

The husband explained that the creditor had not informed him of the loan; she did not have any consideration for him. Furthermore, he insisted his wife was not his legal wife; he could make her responsible for her own affairs. He was, in fact, angry with the creditor, for she had not asked his permission in the first place, whereas now she wanted him to repay the loan. Since he was ignored at first, he wanted to be ignored now.

The village chief told the husband he had a moral obligation to assume responsibility for his wife, even though she was not his legal wife. He also said the husband should not let his name be compromised by this situation. However, the husband remained firm. He contended he had no money, and that all of his rice was gone.

The village chief pointed out to the creditor that she was unwise to loan money to the woman without notifying the husband. The husband could now deny the debt. This could be done legally, although morally it should not be done.

34. 1555: A soldier brought in an application for the chief's signature. He signed this and another paper presented without comment.

35. 1600: Another villager came in. He was introduced to the researcher as a member of the National Revolutionary Movement. The villager asked for the chief's signature on a paper substituting for a birth certificate. The chief signed without comment.

36. 1601: The tenant concerned with the duck-feeding dispute came in and reminded the chief of his case. The chief told him to wait, since he was busy with another case.

37. 1603: The civil guard recruiter returned with another batch of papers for signatures. The chief signed without comment.

38. 1605: The tenant who had submitted the wrong form in the morning in an effort to obtain exemption from taxation returned with another statement prepared and signed by himself stating the poor quality of the land. However, the village Chief rejected the statement, saying it should come from the landowner. Somewhat unhappy about the affair, the tenant replied, "You said a simple report was enough. Now I will ask the landowner to come."

39. 1618. *Second civil dispute* (continued). The tenant and the duck owner came in and began discussing their case despite the fact that the two women and the husband were still in the room.

The duck owner declared that the tenant had agreed to rent the land to him for the purpose of feeding his ducks; however, he had not brought the rental paper with him today. Both the tenant and his wife contended the agreement was not made by them but was made by the chief of the *khom*.

At this moment the *ho truong* (chief of the market center hamlet) entered and sat down to listen to the case.

Although the duck owner could not produce the rental paper, he possessed a document showing that the tenants returned the land to the owner on February 18, while the date of the rental paper for duck feeding was signed January 25. The intervening period was too short for fattening the ducks, yet the tenant thought the period was long enough for consuming all of the rice in the field. Therefore, the tenant argued, the duck owner should pay 20 *gia* rather than 15.

The village chief viewed the rental rate of 15 *gia* as being the right rate, but he asked the duckowner to try to pay an additional 5 *gia* because the tenant was very, very poor. That this additional payment would not work a hardship was stressed by the tenant. Still refusing, the duckowner argued that the tenant should have asked for the additional 5 *gia* before the hamlet chief; if he now decided to give the extra 5, he would be losing a judicial case, since the tenant had filed a complaint with the village chief. (In other words, bringing the case up to the village level had given it a more formal character; the duck owner would be losing face if he accepted this proposal.)

At this point the village chief tried to stress the sentimental side of the case: "Let us suppose the tenant some day knocks on your door and begs for help. Would you be able to close your eyes?" The duckowner remained firm.

Several times during the case, the chief stressed his advisory role he was playing in the case.

40. 1635: The finance councilor submitted a cash deposit slip to the chief for his signature. He signed without comment. The slip was for deposits in the provincial treasury.

Comment: Still in the room were the two women in the debtor-creditor case, but the husband had left. Occasionally the village chief spoke to the persons in this case while the other case was being heard.

41. 1636: *Fourth civil dispute* (continued). The creditor suggested that the debtor go out and try to persuade her husband to assume the debt. The debtor did not move; she showed fear of her husband. Then the women asked the village chief for permission to depart; in addition, they offered to try to settle the case by themselves. With his approval, they departed.

Comment: It became apparent that the creditor was quite sympathetic because the debtor had had a series of personal problems. Formerly, she had been the wife of first rank of a resident of Saigon but when she became too jealous of the second rank wife, she moved from Saigon with her young baby to My Thuan village, where she met her

present husband. As a means of repaying the debt, it became apparent that she would propose some arrangement delaying the time until her daughter completed the primary school, for then the daughter could then help augment her income sufficiently to start the payments.

42. 1640: *Second civil dispute* (continued). Still holding his ground, the duck owner argued he not only had he agreed to pay 15 *gia* to the tenant, but also he had paid another 15 *gia* to the landowner. Finally accepting the duck owner's stand, the tenant closed the case by asking when he could get the payment. The duck owner suggested the following day.

Comment: During both cases the village chief attempted to play the role of a conciliator rather than an arbitrator, and also to keep the discussions on an informal, friendly basis. There was no display of authority in the case. At one time in the creditor-debtor case, in an effort to persuade the creditor to be more sympathetic, the village chief quoted a Chinese axiom: "When a husband borrows money, the wife is ready to pay back. But when the wife borrows money, the child, not the husband, is ready to pay back."

43. 1655: The *ho truong* entered and visited with the observer.

44. 1705: A farmer entered to pay his rent on land rented from the village. Receiving the payment of 416\$, the village chief entered the payment in a notebook kept on his desk and gave the man a temporary receipt written on a piece of paper lying on his desk. Later the village clerk would issue a permanent, that is, a prenumbered receipt in exchange for the temporary receipt. The payment would be turned over to the village finance councilor for safekeeping.

45. 1708: The village clerk asked the chief to sign some letters addressed to the hamlet chiefs asking them to urge the farmers to repay their agricultural loans.

46. 1715: A villager entered the office and was introduced as a friend of the village chief. He immediately went before the small altar, lighted an incense stick, and placed it in a small holder.

Comment: Placing the incense stick before the altar was a gesture of respect. The altar is for the *Ton Su*, a protector of village council personnel. Each profession has its own *Ton Su*; theatrical personnel, for example, have their own *Ton Su*. It was mentioned that the occupation of this villager involved the renting of chairs for theaters.

47. 1720: Another villager presented the village chief with a bill amounting to 278\$. Several items, including a cover for a tea service and another for a small stove used in heating tea, had been purchased for the village council.

Wednesday

46.³ 0807: A man, dressed in Western clothes, came in and handed the chief two printed application forms as substitutes for birth certificates. Before signing them, the chief asked, "Are you certain they are accurate?" A nod was sufficient to convince the chief.

47. 0810: The village political commissioner brought in two requests for authorization to leave the village. One was a printed form, the other, a note written by the applicant. The chief signed the printed form.

48. 0814: Since there were no villagers in his office, the chief went out and stood in the entrance of the village hall.

Comment: While waiting for the village chief to return, the observer overheard the following conversation taking place in the outer room where the desk of the village clerk was located. The political commissioner sitting on a stool beside the desk read aloud a travel request submitted by an elderly farmer. He then asked, "Why didn't you get the signature of your hamlet chief first?"

The farmer replied, "It's hard to get it from my hamlet chief." He then begged the political commissioner to approve the request before taking it back to the hamlet chief for his signature.

"That's not feasible," the political commissioner replied. "You must go from the bottom upwards."

The farmer departed.

49. 0819: *Sixth civil dispute.* Shortly after the chief returned to his office, a well-dressed woman came in with written complaint against 13 tenants cultivating her fields in the Tam Duoc area.⁴ According to her, none of the tenants were paying rent.

The landowner's main concern was to sell the land, not collect the past due rent. To an outsider (not one of her tenants) she could sell

³Since the research group was interested in visiting the agrovillage being constructed under the supervision of the district chief, the Wednesday morning observations of the village chief were made by Mr. Nguyen Ngoc Yen, interpreter, MSUG staff. Mr. Yen was introduced to the village chief and the plan for the morning was explained.

⁴"Well-dressed" meant a white Vietnamese-styled dress rather than the white shirt blouse and black trousers customarily worn by women in the rural areas.

the land for 10,000\$ per hectare (2.47 acres), but the tenants refused to give up control. As a compromise, she offered to sell to the tenants at a rate of 9,000\$ per hectare, plus free cultivation for one year. As yet, none had replied to her.

After reading the list of names, the Chief told the landowner, "Today is Wednesday, then Thursday, then Friday. Come back Friday. I will write a letter immediately to the hamlet chief." A few minutes later he repeated his promise.

She departed after saying, "Thank you very, very much, uncle."

True to his word, the chief began drafting the letter. He wrote slowly.

Comment: All during the discussion the landowner addressed the chief with the form, "Uncle." This familiar form of address is used only by persons of long-standing acquaintance.

50. 0823: An elderly farmer came in and presented a request, which apparently was poorly written, to travel outside the village. The chief read it slowly and carefully. It was a request to travel to another province in search of his brother's son, a wood dealer, who had planned on being away one month, but already three months had passed. The farmer added, "He has been away three times, but never before has he stayed this long."

Again and again the chief read the request in order to understand it. There was some confusion as to whose son the individual really was. The chief asked, "Is he your son or the son of your older brother?"

"My brother's," the farmer replied.

"Why did you tell me he was your son, while the request said your brother's?"

No explanation was offered; the farmer remained silent.

Finally, the chief signed the request without any outward sign of dissatisfaction. He then told the farmer to take the request to the village political commissioner.

51. 0829: The political commissioner brought in another travel request. The chief signed without comment.

52. 0830: A young man brought in a travel request for a period of two days. The chief signed without comment.

53. 0831: An elderly farmer brought in a handwritten statement, two pages in length.

"What bad wording," the chief remarked after reading it. Apparently this was an agreement signed by a tenant transferring the right to cultivate a portion of a rice field to the son of the farmer. The farmer wanted the village chief to add his signature as a means for legalizing or at least authenticating the agreement since, he explained, it was not signed before the village council. The chief refused.

"I will not do that," he said more than once. The chief argued he could not sign because one party was absent.

Not willing to be refused, the farmer quietly remained on the bench in front of the chief's desk.

0840: *Sixth civil dispute* (continued). The chief continued to draft the letter to the hamlet chief inviting the 13 tenants to come in Friday. Since he was having considerable difficulty reading the names of the tenants, the elderly farmer would lean over the desk to help the chief. (Like almost all other villagers who came to the office, he apparently knew the chief very well. The chief did not seem to object to the behavior of the farmer.)

The letter read as follows: "To the *Ap Chu* hamlet chief) . . . please invite those listed below to come to the village hall at 8:00 a.m., Friday, April 8, 1960, for a 'necessary affair.' They should not be excused for any reason." At the bottom of the letter were the names of the 13 tenants.

The chief handed the letter to the political commissioner for delivery.

54. 0854: Again the elderly farmer asked the chief for his signature. The chief, no longer refusing, signed the agreement, and when the farmer asked if the agreement would be stamped with the village seal, he agreed.

55. 0857: *First civil dispute* (continued). A young woman came in and bowed or nodded her head to the chief, who reported, "He (meaning the tenant) came in and asked for an extension of the payment date."

In a light, laughing manner she asked, "Did he? Did he beg you for an extension?" (She called him "*Ong Dai Dien*," which is "*Mr. Chief*.")

He, too, in a mood of light laughter, claimed "I am not the creditor," to which she replied,

"Yes, but I consider myself as your younger sister (that is, of lower rank)."

The chief went on to say, "He told me he had not paid rent even for the rice field?"

"Nothing," the woman replied in a more bitter tone.

The chief said, "Later, in the presence of the professor, he begged me to allow him to pay later. Then he left in a hurry, claiming he was too busy to stay any longer."

At this point the chief turned to the observer and explained that he had told the professor about the tenant. "The tenant seemed uneasy so he left." The woman was still standing.

The chief asked her, "But you won't have any use for the money when you get it back?"

Laughingly, she said, "I do need it."

The chief continued, "You are a landowner. If I were a landowner, I would be more generous."

As the woman was leaving, the chief said, "Tell him the chief of My Thuan Village wants to build a house on that land!"

"You are joking," she replied.

The chief continued, "I gave him 20 or 30 days as a deadline for the payment. It is really an error on my part to do that, but I could not do otherwise, for I know him quite well."

The woman did not like his generosity. "I know he owns some 100 *gia* of paddy, many pigs, and personal belongings. He stubbornly refuses to pay. He is too stubborn!"

In defense of his action, the chief contended, "Perhaps he thinks you are not in need."

She attempted to convince the chief that she was the only source of support for her large family, she was like a hen feeding ten chickens.

"But," he argued, "you are a landowner who does not have to worry about chickens being a burden."

In rebuttal she pointed out, "I am the only member of my family to care for the children and nephews, while you have only your wife to take care of, so you're happier." (She had referred to the wife as *Ba Sau* which designates her family rank.) The woman bowed as she departed.

Walking to the door, the chief jokingly said, "I will give him even more time, two or three months because it is not a crime to be in debt."

Rather than return to the office, the chief went over to the finance councilor to deposit a tax payment of 60\$ given him enroute to the village hall.

(The village clerk had finished typing a list of young men selected for the training course for hamlet and village council positions. He began to register three birth certificates.)

56. 0930: Shortly after the chief returned, the political commissioner brought in two papers. One was a complaint of a woman against her grandson. On recognizing it, the chief cried, "I never want to settle this. She has complained more than once to me about her grandson. It is a family affair." He handed the paper back.

The second was submitted by an elderly villager who had come in behind the political commissioner. After reading it, the chief invited the villager to sit down. The villager, a farmer, complained that because a dam located near his mother's grave was being seriously damaged by the rising water, soon the grave and the surrounding field would be flooded. According to the chief, the dam had been constructed by a contractor. (Presumably, this was said to "save face" for the governmental authorities for apparently the dam had not been properly constructed.)

57. 0935: The discussion was interrupted by a young man who came in to tell the chief that during the summer vacation his younger brother would be working for the school director, according to an agreement made with the director. The chief insisted that he should be told this by the school director himself.

Comment: The reason for this exchange probably was an understanding that the village would pay the salary of the summer worker.

58. 0936: (Back to the elderly farmer and the flooding of the grave). The farmer described the present condition of the dam. The chief then reread the complaint entitled, "Request for Reconstructing the Dam to Protect the Graves from Floods."

In a few minutes the chief called in the political commissioner to "certify" the complaint. The farmer remained in the office.

59. 0944: A middle-aged man, dressed in Western clothes, brought in a statement which the village chief slowly read.

The ensuing conversation indicated that his sister who had been living in Saigon had moved to the village. While in Saigon she had failed to obtain a voter's card. He, therefore, wanted her name to be registered in the "special record book," issued sometime previously by the district office, in which the names of those who had not obtained the voter's cards were to be placed.

It was impossible to comply with the request, the chief explained, since the book had been returned to the district. (Persons registered in the book were required to pay a fee of 20\$.) The chief added, ". . . do not worry."

Feeling reassured, the man departed with his statement.

60. 0945: (Back to the elderly farmer and the flooding of the graves). The political commissioner returned with the statement of the farmer, who then asked if it was necessary to stamp the letter with the village seal. Agreeing, the chief advised the farmer to take the complaint to the office of the finance councilor.

61. 0950: A young man entered and told the chief he was certain that a cloth banner would be needed for the public meeting the next day. He quickly departed.

Comment: Alone in the office, the village chief turned to the observer to give vent to his private views on banners and economy, how money was wasted in making painted banners.

Speaking far more emphatically than customarily, the chief said, "I suggested to the district information chief that it's more economical to use colored paper than paint for the letters. Just cut out the paper letters and paste them on the cloth banner. That will save a lot of money! After every ceremony, just take off the paper and preserve the cloth for later use. Painted banners are thrown away after every occasion. It's a pure waste of money, isn't it?"

The chief went on, "That does not mean it would save my money but the government's. Do you know that some 700\$ or 1,000\$ are spent on banners for ceremonies? The village collects its money in 5's and 10's, but they (the higher authorities) see only the total, the thousand, and not the small payments!"

The chief went out to the clerk's desk to look for a circular about the organization of tomorrow's ceremony. Both he and the political commissioner read it. Still concerned about the costs of banners, the village chief complained to the political commissioner, "Yes, it's the government's money, but it's a pure waste. I'll use colored paper for the letters. If it is rejected by the information chief, I'll be responsible."

The chief returned to his desk chair. He then said to the observer, "I don't think Mr. Diem will condemn me for using paper letters to save money."

62. 1013: An elderly villager brought in six copies of a birth certificate for the chief's signature. These were to be used in submitting claims for family allowances. The chief signed them without comment. The villager departed.

63. 1045: The political commissioner brought in two invitations for the ceremony. After signing them, the chief left his office. He returned in 20 minutes. The office and hall were quiet.

64. 1120: *Fourth civil dispute* (continued). The debtor and creditor came in. The husband of the debtor still refused to recognize the debt. The creditor said, "I am sorry I did not have any paper on the debt (that is, have the husband sign an authorization. Chi Bay's husband changes wives so easily. I swear I feel sorry for Chi Bay, but . . ."

The Chief interrupted, "You don't have a legal marriage certificate. You are his wife, in fact, but you are not legally.

Chi Ba, the creditor, talked to the debtor in a friendly way, attempting to persuade her to ask her husband to come in and sign the paper. She showed how generous she had been in loaning the money by producing the receipt for her jewels given to the pawnbroker.

"I pawned my personal possessions to lend Chi Bay the money." She went on, "I am, if I may say, her benefactor. She borrowed the money, promising to return it in three days. When I saw her husband at the market with her, I asked for the money. He immediately said she was no longer his wife."

The chief asked the debtor, "Now, what do you think?"

She replied, "He keeps insisting he is too poor to pay for me. I asked Chi Ba to let me repay a small sum each month."

"Chi Ba?" the chief said.

Chi Ba asked, "You promised to pay, but if you continue to live with your husband, how can I get the money? It's up to you to tell the chief how you want to repay."

65. 1130: A middle-aged man in Western clothes came in and handed the chief a statement containing the names of tenants refusing to pay their rent. He wanted the assistance of the security service of the district. The chief took the request to the police councilor.

While the chief was out of the office, the visitor introduced himself as an owner of some rice fields and buses. He also stated that ten days ago his younger brother, en route to Khanh An Village to collect rents, was arrested by the Viet Cong.

About two weeks ago, the story goes, the younger brother rode his bicycle to Khanh An Village. He arrived at noon. Immediately he was stopped and arrested by a band of Viet Cong who, after placing a blindfold on him, led him away. His bicycle was left at the house of the hamlet chief. Detained for 24 hours, he was forced to write a statement pledging (1) not to sell rice fields to the government; (2) not to pay field taxes; (3) not to collect rent from the tenants working in his fields, and (4) not to denounce the acts of the Viet Cong or he would be killed. He then had to sign the statement. (It was signing the statement that bothered his brother.) Later that same day the hamlet chief, believing his brother had been killed, reported the act to the district military authorities. A group of militiamen (called "soldiers" by the landowner) rushed to the location, arriving about dark. After being told by the villagers that the Viet Cong were numerous, the militiamen encircled the area in order to avoid falling into a trap. About midnight, the brother was released. Now an investigation is under way.

The landowner also mentioned another incident. Another landowner was arrested in the same place almost at the same time, perhaps a day or two earlier, but his presence of mind saved him from the hands of the Viet Cong. He claimed he was a Hoa Hao, as he pretended to search for papers in his pockets. Then, noticing that the Viet Cong relaxed their attention, he escaped. However, according to the Viet Cong's version as given to his arrested brother, he would have been killed if their leader had given the order, for all members were armed with carbines and the leader with a revolver.

66. 1135: *Fourth civil dispute* (continued). Meanwhile, the two women were trying to reach a compromise. The debtor was proposing a 200\$ per month payment. The creditor kept insisting the husband should

make a pledge to the village chief allowing his wife to repay the debt. "Otherwise," she argued, "you should come and live with me."

(A young man entered and sat on the bench. Later he was identified as a *khom* chief.)

The chief indicated his agreement with this. "In that case, your husband should pledge before the village council to allow you either to repay or to live with Chi Ba. Did he spend any of the borrowed money?"

"No," the debtor replied. "He was not aware of my debt."

Again the debtor offered to sign a statement promising to repay the debt, and the creditor rejected it, insisting that her signature was not sufficient.

Comment: It was difficult to understand some of the ensuing conversation. It appeared to deal with the feasibility of the debtor's living with the creditor. If she did, the Chief thought, her husband might complain to the village council that she had been "seduced." Again, the idea of the husband's making a pledge before the village chief was proposed by the creditor.

67. The chief turned to the young man still sitting on the bench. Speaking loudly, the young man complained that many *khom* have no hamlet chief to certify papers submitted by the villagers. He was concerned about his position as *khom* chief since the government had arrested the hamlet chief. "It is like a snake without a head," said the village chief. Apparently contemplating aloud, the chief philosophized, "What does love for the people amount to, if not to food, clothing, the provision of every support and facility?"

To the *khom* chief he commented "Over one hundred persons were brought to the village hall the other day (for security screening). If you recognize good residents in your *khom*, don't hesitate to save them." The young man departed.

68. 1150: The elderly permanent worker came in to say, as he nodded to the chief, "It is time, *Ong Dai Dien* (Mr. Chief)."

69. 1151: *Fourth civil dispute* (continued). The chief concluded, "The crucial point is that the creditor is married. She might someday be charged with helping her own husband seduce Chi Bay. That is a deplorable thing that must be avoided. If it would occur, Chi Ba would not only lose the money but also any further claim."

Before departing, the debtor promised to try again to persuade her husband. The women left together.

The chief then left, but the clerk remained until 1215.

70. 1520: The village chief was interviewed by other members of the research team.

71. 1535: A woman came in and submitted a complaint concerning ownership of some land. After reading the complaint, the chief asked why it had been brought to him rather than taken to a court. She replied she thought all affairs had to go through the village chief. The chief thought he did not have the right nor the time at present to settle this case. He suggested she return some other time. When asked for a specific date, he suggested next Monday (apparently forgetting his commitment to go to the site for the new agrovillage with the workers from his village).

When alone, the chief explained his objection to handling the complaint. The case was extremely complicated, involving legal questions of ownership relating to father, son, grandson, etc. Cases of this kind are usually aggravated by the lack of satisfactory legal documents about birth and family relationships.

72. 1545: An employee from the district office entered and presented a receipt for 300\$. The village chief reimbursed the employee from some money, a sort of petty cash fund, in the desk. The chief assumed the expenditure had been made for the agrovillage.

(The discussion with other members of the research team continued.)

73. 1615: A Cambodian resident of the village entered to ask the chief about demolishing a certain house on order of the district chief.

74. 1620: A villager entered to obtain the chief's signature on a permit authorizing the transport of paddy.

Comment: Asked why this authorization was needed, the chief thought it was a regulation imposed by the province to insure the collection of the property tax. It was a relatively new regulation. An absentee landowner wanting to collect his rent in paddy (unmilled rice) was required to contact the hamlet chief for the authorization.

75. 1624: Another villager brought in a handful of papers for signatures. Among them were birth registrations, a substitute for a birth certificate, and declarations of moral character. Most of the papers were for civil guard members, since considerable recruitment activity was

going on in the village. Being a slow writer, the chief asked the clerk to put in the dates.

76. 1625: A villager entered and asked the chief to sign an application. The chief signed without comment.

77. 1630: The police councilor came in to remind the village chief to visit the chief of the police post. The chief immediately departed.

The purpose of the visit was to explain the order of the district chief demanding the elimination of a wall in the police post. The chief was interested in explaining, in order to prevent the police chief from being unhappy with him, as well as to help him understand the reasons for the order. The police post chief did not want to abolish the wall, since it also was part of the adjoining house. Yet, in explaining the reasons, all the village chief did was to state that it was the desire of the district chief to have it abolished. Once this was understood, the police post chief no longer objected. The village chief departed.

78. 1640: *Third civil dispute* (continued).

Comment. While visiting the police post, the researcher made some inquiries about the jurisdiction of this special unit. He used as an example the case of the wife whose husband had abandoned her and taken up another wife chosen by his family. According to the police post chief, that was a civil case, therefore, not within his jurisdiction. He would be able to accept the case only if authorized by the court. In general, his duties were to execute court orders and to assist in maintenance of security throughout the district. He reports to the chief of police for the province.

79. 1645: At the entrance of the village hall the village chief was informed that the order to demolish the wall had been revoked. (Apparently the informant was an assistant to the village police chief.)

The village chief chatted with five Cambodians. The exchange was very friendly. Finally, they asked him for money. The chief handed one a 10\$ note.

80. 1655: An employee from the district information service asked the chief if everything were ready for the celebration. The chief replied he had an order to prepare a banner.

(The chief and members of the research team went to an adjoining restaurant for a cool drink.)

81. 1715: The village clerk brought in letters to various hamlet chiefs for the chief's signature. They concerned the collection of communal field rents. He also signed some birth certificates.

82. 1725: A villager entered to ask the chief about the rental rate for land in category "C," which is abandoned land. He handed the chief a contract, which the chief carefully read. He then set the rate at 15 *gia* (600\$) and made a note in the register kept in his desk that the rent was not paid at this time.

Thursday

83. 0820: The village chief attended a political meeting held in the primary school yard and attended by representatives, mostly youths dressed in the blue and white uniforms, of the four villages that make up the canton in which My Thuan is located. The meeting was sponsored by the National Revolutionary Movement, whose local unit president is the district information officer. Another village chief read a petition supporting the President and asking for the adoption of measures that would assure the destruction of the Viet Cong. The My Thuan Village Chief had no duties to perform during the ceremony. After the ceremony, he returned to his office.

84. 0945: A villager, introduced as a former important member of the Hoa Hao, came in and talked with the chief.

85. 0947: The village political commissioner brought in several civil status papers for signatures. The chief signed them perfunctorily.

Comment: Apparently, the political commissioner assisted in the performance of many tasks normally done by the village clerk. Whenever the clerk was absent or otherwise occupied, the commissioner would help out. This gave us the impression that the intended tasks of a political commissioner were not receiving his complete attention.

Shortly thereafter, two other villagers came in with requests. One wanted an authorization to leave the village and the other to call in a tenant in order to make the arrangements needed for selling his land.

86. 0950: Another villager entered with a form in his hand regarding the holding of a family ceremony. He needed the authorization of the village chief, who continued talking while signing.

87. 1000: The village chief went across the center room to the office of the police chief to tell him to send someone to a hamlet chief with instructions to accelerate the collection of communal land rents.

88. 1003: A villager submitted a request for travel in order to purchase some wood. The chief signed it without comment. Shortly, the political commissioner brought in another form for signature. He was soon followed by a farmer who wanted authorization to transport paddy.

89. 1010: An assistant to the police chief entered to ask when he should go to the hamlet chiefs for rent collection. The chief said at once. He should go to the post of the *Tam Vu* (a post of provincial civil guards and village self-defense corps) and ask the post to arrange a meeting of the communal land tenants. He should advise the tenants that rent should be paid at the village hall on Saturday.

90. 1015: *Fourth civil dispute* (continued). The two women returned. The debtor told the chief that the creditor had accepted the proposal to pay 200\$ each month for 12 months (which provided an interest payment of 400\$ on a 2,000\$ loan). The husband still refused to acknowledge the debt. Agreeing to the settlement, the village chief told them to have someone write up the arrangement and he would sign it (They did not reappear during the remainder of the time we observed the chief.)

91. 1020: A villager asked the chief of certify a statement listing the living members of his household.

After signing, the chief complained to the visitor that it was difficult to understand some correspondence since often Chinese words, rather than common words, would be used. Especially when he first became chief, he spent considerable time in trying to read the correspondence. The chief then went on to talk about many things. At one time he discussed reincarnation. Since Hoa Hao is a branch of Buddhism, it embraces reincarnation. Likewise, the chief explained, if a man leads a bad life, he will pay for it in the next.

92. 1040: A villager asked the chief to sign a form substituting for a birth certificate. The chief obligingly signed.

93. 1100: An employee of the Rural Credit Service of the district came in. The Village of My Thuan had not as yet collected any of the loans, whereas other villages had. Some villages had collected a large proportion of their outstanding loans.

The chief asked him not to report this, but the district employee said it would be difficult not to, since he would be asked by the province. He left shortly.

Comment: This conversation was partly serious and partly not. Like many others who visited the village chief, the employee treated him

in a very friendly and familiar way. The form of address, "uncle," that the employee used indicated a close relationship.

94. 1104: The political commissioner asked the chief to sign a marriage certificate.

95. 1110: A villager entered and showed the chief a rental agreement. He claimed the rentor had not paid any rent on a house for three months. Also, the rentor had moved out all of the furniture. He wanted the village chief to certify these facts so that he could repossess the house. The chief asked him to have the village clerk prepare a statement on the rental agreement.

96. 1115: The District Rural Credit employee asked the chief to sign a certificate enabling him to obtain the extra allowances due for his children.

Comment.: The general discussion with the observer continued. They talked for some time about the period when the religious sect, the Hoa Hao, was active. Did the village chief accept his position at that time? Apparently he did, for he replied, "By working, I made myself useful to the people. Had I been killed, it would have been all right."

97. 1125: The houseowner returned with a statement just prepared by the clerk. The chief signed without comment.

98. 1130: A villager asked for a signature on a certificate of good behavior. This was signed without comment.

99. 1425: Since the village chief had not yet arrived, the observer visited with the police chief.

100. 1540: A villager asked the village chief for permission to travel to the province town for the purpose of studying oriental medicine. Approval was given by signing the request. The political commissioner asked for the chief's signature on some papers.

101. 1600: The village chief and political commissioner answered many questions about village council administration and village organization. (Reported by Professor Donoghue.) During the discussion, the chief criticized the theater performance of the previous night saying that it was not good since every actor died which contrasts with the customarily happy endings of traditional theater.

102. 1606: The political commissioner brought in a letter from the district, which apparently criticized the village chief for not sending in a reply on time regarding the list of young men for the Republican

Youth Group. The village chief viewed the letter as sent by a clerk of the district chief rather than by the chief himself. Although the political commissioner thought the reply had been sent, the village chief advised him to check with the police chief. The check showed that the reply had not been sent, since the police chief was still waiting for the hamlet chief to reply to his letters. The village chief advised the political commissioner to tell the police chief to speed up the reply.

103. 1612: A village clerk brought in a letter from another district announcing a change in residence of a named person. After reading the letter, the chief handed it back without comment. Shortly, the clerk returned with another letter, a report of transfer of land from a private party to the government, sent by the Provincial Cadastral Service. There were about two hectares involved in the transfer.

104. 1625: A tenant came in and paid his rent on the public land he was using. Later the chief went out to hand the money to the finance councilor.

The chief asked the political commissioner to prepare a letter calling in the nearest hamlet chief to meet two members of the research team, as they had just requested.

105. 1635. The clerk brought in a report that the chief signed without reading. When asked what it contained, he said he did not know. The clerk was asked to bring it back. The report concerned an auto accident which occurred the day before in front of the village hall. The vehicle had hit the low wall. Since the statement was a report, rather than a letter, it was signed by all three members of the council.

106. 1640: The political commissioner brought in a letter to the hamlet chiefs regarding the interviews requested by the research team. The chief signed without comment.

At this time the chief registered in his notebook the payment made earlier to the employee from the district office. Earlier he had merely inserted a note in the book.

107. 1645: A close friend of the village chief, the theater chair rentor, entered and lighted incense sticks as he had done previously. He then asked the chief to sign a diploma, thereby, in effect, making a certified copy. The diploma had been issued by a garage in Cholon for the training of mechanics. The village chief commented that the certification should be made at the district, but apparently the district clerk had thought the village chief could do it. He did not sign the paper.

The chief then complained about the location of his seat at the theater last night, for he had received the invitation from this man. The chief had been seated in a corner of the theater. Since he had worn only ordinary dress, the staff apparently had not recognized him as village chief, the visitor explained in an apologetic tone.

Comment: This was a serious error, since status is attached to the matter of seat locations; the chief suffered a loss of face among the villagers.

108. 1700: The rentor returned with the paper still unsigned. From the clerk in the district office he had received the instruction to obtain the village chief's signature and then the district chief would certify to that signature (the common practice). Not only the village chief, but also the other councilors, signed.

109. 1705: The village chief signed a letter asking two villagers to come in to discuss a question of lineage.

110. 1707: The finance councilor came in to inform the chief of the death of a villager whom both knew.

Friday

111. 0810: (The chief was in his office when the researcher arrived at 0800.) A villager came in and requested an exemption from the agrovillage labor group because of poor health. He stated he was ill. He was about 50 years old. The village chief wrote a note asking the hamlet chief to make the decision.

Comment: The observer later asked the village chief why he did not make the decision himself. The chief offered three reasons: first, he could not verify the claim of illness without a medical statement; second, the hamlet chief would be able to check on the claim because he lives nearer the villager; and third, the hamlet chief would have to look for a replacement.

112. 0813: The village clerk brought in a letter for the chief's signature; he signed without comment.

113. 0815: The assistant district chief came in and told the village chief that a Catholic priest had asked the district chief to postpone the time for the labor contribution of 17 villagers who were helping him rebuild a church. In anticipation of the approval of the district chief presently absent from the district, the suggestion was that the village chief should ask the hamlet chief at once to exempt the men. The formal authorization would come later.

Comment: The researcher asked if this exemption were permissible. It would be difficult to refuse the priest, since the men were working on the reconstruction of a church. The priest did not live in the village, but he maintained a church here. He lived in Sadec. The church had been destroyed by the Viet Minh. It was first rebuilt with palm leaves; now bricks would be used.

The assistant district chief was very talkative. Many disputes were brought to him for settlement, he claimed. Some were humorous, such as the case of the grandfather who wanted to get back the land seized by his grandson. When in the same family, why should they come to the district office? Another complaint was from a man who finally complained that his wife had left him. Why did he wait two years before submitting the complaint?

According to this district official, the reason for complaining at this time was that the people were free from work until the rains come.

114. 0825: *Sixth civil dispute* (continued). A well-dressed woman entered as the assistant district chief left. She addressed the village chief with the greeting of "Uncle Six," denoting considerable familiarity. In turn she was addressed as "Mrs. assistant district chief," since, as it was explained later, her husband had held that position. After asking the village chief about her case, she was told that some tenants were still absent. She decided to wait in the chief's office.

115. 0830: A woman came in with a baby in her arms. She asked for the chief's signature on a birth certificate, but since the chief did not sign it at once, she also sat down to wait. Shortly, the political commissioner brought in a travel permit for the chief's signature, which was given without comment.

116. 0840: *Sixth civil dispute* (continued). Two of the tenants, both women, arrived. One stated the landowner had asked her to buy the land but she had no money; however, she was ready to sign a rental contract for another year. To this the landowner said she had proposed selling the land three years ago. Now she wanted the tenants to decide between buying or vacating the land by signing a release. (Land reform legislation required a release under the circumstances in this case.) To those who released her land, she would give 1,000\$ per hectare. As for rental rates, up to now she had been very generous, she argued, since she asked for only two *gia* per *cong* (1/10 hectare), while other landowners got two and one-half *gia*.

(Interruption: a villager came in to obtain the chief's signature on a birth certificate.)

The landowner, who had stepped out of the room, brought in a villager who she said was interested in buying land. According to the village chief, if he were willing to buy, his name should be added to the list already prepared by the landowner. Countering the chief, the landowner said his name already was on a list that the chief had in his desk drawer. Both she and the chief began searching the drawer; the list was found by the landowner. (Village chief did not seem perturbed at her action.)

Interruption: the political commissioner came in with a travel authorization for a farmer who wanted to buy a buffalo. The chief signed without comment.

Three other women, tenants of the landowner present, entered. Immediately the chief asked if their contracts were in their names or their husbands' names and was told the latter. In that case, the chief said, the husband could refuse to recognize any agreement.

117. 0850: Still waiting for the other tenants to appear, the chief went to the waiting room and chatted with several people there. With the two hamlet chiefs invited to visit with members of the research team he discussed recruitment of agrovillage workers. He explained that the policy as set forth by the district chief stated that the health, rather than the age, of the individual was the most important criterion.

Seeing a chair with a broken leg, the chief mended it with a small piece of iron found nearby.

118. 0854: *Sixth civil dispute* (continued). Returning to his office, the chief saw the room was almost overflowing with the tenants. In their midst was the well-dressed landowner attempting to persuade them to decide whether to buy or sign the release.

119. 0858: *The threatening letters*. The acting chief of a hamlet brought in a threatening letter received the night before from the Viet Cong. The chief read it. The major points were:

1. That the government had performed "savage and inhuman acts of repression,"
2. That the hamlet chief was guilty of bribery and that the acting hamlet chief had accepted bribes from villagers wanting to avoid working in the agrovilles,

3. That the hamlet chief had forced young men to buy insignia at 5\$ each and that they had to purchase uniforms in spite of their deplorable living conditions,
4. That the agrovilla was a "concentration camp of patriotic citizens" and a "hell on earth," and
5. That the acting hamlet chief must immediately resign from his position as "servant of the government" or his life and property would not be guaranteed. The letter also appealed to the conscience of the hamlet chief.

120. 0900: *The threatening letters* (continued). A second threatening letter was brought in by its recipient, a youth leader who was a brother of the acting hamlet chief. Shorter and less threatening (but still sufficiently so to cause the young man to be completely upset), the letter as read by the chief stated:

1. That the youth leader forced young men to work on the agrovilla under burning heat,
2. That the "bright prospect" was the coming "revolution of the people to topple the present régime," and
3. That the youth leader should cease "serving the government," or he would bear all consequences.

Comment. Both letters, written the same day in an exceptionally neat and business-like style, were stamped with a red-inked inscription, "Allied Forces of Religious Sects against the Americans and Diem," and signed by the same person, "For the Commanding Staff," of a numbered battalion. According to the acting hamlet chief, he found the letters in a can in his front yard.

121. 0903: A young man, introduced to the observer as a son of the chief, brought in a request to travel to the provincial town for medical treatment. The chief signed without comment.

122. 0909: A soldier came in and asked for the chief's signature on a birth certificate.

123. 0911: *The threatening letters* (continued). The chief discussed the letters with the two villagers. He looked embarrassed. He didn't know how to act. Both men appeared extremely worried and asked to resign. Recently the previous hamlet chief had received a similar letter and was subsequently killed. Opposing their request, the chief argued if everyone resigned, there would be no one to work in the

hamlets. He expressed deep concern over the matter. Finally, still acting embarrassed, he advised the men to take their letters to the police chief.

124. 0913: A villager brought in a travel permit form for the chief to sign. He did so without comment.

124. 0904. *The threatening letters* (continued). Still staying in the office, the men continued talking about their problem. The youth leader said the charges were not true. He did not force the people to work in the agrovillage. He exempted old and sick men. In fact, he said, he asked people to volunteer. Those who were willing to go along signed a paper.

124. 0916: *Sixth civil dispute* (continued). Turning back to the tenants and the landowner, the chief suggested they have the clerk obtain the signatures of all who had decided whether to buy or release their lands.

The chief announced he wanted to go out and buy some medicine. The researcher moved out to observe the clerk and to obtain some information about the background of the councilors, as well as the work of the village clerk and agricultural activity.

124. 1020: *Sixth civil dispute* (continued). (The chief, returning from purchasing some medicine, apologized for taking so much time. He had had to wait to get an injection.)

The tenants and landowner came in. In front of the chief the tenants signed a statement reporting their discussion. In effect, it was an agreement. The political commissioner read aloud the entire statement. At the bottom were two lists of names, those who wanted to buy and those who agreed to release after one more year of cultivation.

Those who were illiterate signed with their fingerprints. Commenting on their illiteracy, the chief said they could learn to write by practicing in sand. Since some tenants were still absent, the landowner was told the chief would sign after their signatures were obtained. The entire group departed.

125. 1045: *The threatening letters* (continued). The two men returned with a typewritten statement to be sent to the district chief. In the absence of the police chief, the village chief signed the letter. (The police chief, it was learned, had accompanied the district chief on a military operation.) The letter described the details of the incident and the desire of the men to resign. It added that if conditions were not improved, it would be impossible for men to work in the hamlets.

Comment. The letter did not contain any proposed solution, a responsibility that should have been assumed by the village officials. Later in the day, the village chief commented to the observer that the bringing of the military into hamlet administration was a possible solution.

The entire situation embarrassed the village chief, especially since he could not accept the resignations of the two men. Further aggravating the problem was the delay resulting from the fact that the district chief, who would act on the matter, was away for the day.

Again directing his plea to the village chief, the youth leader said he was innocent of the "forced labor" charge. It was true, he said, that the former hamlet chief who was killed by the Viet Cong had recruited old men, ages 50 and above, but he did not do that.

The village chief, addressing the researcher pointed out how courageous these two men had been some months earlier when they persuaded governmental authorities to release some villagers arrested in a military operation. These men were trying hard to help, not to harm villagers, the chief contended.

Since his hamlet was ten kilometers from the village hall, the acting hamlet chief said he would stay in the area of the village hall if his resignation were not accepted, even though he had left his mother, wife, and two children at home.

126. 1055: *Seventh civil dispute.* A man and woman whose case was mentioned by the assistant district chief in the morning entered the office. They had been called to see the district officer, but in his absence, they wanted to talk with the village chief. The complaint of the man was that the woman, his wife, had left him two years ago.

The village chief, apparently not too sympathetic toward the wife, told her that leaving her husband made a "bad mark" against his family. She should not have left.

The husband was about ready to take another wife.

She agreed to live with him again, but she wanted to make one provision that if another dispute occurred, she could take her son with her and the husband would have no right to retain him.

The acting hamlet chief who had received the threatening letter was still present. He spoke up, contending that she would leave him again.

The woman, defending her position, suggested that perhaps her husband might not want her to stay.

The reason she had left before was due to actions of her father-in-law. When he lost in gambling, she claimed, he also lost his temper. He then liked to tell his son to beat her. Now he wanted the son to take another wife. He wanted her to sign a paper permitting this. If she returned to her husband, she feared the father-in-law would continue attacking her in these ways.

The Village Chief proposed that an agreement be drawn up and signed in anticipation of these problems. The agreement should state that the husband would not harm her and that she in turn would not leave him. The wife added the complaint that she had not received any allowance for her child for three months when she was absent. The couple left to find someone to prepare the statement.

127. 1100: The political commissioner brought in a letter marked urgent from the lieutenant in charge of the agrovillage construction program. He invited the village and hamlet chiefs to meet in Tan Luoc Village on April 11 at 0900; he also recommended that someone stay in the agrovillage area during all of the time the villagers were working there. The village chief put the letter on his desk.

128. 1110: A villager came in and asked for the chief's signature on a travel permit. The chief signed without comment.

129. 1115: The chief drafted a letter to a villager, a tenant, asking him to come in and hear the complaint of the landowner. He took the letter out to the clerk. While out by the clerk's desk, he ordered someone to have the wall clock repaired.

130. 1130: A villager brought in a form substituting for a birth certificate. After reading it, the chief pointed out that the stated age should agree with that on the family declaration (a form filled out for every household, one copy of which is to be kept readily available by the head of the household). Also, it still lacked the signature of the father. After the father signed, the village chief added his own signature.

Comment. The observer asked if the village employees received special payments for drafting documents. The chief had given a "strict order" not to accept any payment when the document provided no direct benefit, but for papers that do, the charge varies from 20\$ to 30\$. A charge is made for rental agreements.

131. 1131. *The threatening letters* (continued). The youth group leader who received one of the two letters returned. In an effort to re-

assure the youth leader, the village chief pointed out that in the case of the hamlet chief who was killed, the object was a private revenge, he thought.

Turning to the researcher, the village chief said again how competent these two men were. If they vacated their positions, the sole solution would be military administration.

The chief told the youth leader he would finance meal costs if he remained in the area of the village hall rather than return to his distant hamlet. Only after the village chief insisted did the brother accept the position of acting hamlet chief.

Comment. The feelings of the chief were mixed; he wanted to act, but he did not possess control over the cases. He could not accept any resignations, for that power rested with the district chief.

Searching for a way out, the youth leader proposed that a hamlet chief be chosen by the chiefs of the *khóm*. Sometime earlier another hamlet chief had received a threatening letter, he added.

Comment. It may be that he proposed this solution thinking that the threatening letter was evidence of local dissatisfaction with the present leadership. The Viet Cong were attempting to capitalize on the local feelings.

132. 1150. *The threatening letters* (continued). The village chief and the researcher departed for lunch with district and provincial authorities and other members of the research team in the province town.

Enroute, the village chief said it would be difficult to accept the resignations since the hamlet was not one of the most distant from the district headquarters. (Implying, apparently, that if the resignations were accepted, it would not be possible to reject resignations from the more distant hamlets.)

133. 1510. (Return to the village hall).

Comment. Since the noontime social affair had consumed the entire siesta period, the researcher suggested that if the chief were too tired, he should leave. The chief replied that he must stay if the researcher stayed. Later on, the chief commented that the observer looked more tired than he. He ceased being talkative, probably because he was tired. He took an undue amount of time to read a paper concerning the Farmers' Association.

On his desk was a letter from the chairman of the organizing committee of the Farmers' Association. It stated that members of the committee would visit the village on April 14 to accelerate the program. (The chief read the letter several times, then placed it back on his desk.) This was a copy of the original letter sent to the district chief; it contained the endorsement "To serve as instructions."

134. 1520: Three women came in and asked for civil status papers supporting their claims for family allowances, for they were wives of military personnel. Two of the women carried one child each in their arms. The village chief signed the forms.

135. 1530: A villager brought in a form concerning a declaration of lost identify card. The chief signed without comment.

136. 1532: *The threatening letters* (continued). The two men returned. The chief asked if they had had lunch. Although they had already eaten, he handed them 20\$ taken from his own billfold, presumably to reimburse them. At first they refused the offer, but on his insistence, they accepted. The chief told them to wait until the district chief returned.

137. 1535: The finance councilor entered bearing a letter for the chief to sign. It contained a list of residents asked to pay house tax. (The purpose of the letter was not determined, nor whether it was sent to each person or to the hamlet chiefs. Neither was it determined whether other councilors also signed.)

138. 1535: A villager entered to state he had no money to give to the agrovillage fund. Instead he was willing to contribute his labor. The chief told him to contact a hamlet chief and add his name to the list of workers.

Comment. Villagers in the market center were expected to contribute cash rather than service.

139. 1540: The chief of the District Information Service came in and asked whether there was some electric wire he could use for installing a loudspeaker requested by the district chief. The assistant finance councilor could not find any.

Comment. The district agent spoke in a surprisingly gruff fashion. Shortly after he departed, the village chief told the researcher that the village officials, especially himself, feared the district chief, for, as a military man, the district chief expected orders to be carried out immediately.

140. 1545: A tenant who was renting abandoned land came in to ask the rental rate. He was getting 80 *gia* per hectare. The Chief explained that the village would collect the rent and consider part of it as a tax; the rest would be held for the landowner. The rate was set at 400\$ or 10 *gia*. After receiving the money, the chief made an entry in his record book and gave the tenant a temporary receipt.

141. 1553: A young girl entered and asked for the chief's signature. He signed without comment.

142. 1610: The district information service chief returned and reminded the chief of his search for electric wire. He thought there was some in the drawers below the altar. After the chief failed to find any there, he suggested contacting the electric power station.

Instead of leaving, the district agent stayed to converse with the chief. He was very talkative.

143. 1615: *The threatening letters*. Interrupting the conversation, the acting hamlet chief, who had received one of the letters, came in and asked the village chief to decide his case, since the police councilor had not returned. The village chief refused; he said to wait for the return of the police councilor.

144. 1616: The conversation with the district information chief continued. The district official complained about his many duties and that some of them, for example, serving as chairman of the National Revolutionary Movement, required the making of personal expenditures.

The village chief then complained about his own loss of funds. He had lost 1,000\$. (This was explained later. He had been assigned 2,000 photos of the President that were to be sold for two piasters each. The wife of a former district chief had headed a special committee that was selling the photos. Paying in advance for the photos, as required, he then distributed them to hamlet chiefs to sell to the villagers. He had not received the receipts from some hamlet chiefs. One, in fact, would not be able to reimburse him, since he had been killed.)

The district administrator reminded the village chief of the letter from the Farmers Association and, perhaps jokingly, threatened to report him if he failed to organize the association.

145. 1622: A couple entered to ask for a signature to authorize a marriage ceremony. However, since the clerk had departed for Can Tho for medical treatment, the cabinet containing the record book and the entry numbers was locked. The chief discussed the problem with the

political commissioner. After some time, he decided to sign the form without putting on a number.

The conversation continued. The district administrator mentioned that the district chief had authorized 4,500\$ to be spent on the construction of several billboards containing explanations of the new law regarding swift and severe punishment for subversive activities.

146. 1627: The permanent worker brought in a news bulletin from the Provincial Information Service. The chief read it. (Three bulletins are prepared every week.) Shortly thereafter, he brought in a letter concerning the house tax.

147. 1635: Another villager entered and asked the chief to sign an authorization for a wedding ceremony. The chief signed.

148. 1637: *The threatening letters* (continued). The two threatened men returned to explain the decision of the police councilor, who had just returned. While waiting the action of the district chief, the two men should return to their hamlet, but need not carry out their official duties. Instead, the police chief would send all papers and orders directly to the *khom* chiefs. Again the men said they wanted to resign; they understood this was a temporary solution. Both men departed from the office.

Comment. The proposal of the police councilor represented a reasonable compromise. The men would remain in office but they would be inactive.

149. 1640: The permanent worker brought in a large stack of papers for the chief's signature. There were several types and copies of financial reports for the quarter. While these were being arranged, a young man who had been silently waiting in the office for about ten minutes asked the chief to set the rental rate for the past year. He pointed out the harvest had been poor, only 110 *gia* for 1.7 hectares. He proposed paying 600\$. Accepting the proposal, (15 *gia* or 600\$), the village chief asked the young man to ask the political commissioner to prepare a temporary receipt.

150. 1655: A villager brought in a travel permit authorizing a marriage procession to bring the bridegroom from another village. The chief signed without comment.

Signing all of the financial papers took about 15 minutes, since the chief wrote very slowly. In addition, there was some confusion as to the place to sign. The papers were brought back in, and the permanent

worker pointed to places where the chief had failed to sign. The problem was that the finance councilor had signed in the place where the police councilor should have signed, so the police councilor had refused to sign. Asked if there were frequent conflicts between the two other councilors and the chief, the latter chuckled and replied that the two were related, but the relationship was not close, the police councilor was a nephew in the extended family.

151. 1710: The political commissioner brought in the temporary rental receipt for 600\$ which the chief signed and handed to the tenant.

Comment. The village chief complained that his responsibilities were very broad. If tax collections were not satisfactory, he was criticized by the district chief. Even though he himself did not have direct responsibility for financial affairs, he was held responsible.

He mentioned a problem of theft. In October 1959, 14,000\$ were stolen from the village safe. The theft occurred the day before the elections for the National Assembly. He had come to the office to see if everything were ready for the elections and had noticed that the door of the safe was open. Together with the clerk, he found that the safe was empty. Fearing that perhaps the finance councilor was involved, he asked the district chief to let him arrange the affair. Since the finance councilor was accountable for the funds, he asked him to repay. Since he and the police councilor wanted to help him, they, too, contributed to the reimbursement. The thief was never discovered. Of the 14,000\$, about one-half belonged to the director of the primary school, who had asked the finance councilor to keep the fund for him.

152. 1715: The police councilor came in to report on the military operation conducted by the district chief. They had gone to a very remote area. Enroute, the police chief added, he had been asked by the district chief if he wanted to visit his family. He declined.

Comment. This added note about declining can be interpreted as a modest show of his good relationship with the district chief and his own devotion to his work. He was flattered that the district chief had taken enough interest to suggest he should visit his family. In turn, not wanting to profit personally from the military operation, he refused to visit his family.

153. 1725: The village chief left the office for the day.

**THE VARIOUS CIVIL DISPUTES WERE DISCUSSED
AT THE FOLLOWING TIMES:**

CIVIL DISPUTE	DAY	Hour
First	Monday	1530
	Wednesday	0835
Second	Monday	1555
	Tuesday	1005
	Tuesday	1618
	Tuesday	1640
Third	Monday	1606
	Wednesday	1640
Fourth	Monday	1628
	Tuesday	1527
	Tuesday	1535
	Tuesday	1550
	Tuesday	1636
	Wednesday	1120
	Wednesday	1135
	Wednesday	1151
Thursday	1015	
Fifth	Tuesday	0957
Sixth	Wednesday	0819
	Friday	0825
		0840
		0854
		0916
	1020	
Seventh	Friday	1055

IMPRESSIONS OF VILLAGE ADMINISTRATION

1. A Major Function of the Village Chief Is the Settling of Civil Disputes.

Although the research group was in the village at a time (the dry season when work is light) when the number of civil disputes was above average, nevertheless, it is fair to say that this is an important and possibly a major function, in terms of time, of the village chief. It certainly is a vital function from the viewpoint of the villager, for it directly affects his personal affairs.

2. The Village Chief Does Not Face a Major Problem of Organization and Management.

In short, the village chief did not have a large number of employees or departments to supervise, even though his village was one of the largest in area and population in Vietnam. He was not concerned with such

problems as supervision of a street department, a public health service, a garbage collection service, a fire department, a recreation program, or welfare services.

3. Village Level Administration Is Traditional and Negative.

For the most part, the interests of the village council today differ little from what they were before World War II. Little awareness exists of what is known as "developmental administration." Most of its work can also be described as "negative," in that it deals with control and regulation rather than service and construction. Only to the extent that higher authorities have pushed the village into areas of "positive" or developmental administration has the village left its traditional pattern. As yet it still lacks any self-generating device for moving into a spirit of progressive, modern administration. It lacks both civic and administrative generators for effective local administration. To some extent this may be due to the heavy work load of administrative details (e.g. civil status record keeping, rent collection, etc.) performed by village chiefs.

4. The Village Chief of Today Is Much More Democratic in His Relationships with the Villagers.

During the colonial period and even before, village administration was marked by the mandarin pattern of a more distant, a more patriarchal relationship between the officials and the people. If the pattern of officialdom displayed by the My Thuan Village Chief holds true elsewhere there has been a phenomenal change in the attitudes of village chiefs toward their constituents.

5. Current Administrative Practices Involving the Relationships of Higher Authorities to the Village Officials Are Not Yet Conducive to the Strengthening of the Village as an Important Unit of Local Administration.

Taking the role of the My Thuan Village Chief as the basis for this hypothesis, it cannot be said that the present administrative climate found in the village hall provides a healthy atmosphere for the growth of the village chief as an important administrator in governmental affairs. For the village chief to be effective, he needs prestige. There has to be a higher degree of respect granted his office by his superiors.

2 | *Village Finance*

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INTRODUCTION

The Village Budget in Vietnam

Especially throughout the two southern regions of South Vietnam: West and East village budgetary procedures had been exceptionally well standardized, at least in terms of the form of the document. An examination of the My Thuan budget document showed that the village was no exception in this respect; its budget document, which has been closely reproduced in Appendix A, typifies the document that can be found in almost any other southern village. Its form and contents are designed by the provincial authorities on the basis of instructions received from the Central Government. Copies of the blank forms are given to each village.

Because the procedure is remarkably standardized, the actual practice in My Thuan was not verified. Assuming it follows the customary pattern, the steps include: (1) preparation of the first draft by the village council and submission to the provincial offices for approval through the district chief; and (2) completion of four copies of the approved draft with three being forwarded to provincial offices. Since the proposed

expenditures exceeded 500,000\$, the My Thuan budget shown in this study had to be submitted to the Central Government for final approval. Delays in the process do not deter local expenditures since the regulations authorize essential and customary expenditures to continue even though no official approval has been given for the new budget—at least for a few months this may be done.

Although the initiation of the draft at the village level would seem to reflect considerable discretionary activity in the formulation of the financial program, limited observations of actual practices in South Vietnam suggest that any major deviations from existing policies would first be approved by the higher authorities, either the district or the province, even before being included in the first draft. In short, the existence of a village budget does not mean that the village enjoys a significant degree of self-government. As a result, one might justifiably raise the question as to the value of having village budgets. Why not simply maintain a set of accounts in the district or provincial office?

The Research Procedure

Financial data were collected from various sources during the week in the village. To expedite obtaining the basic data, the village budget document was photographed. The other major village financial record, the daily journal, provided information about the details of expenditures. A copy was made of all items for one month in order to illustrate the pattern. Supplementary data and information were obtained from the district and provincial offices. The district office devotes considerable time to preparing consolidated reports of all villages every quarter and annually; in turn these are consolidated at the provincial level for submission to the Central Government (a fact that the writer wished he would have known much earlier in his stay in South Vietnam). Photographs were made of the district tabulations; however, the provincial office of rural accounting would not release the provincial data without the specific approval of the province chief. (The head of the office stated he assumed the writer was interested in the welfare of the nation but that he would have to have the approval of his superior.)

The major objective of the study was to identify possible patterns of financial activities that might be later tested with similar information obtained for various other villages. Essential to this research was information about differences between proposed and reported or actual finances and comparisons for at least two years. The various rehashes presented in the following pages were intentionally included to suggest various

types of analyses that might prove fruitful for further research in village financial practices.

A serious shortcoming of this research procedure is the lack of any data explaining why various changes occurred. An attempt was made to overcome this by having a colleague who visited the village a month or so later make some inquiries about specific items. However, the result was not too satisfactory; the questions that were reasonably well answered are included in a later section of this study.

THE PROPOSED BUDGET FOR MY THUAN VILLAGE

A reasonably clear picture of what receipts and expenditures were planned for the Village of My Thuan in recent years can be gained from noting the "proposed" budgeted items as approved by the provincial and Central Government authorities and listed in the formal budget documents. Later analyses will then show how the actual or reported finances differed from these that were proposed. Figure 3 presents a summary of the data shown in Figure 4.

As to the relative importance of various revenue sources, it is quite apparent that the "market and related taxes" ranked far above any others.¹

The Proposed Financial Program

In looking at the sources of revenue, the importance of the market is evident. In 1958 these were expected to amount to 46 percent and in 1959 to 50 percent of the total village revenues. The next most important sources of revenue in both years were the Miscellaneous Receipts and Irregular Receipts. These and the market taxes accounted for 82 percent of the 1958 proposed revenues and 89 percent of the 1959 revenues. Lowest ranking were the "Tax Receipts," which consist of property and license taxes. These amounted to only 3 percent in the 1958 and 2 percent in the 1959 budgets.

The proposed expenditures, for both years, were clearly dominated by the two categories of Common Interests (largely for the district offices) and Administrative Affairs. In 1958 these accounted for 39 and 33 percent, respectively, and in 1959 for 38 and 34 percent, respectively. Proposals for Economic Affairs in both years maintained the same proportion of 16 percent. Those for Social Affairs were also consistent, amounting to 4 percent in 1958 and 6 percent in 1959.

¹See Appendix C for a brief explanation of the more unique taxes. For comparative purposes the piaster-dollar ratio is 72\$ to \$1.00.

**FIGURE 3—MY THUAN VILLAGE BUDGET:
SUMMARY FOR 1958 AND 1959**

RECEIPTS	1958		1959	
<i>Operating</i>				
III. Market and related taxes	886,500\$	46%	458,000\$	50%
IV. Miscellaneous receipts	172,000	20	256,000	28
V. Irregular receipts	131,000	16	100,000	11
VI. Cash on hand	80,950	10	46,000	5
II. Village revenues (rents)	53,600	6	31,600	3
I. General taxes	17,530	3	18,760	2
Total	841,580\$	101%	910,360\$	99%
<i>Non-operating</i>				
V. Irregular revenues (security deposits on market taxes) ...	63,920		75,840	
Total Receipts	905,500\$		986,200\$	
EXPENDITURES				
<i>Operating</i>				
IV. Common interests	327,000\$	39%	343,200\$	38%
I. Administrative affairs	281,150	33	307,900	34
III. Economic affairs	132,600	16	148,600	16
II. Social affairs	33,200	4	49,900	6
V. Miscellaneous	67,630	8	60,760	7
Total	841,580\$	100%	910,360\$	101%
<i>Non-operating</i>				
V. Miscellaneous (refunds)	63,920		75,840	
Total Expenditures	905,500\$		986,200\$	

The Receipts.

Overall estimated receipts were expected to increase eight percent in 1959 over the preceding year. This represented a cash difference of 70,000\$. Not all items, of course, were expected to change at the same rate or in the same direction. (Figure 4) For the seven items of expected increase, the total change was to amount to about 43 percent; the change for individual items, to vary from 167 percent to 20 percent. The greatest change, percentagewise, was to occur in the amount collected for fines imposed by the village council. At the same time, decreases were expected in an equal number of items. For these seven the total reduction was to amount to 34 percent of their 1958 level. Again the range of individual items was large, the greatest amounting to 93 percent. This was for the Miscellaneous Taxes, which in 1958 had been budgeted at 40,000\$ and in 1959 at 3,000\$. For four items—licenses, slaughterhouse tax, fishing site tax, and delinquent taxes—no change was anticipated.

FIGURE 4—MY THUAN VILLAGE BUDGET:
A COMPARISON OF THE 1958 AND 1959 ESTIMATES

RECEIPTS	1958	1959	CHANGE
Fines	30,000\$	80,000\$	+167%
Public rice field (rents)	18,600	28,600	+110
Garden land tax	700	1,000	+ 43
Cash contributions from other villages for district expenditures	111,000	150,000	+ 35
Market and landing pier	280,000	363,000	+ 29
House roof tax	3,200	4,000	+ 25
Rice field tax	2,500	3,000	+ 20
	<hr/>	<hr/>	
	441,000\$	629,600\$	+ 43%
Licenses	10,000\$	10,000\$	no change
Slaughterhouse tax	32,000	32,000	no change
Fishing site tax	3,000	3,000	no change
Delinquent tax	1,000	1,000	no change
	<hr/>	<hr/>	
	46,000\$	46,000\$	
Boat tax	300\$	260\$	- 13%
Berthage tax	71,500	60,000	- 16
Registration fees	30,000	25,000	- 17
Loan repayment	131,000	100,000	- 24
Buffalo tax	830	500	- 40
Cash on hand	80,950	46,000	- 43
Miscellaneous taxes	40,000	3,000	- 93
	<hr/>	<hr/>	
	354,580\$	234,760\$	- 34%
	<hr/>	<hr/>	
	841,580\$	910,360\$	+ 8%
	<hr/>	<hr/>	
EXPENDITURES	1958	1959	CHANGE
School equipment purchases and maintenance ..	—	3,000\$	new
Salaries of Youth and Sports personnel	—	7,200	new
Cash in reserve	—	16,800	new
		<hr/>	
		27,000	
Meat inspector allowance	1,200\$	6,500\$	+442%
General administration: purchase and maintenance of equipment	2,000	3,000	+ 50
General administration: food for prisoners	3,000	4,500	+ 50
Materials for Youth and Sports	4,000	6,000	+ 50
New construction: workshops	35,000	50,000	+ 43
Teacher salaries	25,200	33,600	+ 33
General administration: employee salaries	44,400	55,200	+ 24
General administration: village council allowances	69,950	82,800	+ 18
District administration	257,000	300,000	+ 17
Dinh ceremonies	7,000	8,000	+ 14
Mutual Assistance Fund of Province	134,000	145,000	+ 8
Maintenance of workshops	24,000	25,000	+ 4
	<hr/>	<hr/>	
	606,750\$	719,600\$	+ 19%

FIGURE 4—MY THUAN VILLAGE BUDGET: (Cont.)
A COMPARISON OF THE 1958 AND 1959 ESTIMATES

EXPENDITURES	1958	1959	CHANGE
General administration: travel	4,000\$	4,000\$	no change
General administration: stationery	3,600	3,600	"
Allowances for midwives and first aid agents ..	4,800	4,800	"
Burial of the poor	2,000	2,000	"
Salary of street maintenance foremen	8,400	8,400	"
Road maintenance materials	200	200	"
Bridge maintenance materials	5,000	5,000	"
New road construction	60,000	60,000	"
Propaganda materials	6,000	6,000	"
Printing of civil record forms	2,000	2,000	"
Stationery for canton chief	2,000	2,000	"
	<hr/> 98,000\$	<hr/> 98,000\$	
Cash contribution to province	26,000\$	20,000\$	— 23%
Unanticipated expenditures	67,680	48,960	— 35
General administration: lighting of streets and market	12,000	1,800	— 88
	<hr/> 105,680\$	<hr/> 65,760\$	— 38%
General administration: Purchase of utensils	1,200\$	—	dropped
Ceremonies	10,000	—	dropped
Reconstruction of stadium	20,000	—	dropped
	<hr/> 31,200\$		
	<hr/> 841,580\$	<hr/> 910,360\$	+ 8%

The Expenditures

In keeping with the policy of having a balanced budget, the total change in expenditures equaled the eight percent change in receipts. However, expenditures included three new and three deleted items. No change was expected in 11 separate items amounting to 98,000\$. For the 12 items receiving increases, the total change amounted to 19 percent, while the percentage for individual items ranged from 442 percent (the allowance for the meat inspector) to 4 percent for the maintenance of the workshops. Decreases altogether amounted to a change of 38 percent from 1958 and ranged from 88 percent for street lighting to 23 percent for the village contribution to the province.

REPORTED RECEIPTS AND EXPENDITURES

The Actual Financial Program.

Receipts: Consistent with the expectations, the great bulk of receipts came from the market taxes and miscellaneous receipts. Within these categories the major sources were the market and landing pier tax, berthage tax, fines, contributions from other villages for district adminis-

tration, and registration fees. Tax receipts (property and others) and village revenues (rentals) accounted for only 9 percent of the operating receipts in 1958 and 11 percent in 1959.

Expenditures: While Common Interests (mainly district offices) accounted for the largest single category of expenditures in both years as anticipated in the proposed budgets. The budgets were considerably modified by a tremendous allocation made to Unanticipated Expenditures which ranked second in both years, amounting to 37 percent in 1958 and 26 percent in 1959. These two categories—Common Interests and Unanticipated Expenditures—accounted for 76 percent of the expenditures in 1958 and 73 percent in 1959. Least important of the expenditure accounts was Economic Affairs, which reported only 1 percent in 1958 and 3 percent in 1959.

The changes between 1958 and 1959.

In contrast to the expected trend, the actual village financial pattern showed a decrease in total operating receipts and expenditures for 1959. The actual net decrease in receipts amounted to 7 percent and the net decrease in expenditures to 1 percent. How these compared with the anticipated receipts and expenditures will be examined in the next major section; herein some of the details of these actual changes will be noted.

FIGURE 5—MY THUAN VILLAGE FINANCE:
SUMMARY OF REPORTED RECEIPTS AND EXPENDITURES FOR 1958 AND 1959

RECEIPTS	1958		1959	
<i>Operating</i>				
III. Market and related taxes	389,702\$	43%	461,750\$	55%
IV. Miscellaneous receipts	281,210	31	242,869	29
V. Irregular receipts	81,000	9	1,920	—
VI. Cash on hand	80,948	9	37,763	5
I. Tax receipts	59,049	7	61,938	7
II. Village revenues	17,013	2	34,962	4
Total	908,922\$	101%	841,002\$	100%
<i>Non-operating</i>				
V. Security deposits	75,840		77,050	
Total Receipts	984,762\$		918,052\$	
EXPENDITURES				
<i>Operating</i>				
IV. Common interests	320,015\$	39%	377,865\$	47%
V. Unanticipated	302,000	37	208,209	26
I. Administrative affairs	167,904	20	165,968	20
II. Social affairs	23,386	3	32,875	4
III. Economic affairs	9,362	1	25,700	3
Total	822,667\$	100%	810,617\$	100%
<i>Non-operating</i>				
V. Miscellaneous (refunds)	124,332			
Total Expenditures	946,999\$		810,617\$	

FIGURE 6—MY THUAN VILLAGE FINANCE:
REPORTED RECEIPTS AND EXPENDITURES FOR 1958 AND 1959

RECEIPTS	1958	1959
<i>Art. I. Tax Receipts</i>		
1. Rice field tax	3,800\$	5,872\$
2. Garden land tax	1,013	1,112
3. House roof tax	4,281	5,346
4. Licenses	10,655	13,708
5. Boat tax	160	407
6. Buffalo and oxen tax	420	620
7. Contribution for payment of PCHD ^a	8,000	—
8. Collection made by Long Chau village	30,720	34,873
	<hr/>	<hr/>
	59,049\$	61,938\$
<i>Art. II. Village Revenues</i>		
1. Public rice fields (rents)	17,013\$	34,962\$
<i>Art. III. Market and Related Taxes</i>		
1. Market and landing piers	280,000\$	368,000\$
2. Slaughterhouses	32,000	32,000
3. Berthage	71,500	60,000
4. Fishing sites	2,580	4,800
5. Other (could not read)	320	720
6. Miscellaneous	3,802	1,230
	<hr/>	<hr/>
	389,702\$	461,750\$
<i>Art. IV. Miscellaneous Receipts</i>		
1. Fines	160,336\$	67,295\$
2. Contributions from other villages for district administration	69,686	94,499
3. Registration fees	32,412	75,622
4. Delinquent taxes	1,235	5,253
5. Sale of properties	17,500	—
6. Miscellaneous	41	—
	<hr/>	<hr/>
	281,210\$	242,669\$
<i>Art. V. Irregular receipts</i>		
1. Payment of loans	81,000\$	1,920\$
<i>Art. VI. Cash on hand</i>		
1. Deposits to 20 January	48,000\$	31,000\$
2. Cash in village to 20 January	32,948	6,763
	<hr/>	<hr/>
	80,948\$	37,763\$
Total Operating Receipts	908,922\$	841,002\$
Security deposits	75,840	77,050
	<hr/>	<hr/>
Total Receipts	984,762\$	918,052\$
() = subtotals of chapters		

^aThe meaning of the abbreviation was not determined.

FIGURE 6—MY THUAN VILLAGE FINANCE: (Continued)

EXPENDITURES	1958	1959
<i>Art I. General Administration</i>		
Personnel		
1. Village council allowances	75,054\$	82,800\$
2. Village employee salaries	38,200	55,500
3. Travel	4,325	5,750
4. Awards to village council	2,700	2,700
	<hr/>	<hr/>
	120,279	146,750
Materials		
1. Stationery	3,600\$	3,741\$
2. Purchase and maintenance of equipment	4,710	3,471
3. Street lighting	1,821	1,861
4. Ceremonies	7,000	4,000
5. Food for prisoners	5,494	6,145
6. Contribution to Mutual Assistance Fund	25,000	—
	<hr/>	<hr/>
	47,625	19,218
<i>Art. II. Social Affairs</i>		
Personnel		
1. Rural teacher salaries	16,986\$	20,067\$
2. Allowances for midwives and first aid agents	4,800	4,800
3. Allowances for meat inspectors	1,600	3,285
	<hr/>	<hr/>
	23,386\$	28,152\$
Materials		
1. School equipment and maintenance	—	4,723\$
		<hr/>
		32,875\$
<i>Art. III. Economic Affairs</i>		
Personnel		
1. Workers salaries	8,400\$	8,400\$
Materials		
1. Bridge repair	962	17,300
	<hr/>	<hr/>
	9,362\$	25,700\$
<i>Art. IV. Common Interests</i>		
Materials		
1. Youth and Sports	9,600\$	5,400\$
2. Stationery for canton chief	2,100	2,100
3. Ceremonies	5,041	—
4. District administration	303,274	366,365
5. Province administration	—	4,000
	<hr/>	<hr/>
	320,015\$	377,865\$
<i>Art. V. Unanticipated and Miscellaneous</i>		
1. Irregular	302,000	208,209
	<hr/>	<hr/>
Total Operating Expenditures	822,667\$	810,617\$
<i>Non-operating expenditures:</i>		
v. Refunds:	124,332	—
	<hr/>	<hr/>
Total Expenditures	946,999\$	810,617\$

Receipts: From an examination of Figure 7 it becomes apparent that while overall receipts decreased, there were many instances of increases, some of a considerable amount. Actual increases occurred in 14 of the 24 items. For these the increase amounted to a gain of 41 percent or about 190,000\$. The percentage of increase for the specific items ranged from a high of 325 percent, for collection of delinquent taxes, to a low of 10 percent, for the garden land tax. Five of these 14 items increased over 100 percent.

While decreases occurred in fewer items, the total amount was considerably greater. Three items, in fact, amounting to 25,541\$, did not appear at all in the 1959 receipts. Among those decreasing but still showing the net amount was close to 230,000\$. For specific items the reduction varied from a complete elimination to 16 percent. In only one item did the amount remain the same for 1959, the slaughterhouse tax, amounting to 32,000\$.

Expenditures: Since the actual overall change amounted to only a one percent reduction, it is fair to picture the total pattern as being the same for the two years. However, there were considerable variations in the details of expenditures. In 1959 two entirely new items appeared and two items were apparently dropped. Increases occurred in 10 items and decreases in 4 items, while no change occurred in 4 items.

FIGURE 7—MY THUAN VILLAGE FINANCE:
CHANGES FROM 1958 TO 1959*

RECEIPTS	1958	1959	CHANGE
Delinquent taxes	1,285\$	5,253\$	+325%
Boat tax	160	407	+154
Registration fees	32,412	75,622	+133
Other taxes [could not read]	320	720	+125
Public rice fields (rents)	17,013	34,962	+106
Fishing site tax	2,580	4,800	+ 90
Rice field tax	3,800	5,872	+ 55
Buffalo and oxen tax	420	620	+ 45
Contributions from other villages for district administration	69,686	94,499	+ 36
Market and landing pier tax	280,000	363,000	+ 30
Licenses	10,655	13,708	+ 29
House roof tax	4,281	5,346	+ 25
Collection made by Long Chau Village	30,720	34,873	+ 14
Garden land tax	1,013	1,112	+ 10
	<u>454,295\$</u>	<u>640,794\$</u>	<u>+ 41%</u>
Slaughterhouse tax	32,000\$	32,000\$	no change
Berthage tax	71,500\$	60,000\$	- 16%
Deposits to 20 Jan.	48,000	31,000	- 35
Fines	160,336	67,295	- 58
Miscellaneous	3,302	1,230	- 63
Cash in village to 20 Jan.	32,948	6,768	- 80
Payment of loans	81,000	1,920	- 98
	<u>397,086\$</u>	<u>168,208\$</u>	<u>- 58%</u>

*Less security deposits.

FIGURE 7—MY THUAN VILLAGE FINANCE: (Continued)

Contribution for payment of PCHD	8,000\$	—	—
Sale of properties	17,500	—	—
Miscellaneous	41	—	—
	25,541\$		
Total	908,922\$	841,002\$	— 7%
EXPENDITURES	1958	1959	CHANGE
School equipment and maintenance	—	4,723\$	new
Province administration	—	4,000	new
		8,723\$	
Materials for bridge repair	962\$	17,300\$	+1698%
Allowances for meat inspectors	1,600	3,285	+ 105
Village employee salaries	38,200	55,500	+ 45
Travel	4,325	5,750	+ 33
District administration	303,274	366,365	+ 21
Rural teacher salaries	16,986	20,067	+ 18
Food for prisoners	5,494	6,145	+ 12
Village council allowances	75,054	82,800	+ 10
Stationery	3,600	3,741	+ 4
Street lighting	1,821	1,861	+ 2
	451,316\$	562,814\$	+ 25%
Awards to village councilors	2,700\$	2,700\$	no change
Allowances for midwives and first aid agents ...	4,800	4,800	no change
Economic affairs: salaries	8,400	8,400	no change
Stationery for canton chief	2,100	2,100	no change
	18,000\$	18,000\$	
General administration: purchase and maintenance of equipment	4,710\$	3,471\$	— 26%
Unanticipated expenditures	302,000	208,209	— 32
Ceremonies	7,000	4,000	— 43
Youth and Sports materials	9,600	5,400	— 44
	323,310\$	221,080\$	— 32%
Contribution to Mutual Assistance Fund	25,000\$	—	—
Ceremonies (common interest)	5,041	—	—
	30,041\$		
Total†	822,667\$	810,617\$	— 1%

The actual amount of the increase was about 110,000\$, equaling a change of 25 percent from 1958 to 1959 in the ten items. About one-half of this piaster amount was attributed to the increase in expenditures for the administration of district affairs, although on a percentage basis

†Less refunds.

that increase amounted to only 21 percent. The greatest percentage increase, 1698 percent, occurred for bridge repair, from 962\$ in 1958 to 17,300\$ in 1959.

Of the six items decreasing in 1959, the most important in terms of piaster amount was the Unanticipated Expenditures, where the decrease amounted to 92,000\$, while that for the other items did not exceed 38,000\$. Apart from the two items entirely eliminated, the largest percentage decrease, 44 percent, occurred in expenditures for Youth and Sports Materials.

A COMPARISON OF THE PROPOSED AND REPORTED FINANCES

The two preceding sections have dealt largely with the budget and actual or reported finances separately. Some additional appreciation of village financial administration can be obtained by looking at the two when they are placed side by side. Essentially, the purpose of this analysis is to note (1) the amount of similarity and dissimilarity between the proposed and actual patterns of finances and (2) the nature of the differences.

Summary of Receipts

As shown in Figure 8 (a summary of Figure 9), estimated and reported receipts differed in both years by less than 10 percent: in 1958 reported receipts were 8 percent above the proposed and in 1959, 8 percent less than the proposed. However, the pattern of change among the various items or revenue sources differed considerably. In 1958, for example, an increase of 121 percent occurred in items originally amounting to 91,000\$, resulting in a reported amount of 230,745\$. At the same time a decrease of 46 percent occurred in a much larger volume of items—286,130\$—resulting in a decrease to 153,846\$. Nevertheless there was considerable stability in the pattern, since amounts equaling over one-half of the proposed and actual finances did not change at all. In addition, an unanticipated (at least, *unbudgeted*) windfall of almost 60,000\$ occurred in 1958.

Summary of Expenditures

Again, the overall picture is misleading, since in both years it shows a relatively small change, a decrease between the proposed and the reported amounts. In 1958 the change amounted to only a minus 2 percent and in 1959 a minus 11 percent. Within the total, however, considerable

creased in contrast to the budgeted items, but still was far above the amount proposed in the preceding year.)

It is interesting from the viewpoint of budgetary procedures to note the percentage differences between the proposed and the reported amounts, for this points up how accurate or inaccurate the officials were in depicting the financial pattern for the coming year, but does not tell, necessarily, whether their errors were unintentional or otherwise. Before looking at the budgeted items, one could suggest as a hypothesis

FIGURE 9—MY THUAN VILLAGE FINANCE:
COMPARISONS OF PROPOSED AND REPORTED FINANCES FOR 1958 AND 1959

RECEIPTS	PROPOSED	1958 REPORTED	DIFF.
Contribution for payment of PCHD	—	8,000\$	new
Collection made by Long Chau Village	—	30,720	new
Other taxes	P	320	new
Miscellaneous taxes	—	3,302	new
Sale of properties	—	17,500	new
Miscellaneous	—	41	new
	—	59,883\$	new
Fines	30,000\$	160,336\$	+434%
Rice field tax	2,500	3,800	+ 52
Garden land tax	700	1,013	+ 44
House roof tax	3,200	4,281	+ 33
Public rice fields (rentals)	13,600	17,013	+ 25
Delinquent taxes	1,000	1,235	+ 23
Registration fees	30,000	32,412	+ 8
Business licenses	10,000	10,655	+ 6
	91,000\$	230,745\$	+121%
Market and landing piers taxes	280,000\$	280,000\$	no change
Slaughterhouse tax	32,000	32,000	no change
Berthage tax	71,500	71,500	no change
Deposits up to 20 Jan.	48,000	48,000	no change
Cash in village to 20 Jan.	32,950	32,948	no change
	464,450\$	464,448\$	no change
Fishing sites tax	3,000\$	2,580\$	- 14%
Contributions from other villages for district administration	111,000	69,686	- 37
Payment of loans	131,000	81,000	- 38
Boat tax	300	160	- 46
Buffalo and Oxen tax	830	420	- 49
Miscellaneous revenues	40,000	—	-100
	286,130\$	153,846\$	- 46%
Total Receipts*	841,580\$	908,922\$	+ 8%

*Less security deposits.

FIGURE 9—MY THUAN VILLAGE FINANCE: (Continued)

	PROPOSED	1959 REPORTED	DIFF.
Collection made by Long Chau Village	—	34,873\$	new
Other taxes	—	720	new
Miscellaneous taxes	—	1,230	new
	—	36,823\$	new
Delinquent taxes	1,000\$	5,253\$	+425%
Registration fees	25,000	75,622	+202
Rice field tax	3,000	5,872	+ 95
Boat tax	260	407	+ 77
Fishing site tax	3,000	4,800	+ 60
Business licenses	10,000	13,708	+ 37
House roof tax	4,000	5,346	+ 33
Buffalo and oxen taxes	500	620	+ 24
Public rice fields (rentals)	28,600	34,962	+ 22
Cash in village to 20 Jan.	6,000	6,763	+ 12
Garden land tax	1,000	1,112	+ 11
	82,360\$	154,465\$	+ 88%
Market and landing piers taxes	363,000\$	363,000\$	no change
Slaughterhouse tax	32,000	32,000	no change
Berthage tax	60,000	60,000	no change
	455,000\$	455,000\$	no change
Fines	80,000\$	67,295\$	- 15%
Deposits up to 20 Jan.	40,000	31,000	- 23
Contributions from other villages for district administration	150,000	94,499	- 37
Payment of loans	100,000	1,920	- 98
Miscellaneous revenues	3,000	—	-100
	373,000\$	194,714\$	- 48%
Total Receipts†	910,360\$	841,002\$	- 8%
EXPENDITURES			
	PROPOSED	1953 REPORTED	DIFF.
Awards to village council	—	2,700\$	new
Unanticipated expenditures	67,630\$	302,000\$	+346%
Youth and sports materials	4,000	9,600	+140
General administration: purchase and maintenance of office equip.	2,000	4,710	+135
Food for prisoners	3,000	5,494	+ 83
Allowance for meat inspectors	1,200	1,600	+ 33
District administration	257,000	303,275	+ 18
Travel	4,000	4,325	+ 8
Allowances for village council	69,950	75,054	+ 7
Stationery for canton chief	2,000	2,100	+ 5
	410,780\$	710,857\$	+ 72%

†Less security deposit refunds.

FIGURE 9—MY THUAN VILLAGE FINANCE: (Continued)

	PROPOSED	1959 REPORTED	DIFF.
General administration: stationery	3,600\$	3,600\$	no change
General administration: ceremonies	7,000	7,000	no change
Allowances for midwives and first aid agents ..	4,800	4,800	no change
Economic affairs: salaries	8,400	8,400	no change
	23,800\$	23,800\$	no change
Village employee salaries	44,400\$	38,200\$	- 13%
Rural teacher salaries	25,200	16,986	- 32
Common interest: ceremonies	10,000	5,041	- 49
Materials for bridge repair	5,000	962	- 80
Contribution to Mutual Assistance Fund	134,000	25,000	- 81
Street lighting	12,000	1,821	- 84
General administration: utensils and tools	1,200	—	-100
Burial of the poor	2,000	—	-100
Economic affairs: road repair	200	—	-100
Economic affairs: building repair	24,000	—	-100
Economic affairs: construction (roads)	60,000	—	-100
Economic affairs: building construction	35,000	—	-100
Propaganda materials	6,000	—	-100
Printing	2,000	—	-100
Provincial administration	26,000	—	-100
Reconstruction of stadium	20,000	—	-100
	407,000\$	88,010\$	- 78%
Total expenditures†	841,580\$	822,667\$	- 2%
Awards to village council	—	2,700\$	new
Unanticipated expenditures	43,960\$	208,209\$	+374%
Economic affairs: bridge repair	5,000	17,300	+246
School equipment, purchase and maintenance ..	3,000	4,723	+ 57
Travel	4,000	5,750	+ 43
Food for prisoners	4,500	6,145	+ 36
District administration	300,000	366,365	+ 22
General administration: purchase and maintenance of equipment	3,000	3,471	+ 15
Stationery for canton chief	2,000	2,100	+ 5
Stationery	3,600	3,741	+ 3
Street lighting	1,800	1,861	+ 3
Salaries of village employees	55,200	55,500	+ 1
	426,060\$	677,865\$	+ 59%
Allowances for midwives and first aid agents ..	4,800\$	4,800\$	no change
Economic affairs: salaries	8,400	8,400	no change
Allowances for village council	82,800	82,800	no change
	96,000\$	96,000\$	no change

FIGURE 9—MY THUAN VILLAGE FINANCE: (Continued)

	PROPOSED	REPORTED	DIFF.
Youth and Sports materials	6,000\$	5,400\$	— 10%
Rural teacher salaries	33,600	20,067	— 40
Allowance for meat inspectors	6,500	3,285	— 42
Ceremonies	8,000	4,000	— 50
Province administration	20,000	4,000	— 80
Contribution to Mutual Assistance Fund	145,000	—	—100
Economic affairs: road repairs	200	—	—100
Economic affairs: building repairs	25,000	—	—100
Economic affairs: road construction	60,000	—	—100
Economic affairs: building construction	50,000	—	—100
Youth and Sports salaries	7,200	—	—100
Propaganda materials	6,000	—	—100
Printing materials	2,000	—	—100
Cash in reserve	16,800	—	—100
Aid for the poor	2,000	—	—100
	<hr/>	<hr/>	
	388,300\$	36,752\$	— 91%
	<hr/>	<hr/>	
Total expenditures†	910,860\$	810,617\$	— 11%

of administrative behavior that officials would tend to underestimate receipts and overestimate expenditures. As the summary pattern showed (Figure 8), this was true with respect to expenditures in both years, but for the receipts only in 1959.

The details of the receipts patterns support the anticipated behavior of the local officials. The strongest tendency, measured on the bases of budget items, was to underestimate receipts. In 1958 in addition to the 6 "new" items, 9 others were underestimated, while only 5 were overestimated. In 1959 the pattern was even stronger.

Where were the greatest errors made in the estimates of receipts? Was this pattern consistent for the two years? There seems to be no apparent consistency in the pattern of underestimating; rather, actions and events not within the control or expectations of the village officials must have shaped the pattern. For example, in 1958 the most prominent case of underestimating was the receipts from Fines, which showed a plus 434 percent over anticipated receipts. In 1959 this difference was not only much less, but was on the negative side, a minus 15 percent. To be sure, there was a consistent pattern for the rice field tax, a difference of plus 52 percent in 1958 and a plus 95 percent in 1959, indicating a tendency to underestimate this source of local revenue. On the other hand, for another local source of revenue, the boat tax, there was no apparent parallel pattern, since in 1958 the result was a minus 46 percent, in contrast to a plus 77 percent in 1959. Stability in receipts came,

as has been noted, from the taxes collected on a contract basis, especially the market and landing pier taxes.

Expenditures

Two items in the expenditures for 1958 and 1959 dominate the entire pattern, the Unanticipated Expenditures and the expenditures for District Administration. In 1958 these two items accounted for 75 percent of the expenditures and in 1959 for 70 percent. Little can be said about the Unanticipated Expenditures, since details of the items involved were not obtained during the field research. Some additional calculations can show the impact of the district expenditures. These will be made shortly.

One outstanding difference between village receipts and expenditures is the relatively small amount that remained stable in the expenditure pattern: 3 percent in 1958 and about 11 percent in 1959. In contrast, the stable amounts in the receipts were close to 50 percent in both years. Among the expenditure items, however, stability was a feature of only two: allowances for midwives and first aid agents, and salaries of economic affairs workers.

Apart from the "new" item of "awards to village council," the piaster increase in expenditures in 1958 amounted to almost 300,000\$ and in 1959 to 250,000\$. In both years these increases were due mostly to the differences between the proposed and reported expenditures for Unanticipated Expenditures and for District Administration. In 1958 these two accounted for 93 percent of the increases and in 1959 for 92 percent.

The same questions that were asked about receipts can be asked about expenditures: where were the greatest errors in estimating expenditures and was this pattern consistent for the two years? There is, of course, a logical inconsistency in the percentage measurements as indexes of error, since the maximum error for items showing a decrease is only 100 percent. Thus, one needs to separate the plus or increase-group from the minus or decrease group. In the plus group, the error was consistent for the two years for the item having the greatest error, the Unanticipated Expenditures which, with a plus 346 percent in 1958 and a plus 374 percent in 1959, greatly exceeded any other error. However, no consistency appeared among the next two of the highest ranking items in the plus-group. Only when one reaches the Food for Prisoners item does a consistent pattern reappear. In 1958 the error amounted to 83 percent and in 1959 to 36 percent. It was in terms of the piaster amount that District Administration was unique, for its percentage error was among the less outstanding, 18 percent in 1958 and 22 percent in 1959.

In contrast to the pattern among the plus-expenditures, there is a fairly consistent trend among the minus-expenditures, that is, among those for which the actual amounts spent were less than those proposed. In piasters, the largest decreases in both years were for the two items, Contribution to the Mutual Assistance Fund and Road Construction. These items accounted for about 50 percent of the decrease in 1958 and 60 percent in 1959. Consistency is also shown in the percentages of decreases: four items for Economic Affairs showed a 100 percent decrease in both years. The contribution for Provincial Administration also decreased greatly, 100 percent in 1958 and 80 percent in 1959.

District administration finances.

A few additional calculations help to identify the effect of district financial demands of the My Thuan village budget. These are shown in Figure 10.

The impact on My Thuan was unfortunate in two ways. First, the reported expenditures for District Administration were considerably greater—about 20 percent—than the anticipated expenditures. Second, reported receipts from other villages to help finance district costs were considerably below the anticipated receipts (—37 percent in both years). Thus, My Thuan experienced a serious squeeze over which it had no control. In 1958 its actual expenditure for District Administration was 60 percent above the anticipated revenue and in 1959, 81 percent above. Not having other resources available, My Thuan Village had to forego other proposed expenditures to cover these heavy demands imposed by the district.

FIGURE 10—THE IMPACT OF THE DISTRICT ON MY THUAN FINANCES

	PROPOSED	1958 REPORTED	DIFF.
District administration	257,000\$	303,274\$	+ 18%
Less contributions from other villages	111,000	69,686	— 37
Contribution of My Thuan	146,000\$	233,588\$	+ 60%
	(difference of 87,588\$)		
District administration	300,000\$	366,365\$	+ 22%
Less contributions from other villages	150,000	94,499	— 37
Contribution of My Thuan	150,000\$	271,866\$	+ 81%
	(difference of 121,866\$)		

SOME ADDITIONAL NOTES

A month after the week of intensive field research in My Thuan, some members of the staff revisited the area to gain additional information

and to note the progress in the construction of the two agrovilles in Vinh Long Province, one of which was under the direction of the Binh Minh District Chief. At the request of the researcher, Professor Tran Van Dinh collected more data on the finances of the village. He asked the District Finance Clerk:

Receipts

(1) What is the source of the money collected by Long Chau Village for My Thuan? In 1959 that amounted to 35,000\$.

Answer: That was a contribution from the Mutual Assistance Fund of the province.

(2) About what percentage of levied rice field taxes are collected? Why cannot more be collected?

Answer: For the national budget the levy was 1,524,334,67\$ (year?) and collections amounted to 581,733.24\$ or 38 percent. For the provincial budget the levy was 152,433.48\$ and collections amounted to 67,971.56\$ or 45 percent. It was difficult to collect taxes because we could not locate the owners of the land.

(3) Are the market taxes collected in the form of a bid? How many persons bid? Does this bidding occur annually? Could the village council decide to collect that tax itself? Would the latter method produce more revenue? Why or why not? (not all of these were answered).

Answer: According to the regulations, a minimum of three bidders is required. Bidding is used more than direct collections because the latter do not provide enough money. In Phong Hoi Village, the council itself collects, because nobody wants to bid.

Expenditures

(1) What are the Awards to Village Council Members? This amounted to 2,700\$.

Answer: This is an additional payment to members of village councils who in the judgment of the province chief have managed their budgets well. The payment comes out of village funds. Each council member in My Thuan received 900\$.

(2) Who are the prisoners receiving the food financed by the My Thuan budget?

Answer: They are not prisoners but suspects retained by the district officers for investigation before sending them to the courts.

(3) In both 1958 and 1959 Irregular or Unanticipated expenditures were actually much larger than proposed in the budgets. What were the reasons for the great increases in these items?

Answer: (The explanation did not seem to cover the entire amount of the increases—only a few major items were identified.) Some of the additional expenditures were for the administration of the National Assembly election and the visit of the President. Also some additional expenditures for propaganda purposes were covered in this account.

(4) What is the status of the rural teachers paid out of the village budget? What if My Thuan refused to pay their salaries? Would the classes be cancelled or would the province cover the costs? Do these teachers conduct special, or additional, classes above the minimum?

Answer: Rural teachers are engaged only when the village budget has enough funds to cover their costs; the district has to examine carefully the village financial situation before proposing the hiring of rural teachers. Rural teachers are temporary personnel; if the village cannot pay, they lose their positions, but the classes would be continued under the direction of the regular teachers. No case of having to cancel classes has actually occurred. In 1959 the District of Binh Minh had 99 classes with 82 teachers, including 4 rural teachers. The rural teachers are engaged to help the regular teachers.

DETAILS OF VILLAGE EXPENDITURES DURING ONE MONTH: FEBRUARY, 1960

An examination of the specifics of expenditures for one month underscored the service role the village played in district administration. It also provided some additional appreciation of village expenditures.

Altogether the village finance councilor or his assistant made 119 separate payments during the month of February, 1960. These ranged from a low of 30\$, travel expenses for the messenger sent to pick up some registered mail for the District Chief, to a high of 3,475\$, monthly salary for a district clerk. Since the total expenditures amounted to about 55,000\$, the mean was close to 460\$. Almost one-half of the payments were made in the final week. Most salary payments were made on Tuesday, the 23rd. The exceptions were for the aid agents, the two teachers, and the hamlet chiefs, all of whom received their monthly payments on the last day of the month.

Of all payments, at least 67 (or 56 percent) were made at the request of the district for district operations. In other words slightly over one out of every two payments was for the district, rather than for the village.

Apparently the practice relative to district payments was for the district employee who had paid out cash to give his receipt to the village finance councilor, who would then immediately reimburse him. Thus, for frequently recurring costs, such as gas for the district jeep, the village would be paying out money, in some instances, every other day. An analysis of the payments clearly identified for district activities showed the following distribution by object:

NUMBER OF PAYMENTS	OBJECT
4	Salaries of district employees
39	Travel (gas, repair, public transportation, boat hire)
34	Material
1	Other (donation)
<hr style="width: 20%; margin: 0 auto;"/> 68	

Among the more customary expenditures for materials were those for stationery, meals for special groups, such as the militia inspection team and prisoners, office equipment, and sign paint for use at the agrovillage and elsewhere.

Of more interest to this examination are the payments made for village purposes. These are itemized in the Figure 11 to illustrate the pattern of monthly payments.

In contrast to the pattern of district expenditures, a relatively large proportion of the village expenditures, 20 of the 43 items, went for personnel during the one-month period. These were the monthly payments, salaries or allowances, for all of the persons on the village payroll, including a meat inspector, first aid agents, and some informers for security purposes, who perhaps should not be considered "employee." Nevertheless, during this month, 2,000\$, a significant sum, was used for payment of personal services rendered the village for special security activities.

As one might have anticipated, travel expenditures were not a major item, amounting to less than 1,000\$ for the entire month and distributed over 11 different items.

The expenditures for materials suggest the tendency of the village to use this part (about 20 percent) of its funds largely for minor

**FIGURE 11—MY THUAN VILLAGE EXPENDITURES
DURING ONE MONTH: FEBRUARY, 1960***

Personnel

Salaries and allowances:

Village chief	1,900\$	Street repair worker	700\$
Finance councilor	1,800	Meat inspector	261
Police chief	1,800	First aid agent	200
Adm. Assistant	1,400	First aid agent	200
Messenger	1,600	Rural teacher	700
Information commissioner ...	200	Rural teacher	700
Village clerk	900	Hamlet chief	300
Permanent worker	900	Hamlet chief	300
School janitor	900	Hamlet chief	300
Dinh janitor	500	Security allowance	2,000
Total			<u>17,561\$</u>

Travel

To pick up registered letters: 40\$-40\$-40\$	120\$	
To transport civil status records to and from the court: 50\$-50\$	100	
To pick up lottery tickets at province	23	
To attend meeting at provinces (police chief)	40	
To pick up mail during February	450	
To observe tractor demonstration (village councilors and farmers)	160	
To transport a villager (?)	30	
To collect surcharge tax for village budget	50	
		<u>973\$</u>
Total		<u>18,534\$</u>

Personnel and travel:

Materials

<i>Village council:</i> equipment (office? 270\$; kerosene, 142\$; repair to theater door, 30\$	442\$	
<i>Police:</i> flashlight and batteries	90	
<i>Stationery:</i> record book for militia, 91\$; Tete envelopes, 480\$	571	
<i>Ceremonies:</i> items for ceremony	364	
<i>Education:</i> repair to school, 358\$; straw mats, 745\$; equip- ment, 400\$; holders, 311\$	1,814	
<i>Youth Group:</i> 428 insignias	724	
Materials		4,005\$
Grand Total		<u>22,539\$</u>

matters of up-keep, repair, and purchases. The month, in short, did not show any purchases of large items, such as materials for road improvement or building construction. Instead the pattern was completely dominated by such things as insignias for the Youth Group, a flashlight and batteries, kerosene, and a record book.

*A few additional items might have existed but the records were not clear whether some were for village or the district.

Financial Comparisons of My Thuan and Other Villages

Interviews with the district finance clerk and with provincial administrators in the Rural Accounting Office showed that considerable data are available for comparative studies of village finances. The 1959 report prepared for all villages in Binh Minh District is included in the appendices of this chapter. There is a consolidated report for all villages in the provincial offices, but the administrator would not release it without authorization from higher authorities. His report is prepared for the Central Government.

No attempt has been made to develop comparisons of My Thuan and other villages for this study. However, the basic information necessary for at least a modest comparison is at hand in the appendices.

SOME OBSERVATIONS ABOUT VILLAGE FINANCES

These analyses of finances in My Thuan indicate that the following generalizations might be worth testing in various other villages.

1. *Given the present administrative and financial practices of village administration, the village budget is almost meaningless.* Village expenditures are altered to fit the more demands of the higher units, even after the village budget document had been approved. This reduction in the significance of the formal budget results from actions of district, as well as provincial, authorities.

2. *Financial record-keeping and reporting are overdone, given the present limited consumption and application of knowledge gained from village financial reports, plus the limited value of the village budget documents.* Both district and provincial offices devote considerable time and effort to the compilation and production of consolidated reports, as well as to periodic audits. A serious question should be raised as to the value gained from the money and personnel invested in these procedures. For example, one should determine what benefit accrues, if any, from this involved record keeping. Also related to this inquiry should be an examination of the desirability of eliminating some village budgetary and financial records and responsibilities, given the limited meaning now granted them. This would, in turn, reduce the administrative burden on higher authorities.

3. *Considerable stability is introduced into village finances because the auctioning procedure for market tax collections guarantees the village a fixed amount of revenue from an important source for the coming year.* While many criticisms might be made of the present system of

levies for the market taxes, the stability factor that the contractual or auction arrangement contributes to local finances should not be overlooked. This procedure gives the village officials a definite sum on which plans for financing programs for the coming year can be based; furthermore, in contrast to most other tax sources, this provides some revenue in advance in the form of the security deposits. In view of these advantages, it might be well to earmark village market taxes for capital improvement programs in the villages, thereby forcing more effective administration of other tax laws for current operating costs.

APPENDICES

APPENDIX A

MY THUAN VILLAGE BUDGET DOCUMENTS FOR 1959

Note: The following columns closely follow the official, printed form found in the village hall. Only the juxtaposition of the explanatory statements has been altered.

ITEMS	ESTIMATED IN 1958	RECEIPTS IN 1959	TOTAL FOR EACH ARTICLE	DIFFERENCE	
				MORE	LESS
Art. I. Tax Receipts for the Village Budget					
1. Rice fields	2,500\$	3,000\$		500\$	
2. Garden lands	700	1,000		300	
3. House sites					
4. House roofs	3,200	4,000		800	
5. Licenses	10,000	10,000			
6. Boats (rowing)	300	260			40\$
7. Buffaloes	830	500			330
8. Horses					
9. Horse, oxen, buffalo carts ...					
10. Tricycles and motor tricycles					
Total of Art. I	17,530\$	18,760\$	18,760\$ more	1,600\$ 1,230\$	370\$
Art. II. Village Revenues					
1. Rental of public ricefields ...	13,600\$	28,600\$		15,000\$	
2. Rental of public lands					
3. Rental of houses, inns					
4. Rental of theatre houses					
5. Cost of running water					
6. Miscellaneous taxes	40,000	3,000			37,000\$
Total of Art. II	53,600\$	31,600\$	31,600\$	15,000\$ less	37,000\$ 22,000\$
Art. III. Market tax					
1. Market and landing piers ...	280,000\$	363,000\$		83,000\$	
2. Slaughterhouses	32,000	32,000			
3. Berthage	71,500	60,000			11,500\$
4. Fishing sites	3,000	3,000			
5. Parking stations					
6. Waste removal					
7. Miscellaneous taxes					
Total of Art. III	386,500\$	458,000\$	458,000\$ more	83,000\$ 71,500\$	11,500\$
Art. IV. Miscellaneous receipts					
1. Fines imposed by (the Village Council					
(the Police Councilor	30,000\$	80,000\$		50,000\$	
2. Charge for detention of animals					
3. Sale of properties					
4. Donations (cash) for cere- mony and workship					

ITEMS	ESTIMATED IN 1958	RECEIPTS IN 1959	TOTAL FOR EACH ARTICLE	DIFFERENCE	
				MORE	LESS
5. Subventions (Mutual Assistance Fund)					
6. Cash contributions by (other) villages to finance "General Expenditures of the District"	111,000	150,000		39,000	
7. Cash contributions by other villages to finance "General Expenditures of the Province"					
8. Registration Fees	30,000	25,000			5,000
9. Miscellaneous receipts					
10. Delinquent tax	1,000	1,000			
11.					
12.					
Total of Art. IV	172,000\$	256,000\$	256,000\$	89,000\$	-5,000\$
			more	84,000\$	
Art. V. Non-income revenues					
1. Loans (debts)					
2. Loan repayment (received) ..	131,000\$	100,000\$			31,000\$
3. Security deposits	63,920	75,840		11,920	
4.					
Total of Art. V	194,920\$	175,840\$	175,840\$	11,920\$	31,000\$
				less	19,080\$
Art. VI. Cash remaining from last year					
1. Deposits at the Treasury up to Jan. 20, 1959	48,000\$	40,000\$			8,000\$
2. Cash on hand in the village up to Jan. 20, 1959	32,950	6,000			26,950
Total of Art. VI	80,950\$	46,000\$	46,000\$		34,950\$
				less	34,950\$
SUMMARY OF RECEIPT ITEMS					
Art. I. Tax receipts for the village budget	17,530\$	18,760\$		1,230\$	
II. Village revenues	53,600	31,600			22,000\$
III. Market taxes	386,500	458,000		71,500	
IV. Miscellaneous receipts	172,000	256,000		84,000	
V. Receipts that are not regular incomes	194,920	175,840			19,080
VI. Cash remaining from last year	80,950	46,000			34,960
TOTAL RECEIPTS	905,500\$	986,200\$		156,730\$	76,030\$
			more	80,700\$	

Remarks [Note: These items were located in a column to the right of the appropriate articles]

1. Art. II. Public Fields (rented):

Name of rentor:	No. of hectares	Amount of paddy or cash
40 tenants		
40\$ x 714		714 gia
28,560\$		

Public Land (non-agriculture)		
Name of rentors	No. of meters	Amount of cash

2. Art. III.

Name of bidder	Amount
Market and landing piers	
Bidder: Nguyen Ngoc Than	363,000\$
Slaughterhouse	
Bidder: Huynh Dung	32,000
Berthage	
Bidder: Tran Van Ba	60,000
Waste Removal	
Fishing Site	3,000

3. Art. IV.

Delinquent Tax
(the amount of each tax should be clearly indicated)

Loans made: (the amount of loan to every village should be indicated)

Thien My Village	100,000\$
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4. Art. V.

Security Deposits		
Type of tax collected	bidder	Cash
Market	_____	60,500\$
Slaughterhouse	_____	5,340
Berthage	_____	10,000
		<hr/>
	Total	75,840\$

5. Art. VI.

Cash remaining from last year	
Cash deposited at the Treasury	40,000\$
Cash on hand	6,000
	<hr/>
Total.....	46,000\$

ITEMS	TOTAL ESTIMATED RECEIPTS FOR EACH		DIFFERENCE	
	IN 1958	IN 1959	MORE	LESS

Chapter One: Administration

Art. I. PERSONNEL

1. Allowances for the village councils	69,950\$	82,800\$	12,850\$
2. Salaries for village employees (village clerk, the general worker (duty man), oarsman, school custodian ...)	44,400	55,200	10,800

ITEMS	ESTIMATED IN 1958	RECEIPTS IN 1959	TOTAL FOR EACH ARTICLE	DIFFERENCE	
				MORE	LESS
3. Indemnities for meetings and transportation for the village council	4,000	4,000			
4. Awards (commission) to the village council for tax collection					
Total of Art. I	118,350\$	142,000\$	142,000\$	23,650\$	
Art. II MATERIALS					
1. Stationery for the village ...	3,600\$	3,600\$			
2. Purchase and renovation of furniture, utensils, village boat(s), and expenditures for feeding animals	2,000	3,000		1,000\$	
3. Correspondence telegrams, and telephone					
4. Lighting of roads, houses and the police station	12,000	1,800			10,200\$
5. Tax levied upon the village..					
6. Dinh ceremony	7,000	8,000		1,000	
7. Transportation and purchase of utensils for the village	1,200				1,200
8. Clothes for the village employees					
9. Food for the prisoners	3,000	4,500		1,500	
10. Contribution to the Mutual Assistance Fund	134,000	145,000		11,000	
Total of Art. II	162,800\$	165,900\$	165,900\$	14,500\$	11,400\$
Total of Chapter I	281,150\$	307,900\$		38,150\$	11,400\$
			more	26,750\$	
Chapter Two: Social Affairs					
Art. I PERSONNEL (employees)					
1. Salary for rural teachers	25,200\$	33,600\$		8,400\$	
2. Allowances for rural sanitary personnel and midwives	4,800	4,800			
3. Salaries for workers and laborers at the "Water purification service"					
4. Allowances for meat inspector(s)	1,200	6,500		5,300	
Total of Art. I	31,200\$	44,900\$	44,900\$	13,700\$	
Art. II MATERIALS					
1. Purchase(s) and maintenance of maternity equipment utensils					
2. Purchase and maintenance of school equipment and utensils		3,000\$		3,000\$	

ITEMS	ESTIMATED RECEIPTS		TOTAL FOR EACH ARTICLE	DIFFERENCE	
	IN 1958	IN 1959		MORE	LESS
3. Financial assistance for the poor and burials	2,000	2,000			
4. Subsidies and social relief ...					
5. Purchase of material for the water purification plant: alum, fuel and disinfectant					
6. Cost of electricity consumed by the water purification plant					
7. Repair to the water pipes ...					
8. Expenditures on fire equipment, and allowances					
9.					
Total of Art. II	2,000\$	5,000\$	5,000\$	3,000\$	
Total of Chapter II	33,200\$	49,900\$		16,700\$	
			more	16,700\$	

Chapter Three: Economic Affairs

Art. I. PERSONNEL

1. Salaries for the Manager, street repair crew and general workers	8,400\$	8,400\$			
2.					
Total of Art. I	8,400\$	8,400\$	8,400\$		

Art. II. MATERIALS

1. Maintenance of:					
(roads	200\$	200\$			
(bridges	5,000	5,000			
(houses					
(workshops	24,000	25,000		1,000\$	
2. New construction:					
(roads	60,000	60,000			
(bridges					
(houses					
(workshops	35,000	50,000		15,000	
3. Public ricefields survey					
4. Waste removal service					
Total of Art. II	124,200\$	140,200\$	140,200\$	16,000\$	
Total of Chapter III	132,600\$	148,600\$		16,000\$	
			more	16,000\$	

ITEMS	ESTIMATED RECEIPTS FOR EACH		TOTAL	DIFFERENCE	
	IN 1958	IN 1959	ARTICLE	MORE	LESS
Chapter Four: Common Interests					
Art. I. PERSONNEL					
1. Salaries for the village clerk, the canton and district messenger					
2. Allowance for the veterinary inspecting meat					
3. Salaries for the Youth and Sports cadres		7,200\$		7,200\$	
4. Salaries for the driver(s) and conductor of the district vehicles and motor boat(s) ...					
5. Salaries, allowances for the civil guards					
6.					
7.					
Total of Art. I		7,200\$	7,200\$	7,200\$	
Art. II. MATERIALS					
1. Youth and Sports	4,000\$	6,000\$		2,000\$	
2. Propaganda	4,000	6,000			
3. Records and paper used for the printing of village civil records	2,000	2,000			
4. Purchase of breeding pigs ...					
5. Stationery for the canton chief	2,000	2,000			
6. Kerosene for the guard posts (lamps)					
7. Ceremonies	10,000				10,000\$
8. Reconstruction of the Stadium	20,000				20,000
9. Financing of "General Expenditures of the District" ..	257,000	300,000		43,000	
10. Cash contribution to meet the "General Expenditures of the Province"	26,000\$	20,000\$			6,000\$
11.					
12.					
Total of Art. II	327,000\$	336,000\$	336,000\$	45,000\$	36,000\$
Total of Chapter IV	327,000\$	343,000\$		52,200\$	36,000\$
			more	16,200\$	

ITEMS	ESTIMATED RECEIPTS IN 1958	RECEIPTS IN 1959	TOTAL FOR EACH ARTICLE	DIFFERENCE	
				MORE	LESS
Chapter Five: Miscellaneous and Unanticipated Expenditures					
1. Repayment of debts to other villages					
2. Loans made					
3. Refund of security deposit ..	63,920\$	75,840\$		11,920\$	
4. Division of market tax for other villages					
5. Expenditures for last year ...					
6. Unanticipated expenditures..	67,630	49,960			23,670\$
7. Reserve cash		16,800		16,800	
Total of Chapter V	131,550\$	136,800\$	136,800\$	28,720\$	23,670\$
			more	5,050\$	

SUMMARY OF THE EXPENDITURE ITEMS

Chap. I. Exp. on Administrative Affairs (personnel and materials)	281,150\$	307,900\$		26,750\$	
Chap. II. Exp. for Social Affairs (pers. and materials)	33,200	49,900		16,700	
Chap. III. Exp. on Economic Affairs (pers. and materials and work projects)	132,600	148,600		16,000	
Chap. IV. Exp. for Common Interests (pers., materials)	327,000	343,200		16,200	
Chap. V. Miscellaneous and Irregular Exp., Reserve	131,550	136,600		5,050	
TOTAL EXPENDITURES	905,500\$	986,200\$		80,700\$	
			more	80,700\$	

Remarks:

1. Chapter One:

(a) Allowances for the Village Council Salaries of village employees

Village Council	Allowances			
	Monthly	Annually		
Village Chief	1,900\$	22,800\$		
Police Councilor	1,800	21,600		
Finance Councilor	1,800	21,600		
Administrative Officer	1,400	6,900\$	16,800	82,800\$
Village Employees				
Village Clerk	900\$		10,800\$	
Permanent Worker	900		10,800	
School Custodian	900		10,800	
Dinh Janitor	500		6,000	
7 Hamlet Chiefs	1,400	4,600\$	16,800	55,200\$

2. (b) Taxes levied upon the village. (Note: this was a small space left blank by the village officials. It contained only the statement shown below).

By virtue of Decree of October 25, 1920, (Art. 4), churches, pagodas, dinhs, temples and religious buildings and lands used in the construction of these buildings are exempt from taxation.

(c) Ceremonies: —April 16 and 17	3,000\$
—November 16 and 17	3,000
—two minor ceremonies	2,000
	<hr/>
	8,000\$

3. Chapter Two: Social Affairs—Personnel

Position	Salary Allowance per year
1. Name given	8,400\$
2. Name given	8,400
3. Name given	8,400
4. Name given	8,400
	<hr/>
	33,600\$

4. Chapter Three: Economic Affairs—Personnel

Position	Salary per year
1. Road maintenance workers	8,400\$
Repair Work and New Construction (the difference should be indicated)	
1. Repair work:	
—Remodeling of village hall and school	25,000\$
2. New construction:	
—School in My Trung Hamlet	30,000
—Slaughterhouse	20,000
—Paving of village road leading to Binh Minh Market	60,000

5. Chapter Four: Personnel

Position	Annual Salary
Two heads of Youth and Sports Committees	7,200\$

6. Chapter Five: Refund of Security Deposits

Market Tax	60,500\$
Slaughterhouse	5,340
Berthage	10,000
	<hr/>
	75,840\$

APPENDIX B
 REPORTED RECEIPTS AND EXPENDITURES FOR ALL VILLAGES
 IN BINH MINH DISTRICT 1959

RECEIPTS 1959	MY THUAN	TAN QUOC	THANH LOI	PHONG HOA	DONG THANH	MY HOA	TAN LUOC	TAN BINH HOA	THOI
I. Tax Receipts									
Rice field tax	5,872\$	11,115\$	3,765\$	6,222\$	6,750\$	4,446\$	4,577\$	1,597\$	2,823\$
Garden	1,112	3,425	980	2,486	1,049	972	1,249	306	49
House site							11,271		
House roof	5,346		1,072	1,782	729	149	132	999	
License	13,708	7,624	8,640	5,606	1,103	1,822	3,361	3,817	448
Boat	407	582	669	536	549	646	471	248	273
Buffaloes	570	1,000	1,240	2,200	1,230	1,650	1,330	700	810
Oxen	50	230		540	200	160	170	130	120
Collection made by Long Chau	34,873 61,938\$		8,729 25,095\$		2,660 14,270\$	953 10,798\$		1,229 9,028\$	4,523\$
II. Village Revenues									
Rental public ricefields	34,962\$	65,815\$	88,187\$	87,349\$	18,532\$	32,332\$	23,680\$	19,710\$	2,850\$
Miscellaneous		30	1,270	1,650	50	200	4,426	1,360	
	34,962\$	65,845\$	89,457\$	88,999\$	18,582\$	32,532\$	28,106\$	21,070\$	2,850\$
III. Market and Related Taxes									
Market and landing piers	363,000\$	80,000\$	47,500\$	39,000\$			71,500\$	16,400\$	
Slaughtering	32,000	4,500	3,700	3,180			19,000	10,200	250\$
Berthage	60,000		3,000					4,500	
Fishing	4,800	6,500	2,030	7,750	4,590\$	18,950\$		1,300	1,550
Tax on building-line ..	720								
Miscellaneous	1,230	1,880		19,922	10,193			2,660	1,200
	461,750\$	92,880\$	56,230\$	69,852\$	14,783\$	18,950\$	90,500\$	35,060\$	3,000\$

RECEIPTS 1959	MY THUAN	TAN QUOI	THANH LOI	PHONG HOA	DONG THANH	MY HOA	TAN LUOC	TAN BINH HOA	VINH THOI
<i>IV. Miscellaneous Receipts</i>									
Fines	67,295\$	3,750\$	1,760\$	5,710\$	5,035\$	1,400\$	754\$	8,829\$	180\$
Other villages for district operation ...	94,499								
Registration fees	75,822	47,836	51,760	62,150	41,384	40,855	29,200	33,945	30,402
Delinquent taxes	5,253		2,387						
Sales of properties ...		1,400	15,460		4,100	170	14,549	2,800	1,100
Miscellaneous									
	242,669\$	52,986\$	71,367\$	67,860\$	50,519\$	42,425\$	44,503\$	45,074\$	31,682\$
<i>V. Non-Income Receipts</i>									
Payment of loans	1,920\$		10,000\$						
Security deposits	77,050	15,420\$	9,020	5,470\$			16,350\$	5,880\$	
Deposit on mutual assistance		58,429	4,300		29,021\$		805	12,754	37,480\$
	78,970\$	73,849\$	23,320\$	5,470\$	29,021\$		17,155\$	18,134\$	37,480\$
<i>VI. Cash on Hand</i>									
Deposits up to 20 Jan. 59	31,000\$		30,000\$				2,420\$		
Cash-in village to 20 Jan. 59	6,763	12,153\$	11,374	5,810\$		11,485\$	674	332\$	2\$
	37,763\$	12,153\$	41,374\$	5,810\$		11,485\$	3,094\$	332\$	2\$
GRAND TOTAL ..	918,052\$	321,689\$	306,843\$	207,362\$	127,176\$	116,190\$	205,918\$	128,697\$	79,538\$
Chapter I. Administration									
Art. I. PERSONNEL									
Allowances village council	82,000\$	47,983\$	51,600\$	39,500\$	55,831\$	31,200\$	42,900\$	53,736\$	44,881\$
Village employees salaries	55,500	16,800	26,700	19,200	3,500	7,000	23,900	8,400	4,100
Travel and meetings ..	5,750	7,410	2,445	18,715	3,987	2,730	19,380	20,620	16,640
Awards to village council	2,700	2,700							
	145,950\$	74,893\$	80,745\$	77,415\$	63,318\$	40,930\$	86,180\$	82,806\$	65,621\$

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EXPENDITURES 1959	MY THUAN	TAN QUOI	THANH LOI	PHONG HOA	DONG THANH	MY HOA	TAN LUOC	TAN BINH HOA	VINH THOI
Art. II. MATERIALS									
Repair: Roads	17,300\$								
Repair: Bridges	17,300\$					1,770\$			
Repair: Buildings			4,591\$	1,834\$	1,000\$				
Construction: Roads									
Construction: Buildings		87,927\$	4,785	2,162					
	17,300\$	87,927\$	9,376\$	3,996\$	1,000\$	1,770\$			
Chapter IV. Common Interest									
Art. I. PERSONNEL									
Salaries—Youth—									
Cadre Sports									
Art. II. MATERIALS									
Youth and Sports	5,400\$	3,000\$	3,450\$	3,000\$		480\$	3,000\$		337\$
Propaganda									
Printing	2,100			1,000				200\$	
Illuminating guard post		1,000	1,200		1,238\$		360		
Ceremonies			500	600	570	716			
Construction of stadium									
General Expenditures of District	366,365		18,000	40,990		12,256	15,000		
General Expenditures of Province	4,000	10,000	10,000	1,000			2,000		
	377,865\$	14,000\$	33,150\$	46,590\$	1,808\$	13,452\$	20,360\$	200\$	337\$
EXPENDITURES 1959									
	MY THUAN	TAN QUOI	THANH LOI	PHONG HOA	DONG THANH	MY HOA	TAN LUOC	TAN BINH HOA	VINH THOI
Chapter V.									
Irregular and Miscellaneous									
Refund—Security deposit		11,334\$		6,500\$				5,135\$	
Irregular expenditures	208,209\$	70,411	137,274\$	56,618	42,984\$	44,437\$	81,678\$	32,985	8,394\$
Cash reserve									
	208,209\$	81,745\$	137,274\$	63,118\$	42,984\$	44,437\$	81,678\$	38,120\$	8,394\$
GRAND TOTAL ..	809,817\$	290,505\$	291,281\$	206,676\$	126,044\$	109,649\$	203,888\$	128,280\$	79,453\$

APPENDIX C
AN EXPLANATION OF SELECTED VILLAGE TAXES

The following explanations are taken from a general survey of village finances prepared by Professor David Cole, *Report on Taxation in the Provinces of South Vietnam*, Michigan State University Advisory Group, 1956. (memo) It is fair to assume they apply to the taxes found in My Thuan.

1. Market and Berthage Taxes

"The market tax is a tax on all persons other than permanently established stores, selling goods within a specifically designated market area. In Long Xuyen the tax applies to all persons selling goods within the market place proper, hawkers or itinerant merchants selling on the roadways or sidewalks, and persons selling goods from boats in the canals or river inside the town.

The berthage tax is a tax on all boats, except those owned or currently being used by the government or certain government officials and except privately owned noncommercial and nonresidential boats, which are tied up within the limits of the village or town.

There are several bases of assessment for the market tax. They are:

1. A unit or specific tax on the quantity of goods offered for sale by the taxpayer, i.e., a tax on stocks.
2. An *ad valorem* tax on the quantity of goods offered for sale.
3. A variation of the unit tax which uses approximate rather than specific quantities, e.g. small, medium or large basket
4. A tax on the amount of area occupied by the merchant for displaying and selling the goods. The rate of tax per square meter varies according to the type of goods for sale.
5. Hawkers pay either a personal tax which varies with the type of goods sold, or a tax of so much per cart which varies according to both the type of goods and the size of cart.
6. Persons selling from boats are assessed according to both the type of merchandise and the size of the boat.

2. Fishing site tax

Professor Cole discusses this as a lease rather than tax. Fishing sites are areas marked out along the rivers, canals and inundated areas of the South. They are auctioned off each year to the highest bidder who then has the right to exploit that area by setting up nets, fish traps, and various other devices.

3. Slaughterhouse tax

Similarly revenue from the slaughterhouse may result from leasing or from direct charges or taxes. ". . . Usually there is at most one slaughterhouse in the village and it is illegal to sell meat which has not been slaughtered there and stamped by the Veterinary Service, so the contractor has a monopoly right to perform the slaughtering service . . . Probably less than one-third of the villages have slaughterhouses."