

**Nomenclature of Articles and Items in the GVN
National Budget Expenditures**

**Salaries and Allowances for Civilian Personnel and Allowances for
National Assemblymen**

Article: 11 - Cabinet Members

- 111. Basic salary
- 112.
- 115. Representative allowance
- 116. Other allowances
- 117. Per diem
- 118. Tet bonus
- 11A. Temporary increase
- 11B. Rice allowance
- 11C. Special allowance of VN\$1,000

Article: 12 - National Assemblymen

- 121. Lump sum pay
- 122.
- 124. Housing, electricity and water allowances
- 125. Representative allowance
- 126. Other allowances
- 127. Per diem

Article: 13 - Career Civil Servants

- 130. Basic salary
- 131. Position allowance
- 132. Family allowance
- 133. Cost of living allowance
- 134. Housing, electricity and water allowances
- 135. Special allowance
- 136. Other allowances
- 137. Travel allowance and per diem
- 138. Tet bonus
- 139. Cash incentive awards
- 13A. Temporary increase
- 13B. Rice allowance
- 13C. Special allowance of VN\$1,000

Article: 14 - Contract Personnel

- 140. Basic salary
- 141. Position allowance
- 142. Family allowance
- 143. Cost of living allowance
- 144. Housing, electricity and water allowances
- 145. Special allowance
- 146. Other allowances
- 147. Travel allowance and per diem

Article: 14 - Contract Personnel (Continued)

- 148. Tet bonus
- 149. Cash incentive awards
- 14A. Temporary increase
- 14B. Rice allowance
- 14C. Special allowance of VN\$1,000

Article: 15 - Daily Paid Personnel

- 150. Basic salary
- 151. Position allowance
- 152. Family allowance
- 153. Cost of living allowance
- 156. Other allowances
- 157. Travel allowance and per diem
- 158. Tet bonus
- 159. Cash incentive awards
- 15A. Temporary increase
- 15B. Rice allowance
- 15C. Special allowance of VN\$1,000

Article: 16 - Floating Personnel

- 160. Basic salary
- 161. Position allowance
- 162. Family allowance
- 163. Cost of living allowance
- 166. Other allowances
- 167. Travel allowance and per diem
- 168. Tet bonus
- 169. Cash incentive awards
- 16A. Temporary increase
- 16B. Rice allowance
- 16C. Special allowance of VN\$1,000

Article: 17 - Miscellaneous Allowances

- 170. Over time pay
- 171. Compensation for hourly instructors

Article: 18 - Welfare Expenditures

- 182. Contribution to retirement pension fund
- 183. Prefecture personnel pension for municipal policeman
- 187. Hospital expenses for civil servants.

Awards and Commissions

See: 139, 149, 159, 169
(Including awards to personnel of Finance)

Article: 19 - Expenditures Carried Over From Previous Fiscal Year

- 199. Expenditures carried over from previous fiscal year budget

Salaries and Allowances for Military Personnel on Detachment

Officers

- 1A0. Basic salary
- 1A1. Position allowance
- 1A2. Family allowance
- 1A3. Cost of living allowance
- 1A4. Housing, electricity and water allowances
- 1A5. Special allowance
- 1A6. Other allowances
- 1A7. Travel allowance and per diem
- 1A8. Tet bonus
- 1A9. Cash incentive awards
- 1AA. Temporary increase
- 1AB. Rice allowance
- 1AC. Special allowance of VN\$1,000

Non-Commissioned Officers and Enlisted Men

- 1B0. Basic salary
- 1B1. Position allowance
- 1B2. Family allowance
- 1B3. Cost of living allowance
- 1B4. Housing, electricity and water allowances
- 1B5. Special allowance
- 1B6. Other allowances
- 1B7. Travel allowance and per diem
- 1B8. Tet bonus
- 1B9. Cash incentive awards
- 1BA. Temporary increase
- 1BB. Rice allowance
- 1BC. Special allowance of VN\$1,000

Salaries and Allowances for Military Personnel

Article: 21 - Officers

- 211. Basic salary
- 212. Family allowance
- 213. Cost of living allowance
- 214. Housing allowance
- 215. Representative allowance
- 216. Other allowances
- 217. Travel allowance
- 218. Tet bonus
- 21A. Temporary increase
- 21B. Rice allowance
- 21C. Special allowance of VN\$1,000

Article: 22 - Non-Commissioned Officers and Enlisted Men

- 221. Basic salary
- 222. Family allowance
- 223. Cost of living allowance
- 224. Housing allowance
- 226. Other allowances
- 227. Travel allowance
- 228. Tet bonus
- 22A. Temporary increase
- 22B. Rice allowance
- 22C. Special allowance of VN\$1,000

Article: 23 - Allowances for Foods and Allowances in Kind

- 231. Basic food allowance (in cash)
- 232. Administrative food allowance (in kind)
- 233. Special food allowance (feeding)

Article: 24 - Food Allowance for Hospitalized Military Personnel

- 240. Food allowance for military personnel hospitalized

Article: 25 - Food Allowance for Hospitalized Military Dependents and Civilian Personnel

- 250. Food allowances for military dependents and civilian personnel hospitalized

Article: 28 - Welfare Expenditures

- 281. Military welfare directorate
- 282. Contribution to retirement pension fund
- 284. Rehabilitation center
- 287. Hospital expenses for military personnel
- 288. Hospital expenses for military dependents and civilian personnel

Article: 29 - Expenditures carried over from previous fiscal year

- 299. Expenditures carried over from previous fiscal year budget

Operational Services and Supplies

Article: 31/32 Services

- 310. Rent of houses and land
- 311. Rent of machinery, equipment and vehicles
- 312. Electricity and water supply
- 313. Postal services (telegram, telephone, ...)
- 314. Printing services
- 315. Trial expenses
- 316. Remuneration for private individuals

Article: 31/32 - Services (Continued)

- 317. Indemnity for private individuals
- 318. Transportation services of civilian personnel
- 319. Transportation services of civilian materials
- 321. Transportation services of military personnel
- 322. Transportation services of military materials
- 323. Expenses of handling and unloading services of goods

Article: 33/34 - Materials

- 330. Office supplies
- 331. Books and other reading materials
- 332. Uniforms (Civil servants)
- 333. Food (Civil agencies)
- 334.
- 335. Medical, sanitary and laboratory materials
- 336. Cultural, entertainment and sports equipment
- 337. Agricultural materials
- 338. Expendable supplies
- 339. P.O.L.
- 341. Miscellaneous materials for quartermaster corps
- 342. Miscellaneous materials for military mess hall
- 345. Military equipping materials

Article: 35/37 - Maintenance and Repair

- 350. Land
- 351. Buildings
- 352. Office equipment and furnishing
- 353. Machinery and equipment
- 354. Transportation equipment
- 355. Roads, bridges and sewers
- 356. City public works
- 357. Irrigation system
- 358. Airports
- 359. Ports and warehouses
- 360. Electric transformer station and hydro-electricity
- 361. Telecommunications system
- 362. Transportation equipment (Navigational)
- 363. Transportation equipment (Aviation)
- 364. Transmission equipment
- 365. Industrial and constructional equipment
- 366. Agricultural equipment
- 367. Medical, sanitation and laboratory equipment
- 368. Educational equipment
- 369. Electric equipment
- 370. Fire fighting equipment

Article: 38 - Miscellaneous Operational and Unforeseen Expenditures

- 382. Allowances and miscellaneous expenses for foreign technicians
- 389. Miscellaneous operational expenses

Article: 39 - Expenditures Carried Over from Previous Fiscal Year

399. Expenditures carried over from previous fiscal year budget

Interests, Repayment and Participation

Article: 41 - Interests on National Bonds

411. Interest on domestic bonds (including debt)
412. Interest on foreign bonds

Article: 42 - Repayment

421. Refunding of over charged taxes
422. Reimbursement of fines to suppliers

Article: 43 - Participation in the Loss of Public and Joint Enterprises

430.

Article: 49 - Expenditures Carried Over from Previous Fiscal Year

499. Expenditures carried over from previous fiscal year budget

Current Transfers

Article: 51 - Transfers to Private Individuals

510. Scholarships
511. Refunding of tuition
512. Subsidies to the crippled, aged and feeble and widows
513. Subsidies to war victims
514. Subsidies to the unemployed
515. Subsidies to disaster victims
516. Subsidies to accident victims
517. Death gratuity and subsidies to the war-disabled
518. Military retirement pension (military men)
519. Miscellaneous subsidies

Article: 52 - Subsidies to Private Enterprises and Private Organizations

520. Subsidies to semi-public and private schools
521. Subsidies to scientific and cultural institutes
522. Subsidies to charity organizations
525. Subsidies to farmers' organizations
526. Supplementary subsidies to retirement pension fund

Article: 53 - Subsidies to Local Government Budgets

530. Subsidies to provincial government budget
531. Subsidies to village budget
532. Subsidies to the implementation of new life
hamlet program
533. Subsidies to payment of allowance for village-
hamlet commissioners

Article: 54 - Subsidies to National Enterprises, Joint Enterprises and Autonomous Agencies

- 540. Subsidies to national enterprises
- 541. Subsidies to joint enterprises
- 542. Subsidies to autonomous agencies

Article: 55 - Contribution to International Organizations

- 550. Contribution to international organizations
- 553. Contribution to International Parliamentary Union

Article: 57 - Economic Transfers

- 570.

Article: 59 - Expenditures Carried Over from Previous Fiscal Year

- 599. Expenditures carried over from previous fiscal year budget

Capital Transfers

Article: 61/69 -

- 610. Subsidies to private individuals
- 620. Subsidies to private enterprises and private organizations
- 630. Subsidies to local government budget
- 640. Subsidies to national enterprises, joint enterprises and autonomous agencies
- 699. Expenditures carried over from previous fiscal year budget

Direct Investments

Article: 71 - Purchase of Real Estates

- 711. Land
- 712. Buildings
- 713. Other fixed assets
- 719. Miscellaneous

Article: 72 - Construction and Major Repairs

- 720. Buildings
- 721. Workshops and warehouses
- 722. Bridges and sewerages
- 723. City public works
- 724. Irrigation system
- 725. Airports
- 726. Ports and warehouses
- 727. Thermal and hydro-electric power plants
- 728. Telecommunications system
- 729. Miscellaneous (agriculture, forestry, cadastral survey, land conservancy, city planning maps, conservancy of historic memorial temple sites, studies of ores ...)

Article: 74/75 - Purchase of Machinery and Equipment

- 740. Office equipment and furnishing
- 741. Machinery and equipment
- 742. Transportation equipment (land)
- 743. Transportation equipment (navigational)
- 744. Transportation equipment (aviational)
- 745. Telecommunications equipment
- 746. Industrial and construction equipment
- 747. Agricultural equipment
- 748. Medical, sanitary and laboratory equipment
- 749. Educational equipment

Article: 76 - Military Construction and Strategic Works

- 762. Military dependent housing
- 763. Bridges and strategic roads

Article: 78 - Purchase of Technical Equipment for National Defense

- 789. Miscellaneous (sentry dogs)

Article: 79 - Expenditures Carried Over from Previous Fiscal Year

- 799. Expenditures carried over from previous fiscal year budget

Financial Investments

Article: 81 - Advances and Loans

- 810. Private enterprises
- 811. Local government budget
- 812. National enterprises
- 813. Joint enterprises
- 814. Autonomous agencies

Article: 82 - Capital Subscription

- 820. Private enterprises
- 822. National enterprises
- 823. Joint enterprises
- 824. Autonomous agencies

Article: 83 - Repayment of National Bonds

- 830. Domestic debt
- 831. Foreign debt

Article: 89 - Expenditures Carried Over from Previous Fiscal Year

- 899. Expenditures carried over from previous fiscal year budget

Unclassified Expenditures

Article: 91 - Suspense Account

- 911. Suspense account (Administrative expenditures)
- 912. Suspense account (Military expenditures)

Article: 92 thru 99.

- 920. Special expenditures
- 930. Special Fund
- 940. Pacification and administration fund
- 950. Reserve for expenditures
- 960. MACV operational expenditures
- 980. Unforeseen expenditures
- 990. Expenditures carried over from previous fiscal year budget.

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