

REPUBLIC OF VIETNAM

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GVN FISCAL ACCOUNTING PROCEDURES

OCTOBER 1970

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DIRECTORATE GENERAL OF BUDGET AND FOREIGN AID

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## TABLE OF CONTENTS

	<u>Page</u>
<u>INTRODUCTION</u>	1
<b>A. AUTHORITIES TO EXECUTE THE NATIONAL BUDGET</b>	7
1. <u>Definition</u>	7
1.1. Chief Disbursing Officer	7
1.2. Disbursing Officer	7
1.3. Credit Manager	8
1.4. Deputy Credit Manager	8
2. <u>Appointment of Credit Manager and Deputy Credit Manager</u>	8
2.1. Conditions for appointment	8
2.2. Formalities for appointment	9
3. <u>Functions of Credit Manager and Deputy Credit Manager</u>	18
4. <u>Power of Credit Manager and Deputy Credit Manager</u>	19
5. <u>Liabilities of Credit Manager and Deputy Credit Manager</u>	22
6. <u>Rights of Credit Manager and Deputy Credit Manager</u>	24
<b>B. MANAGEMENT OF CREDITS</b>	25
1. <u>Concept</u>	25

1.1. Definition	25
1.2. Basic principles	25
<b>2. Classification</b>	26
2.1. Divisible Credits	26
2.2. Non divisible credits.	26
<b>3. Disposal of Credits</b>	27
3.1. Definition	27
3.2. Classification of expenditures	27
3.3. Nature of expenditures	28
<b>4. Reversion of expenses</b>	29
<b>5. Reappropriation of credits.</b>	29
5.1. General principles	30
5.2. Procedure to reappropriate credits.	30
5.3. Printed form of credit reappropriation.	31
<b>6. Carry over of Credits</b>	36
6.1. Definition	36
6.2. Time for carry over and cancellation of credits	36
6.3. Procedure of carry over of credits	36
6.4. Basic principle of credits carry over	43
6.5. Use of credits carried over	45
<b>C. OBLIGATION</b>	46
1. <u>Definition and Purpose</u>	46
2. <u>Forms of obligation</u>	47
2.1. Legal obligation	47

2.2. Accounting Obligation	47
3. <u>Categories of Obligation</u>	48
3.1. General Obligation	48
3.2. Gradual Obligation	48
4. <u>Procedure to make an obligation</u>	48
4.1. Form of Obligation Order	48
4.2. Formalities to make an Obligation Order	49
5. <u>Time to make an Obligation</u>	50
6. <u>Obligation Book-keepings.</u>	50
6.1. Current year Obligation Book	51
6.2. Book of Obligations carried over from the previous year	55
6.3. General Obligation Book-keepings compared with the expenses.	58
6.4. Obligation Number Registration Book.	58
6.5. Advanced Fund or State-Managed Fund Registration Book.	58
7. <u>Adjustment of Obligation</u>	62
7.1. Form of Obligation Adjustment Order	62
7.2. De-obligation - Re-obligation	62
8. <u>Composition of Obligation File</u>	64
8.1. Personnel expenditures	64
8.2. Materials expenditures	65
9. <u>Procedure for forwarding an obligation file</u>	70
10. <u>Time to forward an obligation file</u>	71
11. <u>Cross-examination of Accounting books</u>	72

11.1. Between Credit Manager and Obligation Comptroller.	72
11.2. Between Obligation Control and Disbursing Center	72
12. <u>Periodical Statistics</u>	73
D. <u>LIQUIDATION AND APPROVAL FOR PAYMENT</u>	76
I. <u>Liquidation</u>	76
1. Definition	76
2. General Principle	76
2.1. Conditions for liquidation	76
2.2. Liabilities of Credit Manager and Deputy Credit Manager	77
II. <u>Approval for Payment</u>	79
1. Definition	79
2. General principles	79
III. <u>Documents used for Liquidation and Approval             for Payment</u>	84
1. Stamped paper	84
2. Statements to be written on Vouchers	85
3. Vouchers	89
4. Book-keepings.	90
4.1. Categories	90
4.2. Use of accounting books	91
IV. <u>How to forward a liquidation file</u>	103

V. <u>Time to forward and receive a liquidation file</u>	105
VI. <u>Re-appropriation of Expenses</u>	108
1. Reasons	108
2. Procedure of re-appropriation	108
a) By the Delegated Disbursing Officer (Credit Manager)	109
b) By the Delegated Deputy Disbursing Officer (Deputy Credit Manager)	111
VII. <u>Order of Receipt For Reduction of Expense (ORRE)</u>	116
1. Reasons	116
2. Amount for which an Order of Receipt for Reduction of Expense is made (O.R.R.E.)	116
3. Method of establishing an O.R.R.E.	116
4. Time for executing and receiving an O.R.R.E.	121
VIII. <u>Cancellation of Cash Order</u>	122
1. Reasons	122
2. Formalities to cancel a Cash Order	122
3. Formalities to revoke a Cash Order	123
IX. <u>Loss of Cash Order</u>	125
1. Case of loss by a Government Agency	125
2. Case of loss by the Creditor	126
X. <u>Cross-Examination of Book-keepings.</u>	127
XI. <u>Periodical Reports</u>	130

<b>E. DELEGATION OF CREDITS</b>	<b>131</b>
1. Definition	131
2. Management of delegated Credits	131
3. Procedure to make delegation of credit	131
a) At provincial Agencies.	131
b) At Central. Government Agencies.	132
4. Procedure to engage an expense in the province	134
5. Book-keepings.	135
6. Files concerning an expenditure	138
7. Special cases	138
8. Periodical Status.	139
<b>G. ADVANCED FUND - FUND FOR OPERATING A STATE-MANAGED PROJECT</b>	<b>142</b>
1. General principles	142
2. Advanced Fund	142
2.1. Purpose	142
2.2. Procedure to establish an Advanced Fund	143
2.2.1. Establishment	143
2.2.2. Form of Decision establishing the Fund	144
2.2.3. To open a Treasury Account	147
2.2.4. To establish Cash Order for Advanced Fund	148
2.2.5. Book-keepings.	149
2.2.6. To commit expenses from the Advanced Fund	154
2.2.7. Mode of Payment	158
2.2.8. Justification of Expenses	159
2.2.9. Return of extra cash	160

2.2.10. Re-funding	161
2.2.11. Case where payment cannot be made for expenditures whose files are received after date of justification	162
2.2.12. Power, liabilities and rights of the Advance Fund Manager.	163
 3. <u>Fund For Operation a State-Managed Project</u> <u>(State-Managed Fund)</u>	 165
3.1. Objectives	165
3.2. Procedure to establish the Fund	166
3.2.1. Establishment	166
3.2.2. Form of Decision to establish the Fund	167
3.2.3. File for establishing the Fund	168
3.2.4. To open an Account at the Treasury- Accounting Books	169
3.2.6. Mode of Payment - Justification. Return of extra cash in case payment cannot be made for expenditures on limit time. Rights of Fund Manager	170
 H. <u>GENERAL BALANCE OF GVN NATIONAL BUDGET.</u>	 171
1. <u>General Concept</u>	171
1.1. Definition	171
1.2. Purpose	171
1.3. Assignment of Responsibilities	171
2. <u>Formalities to establish the National     Budget Balance Sheet</u>	172
3. <u>Preparations for making the National     Budget Balance Sheet</u>	173
 I. <u>NOMENCLATURE OF ARTICLE 2 ITEMS IN THE GVN NAT'L BUDGET     EXPENDITURES.</u>	 

## I N T R O D U C T I O N

Administrative accounting operations today are not only limited to routine book-keeping responsibilities, but are also an important and necessary tool of administrative authorities who are responsible for budget management, especially since the enactment of Vietnam's new regulations on financial and accounting procedures.

In fact, in order to be able to set up national policies, the competent authorities must be precisely reported on the results of and supplied with adequate data on the receipts and expenses made in a fiscal year.

In the last few years, procedures for execution of the National Budget change incessantly. Sophisticated basic documents are scattered everywhere and are no longer suitable for the application of new financial laws and regulations. Moreover, due to the shortage of technical accounting personnel, most of the public agencies which have a budget of their own and make expenses and receipts, do not have enough facilities to operate and reference data to help the commanding officers carry out their responsibilities in an effective manner.

In cognition of this difficult situation and to meet

increasing requirements, the Prime Minister has, by Circular Note No.4055/MSMV/KS of 13 August 1970 attached hereto, decided the organization of a Mobile Control Team responsible for drafting a guide in Fiscal Accounting procedure showing formalities to establish files on expenditures and keep good accounting books. The Team shall move to each public agency to assist the personnel in charge of accounting.

The Mobile Control Team includes technicians of the Directorate General of Budget and Foreign Aid and of the Central Accounting Agency, placed under coordination of the Director General of Budget and Foreign Aid.

It is along this line that this Guide and Summary book is published and distributed to all public agencies with the hope that it might be of assistance to various responsible officers at all levels as a reference datum and a training document to train the personnel within the agency and in charge of all fiscal operations.

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REPUBLIC OF VIETNAM

OFFICE OF THE PRIME MINISTER

No.141/TT/TH/T/PC2/4

SAIGON, 3 March 1970

THE PRIME MINISTER TO:

- THE VICE PRIME MINISTER
- MINISTERS OF STATE
- MINISTERS
- VICE MINISTERS
- MAYOR OF SAIGON

SUBJECT : ESTABLISHMENT OF A MOBILE CONTROL TEAM.

In budget management, the most essential and basic tool is accounting, called budget accounting or administrative accounting.

For several years, many public agencies have failed to place emphasis on accounting, either due to the shortage of technical personnel, or to the lack of precise orders and instructions which have caused the commanding officials unable to follow up and supervise their works.

The situation, therefore, led to the following

deficiencies and obstacles :

- Many expenditure files were not duly constituted and adjustment thereof has required a great waste of time ;
- Many government programs were not properly carried out at expected level and not accomplished on schedule ;
- The situation of the credit was not kept up to date ; deficiencies in book-keeping caused statistical data to be inaccurate and inadequate, if not contradictory.
- Payment of debts to creditors or suppliers unreasonably delayed.

As a result, budget management and functioning of public services were not effectively carried out ; delays were reported in the making of the year-end General Balance ; and public funds suffered especially great losses which might have been, otherwise, avoided.

..

To improve the situation, the Prime Minister has decided to establish at the DGBFA a "Mobile Control Team" to follow up and supervise the execution of the National Budget.

This Mobile Team shall do the following from now to the end of this year :

PHASE 1 :

To complete drafting, in a short period of time, a "Guide in Fiscal Accounting Procedure" for distribution to public agencies and use as referential and training document within the agency.

PHASE 2 :

To organize seminars to present the book-keeping procedure. Later on, the Team will move to each public agency to give on-the-spot instructions, explanations in details and, if necessary, to show the responsible officials how to open a book-keeping, to update the accounting situation and to establish dossiers for a number of typical cases.

PHASE 3 :

To directly communicate with the agencies to follow-up regularly their accounting operations. In this task, the Mobile Control Team shall note down deficiencies and suggestions right in the accounting books and to report same to the Prime Minister, the Disbursing Officers of various Ministries and the DGEFA. Copies of these reports shall be communicated to the Credit Managers to supervise the execution thereof.

About 2 months after Phase 2, the Control Team shall visit again the agencies concerned to assess the progress of their work. The team must at least visit each agency twice in 6 months to carry out this special responsibility.

Improvement of Budget accounting is an aspect of the administrative reorganization project and is aimed at increasing the output of public services. You are especially invited to pay attention to this point so as to minimize the operating costs and to enlighten the burden of the National Budget.

The Mobile Team shall have the responsibility of assisting the agencies and it is my concept that good results can only be obtained with good will and cooperation of the personnel concerned.

I am ~~eagerly~~ making appeal to you all for such good will and cooperation, and your special attention is requested in the carrying out of this instruction and in the assistance given to the Mobile Team.

TRAN THIEN KHIEM

A. AUTHORITIES RESPONSIBLE FOR THE EXECUTION  
OF THE NATIONAL BUDGET

#### A. AUTHORITIES TO EXECUTE THE NATIONAL BUDGET

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Authorities responsible for the execution of the National Budget are classified into 2 specific categories independent from each other: administrators and accountants.

Administrators are authorities in charge of financial operations while accountants' duty is to perform accounting operations.

As far as this Guide is concerned, only administrators will be discussed.

#### I. DEFINITION.

1.1. The Chief Disbursing Officer of the National Budget is the President of the Republic who has full authority to decide upon the execution thereof in all over the country.

The Prime Minister is permanently entrusted with this authority.

1.2. The Disbursing Officer of the Budget allocated from the National Budget to a Ministry is the Minister concerned. The Minister has authority to decide upon the use of his Ministry's budget. A Disbursing Officer is called also a Receiving Officer (if he orders the collection of money) or an Expenditure Officer (if he orders the expenditures).

1.3. Credit Managers are authorities responsible for organs at Central **agency** to whom a Chapter of the budget is assigned and who are entrusted by the Disbursing Officer with the management of funds under this Chapter.

With the power so delegated by the Disbursing Officer, the Credit Manager is also called the Delegated Disbursing Officer. If he orders the collection of money, he is called the Delegated Receiving Officer and if he orders the expenditures, he is called the Delegated Expenditure Officer.

1.4. The Deputy Credit Manager is responsible official in the province, entrusted by the Disbursing Officer with the management of funds allocated to his region on behalf of the Central Credit Manager. The Deputy Credit Manager is also called the Delegated Deputy Disbursing Officer and is either called Delegated Deputy Receiving Officer or Delegated Deputy Expenditure Officer, depending on the circumstances as described above.

NOTES : There cannot be a Deputy Credit Manager at the Central level. But in the field (provinces, cities) there cannot be Credit Manager of National Budget.

2. PROCEDURES FOR APPOINTMENT OF CREDIT MANAGERS AND THEIR DEPUTIES.

2.1. Conditions for appointment.

**A Credit Manager must be :**

- an official heading an organ (for instance : Director of Cabinet, Secretary General of a Ministry, Director General, Director, Chief of Service),
- this organ must be allocated a chapter in the Budget.

**NOTES :** When a common Chapter is concerned (for instance: Chapter 625 of the Ministry of Health is reserved to both training Centers and Secondary Medical Programs having no direct official in charge) the Disbursing Officer will, at his discretion, choose a high official of the respective Ministry to act as Credit Manager of this Chapter.

A Credit Manager may be appointed to take the management of many Chapters, but there cannot be 2 Credit Managers for one chapter.

Deputy Credit Managers in the field must be the local commanding officials (such as Chief of province, Mayor, Deputy Chief of province, Deputy-Mayor, Chief of the Financial Service, etc.).

A Local Deputy Credit Manager may assume the management of a delegated funds under several credit managers.

**2.2 Procedure for appointment.**

**2.2.1. The Credit Manager and Deputy Credit Manager**

are appointed by Decree of the Disbursing Officer of the respective Ministry.

The appointment decree must enclose the specimen signatures of the Delegates and be forwarded to :

- The respective disbursing center (if a Credit Manager is assigned) or the respective Chief of Treasury (if a Deputy Credit Manager is assigned).
- The Directorate General of Budget and Foreign Aid.
- The Central Accounting Office.
- The General Control Department.

2.2.2. Sample decree for appointment of the Credit Manager.

(Reference Circular No.2517/BTC/KTCTU dated Feb.20, 1969 by the Ministry of Finance).

REPUBLIC OF VIETNAM

MINISTRY OF .....

THE MINISTER OF .....

No. .....

- Referring to the Constitution of the Republic of VietNam of April 1, 1967 ;

- Referring to Decree No.394-TT/SL of September 1st, 1969 and subsequent documents fixing the composition of the government ;

- Referring to Decree-Law No.019-SLU of Sept.3, 1966 defining the financial and accounting system of the Republic of VietNam ;

- Referring to Decree No.170 SL/TC of December 13, 1968 in execution of the above Decree-Law;

- Referring to Decision No.1284-NĐ/TC of December 13, 1968 defining the application of the above Decree ;

- Upon requirements of services ;

#### D E C I D E S

Article 1 : Are hereby assigned to the function of Delegated Disbursing Officers of the National Budget, concerning receipts and expenditures under management of the Ministry of ......., the following officials :

Officials' full name	Power delegated :		
	National Budget's Receipts	National Budget's Expenditures	Outside-Budget Accounts
Mr. TRAN VAN Y, Secretary General	Issues collecting order concerning miscellaneous income of the Ministry's Central Services	Manages the credits and gives orders for execution of expenditures under Chapter... Title .....	Disposes of the funds and issues collecting orders under Account No...

(Con't)

Officials' full name	Power delegated :		
	National Budget's Receipts	National Budget's Expenditures	Outside -Budget Accounts
2. Mr. NGUYEN VAN X Director General of ..... .....	Calculates and gives orders to collect taxes or income (if any) of the respective Directorate General  Issues collecting orders of miscellaneous income of the respective Directorate General	Manages the credits and gives orders for execution of expenditures Chapter .. ....  Title .. ....	Disposes of the funds and issues collecting orders under Account No. ....

Article II :

Reduction or exemption of receipts shall be under jurisdiction of the Minister (concerned).

Article III :

Delegated Disbursing Officers mentioned in Art. I are Credit Managers with full authority to dispose of the entrusted funds without previous request for permission or concurrence of the Minister concerned if expenditures for every single time do not exceed the sum of ...

(this condition may be cancelled if the Minister entrusts the Delegated Disbursing Officer with full power to entirely dispose of the credit under the Chapter ~~managed by him~~ ).

Article IV :

Besides the power delegated to him in Art.I, Mr. TRAN VAN Y..., in his capacity of Secretary General has also the duty to perform the following tasks :

- a) To concentrate and report all budgetary operations performed by Credit Managers of the Ministry.
- b) To concentrate and prepare the yearly status of Ministry's budget.
- c) To report the execution of the Ministerial Budget to the Minister.

Article V :

The above Delegated Disbursing Officers shall perform their duty in compliance with the provisions of Law-Decree No.170 SL/TC dated December 13, 1968.

In their capacity of Credit Managers, the Delegates will enjoy the ~~position allowance of Credit Manager~~ in concurrence with their current ~~position allowance~~ (to be defined in a separate document) effective the date of their taking office.

Article VI :

The Director of Cabinet and the Secretary General of the

Ministry of ..... shall be charged with the execution of this Decision.

SAIGON, .....

The Minister of .....

Specimen signatures

of Mr. .....

Mr. .....

Mr. .....

Addressees:

- Disbursing Center ...  
(Military or Civil  
Expenditures).
- Directorate General of Budget  
and Foreign Aid
- Central Accounting Office
- Department General of Control.
- The recipients.

2.2.3. Sample of Decree appointing the Deputy Credit Manager.

REPUBLIC OF VIETNAM

MINISTRY OF .....

THE MINISTER OF .....

No. .....

- Referring to the Constitution of the Republic of Viet Nam of April 1, 1967 ;
- Referring to Decree No. .... of ..... and subsequent documents fixing the composition of the Government ;
- Referring to Decree No.019 SLU of Sept.3, 1966 and Decree No.170 SL/TC of Dec.13, 1969 defining the financial and accounting system of the Republic of Viet Nam ;
- Considering Decision No.1284 ND/TC of Dec.13, 1968 defining the application of Decree 170/SL/TC above ;
- Considering Order No. ..... of ..... appointing Mr. ..... to the function of Credit Manager.
- Upon the Credit Manager's recommendations ;

D E C I D E S

Article I :

It is hereby appointed Mr. ..... (position) to the function of Deputy Credit Manager of the delegated funds under Title . ..... Chapter .... Calendar year 197.. recorded in the

list of delegated funds which will be gradually forwarded to him by the Credit Manager of the respective Chapter.

Article II :

Mr. ..... shall have the duty to manage the credit delegated to him in compliance with the objectives set up for every article and within limits of the credit being delegated to him.

Procedures for obligation, liquidation and disbursing shall be performed in compliance with **the current accounting procedures in provinces.**

Article III :

Mr. ..... shall have to maintain and update book-keepings necessary to the management of funds delegated to him.

No later than the 10<sup>th</sup> of every month, Mr. ..... shall forward a **status** of accounts of the delegated credit of the previous month to the respective Credit Manager for following-up action.

Upon termination of the fiscal year and on January 20 at the latest of the following year, Mr. ..... must submit to the Credit Manager concerned a " **status** of accounts of the delegated credit" of the previous year, such statement shall have to be concurred by the local Chief of Treasury.

Article IV :

The Chief of Treasury of ..... shall be designated to

be the Accountant for the delegated credits under management of Mr. .....

Article V :

Mr. ..... shall enjoy a management allowance (to be defined in a separate document) effective the date of his taking office in concurrence with his other administrative allowances.

Article VI :

The Secretary General of the Ministry of ....., the Credit Manager concerned, the Director General of Treasury and the Chief of province of ..... are charged with the execution of this Decision.

SAIGON, .....

Minister of .....

Specimen signature  
of Mr. .....

Addressees:

- Directorate General of Budget and Foreign Aid
- General Department of Control
- Central Accounting Office
- Directorate General of Treasury
- Chief of province of .....
- Chief of Treasury .....
- Credit Manager .....
- Recipient.

3. DUTIES OF THE CREDIT MANAGER AND DEPUTY CREDIT MANAGER.

3.1. The Credit Manager and Deputy Credit Manager have the duties to :

- Approve whole or part of documents initiating limited or unlimited expenditures upon the disbursing officer's decision.
- To obligate the expenditures.
- Liquidate debts and authorize the payment.
- Issue receipt orders to collect miscellaneous income.
- Keep and control books on receipts and expenditures.
- Submit periodic accounting reports.

3.2. The Credit Manager has the duty to compile and report budgetary operations carried out by the Deputies Credit Manager to whom he has delegated authority (including the ~~outside~~ budget accounts, if any).

3.3. The Credit Manager at the Central Office of various Ministries (usually the Director of Cabinet or the Secretary General) have, in addition, the duty to :

- Compile and report all budgetary operations made by the Credit Managers of various organs under the Ministry.
- Compile and set up the yearly status of Ministry's budget.

- Report to the Minister concerned on the execution of the Budget of the Ministry.

**4. POWER OF THE CREDIT MANAGER AND DEPUTY CREDIT MANAGER.**

4.1. The Credit Manager and his Deputy have the right to decide upon receipts and expenditures within limits of the power being delegated to him by the Disbursing Officer in compliance with regulations and procedures in force.

4.2. In case he is busy or absent for less than one month, the Credit Manager and/or his Deputy may delegate power to another official to sign in all accounting documents under his own responsibility and supervision after approval is given by the Disbursing Officer.

- The Credit Manager or his Deputy must be liable or jointly and severally responsible for the signature of the delegated official who signs for him in the accounting documents.

- The delegation of power to sign for and by order must be subject of a decision to be signed by the Credit Manager or Deputy Credit Manager with approval of the Disbursing Officer concerned.

- Every Credit Manager or Deputy Credit Manager can

only appoint one delegate to sign for him. The appointed official cannot delegate his authority to a third person to sign on his behalf.

- In case the Credit Manager or Deputy Credit Manager is absent for more than a month, the Disbursing Officer shall appoint another official to temporarily or permanently replace him.

N O T E :

On Receipts; the Credit Manager or the Deputy Credit Manager does not have the power to decide upon reduction or exemption of receipts. Decision must be made by the Disbursing Officer.

- The delegation of power to sign by order, with the delegate's specimen signature enclosed, must be forwarded to :

- The Disbursing Center concerned (if the signature is on behalf of the Credit Manager).

- The Chief of Treasury concerned (if signed on behalf of the Deputy Credit Manager).

- The Central Accounting Office.

- The Directorate General of Budget and Foreign Aid.

- The General Department of Control.

4.3. Sample Decision appointing an official to sign on behalf of the Credit Manager or the Deputy Credit Manager.

- Considering Art.77, Decree-Law 170-SL/TC of December 13, 1968 ;

- Considering Decree No. ..... of ..... by ..... appointing Mr. ..... as a Credit Manager (or a Deputy Credit Manager) ;

- Considering requirements of service;

With approval of the Disbursing Officer of the Ministry of .....

D E C I D E S

Article I :

It is hereby delegated to Mr. ..... (function) ..... to sign on my behalf, under my responsibility and control, the following accounting documents, within Chapter ..... under my management :

..... (for instance : Order of receipt, Obligation order, Readjustment of obligation, Purchase order etc.).

Article II :

The Director (or Chief of Service) of the Administrative Service, the Director (or Chief of Service) of the Accounting Service, ..... are charged with the execution of this decision.

..... (date) .....

Credit Manager

(Signature)

Specimen signature

of Mr. .....

Addressees:

- Director of Disbursing Center ... (or the Chief of Treasury)	Approved
- Central Accounting Office	Minister of .....
- Director General of Budget and Foreign Aid	
- General Department of Control	
- Recipient	
- File	

5. RESPONSIBILITIES OF THE CREDIT MANAGER AND DEPUTY CREDIT  
MANAGER.

5.1. The Credit Manager and Deputy Credit Manager are responsible for the management of credits and whatever statement is made in accounting documents.

- In case the Disbursing Officer by himself gives an order of receipt or expenditure against the law in force, he will be held responsible individually therefore.

- Financial responsibilities of the Credit Manager and

Deputy Credit Manager are that they have to reimburse all receipts and expenditures that are illegally made or cannot be justified.

- Besides, the Credit Manager and Deputy Credit Manager may also be impeached by civil or penal code.

5.2. The Credit Manager and Deputy Credit Manager are, in addition, forbidden to :

- Concurrently assume the function of public accountant (which means he cannot be allowed to make receipts, expenditures or keep public funds).

- Subject and his spouse are not allowed to bid in any supply operations and services relative to receipts and expenditures made under his charge.

N O T E :

In special cases, the concurrence of the functions of Credit Manager and public accountant may be authorized by the Prime Minister upon recommendations of the Ministry concerned, with agreement of the Ministry of Finance (for example : The Director General of Treasury (public accountant) is concurrently a Credit Manager).

Credit Managers and Deputy Credit Managers, must **comply** also with this procedure if they are to assume concurrently the function of Advance Fund Manager or intermediary cashier.

6. ADVANTAGES OF THE CREDIT MANAGER AND DEPUTY CREDIT MANAGER.

- The Credit Manager and Deputy Credit Manager shall enjoy a management allowance (to be defined later by an impending Decree of the Prime Minister) upon their taking Office.

- Management allowance may be paid concurrently with other administrative allowances.

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**B. CREDIT MANAGEMENT REGULATIONS**

## B. RULES FOR CREDIT MANAGEMENT

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### 1. CONCEPT ON CREDIT.

#### 1.1. Definition.

A Credit is a sum of money with its objective earmarked in the Budget that the Legislative allows the Executive to spend in a specific period of time (usually 1 year).

#### 1.2. Basic principles on credit.

- Credit is only a legal promise having the nature of an estimate made to the maximum extent to fulfill a certain objective.

Public agencies are not to make expenses beyond the maximum amount anticipated, nor out of the objective being defined, neither have they to spend all the sum so credited them.

- Credit earmarked in the Budget is not a sum in cash available in the public fund. Therefore, a credit may be entirely used up while public fund is still full ; or else a shortage of public fund does not mean that the credit anticipated in the Budget will have to be canceled . The principle of making distinction between disbursing office and the pay-office is, therefore, initiated.

- Credits are not the legal source of national debts. National debts only originate after expenditures are obligated and accomplished.

NOTES :

On expenditures, the Disbursing Officer has full authority to decide upon the appropriateness of the expenses ; but on receipts, he is compelled to make the collection (if he does not issue the collecting order, or if he cannot perform the collection, he is held liable therefor as the case may be).

2. CLASSIFICATION OF CREDITS.

Credits earmarked in the Budget are divided into 2 categories :

2.1. Divisible credits : Credits the objectives of which require a period of over 12 months for completion. For instance : the construction of an office building, the building of a bridge; the setting up of a factory.

Divisible credits mean that the funds may be disposed of in many fiscal years. Divisible credits usually are investment credits.

2.2. Non-divisible credits are credits anticipated for expenses within a fiscal year (12 months). The use of non-

divisible credits terminates on the last day of the fiscal year.

Non-divisible credits may be defined as management funds or operating funds of an organ such as payment of personnel's salaries, the purchase of office supplies etc.

NOTE S :

Divisible and non-divisible credits do not differ from the procedure for their use, but only differ on the procedure of transfer from a previous year to the next one (see Chapter 6: Transfer of Credits).

**3. DISPOSAL OF FUNDS.**

**3.1. Definition.**

Disposal of funds means determination of the objectives of credits. In other words, this is to determine :

- The **Calendar year**,
- The **Title** ., Chapter
- The **Article**, Items

that govern the funds concerned.

**3.2. Distinction of categories of funds.**

To have a general idea on distinction of funds, the following should be outlined :

- Operating funds (or managing funds) are necessary expenses to the activities of the agency.

For instance : Personnel's salaries, purchase of office supplies. We can compare the operating funds of a public agency to the household expenses made for the purchase of food, rice, etc.

- Investment expenses are, on the contrary, expenses of a nature to increase assets of the State in general or of an agency in particular. Investment expenses are expenses of a long-term profit, that may last for many years.

For example : the construction of an office, a bridge; the acquisition of machines.

We can also distinguish : direct investment such as construction of houses, purchase of machines (which immediately increase the assets) from indirect investment or financial investment (such as the purchase of shares, subscription of capitals, long-term loans. In short, savings that do not bring about immediate interests).

### 3.3. Nature of expenses.

Expenses (whether administrative or investment) are of different nature, specifically defined by the Budget through the division of the budget of an organ into many Articles, and an article into many different items. Thus we can say that an

item is used to define the nature of an expenditure.

- On principle, each expenditure is entirely specific in nature and financial law strictly forbids the use of a credit against its anticipated purpose. This is also the main reason which requires the agencies to keep accounting books by Article and Items as has been clearly defined in the Budget.

#### 4. REVERSION OF EXPENSES.

The disposal of credits in compliance with their nature is a fairly complicated operation, sometimes very delicate. Deficiencies cannot be avoided. Therefore, financial laws anticipate a procedure to 'reverse credits'.

##### Definition :

Reversion of credits means to adjust the disposal of credits in compliance with the nature of their expenses. To do this, the responsible accounting officer must accomplish necessary operations on the procedure of reversing credits (see Liquidation and Disbursement).

#### 5. APPROPRIATION OF CREDITS.

Appropriation of credits means to transfer credits from one Chapter to another Chapter, from one Article to another Article and from one Item to another Item.

### 5.1. General principles.

- Credits earmarked in the Budget have a very specific and clear-cut objective. However, since they are estimative by nature, there might be either a deficit or a surplus in their execution. Financial laws authorize the transfer of credits in compliance with the following provisions.

- The essential and basic principle for the transfer of credits is that under any circumstances whatsoever, the transfer of credits from one place to another must not change the nature of the expenditure, namely the original objective of the credit.

For instance : Credits for personnel's salaries cannot be transferred into credits for purchase of materials and vice-versa.

### 5.2. Procedure to Appropriate Credits. (Reallocation)

- Reappropriation of credits from one Chapter to another Chapter in a same Title must be performed by a decree of the Chief Disbursing Officer (namely The President of the Republic). Reappropriation of credits between various Chapters can be performed when changes occur to governmental agencies, such as merge, division or establishment of a new organ.

Reappropriation of credits between Articles in a same Chapter is performed by a Decision of the Minister concerned,

provided that it be paraphased previously by the Directorate General of Budget and Foreign Aid.

- Reappropriation of credits between Items in a same Article can be automatically performed by the respective Credit Manager upon approval of the Disbursing Officer concerned without being paraphased by the Directorate General of Budget and Foreign Aid. Transfer of credits between Items is performed by setting up a list of reappropriation.

- All decree-laws, decrees and reappropriation lists must be forwarded to :

- . The Directorate General of Budget and Foreign Aid
- . The Disbursing Center concerned ;
- . The Central Accounting Office ;

- Deputy Credit Managers do not have the power of a to perform reappropriation/delegated credit. This operation will be performed by the Ministry concerned.

### 5.3. Sample form of Credit reappropriation

#### 5.3.1. Sample decree of reappropriation.

The Minister of .....

- Considering the Constitution of the RVN of April 1, 1957 ;

- Considering Decree Law No. .... of ..... and

subsequent documents fixing the composition of the government ;

- Considering Decree-Law No. 019-SLU of Sep.3, 1966 providing for financial and accounting systems of the Republic of Viet Nam.

- Considering Decree-Law No. 170-SL/TC of Dec.13, 1963 . the implementation of the aforementioned decree-law ;

- Considering Decree No. 1284-ID/TC of December 13, 1968 providing for the application of the afore decree-law ;

- Considering recommendations of the Credit Manager ;

- Considering requirements of service ;

#### D E C I D E S

##### Article I :

It is hereby provided for the transfer of credits between the Articles of Section ..... Chapter ..... fiscal year ..... in compliance with details listed in the status enclosed herewith;

##### Article II :

The Director of Cabinet, The Secretary General of the Ministry of ....., The Director General of Budget and Foreign Aid, The Director General of Central Accounting Office, The Disbursing Center (Military or Civil expenditures) and the

Credit Manager concerned are charged with the execution of this Decision.

SAIGON, ....(date) ....

: Visad by : The Minister of .....

SAIGON, .....

The Director General of  
Budget and Foreign Aid

Enclosed : 01 Reappropriation list.

Addressses:

- Disbursing Center
- Directorate General of Budget and Foreign Aid
- Central Accounting Office
- Credit Manager.

STATUS OF CREDITS FOR REAPPROPRIATION  
BETWEEN ARTICLES UNDER CHAPTER . . . . .

NATIONAL BUDGET  
CALENDAR YEAR ....  
TITLE .... . . . .  
CHAPTER . . . . .

Chapter	Article	Reduction			Chapter	Article	Increase			Remarks
		Credit allocated	Reduction	Balance			Credit allocated	Increase	New credit	

Visaed by :

Saigon  
Director General  
of DGBFA

Approval for  
attachment to Decree  
No  
Saigon,  
Minister of.....

Saigon

Credit Manager

REPUBLIC OF VIETNAM  
MINISTRY OF . . . .  
DIRECTORATE OF . . . .

STATUS OF CREDITS FOR REAPPROPRIATION  
BETWEEN ITEMS UNDER CHAPTER  
ARTICLE

NATIONAL BUDGET  
C.Y. . . . .  
TITLE . . . . .  
CHAPTER . . . . .

Chapter	Article	Item	Reduction			Chapter	Article	Item	Increase			Remark
			Credit allocated	Reduction	Balance				Credit allocated	Increase	New Credit	

Approved

Saigon,  
Minister of

Saigon,  
Credit Manager

## 6. CARRY OVER OF CREDITS.

### 6.1. Definition.

Carry over of credits is an operation which consists of carrying credits not spent from the previous year over to the current year in order to continue payment of expenditures from the previous year.

### 6.2. Time for carry over and cancellation of credits.

- Upon expiration of the budgetary year (31 December) the Credit Manager must perform procedures to carry necessary credits for use over the next year ; in the meantime, he must cancel all credits not needed. These two accounting operations are performed at the same time in a same list to be set up by the Credit Manager and will be mentioned in a same Decision issued by the Prime Minister.

.. Immediately after the end of the year, the Credit Manager must close all his accounting books in order to perform procedure for carrying over credits, as will be described as follows, in the first month of the next year, to avoid disruption in the management of the agency and delay payments to the beneficiaries (Creditors).

### 6.3. Procedure of carry over of credits.

6.3.1. To perform the carry over of credits, the Credit Manager must know thoroughly and accurately the following figures:

a) The original credits (in the budget) and the amended credits (in the law amending the budget) of every Article and the whole Chapter.

b) Credits which have been obligated for expenditures (that means anticipated expenses). To be accurate, the Credit Manager appoints an officer to take his obligation book to the Obligation Control Officer concerned for checking.

c) Credits approved for payment: To be accurate, the Credit Manager must have his book "Approval for payment" checked with the accounts of the related Disbursing Center.

d) To consolidate the balances of delegated credits in the provinces to be sure of the amount approved for payment by the provinces (with confirmation of the related Chiefs of Treasury).

6.3.2. After taking cognizance of the above accounts, the Credit Manager must perform the following operations :

- To set up a list of credits to be carried over to the following year.

- To draft a Decision for ~~carry over~~ of credits.

To forward the draft decision and the list of credits to be carried over to the Directorate General of Budget and Foreign Aid (Programming Directorate) for consideration and submission to the Prime Minister for approval (The Director

General of Budget and Foreign Aid is vested with this authority by the Prime Minister).

6.3.3. Sample of the list of credits to be carried over to the following year.

(See Chart)

LIST OF CREDITS OF FISCAL YEAR 19..  
TO BE CARRIED OVER TO YEAR 19..

Article (1)	Credits allocated (after amendment or transfer) (2)	Credits obligated in 19.. (3)	Credits approved for payment up to 31/12/19.. (4)	CREDITS CARRIED OVER FISCAL YEAR 19..			CANCELLED CREDITS (2 + 3) (8)	REMARKS (9)
				Operations completed or underway (5)	Operations obligated but actual work not completed (6)	TOTAL (5 + 6) (7)		
-	5,000,000	4,000,000	3,000,000	600,000	400,000	1,000,000	1,000,000	
-	2,000,000	1,500,000	1,000,000	500,000	-	500,000	500,000	
-	10,000,000	7,500,000	6,000,000	1,000,000	500,000	1,500,000	2,500,000	
<b>TOTAL</b>	<b>17,000,000</b>	<b>13,000,000</b>	<b>10,000,000</b>	<b>2,100,000</b>	<b>900,000</b>	<b>3,000,000</b>	<b>4,000,000</b>	

Certified this list with credits in the amount of :

1) Carried over to 19.. : THREE MILLION PIASTERS ONLY (3,000,000\$00).2) Cancelled : FOUR MILLION PIASTERS (4,000,000\$00)

Visaed by :

SAIGON, .....

Director General of Budget and Foreign Aid

Approved :

SAIGON, .....

The Minister of .....

Approved :

to be enclosed with Decision No. ...., dated.....

SAIGON, .....19..

Credit Manager

Prime Minister,

6.3.4. Sample of Decree for transfer of credits.

| The Prime Minister, |  
|  
- Considering the Constitution of April 1, 1967 ;  
  
- Considering Decree No.394/TT/SL of September 1, 1969  
fixing the composition of the Government ;  
  
- Considering Decree <sup>Law</sup> No 170-SL/TC of December 13, 1963  
providing for financial and accounting system of the RVN  
(Art. 27) ;  
  
- Considering Decree <sup>Law</sup> No.170-SL/TC of December 13, 1968  
in execution of Decree <sup>Law</sup> No 019-SLJ of September 3, 1966,  
mentioned above (Art.94).  
  
- Considering Decision No.1284-NĐ/TC of December 13, 1968  
providing for the application of Decree <sup>Law</sup> No 170-SL/TC of  
December 13, 1968, mentioned above ;  
  
- Considering Law No. .... of ..... promulgating the  
National Budget of 19..  
  
- Considering recommendations of the Ministry of .....  
and the Directorate General of Budget and Foreign Aid ;  
  
- Considering Decree No.633/DT/THT/PC2 of June 18, 1970  
delegating permanently power to the Director General of Budget  
and Foreign Aid to sign all Decisions for transfer of Credits.

D E C I D E S:

Article 1 :

It is hereby approved for the Ministry of ..... to carry over its credits under Title ... Calendar Year .. in the total amount of ..... piasters (.....\$) to year .....

Article 2 :

Credits which are not necessary to the carrying out of objectives mentioned in the Budget, under Title .. ..... are cancelled in the total amount of ..... piasters (.....\$)

Article 3 :

Details pertaining to credits carried over to C.Y..... or cancelled as per Chapter and Article under Title .. ..... said above, are mentioned in the list enclosed herewith.

Article 4 :

The Minister of ..... and the Director General of Budget and Foreign Aid are responsible for the execution of this decision.

This Decision shall be published in the Gazette of the RVN.

SAIGON, ... (date) ...

By order of the Prime Minister

The Director General of Budget and  
Foreign Aid

Addressees :

- The Ministry of .....
- The Directorate General of Budget and Foreign Aid  
(Programming Directorate and Obligation Control)
- The Central Accounting Office
- The Disbursing Center  
(Military or Civil Expenditures)
- The Directorate General of Treasury.

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Note : In case there are no credits cancelled, leave Art. 2 out;

6.3.5. No later than the 15<sup>th</sup> of February of the following year, the Credit Manager must submit to the Directorate General of Budget and Foreign Aid the draft Decision and list of Credits to be carried over in order for this Directorate to issue the related decision by the end of February.

- Credit Managers of Agencies under the Ministry shall forward the list of carried over credits to the Central Credit Manager at the Ministry for submission to the Minister for approval. The Central Credit Manager at the Ministry shall either draft a decision to transfer all credits for the whole Title or for each separate Chapter, then forward it to the Directorate General of Budget and Foreign Aid.

NOTES : To avoid mistakes, when the list of credits to be carried over is made, the Credit Manager must compare the obligations and approvals for payment with the agencies concerned. As for the list of funds delegated to the provinces, the Deputy Credit Managers may send telegrams to temporarily report the

figures and will confirm them later by an official annual list confirmed by the Treasury.

#### 6.4. Basic principle in carry over of credits.

In principle, carry over of credits is computed as follows :

#### 6.4.1. For divisive credits.

- Total credits in the budget .....
- minus
- Total credits already obligated - Total carried over.
- Total credits for order of payment .....
- minus
- Total credits approved for payment + Total carried over.

These figures, if still left over in the following year,  
can be again carried over to the next years.

However, due to the present poor financial situation and in order to comply with very indispensable demands, credits requested for carry over may be re-examined.

#### 6.1.2. For non divisive credits.

- Total credits in the budget bill .....
- minus .....
- Total credits used for approval of expenses, Total  
carried over

These credits can be only carried over once. They will be cancelled if not spent the next year.

However, due to the present financial situation and to comply with actually indispensable needs, the above credits may be re-examined in a general manner according to the following criteria :

- Credits not yet obligated : shall be cancelled.
- Credits already obligated .....  
minus :
- Credits approved for payment = Total carried over.

In some cases, part of these credits may be cut if deemed not very necessary. Moreover, carried over credits which are not used up will be also cancelled.

6.4.3. After knowing thoroughly the situation of the above credits, the following measures of de-obligation shall be taken:

- De-obligation to cancel as soon as possible the credit already obligated but not carried over.
- De-obligation of the whole amount to carry over after issuance of the Decree , the obligated credits of the past year which were not carried over yet, then, to obligate them under the current year, as usual.

NOTES : Total obligations - Total de-obligations = Total  
approved for payment.

6.5. Use of carried-over credits.

- Credits of the previous year carried over to the following year shall be merged into credits of the same category of this year.

- Carried-over credits, although merged into credits of the same category of the following year, must be accounted in separate books. Thus, in every year, Credit Managers and Deputy Credit Managers must keep separate books for 2 kinds of credits : carried-over credits and current credits.

- Carried-over credits can only be used to settle expenditures which are obligated or which incurred since the previous year (they cannot be used to clear expenses of the following year even though there is an excess).

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} o

C. O B L I G A T I O N

## C. OBLIGATION

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### 1. DEFINITION AND PURPOSE.

1.1. To obligate a credit is to set it aside in the Budget to eventually pay the beneficiaries (contractors, civil servants). In other words, obligation is an act of the Agency to create for itself a debt.

1.2. The purpose of obligation accounting is to register the anticipated expenses immediately when documents initiating such expenses are established. By so doing, we may know any time the total of obligations made from the beginning of the year as per Title, , Chapter, Article, Item and when comparison of the total obligated amount is made with the credit mentioned in the Budget , we may know immediately the balance so as to plan for further expenses.

Thanks to this kind of operation, we may avoid making an obligation which exceeds the amount left over, or may adjust the expenses to meet the limit of the credit earmarked. We may also determine the actual requirements when drafting the budget of the following year.

Elements which are involved when an obligation is made must be carefully determined and methodically registered in order for the accountant to be able to obtain an accurate figure

which agrees with the actual expenses to be paid later on.

2. FORMS OF OBLIGATION.

There are two separate forms of obligation :

2.1. Legal obligation.

When there is a recruitment of personnel, promotion, assignment of personnel to an official mission, opening of a training and in-service training course etc., the Agency concerned must issue a Note of Service, a Decision or Resolution to this effect.

To purchase office supplies, desk, chair, typewriters, to make housing repairs or any other constructions etc. the Agency concerned must make a purchase order or a contract as may be the case.

Any decision regarding such expenses and made in the form of the above documents must be made in accordance with regulations in force.

This is legal obligation.

2.2. Accounting obligation.

The legal obligation said above must be materialized through an accounting procedure or an Obligation Order. When the Obligation Order is approved, an amount must be set aside to pay for the beneficiary.

3. CATEGORIES OF OBLIGATIONS.

There are two separate categories of obligation.

3.1. General obligations.

Certain expenditures are to be paid for operational services during the entire year such as personnel salaries, water and electricity, telephone, telegraph, operating expenses, travel allowances, house rents etc.

These expenses must be obligated every quarter.

3.2. Gradual obligations.

Certain credits, although being earmarked in the budget, are not necessarily to be spent immediately. In accordance with the necessity of the requirements, they shall be gradually obligated.

4. PROCEDURE TO MAKE AN OBLIGATION.

An obligation may be made through an Obligation Order as follows :

4.1. Form of Obligation Order (C.I.Y.).

An Obligation Order is to be made in 4 copies for communication to the Central Accounting Agency, Disbursing Center, Credit Manager and Obligation Control.

Besides, since there is at present a Liquidation Control Officer at each Ministry, it is requested that one additional

copy be made for communication to this latter.

4.2. Formalities to follow in making an Obligation Order.

4.2.1. In the Obligation Order, it is necessary to mention all details in the columns concerned, especially the following :

- Title, Chapter, Article
- Program Code Number
- Situation of fund.

4.2.2. If an obligation is made for the purpose of delegating fund, to mention :

- Obligation for delegation of fund,
- Code number of the Province (or Military Region).

(If delegation is made to several provinces, to mention the sum to be delegated to each province).

4.2.3. If the credit carried over from the previous year is to be obligated, an information to this effect must be recorded and the following formula shall be put in : "Original C.Y. 19.." at the top right of the Obligation Order.

Important :

a) No expenses shall be paid for if obligations thereof are not made.

b) Several items may not be covered by one sole Obligation Order.

c) With regard to a delegated Credit, one separate Order must be established for each item so as to delegate fund to one or several provinces (or to one or several Military regions).

5. TIME TO MAKE THE OBLIGATION.

5.1. The time to make the obligation begins from January 1st of the current year to November 15 of the same year.

5.2. Under special circumstances, the Disbursing Officer may authorize that the obligation be dated until December 15<sup>th</sup> for extraordinary and emergency expenses which occur after November 15.

5.3. The number and date of the obligation mentioned in the Obligation Order by the Obligation Control Officer shall be the official reference number to be mentioned in the justifications or invoices (salary, invoices, miscellaneous) of the liquidation file.

6. OBLIGATION BOOK-KEEPINGS.

The Credit Manager and Obligation Control Officer must keep accounting books on obligation.

There are 5 kinds of accounting books on obligation :

6.1. Current Year Obligation Control Book (Form No.1).

6.1.1. Use.

This book is to record information on :

- Total credit per each Article under the current National Budget and the No. of the amendment (if any) ;

- Total obligations and de-obligations for each Article.

- Total amount left-over from each Article.

6.1.2. Accounting.

a) Daily accounting. All details must be entered this book, updated, clearly made, especially additions or deductions.

b) Monthly accounting operations. At the end of each month, to make the total of amounts de-obligated, obligated and to certify in full letters, the total of obligations being approved by the Obligation Control Officer in the following signed certificate :

"Certified the total of obligations as of .....  
(date)..... in the amount of .....(in full letters)..  
divided as follows :

- Obligation by Central (Nat. Budg) .....
- Obligation of delegated credit (purc.)....
- American Aid Budget (Central) .....
- American Aid Budget (delegated) .....

} in figures

The balance shall be carried over the next month and so on until the end of the year.

## NATIONAL BUDGET

(Left side page)  
Obligation Book (by Article and Items)  
Current C.Y. : 19

Ministry . . . . . Directorate, Service . . . . .  
Title . . . . . Chapter . . . . . Article . . . . .

OBLIGATION BOOK

Form No 1  
Size 30 x 48

6.2. Book of Obligations carried over from the previous year (Form No.2).

6.2.1. Use. This book is to show :

- The total credit of each Article and carried over from the previous year.

- The total of obligations made and re-adjusted under each Article.

- The total credit left over (balance).

6.2.2. Accounting in this book is done in the same way as that of the obligation book of the current year.

**OBLIGATION BOOK (established by Article-Item)**  
carried over from C.Y 19..

Ministry . . . . . Directorate, Service . . . . .  
**Title** . . . . Chapter . . . Article . . .

(Right side page)

**Form No2**

Size : 80 x 48

6.3. General Obligation book-keeping compared with the expenses (form No.3).

The General Obligation Book-Keeping for comparison with the monthly-established credits is used to record the total obligated amount under each Article in each Chapter. Each Chapter includes 2 Credits : Credits carried over from the previous year and credits of the current year.

At the end of each month, after making balance of the General Obligation Book-Keeping, the total under each Article shall be recorded in this Book.

Attention : The Credit Manager and the Obligation **Comptroller** must keep these 3 books at the same time.

6.4. Obligation Number Registration Book (Form No.4) is used especially by the Obligation **Comptroller**.

6.5. Obligation Amount of Advanced or State managed Cash Registration Book (Form No.5).

Is used especially by the Obligation **Comptroller**.

## NATIONAL BUDGET

C. Y. IC

Title .4..

**STATUS OF OBLIGATIONS COMPARED  
WITH CREDIT ( Per Article ... )**

Form : 3  
Size 33 x 48

NATIONAL BUDGET

REGISTRATION OF OBLIGATION AMOUNT  
C.Y. 19 . . .Size 21 x 27  
Form : 4

Appropriation			Obligated and Re-Obligated				De-Obligated			
Title	Chapt	Arti- cle	No	Date	Brief explanation	Amount	No	Date	Brief explanation	Amount

Remark: 1/ Obligation number issued separately and continuously for each title.  
 2/ De-obligation number issued separately and continuously for each Title.  
 3/ Re-obligation number is the old obligation order number followed by capital letter A or B or C as it is the 1st, 2nd or 3rd re-obligation

NATIONAL BUDGET  
C.Y. 19 . . . .

REGISTRATION OF ADVANCE FUND  
OR STATE MANAGED FUND AMOUNT

Size 21 x 27  
Form : 5

Sequence No.	Appropriation			Amount of each Fund	Total amount in Cash Order	Name of Accountant Manager	Objective of the Fund
	Title	Chapt- er	Arti- cle				