

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 agrovilla. 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 *khom*. 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. (Implied, 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	1623
	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
Seventh		1020
	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	386,500\$	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)	13,600	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
	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
	46,000\$	46,000\$	
Boat tax	300\$	280\$	- 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
	354,580\$	234,760\$	- 34%
	841,580\$	910,360\$	+ 8%
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
		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
	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/>	<hr/>	
Cash contribution to province	98,000\$	98,000\$	
Unanticipated expenditures	26,000\$	20,000\$	- 23%
General administration: lighting of streets and market	67,630	43,960	- 35
	<hr/>	<hr/>	
	105,630\$	65,760\$	- 38%
General administration: Purchase of utensils	1,200\$	-	dropped
Ceremonies	10,000	-	dropped
Reconstruction of stadium	20,000	-	dropped
	<hr/>	<hr/>	
	31,200\$		
	<hr/>	<hr/>	
	841,580\$	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

	1958		1959	
RECEIPTS				
<i>Operating</i>				
III. Market and related taxes	389,702\$	43%	461,750\$	55%
IV. Miscellaneous receipts	281,210	31	242,669	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*	8,000	—
8. Collection made by Long Chau village	30,720	34,873
	<hr/> 59,049\$	<hr/> 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\$	363,000\$
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	3,302	1,230
	<hr/> 389,702\$	<hr/> 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/> 281,210\$	<hr/> 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/> 80,948\$	<hr/> 37,763\$
Total Operating Receipts	908,922\$	841,002\$
Security deposits	75,840	77,050
	<hr/> 984,762\$	<hr/> 918,052\$
() = subtotals of chapters		

*The 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/>
Materials	120,279	146,750
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/>
Materials	23,386\$	28,152\$
1. School equipment and maintenance	—	4,723\$
	<hr/>	<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	1,235\$	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
	454,295\$	640,794\$	+ 41%
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	6,763	- 80
Payment of loans	81,000	1,920	- 98
	397,086\$	168,208\$	- 58%

*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

differences occurred, the decreases cancelling out the impact of the increases. In 1958 the decreases amounted to a minus 78 percent of 407,000\$, and the increases to a plus 72 percent of 411,000\$. In contrast to the receipts pattern, the unchanged amount was extremely small, less than 25,000\$.

Receipts

While the overall picture indicates the magnitude of the various currents found in the dynamics of My Thuan village finance, Figure 9 shows as much detail as could be developed. The comparisons between the proposed and reported items point up the differences and their proportions; except for the impact of district demands, they do not explain *why* these occurred. Only additional interviews with informed officials could provide the explanations.

FIGURE 8—MY THUAN VILLAGE FINANCE:
CHANGES FROM 1958 TO 1959
SUMMARY OF CHANGES FROM 1958 TO 1959

	RECEIPTS			1959		
	PROPOSED	REPORTED	DIFF.	PROPOSED	REPORTED	DIFF.
	1958					
New item	—	59,883\$	—	—	36,823\$	—
Increase	91,000	230,745	+ 121%	82,360	154,465	+ 88%
No change	464,450	464,448	—	455,000	455,000	—
Decrease	286,130	153,846	- 46%	373,000	194,714	- 48%
Total	841,580\$	908,922\$	+ 8%	910,360\$	841,000\$	- 8%
	EXPENDITURES					
New item	—	2,700\$	—	—	2,700\$	—
Increase	410,780	708,157	+ 72%	426,060	675,165	+ 59%
No change	23,800	23,800	—	96,000	96,000	—
Decrease	407,000	88,010	- 78%	388,300	36,752	- 91%
Total	841,580\$	822,667\$	- 2%	910,360\$	810,617\$	- 11%

For both the 1958 and 1959 comparisons, a few items had to be classified as "new" since it was not possible to identify where they might have been previously grouped in the budgets. Some were probably included in the Miscellaneous Revenues account, since in this comparison no parallel classification was found for the reported items.

In 1958, apart from the "new" items, the net increase amounted to almost 140,000\$ or a plus 121 percent. Almost all of this increase was provided by the tremendous increase in fines, which amounted to 130,000\$. In 1959, apart from the "new" items, the net increase, considerably below that of 1958, amounted to 72,000\$, and most of this, about 51,000\$, came from an increase in registration fees. (Fines de-

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	?	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	10,855	+ 8
	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	1958 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
	<u>388,300\$</u>	<u>36,752\$</u>	<u>- 91%</u>
Total expenditures†	910,360\$	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: 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***

<i>Personnel</i>	
<i>Salaries and allowances:</i>	
Village chief	1,900\$
Finance councilor	1,800
Police chief	1,800
Adm. Assistant	1,400
Messenger	1,600
Information commissioner ...	200
Village clerk	900
Permanent worker	900
School janitor	900
Dinh janitor	500
Street repair worker	700\$
Meat inspector	261
First aid agent	200
First aid agent	200
Rural teacher	700
Rural teacher	700
Hamlet chief	300
Hamlet chief	300
Hamlet chief	300
Security allowance	2,000
Total	<u>17,561\$</u>
<i>Travel</i>	
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
Total	<u>973\$</u>
Total	<u>18,534\$</u>
<i>Personnel and travel:</i>	
<i>Materials</i>	
<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 RECEIPTS FOR EACH		TOTAL ARTICLE	DIFFERENCE	
	IN 1958	IN 1959		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 workshop					

ITEMS	ESTIMATED RECEIPTS		TOTAL FOR EACH ARTICLE	DIFFERENCE	
	IN 1958	IN 1959		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		
Market and landing piers		Amount
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)		
<hr/>		
Loans made: (the amount of loan to every village should be indicated)		
Thien My Village		100,000\$

4. Art. V.		
Security Deposits		
Type of tax collected	bidder	Cash
Market	<hr/>	60,500\$
Slaughterhouse	<hr/>	5,340
Berthage	<hr/>	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 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 RECEIPTS 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			
8. Clothes for the village employees				1,200
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 IN 1958	RECEIPTS IN 1959	TOTAL FOR EACH ARTICLE	DIFFERENCE MORE	LESS
3. Financial assistance for the poor and hurials	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 ARTICLE	DIFFERENCE	
	IN 1958	IN 1959		MORE	LESS
Chapter Four: Common Interests					
Art. I. PERSONNEL					
1. Salaries for the village clerk, the canton and district mes- senger					
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 ve- hicles 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 Ex- penditures 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		TOTAL	DIFFERENCE	
	IN 1958	IN 1959	FOR EACH ARTICLE	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	43,960			23,670\$
7. Reserve cash		16,800		16,800	
Total of Chapter V	131,550\$	136,600\$	136,600\$	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	4,800\$	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

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
	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

75,840\$

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

RECEIPTS 1959	MY THUAN	TAN QUOI	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		8,729		2,660	953		1,229	
	61,938\$	23,976\$	25,095\$	19,371\$	14,270\$	10,798\$	22,561\$	9,028\$	4,523\$
II. Village Revenues									
Rental public ricefields	34,962\$	65,815\$	88,187\$	37,349\$	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\$	38,999\$	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
IV. Miscellaneous Receipts									
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	75,622	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 ...									
Miscellaneous		1,400	15,480		4,100	170	14,549	2,300	1,100
	242,669\$	52,986\$	71,367\$	67,860\$	50,519\$	42,425\$	44,503\$	45,074\$	31,682\$
V. Non-Income Receipts									
Payment of loans	1,920\$		10,000\$						
Security deposits	77,050	15,420\$	9,020	5,470\$			16,350\$	5,380\$	
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\$
VI. Cash on Hand									
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\$	53,786\$	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\$

EXPENDITURES 1959	MY THUAN	TAN QUOC	THANH LOI	PHONG HOA	DONG THANH	MY HOA	TAN LUOC	TAN BINH HOA	VINH THOI
Art. II. MATERIALS									
Stationery	3,741\$	2,400\$	2,400\$	2,929\$	1,935\$	1,980\$	2,400\$	2,187\$	1,417\$
Purch. and maint. of equipment	3,471		1,506	6,592		2,100	11,170	377	2,570
Illuminating roads ...	1,861	1,440	1,200	2,571		1,581	800	1,190	1,114
Ceremonies	4,000	2,000	1,000	1,000	600	1,000	1,000	1,000	
Purchase and freight of village utensils									
Food for prisoners	6,145		10	85					
Contribution of mutual assistance			12,000	2,580					
	19,218\$	5,840\$	18,116\$	15,570\$	2,535\$	6,660\$	15,170\$	4,754\$	5,100\$
Chapter II. Social Affairs									
Art. I. PERSONNEL									
Salary for rural teachers	20,067\$	8,400\$	11,760\$						
Allow. sanitary personnel	4,800	17,700				2,400\$		2,400\$	
Allow. for meat inspection	3,285								
	28,152\$	26,100\$	11,760\$			2,400\$		2,400\$	
Art. II. MATERIALS									
Purch. and maint. school equip	4,723\$		860\$						
Aid to the poor					14,400\$				
	4,723\$		860\$		14,400\$				
Chapter III. Economic Affairs									
Art. I. PERSONNEL									
Salary for workers	8,400\$								
	8,400\$								

	EXPENDITURES 1959	MY THUAN	TAN QUOC	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		87,927\$		4,785	2,162					
Construction: Buildings	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					1,000				200\$	
Printing	2,100									
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										
Chapter V.										
Irregular and Miscellaneous										
Refund—Security deposit										
Irregular expenditures	208,209\$	70,411	137,274\$	56,618	42,984\$	44,437\$	81,678\$	32,985		8,394\$
Cash reserve		11,334\$		6,500\$				5,135\$		
	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\$	203,388\$	128,280\$		79,453\$