

REPUBLIC OF VIETNAM

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*IN*ATIONAL

*B*UDGET

CY 1963

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Directorate General of Budget and Foreign Aid

directly under the

EMBASSY

OF

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GVN NATIONAL BUDGET CY 1963

General Explanations

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Part I

General Remarks

1. The general situation continued critical with increasing danger to the nation's security during 1962. Since the signing of the Geneva Agreement on Laos, the Vietcong have increased their efforts to mount large-scale operations in the Highlands. It is their hope that such action will compensate for the steady and serious losses they have absorbed in the Delta region.

The Strategic Hamlets National Policy is proving an effective tool in frustrating the many Viet Cong subversive plots in the countryside; and, consequently, its rapid implementation must be emphasized. The reception and resettlement of Highlander refugees fleeing Communism is a costly project, but it is high evidence of the success of our National policy.

2. Those economic and industrial projects now under way must be completed despite any obstacles posed by the Viet Cong rebels; and the Second Five-Year Plan should be vigorously pushed.

Expanding welfare works, increasing the number of schools and hospitals in remote areas; consolidation of the administrative substructure in order to secure employment for the people are problems of which the Government has been ever mindful since the achievement of independence.

At the same time, the struggle in all fields - military, economic, social and political - requires the Government to exert efforts the range of which far exceeds the possibilities of a country which is mobilizing all its resources and energy to decisively win the war against Communism, separatism and underdevelopment.

Total Estimated Needs for CY 1963.

3. In face of the urgent needs related above, total estimated expenditures for CY 1963 will exceed those for CY 1962.

Total expenditures necessary to meet the cited needs in this phase of a war prevailing throughout the country are provisionally estimated at VN\$27 billion, compared with the revised VN\$25 billion total for CY 1962 - an increase of 8 per cent.

These outlays are classified according to their importance as follows:

- Expenditures for National Defense	50%
- Civilian Expenditures	35%
- Economic Development Expenditures	15%

Estimated Revenues for CY 1963.

4. After the economic and financial reform was enacted at the beginning of 1962, revenues, primarily those accruing to the American Counterpart Fund, were increased.

With implementation of this important reform the great sacrifice of the people in the present state of emergency has been stressed anew, and additional revenues have been brought into the National Fund in order to defray these indispensable expenses.

CY 1963 estimated revenues will probably total VN\$22.5 billion, inclusive of national revenues and foreign military and economic aid.

From the general point of view, excess expenditures will be covered by such special receipts as advances from the National Bank.

5. At the present juncture of our history, the high level of spending (not only to restore national security, but also to create a self-sustaining economy) is not regarded as inappropriate. And use of the "inflation" approach, limited as it is to short-term development projects, is not alarming when it is recognized that our public debt has accounted for a low percentage of the nation's resources, and has not exerted any pressure on the National Budget.

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Part II

THE NATIONAL BUDGET

1. As was the case in CY 1962, the National Budget, including estimated expenditures for the operation of civilian administrative agencies, is submitted to the National Assembly for discussion and approval. Expenditures for the regular armed forces of the Republic, on the other hand, as well as for the auxiliary forces (Civil Guard and Self-Defense Corps) are still listed in the Special Security Budget for which the National Assembly has conferred authority upon the President to formulate and enact for a period of two years, beginning January 1, 1962.

2. All industrial projects whose implementation requires more than one year will be provided for, as in the preceding year, under the Special Budget for Economic Development and will be presented to the National Assembly for discussion and approval as was the procedure in CY 1962. The CY 1963 National Budget includes, therefore, only civilian expenditures, subsidies for regional and auxiliary budgets, and subventions for security and economic development.

3. The policy adopted in formulating the CY 1963 National Budget was one of "maximum economies" in all public expenditures. Spending has been reduced in many operational areas to an extent sufficient to meet essential needs, since the Government is exerting all efforts towards the promotion of security and national defense, enforcement of the National policy of "Strategic Hamlets" and effectuation of rural pacification.

4. Although estimated expenditures for operations are restricted to a minimum, the CY 1963 National Budget is 15 per cent more than the revised total for the CY 1962 Budget.

This increase is explained as follows:

- The contribution to the Special Budget for Security must be increased as a result of the expanding force levels of the regular and auxiliary armed units (Civil Guard, Self-Defense Corps).

- The current development of cultural and social improvement projects (opening of additional schools and hospitals); continued operation of supply and equipment projects designed for the administrative sub-structure; and pursuit of the land development policy in the Highland and Lowland areas within the framework of the second five-year plan. These are the major program objectives of the CY 1963 Budget, and they will continue to require facilities on an increasing scale.

- Expansion of personnel and erection of additional tax offices in order to better service the taxpayers and expedite national revenue collections are also among the factors contributing to the higher expenditures.

- The significant reformation of the police contingents, wherein regional units are being integrated into a single "National Police" force, will add to the expenditures burden of this year's Budget.

- Finally, day-to-day operations of many administrative units are being at least indirectly affected by the national emergency with consequent increases in outlays for personnel and matériel.

5. To cope with pressing needs of the country in CY 1963, profound reforms have been introduced in the tax field, reforms aimed at expanding the revenues needed to defeat the increasingly patent schemes of the Viet Cong.

The added contributions resulting from the sacrifices of people of all classes in the present state of emergency are concrete evidence of the nation's solidarity before the common danger. Some are giving their lives while others are contributing money. The wealthy must assume a greater share of the burden than the poor. This is only just since they have more from which to give.

6. In keeping with the above policy and also with the terms of the second five-year plan, the tax reform program will be directed primarily to the study of procedures for collecting taxes; to the training of specialized personnel in the area of tax audit and collection; and to the organization of tax offices in a manner designed to maximize their effectiveness.

I. Estimated Receipts

1. As presented under Part I which reflects highlights of the Budget, total receipts showed a noticeable rise consequent to the economic and financial reform in early 1962. And the major share of this increase has been allocated to the US Aid Counterpart Fund. With respect to those revenues earmarked for the National Budget, Customs duties and the Austerity Tax, which are relatively important under this new tax structure, only partially offset the loss in receipts resulting from abolition of the Production tax, Excise tax and the Stabilization surtax.

Due to all of these changes, estimated receipts for CY 1962 have been revised as shown in the table presented below.

2. Military aid is included under the Special Budget for Security, while the balance of receipts going to the Regular National Budget is shown as follows:

- National Revenue (including taxes and administrative revenues) estimated for CY 1963	VN\$ 10,890 million
- Revised Estimate for CY 1962	<u>10,334 million</u>
- Increase	VN\$ 306 million
Percentage increase	2.90 %

However, comparisons with actual receipts of CY 1961 reveal a drop in national revenues since, under the tax reform, the bulk of import taxes was abolished and replaced by the Economic Development and National Defense Surtax (5/7 Surtax) as has been pointed out.

3. Following are the classification and comparison of estimated revenues for the years 1963, 1962 and 1961:

Title	Category	Actual Receipts CY 1961	Estimated Receipts		Change CY 1963 From CY 1962
			CY 1963	CY 1962 Revised	
			VN* millions		
	<u>TAXES</u>				
1	Direct Taxes	917.3	1,187.5	1,101.2	+ 86.3
2	Indirect Taxes	3,670.0	1,814.3	1,749.4	+ 64.9
3	Customs Duties	2,943.0	4,396.0	4,287.1	+108.9
4	Excise Taxes	1,699.8	1,344.9	1,379.0	- 34.1
5	Registration Fees, Public Property and Stamps	609.4	635.0	635.0	"
	<u>RECEIPTS FROM ADMINISTRATIVE AGENCIES</u>				
6	Department of Public Works	303.6	367.9	325.0	+ 42.9
7	Other Administrative Agencies	229.7	269.6	259.6	+ 10.0
8	Receipts from Bids & Industrial enterprises	51.3	58.1	56.4	+ 1.7
9	Miscellaneous revenues	161.0	126.2	123.8	+ 2.4
10	a) Reimbursements	6.9	12.3	15.3	- 3.0
	b) Refund	834.0	-	280.0	-280.0
11	a) Special receipts	207.0	478.2	372.2	+106.0
	b) Contribution	-	200.0	-	+200.0
	Total	11,633.0	10,890.0	10,584.0	+306.0

4. Hereinunder are explanations, by titles, of the changes in tax and other revenues:

a) Direct Taxes: As the insecure situation continues directly affecting economic activities, estimated receipts from income and patente taxes remain unchanged. The tax on rice and other agricultural lands also subject to pressures of the general situation show no change in estimated receipts.

On the other hand, estimated receipts from the real property tax in urban centers show a rise due to the complete change of the basis for taxation. the tax is now assessed on the "value" of the real estate; and, moreover, according to revenue needs, the tax rate will be set on an annual basis at between 1% and 5%, while the surtax formely collected for the Regional budgets will be dropped.

Therefore, although the Regional budgets will lose receipts from the surtax (200% of the old basic rate), the National Budget will gain more than this loss from the basic rate as computed according to the new criteria.

b) Indirect Taxes: Under the new tax structure, the Production tax on imports was lifted as of January 1, 1962. Other indirect taxes (the production tax on local products, consumption tax, luxury tax) show no noticeable change.

Under the title of indirect taxes, a type of consumption tax was levied as of January 1, 1962 on petroleum fuels (gasoline, oil). This tax was introduced in order to maintain the selling price of gasoline at the old level after cancellation of the production and perequation taxes on this commodity.

c) Customs Duties: Decree-Law No. 17/61 of December 29, 1961 revised the Customs Tariff. Besides, Decree-Law 20/61 of December 29, 1961 instituted a new levy, the Austerity tax, which is collected together with the Customs duties.

Consequent to the tax reform of January 1, 1962, the following objectives have been achieved:

- i.- Simplification of the Customs tariff
- ii.- Revision of import tax rates with a view to protecting domestic industry and raising the standard of living of the people by way of classifying imported goods into 5 categories:
  - raw materials for transformation within the country
  - equipment matériel
  - commodities of primary necessity
  - commodities of less than urgent necessity
  - luxury commodities
- iii.- Cancellation of various complicated taxes, the receipts from which were insignificant.
- iv.- Simplification of the export tax system.

Furthermore, with respect to Customs, all receipts (including those collected on American commercial aid-financed goods) are credited to the National Budget.

Compared with the years prior to the economic and financial reform, there was a substantial increase in receipts under this title due to the reasons given.

d) Excise Taxes: Decree-Law No. 17/61 of December 29, 1961 also removed all Excise taxes on imports; as a result, revised estimates for CY 1962 and estimates for CY 1963 are expected to be somewhat less than actual receipts of the previous years.

e) Receipts from Registration Taxes, Public Properties and Stamp Duties:

Although the generally less favorable economic situation has affected living conditions of the mass, estimated receipts under this title are scheduled at the same level as for the preceding year because the tax on "excessive rent" established by Decree-law No. 13/62 of July 3, 1962 is expected to bring in revenue to offset the decreased income from other taxes under this title.

f) Administrative Revenues:

Estimated receipts from administrative sources are not expected to change substantially from previous years since there is no major modification in the basis of these revenues.

It should be pointed out that, for CY 1963, contributions from the Prefectural Budgets are planned in the amount of VN\$200 million to help finance the burden of Prefectural Police now financed by the National Budget to the extent VN\$300 million.

5. As has been explained in the presentation of the amended CY 1962 National Budget, estimated receipts for CY 1962, and the year following, which are attributable to GVN's own sources show a reduction when compared with CY 1961. These receipts, of course, are allocated to the National Budget rather than to foreign aid sources.

Nevertheless, on the whole, estimated receipts indicate a substantial increase as a result of the introduction of the 5/7 Surtax, although the major part of the increase is allocated to the "American Aid Counterpart Fund".

6. The above-mentioned estimated receipts are from taxes and net revenues exclusive of those funds which must be found from other sources to balance planned expenditures. Discussion of these expenditures follows below.

II. Estimated Expenditures

1. The CY 1963 National Budget, as well as that for CY 1962, is the Operating Budget for civilian agencies and includes subsidies to other budgets.

CY 1963 estimated expenditures are	VN\$ 15,000 million
Compared with CY 1962	<u>12,995 million</u>
Increase	VN\$ 2,005 million
Percentage increase	15.42%

2. The above estimated expenditures are divided into two parts as follows:

	CY 1963 Expenditures	CY 1962 Expenditures
- Expenditures for Civilian Agencies	VN\$ 9,500 million	VN\$ 9,077 million
- Subsidies to the Special Security Budget	<u>5,500 million</u>	<u>3,918 million</u>
Total	VN\$ 15,000 million	VN\$ 12,995 million

3. The preceding comparison shows that civilian expenditures are above those in 1962. But the increase, percentage-wise, is not excessive (4.4%) when it is seen that sizeable requirements for education and health development projects must be met as well as expenses for the National Police, for expanding activities of all agencies, for expenditures involved in construction of the Medical Center and contributions to the "Strategic Hamlets", "Highlanders Resettlement" and Land Development Projects.

A major part of this increase is due to the expanded contribution to the Special Security Budget which according to estimates presented under Part I of these explanatory notes, accounts for 50 per cent of the nation's total budgetary needs.

4. U.S. generated aid finances only a part of military expenditures under the Mutual Security Program, while the rest, primarily expenditures for para-military forces, is borne by the National Budget.

In this crucial phase of the country's survival, increasing expenditures to strengthen fighting forces against the threat of invasion are an inevitable need. Control is closely exerted on expense items at every step - from the estimation of costs to their spending.

5. Estimated expenditures consist of 20 titles and 101 chapters, a summary of which is tabulated as follows:

Title	Department or Agency	Estimated expenditures		Change CY 63 from CY 62	Percentage change CY 63 from CY 62
		CY 1963 Original	CY 1962 Revised		
VN* thousands					
1	National Assembly	67,951	67,460 +	491 +	0.72
2	Presidency	304,734	300,473 +	4,261 +	1.41
3	Vice-Presidency	5,459	5,267 +	192 +	3.64
4	Agencies directly under the Presidency	202,150	230,663 -	28,513 -	12.36
5	National Courts and Councils	6,167	3,659 +	2,508 +	68.54
6	Dept. of Foreign Affairs	143,605	124,261 +	19,344 +	15.56
7	Dept. of Justice	110,225	109,791 +	434 +	0.39
8	Coordinating Department of Security	-	-	-	-
9	Department of Interior	1,632,543	934,259 +	698,284 +	74.74
10	Coordinating Dept. of Cultural and Social Affairs	3,219	3,642 -	423 -	11.61
11	Dept. of Civic Action	575,502	545,622 +	29,880 +	5.47
12	Dept. of National Education	1,326,392	1,169,207 +	157,185 +	13.44
13	Dept. of Health	528,927	443,196 +	85,731 +	19.34
14	Dept. of Labor	32,660	33,229 -	569 -	1.71
15	Coordinating Department for Economic Development	-	-	-	-
16	Dept. of Finance	428,038	402,601 +	25,437 +	6.31
17	Dept. of Economy	65,338	65,487 -	149 -	0.22
18	Dept. of Rural Affairs	706,323	263,012 +	443,311 +	168.55
19	Dept. of Public Works	1,276,915	1,295,450 -	18,535 -	1.43
20	a) General Expenditures	2,083,852	3,079,681 -	995,829 -	32.33
	b) Contribution to Special Budget for Security	5,500,000	3,918,040 +	1,581,960 +	40.37
Total:		15,000,000	12,995,000	+2,005,000	+ 15.42

6. Although savings are rigidly enforced the expected expansion of budgetary spending during CY 1963 has pushed operating expenditures to more than 87 per cent of the budget. This compares with 83 per cent for the CY 1962 budget. Some of the increase is due to the following factors:

a) While recruitment of personnel is strictly limited, there are exceptions as is true in the case of technicians for technological fields, education and health. Furthermore, some rise in spending springs from obligations on the National Budget to finance the difference between the current salaries of civil servants recruited into the military and their former earnings. Another important reason for the heightened outlays due to personnel recruitment lies in the fact that all police agencies have been integrated under National authority.

b) Estimated expenditures for matériel show a rise of 19 per cent because of the higher cost of imported goods following application of the 5/7 Surtax, and because, too, of the expansion of many agencies, schools and hospitals.

c) Projected subsidies to Provincial Budgets, autonomous budgets, private cultural and social organizations, and especially to the Special Budget for Security account for about 55 per cent of operating expenditures and more than 48 per cent of the total National Budget.

7. Investment expenditures have been decreased to some extent when compared with CY 1962. But this in no way impedes the economic development program since important projects have been provided for under the Economic Development Budget or the American Aid Program.

8. The following table classifies estimated expenditures according to economic character:

Description	Expenditures		Change	Percentage of CY 1963 Total
	CY 1963	CY 1962		
VN\$ millions				
<u>OPERATING EXPENDITURES</u>				
- Salaries for personnel	4,548.0	3,733.7	+ 814.3	30.32
- Materiel and Services	1,165.5	979.8	+ 185.7	7.77
- Current transfers	7,292.0	5,736.5	+1,555.5	48.61
- Other operating expenditures	512.4	185.1	+ 327.3	3.42
Total :	13,517.9	10,635.1	+2,882.8	90.12
<u>INVESTMENT EXPENDITURES</u>				
- Machinery and equipment	98.3	85.7	+ 12.6	0.65
- New works and major repair works	557.9	582.5	- 24.6	3.72
- Economic development	33.5	637.3	- 603.8	0.23
Total :	689.7	1,305.5	- 615.8	4.60
EXPENDITURES OTHER THAN THOSE LISTED UNDER THE ABOVE TWO CATEGORIES:	792.4	1,054.4	- 262.0	5.28
GRAND TOTAL :	15,000.0	12,995.0	+2,005.0	100.00

9. Moreover, while security requires very important facilities, other branches of activities must be continued, maintained or developed with special effort.

a) The justice and security branches have been bolstered as a result of the combination of all police agencies into the "National Police Directorate", a move requiring sizeable expenditures.

b) Social improvement activities account for a substantial percentage of the total budget; and economic development projects are also granted considerable funds within this National Budget although there is a Special Budget for economic development presented separately.

c) Administrative agencies and general government activities are also consolidated within the National Budget, particularly where the Budget has to finance expenditures of provincial administrations such as salaries of Province Chiefs, Military District Chiefs on detail, Re-education centers and the like.

d) In the field of foreign affairs the year 1962 has obviously been marked by success for the Government's policy when the International Control Commission, as it has, officially confirms before world opinion the infiltration of Viet-Cong into the territory of the Republic of Viet-Nam. Planned expenditures in this area are increased due to the added costs of running missions abroad imposed by the 5/7 Surtax on the one hand, and on the other hand to the consolidation of many activities.

e) Anticipated spending for subsidies to other budgets is somewhat less than the 1962 level. Assumption by the National Budget of some outlays formerly executed through provincial budgets is the main reason for the decrease.

f) Projected expenses resulting from the public debt constitute a modest proportion, .73 per cent of the total budget. This is due to the reasonable level of all the Government's obligations, domestic and foreign. The debt, including VN\$11 billion in liabilities shifted to Vietnam by France, stands at about VN\$20 billion.

10. The following table classifies estimated expenditures by functional activity and reflects the relative importance of each activity in terms of the total CY 1963 Budget:

Function	Expenditures		Change CY 1963 from CY 1962	Percentage of CY 1963 Total
	CY 1963	CY 1962		
	VN\$ millions			
General Government	1,750.5	1,283.3	+ 467.2	11.67
International Activities	164.3	135.7	+ 28.6	1.09
Justice and Security	1,321.6	936.5	+ 385.1	8.81
Social Development	2,208.9	2,069.3	+ 139.6	14.73
Economic Development	2,048.7	2,229.4	- 180.7	13.66
Public Debts	109.0	109.0	-	0.73
Unclassified Expenditures	617.0	882.8	- 265.8	4.11
Subsidies to Other Budgets	1,280.0	1,431.0	- 151.0	8.53
Contribution to Security Budget	5,500.0	3,918.0	+1,582.0	36.67
Total :	15,000.0	12,995.0	+2,005.0	100 %

III. Comparison of Estimated Receipts with  
Estimated Expenditures

1. A summary of the foregoing presentation shows budgeted receipts and expenditures of the following order:

- Estimated Receipts	VN\$ 10,890 million
- Estimated Expenditures	VN\$ 15,000 million
	<hr/>
Deficit	VN\$ 4,110 million

Compared with the total requirements of the country in CY 1963, the deficit accounts for about 15 per cent, a rate not excessive in the present critical situation.

2. During CY 1962, important tax reform achievements were scored. However, tax collections did not reach expected levels since the administrative and control organization was not yet brought up to the strength necessary for the task.

Although collected taxes were increased, due to renovation of agencies and the collection procedure, the results achieved were nevertheless insufficient to prevent a deficit.

3. Therefore, in implementing the Budget, rigid measures are to be applied to limit all unnecessary expenditures, in order to reduce the gap to some extent.

4. Finally, the Government will request the Treasury to make advances to cover the actual deficit, or will apply the approach of searching out new sources of funds (as through increased deposit accounts), or will borrow from the Central Bank.

5. These steps will result in expansion of the National Debt. And although until now public debts have not yet exerted any pressure on the National Budget, measures utilizing advances by the National Bank should be handled with extreme caution so as to avoid any serious inflation which could arise in the future.

6. According to the above presentation, the deficit of VN\$4,110 million is allowed for under the estimated receipts of Title XI, Chapters 5 and 6, in order to counter-balance estimated expenditures as follows:

- Chapter 5 - Current drawings from Reserve Funds	VN\$ 1,500 millions
- Chapter 6 - Advance of the Treasury	VN\$ 2,610 millions
	<hr/>
Total :	VN\$ 4,110 millions

7. Then, the total CY 1963 National Budget is balanced in receipts as well as in expenditures, at VN\$ 15 billion.

C O N C L U S I O N

The CY 1963 National Budget is the second budget prepared under the very difficult conditions of an emergency situation.

Despite Military Aid, the budget continues to run a deficit, because Viet-Nam has to fight on all fronts-military, economic, social and political. Over the span of this emergency the contribution of the people has been increasing steadily, thus proving the continued effort and determination of all classes of people to fight against all efforts at subversion by the Viet-Cong.

Once again, the National Budget reflects all that is being sacrificed in order to speed the restoration of security and order to the Nation.

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RECAPITULATION OF ESTIMATED RECEIPTS CHAPTERS  
FOR CALENDAR YEAR 1963.

Chapter.	Type of receipts	Estimated receipts		Change
		CY 1963	CY 1962	
		Vn\$ thousands		
	<u>Part I. - CURRENT RECEIPTS</u>			
	<u>Title I. Direct taxes</u>	<u>1,187,550</u>	<u>1,101,200</u>	+ <u>86,350</u>
1	Income tax	620,000	620,000	
2	Land tax	393,000	317,000	+ 76,000
3	Patente tax	171,000	161,000	+ 10,000
4	Surtax	3,550	3,200	+ 350
	<u>Title II. Indirect taxes</u>	<u>1,814,300</u>	<u>1,749,400</u>	+ <u>64,900</u>
5	Production tax	560,000	550,000	+ 10,000
6	Consumption tax	1,039,500	986,400	+ 53,100
7	Luxury tax	68,000	68,000	
8	Miscellaneous Indirect taxes	146,800	145,000	+ 1,800
	<u>Title III. Customs Duties</u>	<u>4,396,000</u>	<u>4,287,100</u>	+ <u>108,900</u>
9	Customs Duties	3,857,000	3,750,000	+ 107,000
10.	Taxes other than Customs duties on Imports & Exports	460,000	450,100	+ 9,900
11	Miscellaneous duties	79,000	87,000	- 8,000
	<u>Title IV. Excise taxes</u>	<u>1,344,880</u>	<u>1,379,041</u>	- <u>34,161</u>
12	On local products	1,322,600	1,354,600	- 32,000
13	Miscellaneous	22,280	24,441	- 2,161
14	<u>Title V. Registration Fees &amp; Stamps duties.</u>	<u>635,000</u>	<u>635,000</u>	
	<u>Title VI. Receipts of Public Works</u>	<u>367,850</u>	<u>325,000</u>	+ <u>42,850</u>
15	Directorate of Posts	354,000	314,000	+ 40,000
16	Directorate of Civil Aviation	13,850	11,000	+ 2,850
	<u>Title VII. Administrative Agencies</u>	<u>269,600</u>	<u>259,560</u>	+ <u>10,040</u>
17	Justice	22,180	23,080	- 900
18	Education	12,820	10,230	+ 2,590
19	Health	48,200	42,400	+ 5,800
20	Lands	24,000	22,000	+ 2,000
21	Agriculture	9,000	13,150	- 4,150
22	Animal Husbandry	2,500	3,500	- 1,000
23	Water & Forestry	149,200	145,200	+ 4,000
24	Botanical garden	1,700	-	+ 1,700
	...../Title VIII.			

Chapter.	Type of receipts	Estimated receipts		Change
		CY 1963	CY 1962	
		VM thousands		
	<u>Title VIII. Enterprises &amp; Bids</u>	<u>58,090</u>	<u>56,350</u>	+ 1,740
26	Industrial enterprises	55,590	54,700	+ 890
27	Bids	2,500	1,650	+ 850
	<u>Title IX. Miscellaneous revenues</u>	<u>126,150</u>	<u>123,860</u>	+ 2,290
28	Fines, confiscations	7,000	7,000	
29	Miscellaneous receipts	112,750	106,310	+ 6,440
30	Sales and transfers of material	4,400	8,550	- 4,150
31	Unforeseen receipts	2,000	2,000	
	<u>Title X. Reimbursements</u>	<u>12,330</u>	<u>655,331</u>	- 653,001
32	Reimbursements	12,330	15,331	- 3,001
33	Repayments of long term loan	-	650,000	- 650,000
34	Contribution	-	-	
35	Gifts and legacies	-	-	
	<u>Title XI. Special receipts</u>	<u>4,788,250</u>	<u>2,413,158</u>	+2,375,092
36	Coinage	2,000	1,200	+ 800
37	Interest from bonds	13,150	13,000	+ 150
38	Over-delayed payments orders	2,000	3,000	- 1,000
39	Taxes assessed in previous years	461,100	815,958	- 354,858
40	Current drawings on Reserve Funds	1,500,000	1,580,000	- 80,000
41	Advances	2,610,000	-	+2,610,000
42	Contribution & participation	200,000	-	200,000
43	"Recettes d'ordre"	-	-	
	Total estimated current receipts	15,000,000	12,995,000	+2,005,000
		=====	=====	=====
	<u>Part II. Extraordinary Receipts</u>			
	<u>Title XII. Extraordinary receipts</u>			
44	Extraordinary drawings on Reserve Funds	-	-	
45	Other extraordinary receipts	-	-	
	<b>GRAND TOTAL :</b>	15,000,000	12,995,000	+2,005,000
		=====	=====	=====

RECAPITULATION OF ESTIMATED EXPENDITURES CHAPTERS  
FOR CALENDAR YEAR 1963

- 1.3 -

Chapter	Type of expenditures	Estimated expenditures		Change
		CY 1963	CY 1962	
		VN\$ thousands		
	<u>Part I.- CURRENT EXPENDITURES</u>			
	<u>Title I. National Assembly</u>	<u>67,951</u>	<u>67,460</u>	<u>+</u> <u>491</u>
01	National Assembly	67,951	67,460	+
	<u>Title II. Presidency</u>	<u>304,734</u>	<u>300,473</u>	<u>+</u> <u>4,261</u>
01	Presidency and its Directorates	222,598	216,490	+
02	Dir. Gl. of Social ction	60,323	61,856	-
03	Social Service of the Highlands	21,813	22,127	+
	<u>Title III. Vice-Presidency</u>	<u>5,459</u>	<u>5,267</u>	<u>+</u> <u>192</u>
01	Vice-Presidency & Coordinating Dept. for Economic Development Office	5,459	5,267	+
	<u>Title IV. Agencies directly under the Presidency</u>	<u>202,150</u>	<u>230,663</u>	<u>-</u> <u>28,513</u>
01	Office of the Secretary of State at the presidency	4,424	4,255	+
02	Gov't Del. of SW-SVN	2,419	2,373	+
03	Gov't Del. of East SVN	2,770	2,666	+
04	Gov't Del. of CVN-Lowlands	18,083	17,694	+
05	Gov't Del. of CVN-Highlands	5,601	6,088	-
06	General Inspection of Administrative and Financial Affairs	2,052	2,208	-
07	Dir. Gl. of Civil Service	17,401	15,582	+
08	Directorate General of Plan	9,584	10,134	-
09	National Institute of Administration	15,451	17,165	-
10	Dir. Gl. of Budget & Foreign Aid	28,163	28,900	-
11	General Audit Office	-	-	
12	Directorate General of Reconstruction	39,994	53,810	-
13	SVN - Reconstruction Bureau	28,922	27,321	+
14	CVN-Lowlands Reconstruction Bureau	18,666	31,351	-
15	CVN-Highlands Reconstruction Bureau	8,620	10,936	-
	<u>Title V. National Courts &amp; Councils</u>	<u>6,167</u>	<u>3,659</u>	<u>+</u> <u>2,508</u>
01	Constitutional Court	2,761	3,659	-
02	High Council of the Judiciary	-	-	
03	National Economic Council	3,406	-	+
	<u>Title VI. Department of Foreign Affairs</u>	<u>143,605</u>	<u>124,261</u>	<u>+</u> <u>19,344</u>
01	Secretary of State's Office	28,782	27,945	+
02	VN Diplomatic Representative Agencies	114,823	96,316	+

Chapter.	Type of expenditures	Estimated expenditures		Change	
		CY 1963	CY 1962		
		V\$ thousands			
	<u>Title VII. Department of Justice</u>	<u>110,225</u>	<u>109,791</u>	+	<u>434</u>
01	Secretary of State's Office	14,611	14,126	+	485
02	Council of State & Administrative Coun.	2,830	2,306	+	24
03	Supreme Court of Appeals	2,899	2,432	+	467
04	Courts	61,237	61,506	-	269
05	Notary Offices	8,648	8,921	-	273
	<u>Title VIII. Coordinating Department for Security</u>	<u>-</u>	<u>-</u>		
01	Secretary of State's Office	-	-		
	<u>Title IX. Department of Interior</u>	<u>1,632,543</u>	<u>934,259</u>	+	<u>698,284</u>
01	Secretary of State's Office	33,766	32,765	+	1,001
02	Provincial Administration	120,540	74,773	+	45,767
03	Gl. Administration of Re-education C.	202,000	189,940	+	12,060
04	Directorate General of Police & Security	1,211,356	592,991	+	618,365
05	Telecommunication Service	61,773	40,694	+	21,079
06	Demilitarized Zone	3,103	3,096	+	12
	<u>Title X. Coordinating Department for Cultural &amp; Social Affairs</u>	<u>3,219</u>	<u>3,642</u>	-	<u>423</u>
01	Secretary of State's Office	3,219	3,642	-	423
	<u>Title XI. Department of Civic Action</u>	<u>575,502</u>	<u>545,622</u>	+	<u>29,880</u>
01	Secretary of State's Office	24,652	25,206	-	554
02	Cadres on Special Assignment	202,699	204,003	-	1,304
03	Directorate General of Information	197,869	181,158	+	16,711
04	Directorate General of Youth, Athletic and Sports	150,282	135,255	+	15,027
	<u>Title XII. Department of Education</u>	<u>1,326,392</u>	<u>1,169,207</u>	+	<u>157,185</u>
01	Secretary of State's Office	89,776	86,356	+	3,420
02	Oceanographic Institute	4,215	4,293	-	78
03	Directorate of Cultural Affairs	12,726	12,340	+	386
04	Saigon University	78,989	68,945	+	10,044
05	Hue University	40,507	37,921	+	2,586
06	Directorate General of Secondary, Primary & Popular Education	29,560	26,448	+	3,112
07	Secondary Schools	358,630	306,297	+	52,333
08	Primary Schools	614,150	538,013	+	76,137
09	Directorate of Technical Education	47,908	39,692	+	8,216
10	National Technology Center	14,845	12,652	+	2,193
11	Directorate of Fine Arts	13,857	10,396	+	3,461
12	Agricultural Schools	21,229	25,854	-	4,625

Chapter.	Type of expenditures	Estimated expenditures		Change
		CY 1963	CY 1962	
		VND thousands		
	<u>Title XIII. Department of Health</u>	<u>528,927</u>	<u>443,196</u>	+ <u>85,731</u>
01	Secretary of State's Office	26,273	25,078	+ 1,195
02	Medical Supply Bureau	185,253	123,585	+ 61,668
03	National Hospitals	215,546	197,778	+ 17,768
04	Provincial Hospitals	39,292	33,496	+ 5,796
05	Training Schools & Complementary Health Program	62,563	63,259	- 696
	<u>Title XIV. Department of Labor</u>	<u>32,660</u>	<u>33,229</u>	- <u>569</u>
01	Secretary of State's Office	7,659	7,679	- 20
02	General Inspection of Labor	25,001	25,550	- 549
	<u>Title XV. Coordinating Department for Economic Development</u>	<u>-</u>	<u>-</u>	
01	Secretary of State's Office	-	-	
	<u>Title XVI. Department of Finance</u>	<u>428,038</u>	<u>402,601</u>	+ <u>25,437</u>
01	Secretary of State's Office	18,682	18,649	+ 33
02	Directorate General of Taxation	141,220	130,127	+ 11,093
03	Directorate General Of Customs	171,787	161,913	+ 9,874
04	General Treasury Directorate	88,129	84,011	+ 4,118
05	National Tourism	8,220	7,901	+ 319
	<u>Title XVII. Department of Economy</u>	<u>65,338</u>	<u>65,487</u>	- <u>149</u>
01	Secretary of State's Office	17,682	17,652	+ 30
02	Directorate General of Trade	18,694	17,915	+ 779
03	Directorate General of Mining, Handicraft and Industry	10,351	11,398	- 1,047
04	Directorate of Fishery	13,103	13,018	+ 85
05	National Statistics Institute	5,508	5,504	+ 4
	<u>Title XVIII. Department of Rural Affairs</u>	<u>706,323</u>	<u>263,012</u>	+ <u>443,311</u>
01	Secretary of State's Office	18,813	16,717	+ 2,096
02	Commissariat General of Land Development & Agric. Affairs	407,657	34,256	+ 373,401
03	Directorate of Forests Affairs	59,583	51,541	+ 8,042
04	Directorate of Animal Husbandry	35,722	36,480	- 758
05	Directorate of Research	13,953	9,621	+ 4,332
06	Botanical & Ecological Garden	12,354	9,463	+ 2,891
07	Commissariat General for Cooperative & Agricultural Credit (incl. Farmers associations)	37,157	36,608	+ 549
08	Directorate of Irrigation and Rural Works	45,615	-	+ 45,615
09	Directorate General of Land	75,469	68,326	+ 7,143

Chapter.	Type of expenditures	Estimated expenditures		Change
		CY 1963	CY 1962	
		VND thousands		
	<u>Title XIX. Department of Public Works &amp; Communications.</u>	<u>1,276,915</u>	<u>1,295,450</u>	- <u>18,535</u>
01	Secretary of State's Office	45,511	44,573	+ 938
02	Directorate General of Public Works	306,021	338,748	- 32,727
03	SVN-Northern Zone of Public Works	83,796	84,507	- 711
04	SVN-Southern Zone of Public Works	65,625	65,553	+ 73
05	CVN-Low.North.Zone of Public Works	52,955	54,453	- 1,498
06	CVN-Low.South.Zone of Public Works	54,536	53,736	+ 900
07	CVN-Highlands Zone of Public Works	44,461	44,527	- 66
08	Directorate of Civil Aviation	55,191	58,415	+ 6,775
09	Directorate of Air Bases	173,906	163,541	+ 10,365
10	Directorate of Meteorology	35,944	31,483	+ 4,461
11	Directorate of Navigation	78,728	111,392	- 35,664
12	Directorate General of Posts	273,140	244,522	+ 28,618
	<u>Title XX. General Expenditures</u>	<u>7,583,852</u>	<u>6,997,721</u>	+ <u>586,131</u>
01	Sundry expenditures	11,369	12,800	- 1,431
02	Subsidies, contributions, pensions	1,257,000	2,100,681	- 843,681
03	Reimbursements of advances, refunds and discounts	98,483	96,200	+ 2,283
04	Contribution to Special Budgets	5,500,000	3,918,040	+1,581,960
05	Subsidy to Strategic Hamlets Projects	300,000	-	+ 300,000
06	Unforeseen expenditures	217,000	670,000	- 453,000
07	Reserve for expenditures	200,000	200,000	
08	"Depenses d'ordre"	-	-	
	<b>Total Current Expenditures:</b>	<u>15,000,000</u>	<u>12,995,000</u>	<u>+2,005,000</u>
	<b>Part II. EXTRAORDINARY EXPENDITURES</b>			
	<u>Title XXI. Extraordinary Expenditures</u>	-	-	
	<b>TOTAL ESTIMATED EXPENDITURES :</b>	<u>15,000,000</u>	<u>12,995,000</u>	<u>+2,005,000</u>

National Budget  
 CLASSIFICATION OF RECEIPTS BY SOURCES  
 (VND millions)

Nature of Receipts	CY 1962 Original	CY 1962 Amended	CY 1963 Original
<b>A. TAXES</b>	<u>9,338.6</u>	<u>9,045.9</u>	<u>9,266.5</u>
I. <u>Direct taxes</u>	<u>1,015.0</u>	<u>1,226.0</u>	<u>1,319.2</u>
1. Income tax	750.0	750.0	755.2
2. Property tax	145.0	317.0	393.0
3. Patents tax	120.0	161.0	171.0
II. <u>Indirect taxes</u>	<u>8,259.5</u>	<u>7,749.8</u>	<u>7,883.2</u>
1. Customs duties	1,852.0	3,750.0	3,857.0
2. Excise and business tax	5,965.5	3,522.8	3,549.7
3. Registration tax	442.0	477.0	476.5
III. <u>Inheritance tax</u>	<u>10.0</u>	<u>10.0</u>	<u>5.0</u>
IV. <u>Miscellaneous taxes</u>	<u>52.1</u>	<u>58.1</u>	<u>61.1</u>
<b>B. OTHER RECEIPTS</b>	<u>890.1</u>	<u>866.3</u>	<u>1,134.2</u>
I. <u>Receipts from agencies under Department of Public Works</u>	<u>325.0</u>	<u>325.0</u>	<u>367.9</u>
1. Post & Telecommunications	314.0	314.0	354.0
2. Civil Aviation	11.0	11.0	13.9
II. <u>Receipts from other Administrative Agencies</u>	<u>377.7</u>	<u>383.3</u>	<u>409.5</u>
1. Justice	23.1	23.1	22.2
2. Hospitals	42.4	42.4	48.2
3. Land	22.0	22.0	24.0
4. Agriculture & Water Forestry	152.4	152.4	154.8
5. Veterinary	3.5	3.5	2.5
6. Education	10.2	10.2	12.8
7. Fisheries	53.5	53.5	54.3
8. Miscellaneous	70.6	76.2	90.7
III. <u>Proceeds from fines, confiscations, arrangements.</u>	<u>50.5</u>	<u>50.6</u>	<u>47.1</u>
IV. <u>Interests received</u>	<u>29.2</u>	<u>29.2</u>	<u>29.2</u>
V. <u>Revenues from Government properties and sales of material</u>	<u>26.5</u>	<u>26.5</u>	<u>22.4</u>
VI. <u>Gifts, legacies &amp; contributions</u>	-	-	<u>200.0</u>
VII. <u>Other receipts</u>	<u>81.2</u>	<u>51.7</u>	<u>58.1</u>
<b>C. SALE OF REAL ESTATE</b>	-	-	-
<b>D. REIMBURSEMENTS</b>	<u>665.3</u>	<u>665.3</u>	<u>12.3</u>
<b>E. PUBLIC DEBTS</b>	-	<u>1,580.0</u>	<u>4,110.0</u>
<b>F. UNCLASSIFIED RECEIPTS</b>	<u>377.0</u>	<u>837.5</u>	<u>475.0</u>
<b>TOTAL :</b>	<u>11,271.0</u> =====	<u>12,995.0</u> =====	<u>15,000.0</u> =====

CLASSIFICATION OF ESTIMATED EXPENDITURES OF CY 1962 (Revised) VIETNAM NATIONAL BUDGET  
 BY ECONOMIC CHARACTER AND ADMINISTRATIVE ORGANIZATION (IN VND MILLION)

Department or Agency	OPERATING EXPENDITURES						INVESTMENT EXPENDITURES					Reimbursement of Pub. Debts	Unclassified Expenditures	Total
	Salary	Material	Interest on Public Debts	Reimbursement.	Transfer.	Unclassified Expenditures.	Machinery and Equip-ment	Works & Major repairs	Purchase of Real Estate	Transfer of Capital	Credit (loans)			
National Assembly	56.0	5.9	-	-	-	1.6	0.6	1.3	-	-	-	-	2.0	67.4
Presidency	87.6	44.5	-	-	154.3	8.1	3.9	2.0	-	-	-	-	-	300.4
Vice-Presidency	4.5	0.7	-	-	-	-	0.1	-	-	-	-	-	-	5.3
Agency directly under the Presidency	127.9	19.4	-	-	-	8.9	0.8	71.7	-	-	-	-	1.8	230.5
National Courts & Councils	2.5	1.0	-	-	-	-	0.2	-	-	-	-	-	-	3.7
Foreign Affairs	69.7	36.9	-	-	-	11.3	6.4	0.2	-	-	-	-	-	124.2
Justice	93.8	14.5	-	-	-	-	1.5	-	-	-	-	-	-	109.8
Coordinating Dept. Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interior	702.7	228.8	-	-	-	-	2.8	-	-	-	-	-	-	934.3
Coordinating Department for Social & Cultural Affairs	2.9	0.6	-	-	-	-	0.2	-	-	-	-	-	-	3.7
Civic Action	299.4	150.0	-	-	48.6	32.7	8.4	6.5	-	-	-	-	-	545.6
National Education	998.8	72.3	-	0.4	49.0	-	22.9	-	-	-	-	-	-	1,143.5
Health	198.2	175.3	-	-	7.2	5.9	19.0	-	-	-	-	-	37.6	443.2
Labor	27.0	5.7	-	-	0.3	-	0.2	-	-	-	-	-	-	33.2
Coordinating Department for Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	283.4	43.6	15.0	10.3	33.5	-	3.5	-	-	13.3	-	-	-	402.6
Economy	46.6	9.3	-	-	-	5.0	0.5	-	-	-	-	-	4.1	65.5
Rural Affairs	212.4	43.8	-	-	7.5	23.0	2.4	-	-	-	-	-	-	288.9
Public Works & Communications	520.3	127.7	-	-	17.5	86.0	12.3	590.8	14.0	-	-	-	17.0	1,295.6
General Expenditures	-	0.3	23.5	3.2	1,500.6	2.5	-	-	10.0	600.0	-	69.5	870.0	3,079.7
Contribution to Special Budget for Security	-	-	-	-	3,918.0	-	-	-	-	-	-	-	-	3,918.0
<b>TOTAL :</b>	<b>3,733.7</b>	<b>979.8</b>	<b>38.5</b>	<b>13.9</b>	<b>5,736.5</b>	<b>185.1</b>	<b>85.7</b>	<b>582.5</b>	<b>24.0</b>	<b>613.3</b>	<b>-</b>	<b>69.5</b>	<b>932.5</b>	<b>12,995.0</b>
			10,687.5					1,305.5				1,002.0		

CLASSIFICATION OF ESTIMATED EXPENDITURES OF CY 1963 (Original) NATIONAL BUDGET  
BY ECONOMIC CHARACTER AND ADMINISTRATIVE ORGANIZATION (IN VND MILLION)

- A.9 -

Department or Agency	OPERATING EXPENDITURES						INVESTMENT EXPENDITURES				Credit (loans)	Reim- burse- ment of Pub. Debts.	Unclas- sified Expendi- tures.	Total
	Salary	Material	Inter- est on Public Debts	Reim- burse- ment.	Trans- fer.	Unclas- sified Expendi- tures.	Machine and Equip- ment.	Works & Major repairs	Purch- ase of Real Estate	Trans- fer of Capital				
National Assembly	55.8	5.8	-	-	-	-	0.6	0.8	-	-	-	-	3.9	67.9
Presidency	91.0	42.5	-	-	158.7	2.7	7.8	2.0	-	-	-	-	-	304.7
Vice-Presidency	4.7	0.7	-	-	-	-	-	-	-	-	-	-	-	5.4
Agency directly under the Presidency	121.8	17.6	-	-	6.8	-	0.4	53.8	-	-	-	-	1.5	202.1
National Courts and Councils	4.7	1.5	-	-	-	-	-	-	-	-	-	-	-	6.2
Foreign Affairs	59.2	52.9	-	-	19.2	-	2.3	-	-	-	-	-	-	143.6
Justice	93.3	15.3	-	-	-	-	1.6	-	-	-	-	-	-	110.2
Coordinating Department for Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interior	1,324.1	303.2	-	-	-	-	5.3	-	-	-	-	-	-	1,632.6
Coordinating Dept. for Social & Cultural Aff.	2.8	0.4	-	-	-	-	-	-	-	-	-	-	-	3.2
Civic Action	314.4	154.4	-	-	49.0	45.2	7.5	5.0	-	-	-	-	-	575.5
National Education	1,147.2	85.7	-	0.4	64.5	3.2	24.4	-	-	-	-	-	-	1,325.4
Health	219.3	235.7	-	-	5.4	7.0	23.5	-	-	-	-	-	36.0	528.9
Labor	25.5	5.5	-	-	0.3	-	0.3	-	-	-	-	-	-	32.7
Coordinating Dept. for Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	291.9	54.4	15.0	10.5	-	36.7	2.9	-	-	17.0	-	-	-	428.1
Economy	47.9	9.2	-	-	5.0	-	0.3	-	-	3.0	-	-	-	55.4
Rural Affairs	216.8	45.5	-	-	1.7	410.8	1.6	30.0	-	-	-	-	-	706.4
Public Works & Commun. & General Expenditures	515.6	133.9	-	-	124.4	5.8	19.8	466.3	3.5	-	-	-	7.5	1,276.9
Contribution to Special Budget for Security	-	0.3	23.5	4.5	1,357.0	1.0	-	-	10.0	-	-	70.5	17.0	2,003.8
	-	-	-	-	5,500.0	-	-	-	-	-	-	-	-	5,500.0
<b>TOTAL :</b>	<b>4,548.0</b>	<b>1,165.5</b>	<b>38.5</b>	<b>15.4</b>	<b>7,292.0</b>	<b>512.4</b>	<b>98.3</b>	<b>557.9</b>	<b>13.5</b>	<b>20.0</b>	<b>-</b>	<b>70.5</b>	<b>68.0</b>	<b>15,000.0</b>
			<b>13,571.8</b>					<b>689.7</b>				<b>738.5</b>		

CLASSIFICATION OF ESTIMATED EXPENDITURES OF CY 1962 (Revised) VU NATIONAL BUDGET  
BY FUNCTION AND BY ECONOMIC CHARACTER (IN VM\$ MILLION).

- A.10 -

FUNCTION	OPERATING EXPENDITURES						INVESTMENT EXPENDITURES				Credit (loans)	Reim- bursement of Pub. Debts.	Unclas- sified Expendi- tures.	Total
	Salary	Material	Inter- est on Public Debts.	Reim- burse- ment.	Trans- fer.	Unclas- sified Expendi- tures.	Machine ry and Equip- ment.	Works & Major repairs	Purch- ase of Real Estate	Trans- fer of Capital				
<u>GENERAL GOVERNMENT</u>	<u>838.9</u>	<u>220.3</u>	<u>15.0</u>	<u>10.3</u>	<u>167.0</u>	<u>18.7</u>	<u>11.1</u>	<u>1.3</u>	-	<u>13.3</u>	-	-	<u>0.2</u>	<u>1,296.1</u>
Legislative	56.0	5.9	-	-	-	1.6	0.6	1.3	-	-	-	-	0.2	65.6
General Administration	782.9	214.4	15.0	10.3	167.0	17.1	10.5	-	-	13.3	-	-	-	1,230.5
<u>INTERNATIONAL ACTIVITIES</u>	<u>69.7</u>	<u>36.6</u>	-	-	<u>9.7</u>	<u>11.4</u>	<u>6.3</u>	<u>0.2</u>	-	-	-	-	<u>1.8</u>	<u>135.7</u>
<u>JUSTICE AND SECURITY</u>	<u>695.0</u>	<u>237.6</u>	-	-	-	-	<u>3.9</u>	-	-	-	-	-	-	<u>936.5</u>
Justice	93.7	14.5	-	-	-	-	1.5	-	-	-	-	-	-	109.7
Police and Security	601.3	223.1	-	-	-	-	2.4	-	-	-	-	-	-	826.8
<u>SOCIAL DEVELOPMENT</u>	<u>1,355.1</u>	<u>308.6</u>	-	<u>0.4</u>	<u>191.6</u>	<u>44.1</u>	<u>49.8</u>	<u>80.3</u>	-	-	-	-	<u>39.4</u>	<u>2,069.3</u>
Education	1,030.3	81.1	-	0.4	62.0	11.2	24.7	-	-	-	-	-	-	1,209.7
Youth and Sports	43.8	15.4	-	-	48.6	16.0	5.0	6.5	-	-	-	-	-	135.3
Health	188.3	173.7	-	-	-	5.9	18.0	-	-	-	-	-	37.6	423.5
Social Welfare & Labor	51.1	10.0	-	-	81.0	8.2	1.9	2.0	-	-	-	-	-	177.3
Reconstruction	46.1	5.3	-	-	-	2.8	0.2	71.8	-	-	-	-	1.8	123.5
<u>ECONOMIC DEVELOPMENT</u>	<u>774.6</u>	<u>176.4</u>	-	-	<u>19.2</u>	<u>108.8</u>	<u>14.6</u>	<u>500.7</u>	<u>14.0</u>	<u>600.0</u>	-	-	<u>21.1</u>	<u>2,229.4</u>
Trade & Industry	51.1	10.0	-	-	-	5.0	0.5	-	-	600.0	-	-	4.1	670.7
Agriculture & Land	203.1	38.8	-	-	1.7	17.9	1.8	-	-	-	-	-	-	263.3
Communications & Pub. Works	520.4	127.6	-	-	17.5	85.9	12.3	500.7	14.0	-	-	-	17.0	1,295.4
<u>PUBLIC DEBTS</u>	-	-	<u>23.5</u>	<u>3.2</u>	-	-	-	-	-	-	-	<u>69.5</u>	-	<u>96.2</u>
<u>SUBSIDIES TO OTHER BUDGETS AND CONTRIBUTION TO SECURITY</u>	-	-	-	-	<u>5,349.0</u>	-	-	-	-	-	-	-	-	<u>5,349.0</u>
<u>UNCLASSIFIED EXPENDITURES</u>	-	<u>9.3</u>	-	-	-	<u>2.5</u>	-	-	<u>10.0</u>	-	-	-	<u>870.0</u>	<u>882.8</u>
TOTAL :	3,733.7	979.8	38.5	13.9	5,736.5	185.1	85.7	582.5	24.0	613.3	-	69.5	932.5	12,995.0
			10,687.5				1,305.5				1,002.0			

CLASSIFICATION OF ESTIMATED EXPENDITURES OF CY 1963 (Original) VN NATIONAL BUDGET.  
BY FUNCTION AND BY ECONOMIC CHARACTER (IN VND MILLION).

- 1.11 -

FUNCTION	OPERATING EXPENDITURES						INVESTMENT EXPENDITURES					Credit (loans)	Reimbursement of Pub. Debts	Unclassified Expenditures.	Total
	Salary	Material	Interest on Public Debts.	Reimbursement	Transfer.	Unclassified Expenditures	Machine and Equip-ment.	Works & Major repairs	Purchase of Real Estate	Transfer of Capital					
<u>GENERAL GOVERNMENT</u>	<u>1,027.1</u>	<u>404.1</u>	-	<u>15.0</u>	<u>200.8</u>	<u>56.5</u>	<u>19.0</u>	<u>0.8</u>	<u>10.0</u>	<u>17.0</u>	-	-	<u>0.2</u>	<u>1,750.5</u>	
Legislative	56.8	5.8	-	-	-	-	0.6	0.8	-	-	-	-	0.2	64.2	
General Administration	970.3	398.3	-	15.0	200.8	56.5	18.4	-	10.0	17.0	-	-	-	1,686.3	
<u>INTERNATIONAL ACTIVITIES</u>	<u>69.2</u>	<u>52.9</u>	-	-	<u>36.2</u>	-	<u>2.3</u>	-	-	-	-	-	<u>3.7</u>	<u>164.3</u>	
<u>JUSTICE AND SECURITY</u>	<u>1,171.7</u>	<u>145.3</u>	-	-	-	<u>1.6</u>	<u>3.0</u>	-	-	-	-	-	-	<u>1,321.6</u>	
Justice	93.3	15.3	-	-	-	1.6	-	-	-	-	-	-	-	110.2	
Police and Security	1,078.4	130.0	-	-	-	-	3.0	-	-	-	-	-	-	1,211.4	
<u>SOCIAL DEVELOPMENT</u>	<u>1,499.7</u>	<u>274.6</u>	-	<u>0.4</u>	<u>143.9</u>	<u>37.7</u>	<u>52.3</u>	<u>60.8</u>	-	-	-	-	<u>39.5</u>	<u>2,208.9</u>	
Education	1,147.2	86.7	-	0.4	64.5	3.2	24.4	-	-	-	-	-	-	1,326.4	
Youth and Sports	52.8	17.5	-	-	49.0	23.0	3.0	5.0	-	-	-	-	-	150.3	
Health	219.3	235.7	-	-	5.4	7.0	23.5	-	-	-	-	-	38.0	528.9	
Social Welfare and Labor	46.4	29.8	-	-	25.0	2.7	1.3	2.0	-	-	-	-	-	107.2	
Reconstruction	34.0	4.9	-	-	-	1.8	0.1	53.8	-	-	-	-	1.5	96.1	
<u>ECONOMIC DEVELOPMENT</u>	<u>760.3</u>	<u>188.6</u>	-	-	<u>131.1</u>	<u>416.6</u>	<u>21.7</u>	<u>496.3</u>	<u>3.5</u>	<u>3.0</u>	-	-	<u>7.6</u>	<u>2,048.7</u>	
Trade & Industry	47.9	9.2	-	-	5.0	-	0.3	-	-	3.0	-	-	-	65.4	
Agriculture and Land	216.8	45.5	-	-	1.7	410.8	1.6	30.0	-	-	-	-	-	706.4	
Communications & Pub. Works	515.6	133.9	-	-	124.4	5.8	19.8	466.3	3.5	-	-	-	7.6	1,276.9	
<u>PUBLIC DEBTS</u>	-	-	<u>36.5</u>	-	-	-	-	-	-	-	-	<u>70.5</u>	-	<u>109.0</u>	
<u>SUBSIDIES TO OTHER BUDGETS AND CONTRIBUTION TO SECURITY</u>	-	-	-	-	<u>6,780.0</u>	-	-	-	-	-	-	-	-	<u>6,780.0</u>	
<u>UNCLASSIFIED EXPENDITURES</u>	-	-	-	-	-	-	-	-	-	-	-	-	<u>617.0</u>	<u>617.0</u>	
<b>TOTAL :</b>	<b>4,548.0</b>	<b>1,163.5</b>	<b>36.5</b>	<b>15.4</b>	<b>7,292.0</b>	<b>512.4</b>	<b>98.3</b>	<b>557.9</b>	<b>13.5</b>	<b>20.0</b>	-	<b>70.5</b>	<b>668.0</b>	<b>15,000.0</b>	
			13,571.8				689.7				738.5				

A L N E X

CY 1963 SPECIAL BUDGET FOR SECURITY

TABLE A

CY 1963. - ESTIMATED RECEIPTS

Title	Chapter.	Category	Estimated receipts		Change
			CY 1963 Original	CY 1962 Revised	
			(VNF thousands)		
I		CONTRIBUTION, PARTICIPATION AND SUBSIDIES			
	1	American aid	7,558,497	7,275,047	+ 283,450
	2	Vietnamese contribution	6,491,503	4,829,953	+1,661,550
		Total Title I	14,050,000	12,105,000	+1,945,000
II		MISCELLANEOUS RECEIPTS			
	1	Miscellaneous receipts	-	-	
	2	"Recettes d'ordre"	-	-	
		Total Title II ;	-	-	
		Total Estimated Receipts:	14,050,000	12,105,000	+1,945,000

Decree-Law No. 3/63 of March 12, 1963.

## TABLE E

## CY 1963.- ESTIMATED EXPENDITURES

Title	Chapter.	Agency	Estimated expenditures		Change
			CY 1963 Original	CY 1962 Revised	
			(V.R. thousands)		
I		<u>DEPARTMENT OF NATIONAL DEFENSE</u>	<u>10,660,655</u>	<u>9,295,503</u>	<u>+1,365,152</u>
	1	Office of the Secretary of State	1,791	1,930	- 139
	2	Salaries and allowances for officers	1,483,917	1,270,174	+ 213,743
	3	Salaries and allowances for non-commissioned officers and soldiers	4,878,704	4,375,631	+ 503,073
	4	Retirement pension, allowances for the disable men, for widows	211,524	130,576	+ 72,948
	5	Foods	1,179,082	950,096	+ 228,986
	6	Transportation	405,181	297,361	+ 107,820
	7	Air Force	27,967	21,616	+ 6,351
	8	Navy	110,182	94,149	+ 16,033
	9	Military equipment	210,629	172,779	+ 37,850
	10	Transmission	41,014	37,384	+ 3,630
	11	Engineering Corps	126,010	98,069	+ 27,941
	12	Military supplies	237,518	186,174	+ 51,344
	13	Military Health	65,602	52,006	+ 13,596
	14	Psychological Warfare	158,243	94,318	+ 63,925
	15	National Geographical Office	17,454	18,621	- 1,167
	16	Expenditures of various central agencies having no special credit	53,696	55,914	- 2,218
	17	Expenditures of various regional agencies having no special credit	59,674	59,615	+ 259
	18	New construction	297,102	318,790	- 21,688
	19	Repair works	239,353	197,000	+ 42,353
	20	Training	117,052	93,234	+ 23,818
	21	Animals	-	-	
	22	Military Social Action	11,881	8,850	+ 3,031
	23	Proceeding costs and civil compensations	6,058	6,441	- 383
	24	Special expenditures	65,000	55,000	+ 10,000
	25	Training of reserves forces	-	-	
	26	Expenditures of MARG	531,282	611,542	- 80,260
	27	Expenditures of previous years	-	-	
	28	Contribution to the Budget for permanent Regular Military persons	-	-	
	29	Contribution to the Budget for permanent civilian personnel	3,427	3,198	+ 229
	30	Directorate of Veterans and War disable men	15,375	21,930	- 6,555

TABLE B (Continued)

Title	Chapter	Agency	Estimated expenditures		Change
			CY 1963 Original	CY 1962 Revised	
			(Vn) thousands)		
	31	Orthopedic and professional readaptation center	10,000	-	+ 10,000
	32	Coast Guards	95,737	55,105	+ 40,632
II		<u>DIRECTORATE GENERAL OF CIVIL GUARDS</u>	<u>1,761,217</u>	<u>1,553,378</u>	+ <u>227,839</u>
	1	Directorate General of Civil Guards	1,761,217	1,553,378	+ 227,839
III		<u>MINISTRY OF INTERIOR</u>	<u>1,166,109</u>	<u>964,824</u>	+ <u>203,285</u>
	1	Central Inspectorate of Self-Defense Corps	1,166,109	946,784	+ 221,325
	2	Pacification activities in provinces	-	18,040	- 18,040
IV		<u>GENERAL EXPENDITURES</u>	<u>440,019</u>	<u>291,295</u>	+ <u>148,724</u>
	1	Sundry and unforeseen expenditures	440,019	291,295	+ 148,724
	2	"Depenses d'ordre"	-	-	
		Total Estimated Expenditures	14,050,000	12,105,000	+1,945,000