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# LOCAL FINANCE IN SOUTH VIET-NAM

## A STUDY OF 25 VILLAGES IN THE TWO SOUTHERN REGIONS

LLOYD W. WOODRUFF

MICHIGAN STATE UNIVERSITY ADVISORY GROUP  
NATIONAL INSTITUTE OF ADMINISTRATION  
THE REPUBLIC OF VIET-NAM  
SAIGON



Report No. 2  
Local Administration Series

May 1, 1961

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As the subtitle suggests, this immediate report has been limited to an examination of the budgets of 25 villages. There are other limitations. No information is included about the Central Lowlands and the Highland regions which contain about 38 per cent of the village populations and 51 per cent of the 2,574 villages. Thus, in effect, this study encompasses only the regional areas formerly found in Cochín-China, although village finances differ considerably between these regions and those omitted from this study. Unfortunately, very few reports from villages in those regions were available in Saigon and those collected, including some from field trips, did not sufficiently parallel the budgets shown herein to justify their inclusion in this comparative study. Still, if time had permitted, some discussion based on the limited data would have been included.

Another limitation is the "elite" character of the 25 villages. These were among the small percentage which, by national regulation, were viewed as sufficiently important to merit the submission of their budgets to the national agencies in Saigon for final approval. The current provision is that any village budget in excess of 500,000<sup>\*</sup> must be submitted to the Bureau of the Budget and Foreign Aid. In a recent year, only 140 villages submitted their budgets; while the writer suspects that some other villages should have complied with this regulation, it is likely that not more than ten per cent of the entire 2,574 villages have budgets in excess of this amount.

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\*In this text the "\$" stands for the Vietnamese piaster. While there are several exchange rates, for general comparisons a ratio of 71 piasters to one American dollar should be used.

Also suggesting the greater importance of these 25 villages is their population pattern as contrasted with that for all villages; only two of these have populations below the national average of 4,747. Their average, in fact, is close to 19,500.

It should also be noted that a more complete study of local finance would perforce include the provincial, district, cantonal and hamlet units, since all belong to the system of local administration. The difficulties, however, in compiling data for most of these units would have required many times over the amount of effort allowed for this immediate study. Nevertheless, they must be studied before a thorough appreciation of the existing system can be offered.\*

Regardless of the limitations, the study should be of considerable value in developing a more satisfactory understanding of the existing system. It is almost unique in that it contains--as appendixes-- the complete details of these budgets. Any student, administrator or foreign technician interested in the provinces represented in this study can greatly enrich his knowledge of village affairs by examining these documents. His "micro-study" should, in turn, be enriched by noting how any one village compares with the others. This is the purpose of the various tabulations forming the text of this report. In addition to providing a basis for comparing the financial patterns among the 25 villages, the following

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\*Pioneering work in this field has been done by a former member of MSUG, Professor David Cole whose studies are listed in the Bibliography.



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tabulations also serve as a barometer of normal and abnormal characteristics. Much of the discussion of the tables, in fact, centers on an examination of the deviants. In addition, some appreciation of administrative behavioral patterns is gleaned from a comparison of the proposed finances with the actual or reported.

The writer wishes to express his appreciation to the Directorate of the Budget and Foreign Aid for allowing him to collect data from its files. In light of its concern about the employment of the data, he hopes that this study will facilitate rather than impede its operations. The writer also wishes to acknowledge the fine cooperation extended by various members of the National Institute of Administration in his efforts to obtain the necessary clearances for access to the financial data. The study was greatly facilitated by Mr. Bui Quang Da, MSUG staff member, who carefully copied and translated the 25 budgets from Vietnamese to English.

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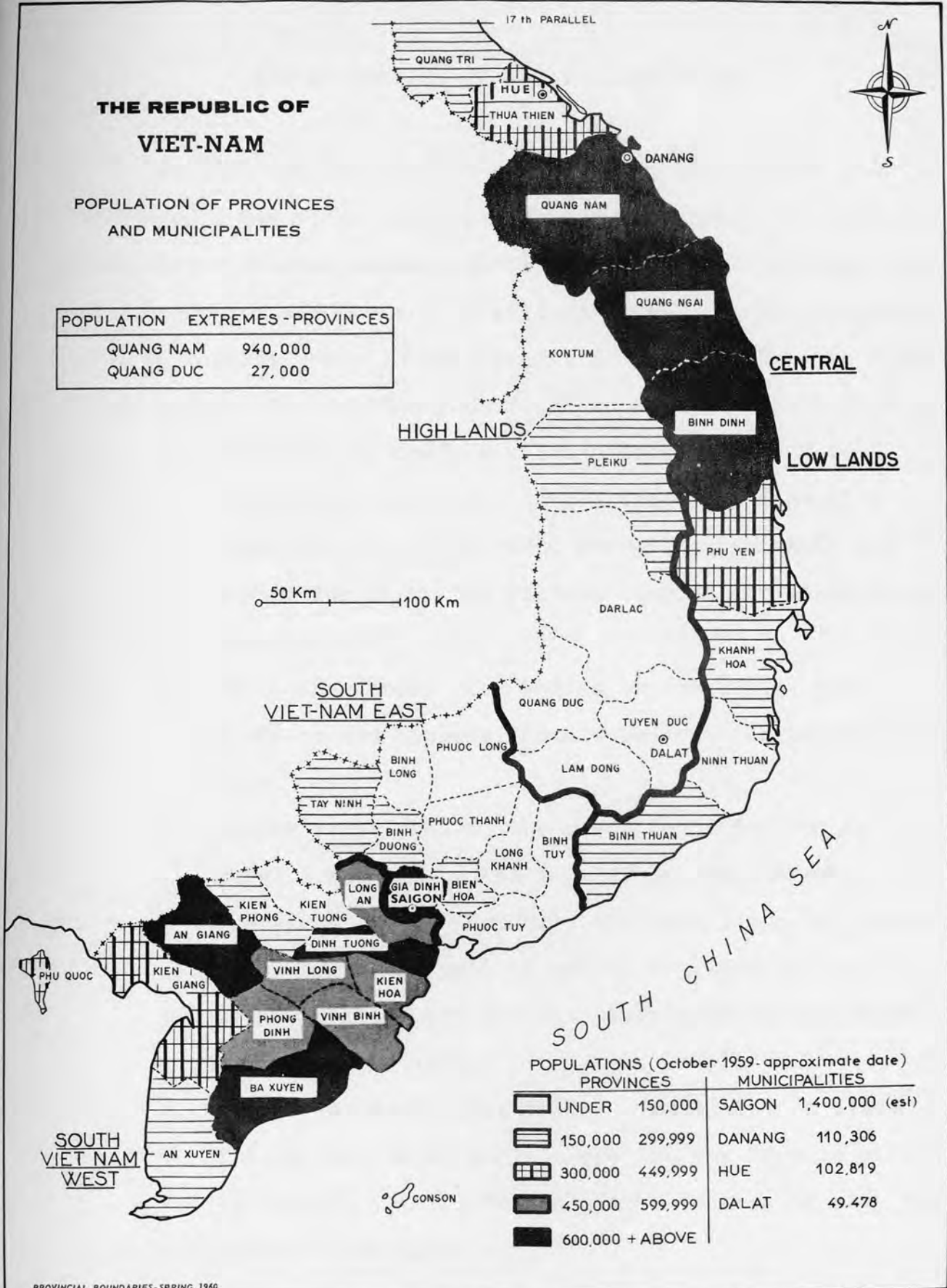
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# THE REPUBLIC OF VIET-NAM

POPULATION OF PROVINCES  
AND MUNICIPALITIES

## POPULATION EXTREMES - PROVINCES

QUANG NAM	940,000
QUANG DUC	27,000



## POPULATIONS (October 1959 - approximate date)

PROVINCES		MUNICIPALITIES	
UNDER 150,000		SAIGON	1,400,000 (est)
150,000 299,999		DANANG	110,306
300,000 449,999		HUE	102,819
450,000 599,999		DALAT	49,478
600,000 + ABOVE			

## The Essentials of the Village Budget

In 1957 the Directorate of the Budget and Foreign Aid prepared a manual on village budget preparation and execution, entitled: "Village Budget: Instructions on the Drafting, Approval, and Execution and Control of Village Budgets." For analyzing the budget reports shown in this study, it is helpful to be familiar with some of the instructions found in this village budget guide.

1. The right to draft a village budget belongs to the village council. In practice, the financial councilor is in charge of preparing the draft and submitting it to the village council for discussion and approval.
2. Since the fiscal year begins on January 1, the drafting and approval should be achieved before this date.
3. During recent years, the unsettled situation in rural areas has caused a delay in budget drafting. Therefore, it is necessary that the financial councilor begin his work of budget drafting as early as November of the current year in order to comply with the principle.
4. The budget draft must follow a model standardized for the entire nation. A copy of the form is attached [omitted]. It has been designed in keeping with the present situation.



5. The budget draft must be composed of two parts:

Part I: The Receipts

- a. In this part will be inscribed all amounts of taxes or resources of the village, as authorized by regulations in force or obtained by the village itself and approved by competent authorities.

- b. Receipts are divided into two categories: current and extraordinary receipts. The current receipts include the following chapters:

Chapter I. Per cent surcharges levied on the basis of principal taxes, such as the patente tax (business taxes), land taxes, and all miscellaneous village taxes.

Chapter II. Village revenues, such as rent obtained from public ricefields, lands, real estate, theaters.

Chapter III. Bidded market taxes (market, slaughterhouse, ferry-boat).

Chapter IV. Miscellaneous receipts, such as fines, transfers, subsidies.

Chapter V. Surplus from previous fiscal years.

- c. A discussion and deliberation should be held by the village council on the surcharges mentioned in Chapter I before their inclusion in the proposed budget. Minutes of the meeting

should be submitted to the province chief.

Only after his approval, are the surcharges to be put in the budget draft and collected.

- d. "Extraordinary receipts" are sometimes requested by the village council to cover expenses which occur unexpectedly.

Estimates should be made on the basis of actual receipts of the previous year and adjusted in accordance with the economic situation of the village (business, crops, etc.). Apart from the stable resources available every year to the village (such as bidden market taxes, revenues from public lands and ricefields), there are many other resources whose importance changes from year to year. It is, therefore, necessary that the financial councilor and the village council make an effort to avoid an over-evaluation of anticipated receipts and to maintain a balance between the receipts and disbursements and to avoid weaknesses in the collection procedures that can cause a deficit in the budget.

\* \* \*

- h. In the case of newly established surcharges or planning some particular surcharge, the village council should deliberate on the matter and then

send a statement of the need and the proposition to higher authorities for approval before including the proposal in the budget.

. . .when village authorities want to establish new taxes or increase existing tax-rates, they must submit the proposition to the chief of province. If he accepts the proposition, he will submit it to the Department of Finance for final approval.

## Part II: The Expenditures.

- a. Like receipts, expenditures are divided into two categories: current and extraordinary expenditures. Generally speaking, current expenditures include the following chapters:

Chapter I. General administration (administration, police, etc.)

Chapter II. Social interests and activities (education, health, sanitation, etc.)

Chapter III. Economic interests and activities (public works).

Chapter IV. Public interests.

Chapter V. Miscellaneous and unanticipated.

- b. Each chapter is divided into two entries: personnel; and materials and supplies. Expenditures for public works are recorded in a special chapter. (See model form attached) [omitted].

Personnel. This includes all expenditures for personnel appointed or recruited for village administration, such as allowances to village councilors, salaries to village council personnel, compensation to personnel in charge of tax assessment and audit of the tax rolls, expenses incurred in council meetings, travelling allowances granted to councilors, etc.

Materials and Supplies. These include all expenses for materials and supplies necessary for village administration such as: rent of premises, purchase and maintenance of furniture, stationery, lighting, water, receptions.

Public Works: All expenses planned for the year for roads, bridges, buildings, etc. will be recorded in this special chapter.

\* \* \*

- d. The current expense figures may be used as a base for the determination for the coming year. Increases or decreases in each item should be mentioned with a clear and complete explanation.
- e. For public works especially, it is desirable to include only works having an interest for the entire village, or for rural reconstruction, or emergency developments.

In the case of major works, it is desirable to estimate the total but to pro-rate according to the number of years anticipated for completion and the priority.

\* \* \*

- g. As a rule ... extraordinary expenditures are permitted only when there is an extraordinary revenue available that will cover the cost.



## The 25 Villages

Basis of selection. Unfortunately, it cannot be said these villages are representative of any comprehensive pattern of local administration. For example, they do not reflect the profile of village populations--it has already been pointed out that while the average village in Viet-Nam contains a population of 4,700, the average for these 25 villages is 19,500. Nor do they necessarily reflect the financial patterns of the "elite," the group to which they belong, since they were not chosen for that purpose. How were these villages selected?

At first the writer attempted to have all 38 provinces represented by at least one village each. This proved impossible when it was determined that only a few of the Central Lowland provinces and none of the Highland provinces had village budgets on file in Saigon. Closer examination of the budgets on file showed that the documents were not uniform; some did not include reported or actual finances (in contrast to proposed) which greatly reduced their value for a study of this type. The writer then simply tried to obtain a sample consisting of two villages from as many provinces as possible, using only the one standard that the budget document contain reported finances for one year as well as the proposed.

Regional and provincial distribution. The final pattern of regions and provincial representation is shown below.

The 25 Villages

South Viet-Nam: West

An Xuyen	2	Kien Phong	2
Ba Xuyen	1	Kien Tuong	1
Kien Giang	3	Vinh Long	1
Vinh Binh	2	Kier Hoa	2
Dinh Tuong	3		
			<hr/>
			17

South Viet-Nam: East

Gia Dinh	2
Tar Ninh	2
Binh Duong	2
Long Khanh	<hr/>
	8

Completely unrepresented are the nine provinces in the Central Lowlands and six in the Highland regions. But in contrast, nine of the 12 SVN-West provinces and four of the 10 SVN-East provinces are represented.

Populations, Area and Population Density. The populations as reported to the National Institute of Statistics in November, 1959, shown in most of the tables can be considered as reasonably accurate. For the 25 villages, the range is from 3,500 to 82,000 (for all villages in Viet-Nam the range is 35 to 91,308) which suggests a complete lack of homogeneity in terms of population patterns. Likewise, the great range in area--- from 364 to 31,600 hectares--further supports this lack of homogeneity since the correlation between these two variables

Figure 2

The 25 Villages: Selected Characteristics

Name	Population	Province	Hectares	Persons Per Ha.
Thong Binh	3,500	Kiên Phong	10,275	0.3
Vien An	4,400	Ba Xuyên	5,722	0.8
Tuyên Thanh	5,900	Kiến Tường	?	?
Nam Can	6,800	An Xuyên	31,600	0.2
My Duc	8,000	Kiên Giang	2,990	3.0
Trung Thanh	9,197	Vinh Binh	3,857	2.4
Thanh Hoa	9,698	Dinh Tuong	692	14.0
An Thanh	9,821	Binh Duong	1,062	9.3
Tan Phu	10,323	Kien Phong	25,289	0.4
Kuân Lộc	10,777	Long Khanh	15,600	0.7
Thanh Phu	11,138	Kien Hoa	5,358	2.1
Tieu Can	14,178	Vinh Binh	7,607	1.9
My Thuan	15,700	Vinh Long	5,196	3.0
Binh Dai	16,000	Kien Hoa	6,438	2.5
Long Thuan	16,800	Dinh Tuong	1,605	10.5
Tan An Hoi	17,700	Binh Duong	5,250	3.4
Gia Kiem	20,365	Long Khanh	8,900	2.3
Thanh Dong	22,000	Kien Giang	15,000	1.5
Tan Duyet	22,400	An Xuyen	23,650	0.9
Thanh Phuoc	23,600	Tay Ninh	4,307	5.5
Long Thanh	28,300	Tay Ninh	5,625	5.0
Thanh My Tay	33,500	Gia Dinh	1,199	27.9
Dieu Hoa	40,800	Dinh Tuong	364	1,101.0
Vinh Thanh Van	44,600	Kien Giang	5,203	86.0
Binh Hoa	82,000	Gia Dinh	594	1,380.0

appears to be more more negative than positive. This is indicated by the fact that the most populous village contains one of the smallest areas. The population density variations from 0.2 to 1,380.0 persons per hectare suggests that great contrasts in settlement patterns must exist among these 25 villages.

What is apparent is that some of the 25 villages are highly urbanized and some highly "ruralized." The three villages with populations over 40,000 can be considered highly urban in character. However, no population criteria holds for segregating the clearly rural villages since one of the most populous--Tan Duyet--also possesses one of the lowest population densities. What occurs in many villages, of course, is a combination of settlements and large expanses of agricultural and other lands.

Administration. Regardless of basic similarities in village administration in Viet-Nam, there is considerable variation among these 25 villages. This can be noted in the size and composition of the village council; the number of hamlets and hamlet chiefs; and additional personnel involved in general administration as well as in the functional fields of education, public works, etc. From the viewpoint of this particular study, of more significance is the role of the village in cantonal, district, and provincial affairs. From the budgets it is apparent that as many as 13 of the 25

villages are district seats -- in this capacity their budgets are "blown-up" by serving as receptors and dispensors of district finances. Also, at least one village serves in the dual capacity of district and provincial seat.



Village Finances:  
A General View

Before looking into details of the 25 village budgets as well as noting the comparative characteristics, a broader view of the patterns provides a valuable perspective. To gain this one can examine the data shown in the following Figure. Although these budgets were prepared for 1959, the most valuable data are for the preceding year, 1958, since for that year actual finances as well as the proposed are presented.

For the 25 villages, reported receipts were extremely close to the anticipated or proposed receipts; the difference was less than two per cent. On a per capita basis--for the 490,000 persons living in the aggregate of these 25 villages--this meant a change from a proposed 125¢ to 127¢. However, an examination of some of the villages shows that individual instances of considerable variation (or error) occurred between the proposed and reported receipts. For example, Thong Binh village indicated it expected to receive about 700,000\$; in contrast, actual receipts were under 500,000\$, a difference of almost 30 per cent. Furthermore, in that instance the actual receipts were less than the anticipated--a condition found also in nine other villages.

Overall, estimates for 1959 were considerably (about 10%) greater than those for 1958. Yet in 12 of the 25 villages a reduction in receipts was anticipated. Thus, it cannot be said that any particular uniform pattern exists among these

Figure 3

The 25 Villages:  
Total Receipts and Expenditures

a. Receipts

Village	Proposed		Reported for 1958	
	1959	1958	Total	Per Capita
Thong Binh	627,218\$	701,379\$	484,315\$	138\$
Vien An	516,800	717,305	512,920	117
Tuyen Thanh	886,282	663,220	936,983	159
Nam Can	806,030	778,600	698,330	103
My Duc	950,000	815,000	846,337	106
Trung Thanh	524,000	591,700	630,316	69
Thanh Hoa	1,398,905	1,921,498	2,079,687	214
An Thanh	1,292,000	1,086,000	1,152,966	117
Tan Phu	1,183,770	791,821	931,111	90
Xuan Loc	1,612,220	1,835,686	1,967,028	183
Thanh Phu	554,259	555,355	572,486	51
Tieu Can	570,000	950,000	787,915	56
My Thuan	986,200	905,000	984,762	63
Binh Dai	583,535	602,103	570,848	36
Long Thuan	3,625,800	3,650,500	3,562,730	212
Tan An Hoi	1,087,000	917,900	1,105,526	62
Gia Kiem	523,123	332,540	328,169	16
Thanh Dong	750,000	800,000	722,960	33
Tan Duyet	544,130	580,920	496,278	22
Thanh Phuoc	1,499,600	1,798,410	1,173,528	50
Long Thanh	1,452,630	1,147,860	334,246	12
Thanh My Tay	4,200,000	3,200,000	3,533,755	106
Dieu Hoa	19,139,998	16,139,999	13,685,473	335
Vinh Thanh Van	11,100,000	8,077,200	8,904,078	200
Binh Hoa	11,200,000	11,200,000	14,920,869	182
	67,613,500\$	60,759,996\$	61,925,616\$	
	=====	=====	=====	
Per Capita:	139\$	125\$	127\$	

(next page)

Figure 3, page 2

b. Expenditures

Village	Proposed		Reported for 1958	
	1959	1958	Total	Per Capita
Thong Binh	692,118\$	699,379\$	215,483\$	62\$
Vien An	476,900	577,779	230,001	52
Tuyen Thanh	886,283	663,221	944,846	160.
Nam Can	933,030	779,560	377,490	56
My Duc	919,500	805,500	832,052	104
Trung Thanh	539,000	591,600	535,586	58
Thanh Hoa	979,782	1,677,020	1,440,039	148
An Thanh	1,293,000	1,085,000	1,078,253	119
Tan Phu	1,054,168	737,373	584,559	55
Xuan Loc	1,842,999	1,923,999	1,336,173	126
Thanh Phu	593,629	546,555	557,910	51
Tieu Can	669,200	949,800	774,104	62
My Thuan	986,200	905,500	946,999	62
Binh Dai	585,535	580,503	466,868	32
Long Thuan	3,625,400	3,650,500	3,185,498	190
Tan An Hoi	1,130,000	956,000	676,937	38
Gia Kiem	523,123	349,960	234,904	12
Thanh Dong	707,000	750,000	692,470	32
Tan Duyet	528,630	574,220	433,018	20
Thanh Phuoc	1,541,200	1,928,010	1,141,085	48
Long Thanh	1,452,630	759,960	332,525	11
Thanh My Tay	4,200,000	3,200,000	3,057,299	91
Dieu Hoa	18,947,500	15,930,000	10,661,536	263
Vinh Thanh Van	10,990,600	8,121,000	8,449,891	189
Binh Hoa	11,180,000	11,200,000	13,095,079	161
	67,277,427\$ =====	59,942,439\$ =====	52,280,602\$ =====	
Per Capita:	138\$	123\$	107\$	

Source: Village budget documents for 1959 on file in the Directorate of the Budget and Foreign Aid, Republic of Viet-Nam, Saigon.

25 villages in terms of comparisons of proposed and reported receipts for one year and proposed receipts for two consecutive years.

Another good indicator of a great variation among these villages is the per capita figures for the reported receipts in 1958. These range from a low of 12¢ in Long Thanh village to a high of 335¢ in Dieu Hoa.

Given the balanced-budget practice required by governmental policy, close relationships between the proposed expenditures and receipts is to be anticipated. What is worth noting is the pattern between the proposed and actual for 1958; the reported were about 11 per cent below the anticipated which in per capita figures was a reduction from a proposed 123¢ to 107¢. However, in the two most populous villages as well as four others the reverse pattern occurred. At the extreme, Tuyen Thanh village shows almost a 45 per cent increase.

As in the receipts pattern, per capita expenditures for 1958 ranged greatly, from 11¢ in Long Thanh to 263¢ in Dieu Hoa, both villages ranking among the top five in population. All told, the overall average of 107¢ was exceeded by nine villages including some at both extremes of the population range.

In this over-all view it is also worth noting the specific amounts for the various villages. Long Thuen village stands out with an extremely large receipt and expenditure pattern in contrast to villages of a similar population. Many of the

smaller villages. in terms of population, have relatively large budgets: Xuan Loc, for example, has a budget almost three times the size of that for Thanh Phu, the next largest in population. Why these differences occur could only be determined by the items within their respective budgets.



### Examining the Financial Characteristics

All of the following tables have been similarly designed: in each a single feature, such as percentage difference between budgeted and reported receipts for 1958, is correlated with village populations. This standardizes the entire analyses. There is no assumption--nor hypothesis-- that a relationship exists between population and any of the other variables examined in this study.

In addition to standardizing the analyses, this approach facilitates identifying the major deviants, or extremes, from the general pattern. These deviants, in turn, invite further examination of the budget documents which are reproduced in the Appendixes. Thus, by the close of this series of analyses, one should gain considerable appreciation of these 25 village financial "cultures."

Figure 4. A comparison of proposed and reported receipts for 1958.

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1. General pattern: It cannot be said that a tendency to underestimate or overestimate receipts is apparent in the pattern of these 25 villages: while in 13 villages the receipts were underestimated (a more likely pattern of administrative behavior), in 12 they were overestimated. The range of errors in estimating receipts extended from a minus 71 per cent to a plus 41 per cent, representing the over- and under-estimates respectively. Ten of the villages were within 10 percentage points of their proposed budgets and 18 within twenty per cent.
2. Relationship to population. The overall pattern of errors in estimates as related to populations certainly offers no suggestions as to a correlation between the two. Large errors occurred in the smallest and the largest villages. If a correlation exists, at least it could not be linear. With exceptions, there is an apparent tendency for the middle-range villages to be more accurate in their estimates. Of these two middle ranges, in the 5,000-15,000 class, the great majority of villages underestimated, while in the next higher class, the majority overestimated the amount of receipts. The two largest villages--Vinh Thanh Van and Binh Hoa--were relatively conservative in their estimates since reported receipts exceeded proposed by 10 and 33 per cent.

Figure 4

A comparison of proposed and reported receipts for 1958

Village Population	% Decrease					% Increase							
	80	70	60	50	40	30	20	10	10	20	30	40	50
Thong Binh 3,500					-31								
Vien An 4,400						-28							
Tuyen Thanh 5,900													+41
Nam Can 6,800							-10						
My Duc 8,000									+4				
Trung Thanh 9,197									+6				
Thanh Hoa 9,698									+8				
An Thanh 9,821									+6				
Tan Phu 10,323										+18			
Xuan Loc 10,777									+7				
Thanh Phu 11,138									+3				
Tieu Can 14,178							-17						
My Thuan 15,700									+9				
Binh Dai 16,000								-5					
Long Thuan 16,800								-2					
Tan An Hoi 17,700											+21		
Gia Kiem 20,365								-1					
Thanh Dong 22,000							-10						
Tan Duyet 22,400							-14						
Thanh Phuoc 23,600					-35								
Long Thanh 28,300	-71												
Thanh My Tay 33,500										+10			
Dieu Hoa 40,800							-15						
Vinh Thanh Van 44,600										+10			
Binh Hoa 82,000												+33	
Villages	1	-	-	-	2	1	5	3	7	3	1	1	1

3. Causes of the major deviants. On the basis of information presented in the budgetary documents, it is not possible to explain why the errors occurred; however, the specific items in which the major changes occurred can be identified.

a. Villages overestimating. The 31 per cent error in Thong Binh was due largely to an almost 50 per cent reduction in the revenue received from the tax on fishing sites. This was estimated at 376,000\$, but only 189,000\$ was reported. In Thanh Phuoc four items were the most important: "Loans" showed no receipts while expectations were that 175,000\$ would be received; "Previous years" taxes were estimated at 118,000\$, but only 40,000\$ appeared; "Security deposits," (like the loans) went to zero from an estimate of 58,000\$; and among the village revenue sources in Chapter II there was one major reduction--"electricity" that fell from 120,000\$ to zero but this was counterbalanced in part by the new item of "slaughterhouse" revenues amounting to 73,000\$.

In Long Thanh village where the largest error occurred--71 per cent-- five different items were important factors. Among these, the greatest decrease occurred in the failure of "loans" to produce any receipts when expectations were for 400,000\$; likewise, dropping heavily were the receipts from the "market tax," which went from 157,900\$ to about 8,000\$ and the "urban land tax," from 99,000\$ to 5,000\$.



Large reductions in receipts to be collected by the province and fees for the legalization (or registration) of papers also contributed to the over-all error of 71 per cent.

b. Villages underestimating. Tuyen Thanh village, population 5,900, shows an error of 41 per cent. This was caused mostly by four items: in "licenses," the reported receipts were 67,200\$ in contrast to a proposed 29,500\$. Police fines were 187,000\$ in contrast to a proposed 100,000\$, and "miscellaneous" receipts similarly increased, from 100,000\$ to 188,000\$. Completely new in that no amounts were proposed were receipts of major magnitude from "garden" and "house" taxes.

The second major error occurred in the populous village of Binh Hoa. While a general pattern of underestimating revenues occurred, outstanding differences can be noted in two receipts: "licenses" went from 250,000\$ to 498,500\$ and "taxes from the province" from 150,000\$ to 403,000\$.



Figure 5. A comparison of proposed and reported expenditures for 1958.

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1. General pattern. Given the cash basis of village financing, it is to be anticipated that the pattern for expenditures would mirror that for receipts--if receipts do not come up to expectations, neither can expenditures. Conforming to this relationship is the pattern in 1958--in all villages except one where a decrease occurred in expenditures. Long Thanh village was the exception, for its expenditures decreased by 56 per cent in contrast to a reduction of 71 per cent in receipts.

There is a much stronger tendency to overestimate expenditures than either to over-or-under estimate receipts, for 19 of the 25 villages overestimated expenditures. Also, the number of major errors was greater in the expenditure pattern--four villages had errors in excess of 50 per cent.

2. Relationship to population. On the basis of the pattern shown in Figure 4 no particular relationship seems to exist since large negative errors were found in villages at both ends of the population range; likewise Tuyen Thanh, with its plus 42 per cent dampens any inclination to generalize about the small villages.

3. Causes of the major deviants.

a. Villages overestimating. This examination will be limited to the four villages that showed at least a 50 per cent decrease in their reported over their proposed expenditures.

Figure 5

A comparison of proposed and reported expenditures for 1958

Village Population	% Decrease							% Increase						
	80	70	60	50	40	30	20	10	10	20	30	40	50	
Thong Binh 3,500		-69												
Vien An 4,400		-60												
Tuyen Thanh 5,900													+42	
Nam Can 6,800			-52											
My Duc 8,000									+3					
Trung Thanh 9,197								-9						
Thanh Hoa 9,698							-14							
An Thanh 9,821								-1						
Tan Phu 10,323						-20								
Xuan Loc 10,777					-31									
Thanh Phu 11,138									+2					
Tieu Can 14,178							-18							
My Thuan 15,700									+5					
Binh Dai 16,000						-20								
Long Thuan 16,800							-13							
Tan An Hoi 17,700						-29								
Gia Kiem 20,365					-33									
Thanh Dong 22,000								-8						
Tan Duyet 22,400						-26								
Thanh Phuoc 23,600				-41										
Long Thanh 28,300			-56											
Thanh My Tay 33,500								-4						
Dieu Hoa 40,800					-33									
Vinh Thanh Van 44,600									+4					
Binh Hoa 82,000										+17				
Villages	-	2	2	1	3	4	3	4	4	1	-	-	1	

Thong Binh village proposed expending almost 700,000\$ but its reported expenditures were slightly over 215,000\$. Reductions occurred in almost all items. Many of the plans for repair and construction of administrative, health, educational, and transportation facilities were completely eliminated. The total for "economic affairs," was reduced from 150,000\$ to 10,000\$ which was spent on a security measure--a guard post(s). Likewise provisions for expenditures in education and health had to be withheld while a proposed contribution (probably to the Mutual Assistance Fund or to the district for district operations) was reduced from 125,000\$ to 31,000\$. Fortunately, some shock could be absorbed by the provisions for "unanticipated" expenditures proposed to equal 136,000\$ but for which only 70,000\$ was expended. However, the village was not able to put aside its proposed 110,000\$ marked for reserve.

As in Thong Binh village, in Vien An a major factor in the reduction of expenditures was the failure to expend funds for many of the "economic affairs" items and to reduce amounts for others. For roads, bridges, village hall, and maternity, a total of 290,000\$ was proposed but only 80,000\$--for the hall--was expended. The other major reductions occurred in the complete elimination of the reserve expenditure and a reduction from 71,730\$ to 5,925\$ in the village's contribution to the Mutual Assistance Fund.

If one is inclined to offer the generalization that security receives highest priorities in local finances, the pattern in Nam Can village would have to be explained, for one of the major reductions concerned the village guards: 162,000\$ was proposed but only 19,800\$ expended for this item. Following a pattern found in the other two villages, economic affairs received a major cut, being reduced from 141,000\$ to 52,000\$. And another major item, not clearly identified, possibly the village contribution to the Mutual Assistance Fund, was reduced from 167,000\$ to 100,000\$.

Even in the much larger village of Long Thanh, population 28,300, a major impact in the expenditure reduction occurred in the "economic affairs" item -- plans for repairing or building the market which called for an expenditure of 400,000\$ were completely suspended. (In 1959, therefore, the village doubled the estimate to 800,000\$.) The other major reduction occurred in an item which the writer has not been able to explain (it is called "previous years") and caused a net drop of 350,000\$.



Figure 6. The percentage of receipts from "Surcharges and Miscellaneous Taxes." Reported for 1958.

A highly satisfactory understanding of the items included in this category of receipts can be gained from Chapter I of the budget documents in the appendixes for the most populous villages, Binh Hoa and Vinh Thanh Van. The Chapter includes all of the direct taxes imposed in the villages -- these are either in the form of "surcharges," that is, additions to taxes already imposed by the central administration and the provinces, or purely local taxes. Normally, when one thinks of the financial problem of local administration it is logical to look to these tax sources for the solutions. The question, then, for this analysis can be directed toward determining how important this source is in the 25 villages.

1. General pattern. For 20 of the villages these sources provided less than 15 per cent of their total receipts for 1958. In the other five villages, their importance ranged from a high of 50 per cent to 21 per cent. The two villages obtaining over 30 per cent can be considered as major deviants.

2. Relationship to population. This tends to show that these taxes are more important in the more populous villages since four of the five in the above 20 per cent category have populations over 20,000. Yet, before this relationship can be taken seriously, exceptions such as Dieu Hoa with a population of almost 41,000 but where the per cent was only 6.8 per cent, Tan Duyet, 4.0 per cent, and Tan An Hoi, 2.7% would have to be explained.



Figure 6

The percentage of receipts from "Surcharges and Miscellaneous Taxes." Reported for 1958

Village	Percent													
Population	5	10	15	20	25	30	35	40	45	50	55	60	65	
Thong Binh 3,500	2													
Vien An 4,400	3													
Tuyen Thanh 5,900			10.4											
Nam Can 6,800			11.5											
My Duc 8,000		9.4												
Trung Thanh 9,197	3.9													
Thanh Hoa 9,698	4.7													
An Thanh 9,821			11.1											
Tan Phu 10,323	3.9													
Xuan Loc 10,777					24.9									
Thanh Phu 11,138		6.4												
Tieu Can 14,178		8.2												
My Thuan 15,700		6.0												
Binh Dai 16,000			11.2											
Long Thuan 16,800		5.6												
Tan An Hoi 17,700	2.7													
Gia Kiem 20,365										50.0				
Thanh Dong 22,000			14.1											
Tan Duyet 22,400	4.0													
Thanh Phuoc 23,600			19.5											
Long Thanh 28,300								38.6						
Thanh My Tay 33,500					21.1									
Dieu Hoa 40,800		6.8												
Vinh Thanh Van 44,600									44.2					
Binh Hoa 82,000			12.0											
Villages	7	6	7	-	2	-	-	1	1	1	-	-	-	

Certainly in the two least populous villages this source ranked very low -- for Thong Binh it provided only two per cent of the year's receipts.

3. Causes of the major deviants. Gia Kiem, which reported 50 per cent of its receipts from this source, is fairly unique in that although no receipts were reported from rice fields, its gardens were a major revenue source since about 152,000\$ of the 164,000\$ from Chapter I came from the garden tax. Its second major tax in this Chapter was the business licenses, amounting to about 11,000\$, almost the balance for the Chapter.

Vinh Thanh Van is an exceptional village in that it is obviously deeply involved in affairs of the province seat. It is worth turning to page E. 11 of the Appendixes to note the long list of items, as well as the amounts, shown in Chapter I. There one quickly notes the almost complete absence of receipts from the rice fields and gardens. Instead, most of the identifiable receipts come from urban sources and services. Unfortunately the most important source defies understanding: close to 40 per cent of the Chapter I receipts came from "miscellaneous" sources, a weakness in the budget form. What is interesting about the second most important source -- the "export taxes," is that this source was expected to provide income in the following year, even though in principle, villages are no longer allowed to impose this type of tax. The best explanation for the relatively great importance of Chapter I receipts is that the other Chapters

were exceptionally weak. Although the village of Vinh Thanh Van is one of the most populous, it ranked second from the bottom in terms of total receipts for 1958. For it, surcharges collected at the provincial level, business licenses, and station taxes produced most of the Chapter I receipts.

Figure 7. The percentage of receipts from "Village Revenues."  
Reported for 1958.

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This Chapter distinguishes rental and service income from other receipts of the villages. This may be produced by village owned lands, urban and rural, stalls in the business section of the village, and houses: it may also include service charges, namely for water distribution. Generally, in the southern villages revenue from the public rice fields is low since the predominating pattern of ownership is one of small landowners except where some large plantations remain. In contrast, in the Central Lowlands, revenues from Chapter II are relatively large because much of the rice land is publicly owned.

1. General pattern. It is evident that Chapter II sources are not important for most of these 25 villages. It provides less than five per cent of the receipts for 16 villages and less than 15 per cent for 21 of the 25 villages. Only for one village does it exceed 30 per cent: Vien An, one of the least populous villages, received about 46 per cent of its income in 1958 from Chapter II sources. At most it can be viewed as important for perhaps three villages.



Figure 7

The percentage of receipts from  
"Village Revenues." Reported for 1958

Village	Percent													
Population	5	10	15	20	25	30	35	40	45	50	55	60	65	
Thong Binh 3,500		6												
Vien An 4,400										45.7				
Tuyen Thanh 5,900		7.3												
Nam Can 6,800	-													
My Duc 8,000	3.0													
Trung Thanh 9,197			14.0											
Thanh Hoa 9,698	3.5													
An Thanh 9,821			10.6											
Tan Phu 10,323	4.2													
Xuan Loc 10,777	1.2													
Thanh Phu 11,138						27.9								
Tieu Can 14,178	3.6													
My Thuan 15,700	1.8													
Binh Dai 16,000			11.4											
Long Thuan 16,800		5.7												
Tan An Hoi 17,700	0.3													
Gia Kiem 20,365	-													
Thanh Dong 22,000	-													
Tan Duyet 22,400	2.0													
Thanh Phuoc 23,600	0.1													
Long Thanh 28,300	1.7													
Thanh My Tay 33,500	-													
Dieu Hoa 40,800				17.7										
Vinh Thanh Van 44,600	3.5													
Binh Hoa 82,000	2.3													
Villages	16	3	3	1	-	1	-	-	-	1				



2. Relationship to population. Insofar as the writer can note, no strong relationship exists. The trend line marked by the three villages where the percentage exceeded 15 per cent suggests an inverse relationship, which is supported by the rest of the pattern; however, again more evaluation of this should be made on the basis of additional cases.

3. Causes of the deviants. The three villages -- Vien An, Thanh Phu, and Dieu Hoa -- may be viewed as the "deviants" in this pattern.

In Vien An it is evident that public rice fields are a vital and continuing source of village revenue. The estimate was for 225,000\$ and the reported revenue was almost equal to that, 221,000\$. For 1958, the only other major source of receipts was cash on hand in the provincial treasury.

In Thanh Phu, 200 hectares of public rice fields (an impressive holding) provided 100,000\$ and "houses," 53,000\$.

In Dieu Hoa one of the most urbanized villages, water sales, which is a fairly unique revenue source among villages, provided over 1.6\$ million for the village in 1958. Also of major importance among the Chapter II revenues was "urban lands," which produced 520,000\$ for the village.

Figure 8. The percentage of receipts from "Bidden Taxes."  
Reported for 1958.

As can be noted in Figure 8, this is a major source of revenue for villages. "Bidden Taxes" come from concessions granted businessmen over the control of village-owned buildings and sites that, in effect, are public utilities -- market places, ferryboat landings and parking areas for fishing boats. While generally these receipts come to the village treasuries through the medium of bids, in some instances village councils directly administer the collections.

1. General pattern. Indicating the great importance of Chapter III receipts for the villages is the pattern shown in Figure 8 -- only four of the 25 villages received less than 25 per cent of their total receipts from this source. Six villages received over 50 per cent of their receipts: 14 received between 25 and 40 per cent.

2. Relationship to population. Village populations cannot be said to have any major impact on the pattern shown in Figure 8 for there is considerable diversity in the spread within most of the population ranges. For example, even within the lowest population range there is a spread from 1.0 per cent for Vien An village to 39.1 per cent for Thong Binh. Only among the three most populous villages is there a close grouping of the percentages from 29.1 per cent to 35.7 per cent.

Figure 8

The percentage of receipts from  
"Bidden Taxes." Reported for 1958

Village Population	5	10	15	20	Percent									
	25	30	35	40	45	50	55	60	65					
Thong Binh 3,500								39.1						
Vien An 4,400	1.0													
Tuyen Thanh 5,900					29.2									
Nam Can 6,800													63.8	
My Duc 8,000								37.0						
Trung Thanh 9,197					26.5									
Thanh Hoa 9,698					27.0									
An Thanh 9,821						30.1								
Tan Phu 10,323								41.2						
Xuan Loc 10,777					29.9									
Thanh Phu 11,138								47.5						
Tieu Can 14,178				21.6										
My Thuan 15,700								39.5						
Binh Dai 16,000										52.4				
Long Thuan 16,800													63.4	
Tan An Hoi 17,700				18.8										
Gia Kiem 20,365					29.0									
Thanh Dong 22,000								38.1						
Tan Duyet 22,400										50.8				
Thanh Phuoc 23,600							34.1							
Long Thanh 28,300			14.0											
Thanh My Tay 33,500											53.1			
Dieu Hoa 40,800								35.7						
Vinh Thanh Van 44,600					29.1									
Binh Hoa 82,000								35.4						
Villages	1	-	1	1	1	6	3	5	1	1	3	-	2	

3. Causes of the major deviants. It is fair to place Vien An with 1.0 per cent and Long Thanh with 14.0 per cent on the low side; and Nam Can with 63.8 per cent and Long Thuan with 63.4 per cent on the high side.

The low return in Vien An was due to the complete lack of any receipts from such lucrative sources as a market or slaughterhouse. Its only Chapter III receipts came from "fishing sites" that provided 4,650\$ in 1958.

The plight of Long Thanh village might be recalled from an earlier analysis. It had planned on spending 400,000\$ on its market; then, when none of this was spent, it doubled its proposal for 1959. Receipts in Chapter III show the value it attached to this capital investment--in 1958 it received only 7,900\$ from its market but it looked forward to a return of 365,000\$ in 1959, presumably after the construction or reconstruction had been completed. Along with almost no income from market taxes was a relatively low amount from slaughterhouse charges, given the fair size of the village's population, 28,000.

At the other extreme in Chapter III receipts, Nam Can received most of its 64 per cent from "fishing sites," which gave it a return of 373,500\$ while the total receipts for this Chapter amounted to 445,430\$.



Long Thuan village enjoys the great wealth that can come from the market tax: in 1958 it received 2,000,000\$ from this source. This amounted to almost 90 per cent of its Chapter III receipts; the rest came mostly from the slaughter-house tax (160,000\$) and water sales (95,000\$).\*

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\*Why water sales was in Chapter III rather than Chapter II was not determined.



Figure 9. The percentage of receipts from "Miscellaneous Sources." Reported for 1958.

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In view of its importance, Chapter IV should be reorganized to clarify the nature of its sources. "Miscellaneous" should not be a catch-all for such important sources as those shown in the various budget documents in the appendixes to this report. Among its more important sources are fines, charges for registration of documents, subsidies, loans, and deposits made by those persons awarded the bids for collecting market and other "bidded" taxes.

1. General pattern. The tremendous spread in the relative importance of this Chapter for the 25 villages is easily seen in Figure 9 where almost every percentage range from below five per cent to 65 per cent includes at least one village, and no range enjoyed an exceptionally high concentration of villages. Given the "miscellaneous" character of these sources, it is more interesting to examine the deviants on the high end of the range, those three having between 52.6 per cent and 66.6 per cent.
2. Relationship to population. Chapter III receipts were not important for the two least populous villages where the percentage did not exceed six per cent, but in all the other population categories the importance varied greatly from village to village. Thus, the possible direct relationship suggested by the pattern in the smallest villages is not strongly carried forward into the more populous villages.

Figure 9

The percentage of receipts from  
"Miscellaneous Sources." Reported for 1958

Village Population	5	10	15	20	25	30	35	40	45	50	55	60	65	70
Thong Binh 3,500	1.5													
Vien An 4,400		6.0												
Tuyen Thanh 5,900									42.7					
Nam Can 6,800			10.4											
My Duc 8,000								39.7						
Trung Thanh 9,197								38.5						
Thanh Hoa 9,698												57.9		
An Thanh 9,821						26.4								
Tan Phu 10,323			14.3											
Xuan Loc 10,777				16.2										
Thanh Phu 11,138		7.3												
Tieu Can 14,178											52.6			
My Thuan 15,700						28.5								
Binh Dai 16,000				15.2										
Long Thuan 16,800				15.7										
Tan An Hoi 17,700														66
Gia Kiem 20,365	-													
Thanh Dong 22,000								37.7						
Tan Duyet 22,400									42.2					
Thanh Phuoc 23,600			13.4											
Long Thanh 28,300						28.4								
Thanh My Tay 33,500					24.1									
Dieu Hoa 40,800					23.8									
Vinh Thanh Van 44,600				16.0										
Binh Hoa 82,000							32.9							
Villages	2	2	3	4	2	3	1	3	2	-	1	1	-	1

3. Causes of the major deviants. In Tan An Hoi it is apparent that two sources greatly strengthened the Chapter IV receipts -- fines imposed by the police amounted to 372,778\$ (in contrast to an estimated 185,000\$) and "miscellaneous" sources produced 290,034\$ (estimated was 200,000\$).

Similarly, in Thanh Hoa village police fines produced an impressive amount, 712,853\$ of a total of 1.2\$ million; most of the remainder was contributed by security deposits and "miscellaneous" taxes.

In Tieu Can village, where Chapter IV receipts equaled 52.6 per cent of the total receipts, most of the revenue came from the ambiguous "miscellaneous" account which produced 271,000\$. Second in importance was money contributed for district operations, 77,000\$.

Figure 10. The percentage of receipts from "Surplus from Previous Year." Reported for 1958.

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As will be noted below, this is by no means an unimportant source of village receipts. Some villages, in fact, place considerable dependence upon the use of reserves kept mostly in the provincial treasury.

1. General pattern. The importance of surplus funds varied from zero per cent in Gia Kiem and Vinh Thanh Van to 51.4 per cent in the least populous village of Thong Binh. Three villages received over thirty per cent of their receipts from this source; almost one-half of the villages received over 15 per cent.
2. Relationship to population. No identifiable relationship can be suggested (other than one of complete independence) between population and importance of Chapter V sources. Although the two least populous villages had the highest percentage of dependency on this source, the trend suggested by them does not appear to extend through the other, more populous villages. Still the fact that three of the most populous -- all above 20,000 population -- had less than two per cent of their receipts from this source might provide some justification for testing the assumption that Chapter V sources are of less importance in the more populous villages. However, the proposed amounts in all three of the "under two per cent" villages -- Gia Kiem, Thanh My Tay, and Vinh Thanh Van -- for 1959 strongly discount the possibility since all



Figure 10

The percentage of receipts from  
"Surplus from Previous Year." Reported for 1958

Village Population	5	10	15	20	Percent 25	30	35	40	45	50	55	60	65
Thong Binh 3,500											51.4		
Vien An 4,400									44.3				
Tuyen Thanh 5,900			10.3										
Nam Can 6,800			12.9										
My Duc 8,000			10.7										
Trung Thanh 9,197				17.0									
Thanh Hoa 9,698		6.9											
An Thanh 9,821					21.8								
Tan Phu 10,323					24.4								
Xuan Loc 10,777						26.3							
Thanh Phu 11,138			10.9										
Tieu Can 14,178		9.0											
My Thuan 15,700		8.2											
Binh Dai 16,000		9.8											
Long Thuan 16,800		9.6											
Tan An Hoi 17,700			11.6										
Gia Kiem 20,365	-												
Thanh Dong 22,000				15.8									
Tan Duyet 22,400			10.0										
Thanh Phuoc 23,600							32.9						
Long Thanh 28,300				17.3									
Thanh My Tay 33,500	1.7												
Dieu Hoa 40,800				16.0									
Vinh Thanh Van 44,600	-												
Binh Hoa 82,000				17.6									
Villages	3	5	6	5	2	1	1	-	1	-	1		



look forward to receiving a significantly large amount. Thanh My Tay, for example, while it received only 58,000\$ in 1958, budgeted 477,000\$ in 1959 (in contrast to a budgeted 59,000\$ in 1958).

3. Causes of the major deviants. Since Chapter V contains only one type of source -- reserve funds -- there is no value in searching for the specific causes. However, one might ask the question of exceptional cases whether this level of reserve funds seems to be the normal level. In part that the answer to this is "no" has been established by the under two per cent group discussed above. What remains are the deviants at the other end of the scale -- Thong Binh, Vien An, and Thanh Phuoc villages.

In Thong Binh village this high level of surplus funds for the coming year continues since the 1958 and 1959 proposed amounts were as high as the reported amount in 1958. But, in the other small village, Vien An, a major drop-off was scheduled for 1959; the decrease was from a level of 225,000\$ to 10,000\$. Likewise in the more populous village of Thanh Phuoc a drop-off of major dimensions was anticipated, going from a budgeted 380,000\$ in 1958 to 52,000\$ in 1959.

Thus considering the six cases -- Gia Kiem, Thanh My Tay, and Vinh Thanh Van on the low side, and Thong Binh, Vien An, and Thanh Phuoc on the high side -- no clear pattern of future dependency on this source can be determined for all of these villages. Only in one village -- Thong Binh -- did it appear that a consistent level of dependency would continue.

Figure 11. The percentage of expenditures for "General Administration." Reported for 1958.

Usually much more than "general administration" is reported in Chapter I. In most villages it accounts for the expenditures for all members of the village council. Thus, the head of village law enforcement who is a councilor is paid out of Chapter I expenditures as are other members even though much of their work might be involved in programs otherwise financed largely by expenditures in Chapters II and III. Until a more satisfactory organization is made of the village financial records, it will not be possible to develop precise costs of village functions.

1. General pattern. There is considerable diversity in the pattern of village proportions for Chapter I expenditures. The entire range extends from 13.8 per cent to 68.4 per cent with at least one village in every five per cent bracket between these two extremes. It cannot be said that a major peak or cluster of villages is located at any specified point. The greatest concentration, four villages, is found at both the 25 and 50 per cent levels. Given the fact that 12 villages expend more than 35 per cent of their total expenditures for Chapter I, it is fair to say that this is one of the major expenditure chapters.

2. Relationship to population. With the exception of Binh Dai village, an inverse relationship seems evident between population and proportion of expenditures among villages having less population than Long Thuan. But the extreme change to

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Figure 11

The percentage of expenditures for  
"General Administration." Reported for 1958

Village	Population	5	10	15	20	25	30	35	40	45	50	55	60	65	70
Thong Binh	3,500										37.6				
Vien An	4,400										53.5				
Tuyen Thanh	5,900													68.4	
Nam Can	6,800										47.3				
My Duc	8,000						25.2								
Trung Thanh	9,197									40.6					
Thanh Hoa	9,698									40.9					
An Thanh	9,821							30.3							
Tan Phu	10,323					23.6									
Xuan Loc	10,777					22.2									
Thanh Phu	11,138									41.6					
Tieu Can	14,178								36.3						
My Thuan	15,700				17.7										
Binh Dai	16,000													60.6	
Long Thuan	16,800			14.5											
Tan An Hoi	17,700													64.8	
Gia Kiem	20,365										45.0				
Thanh Dong	22,000							31.4							
Tan Duyet	22,400													58.1	
Thanh Phuoc	23,600						28.1								
Long Thanh	28,300													59.3	
Thanh My Tay	33,500					22.2									
Dieu Hoa	40,800							33.9							
Vinh Thanh Van	44,600			13.8											
Binh Hoa	82,000					25.4									
Villages		-	-	2	1	4	2	3	1	3	4	-	2	2	1



the 64.8 per cent for Tan An Hoi as well as relatively high proportions for several of the other more populous villages dampens any interest in pursuing this.

3. Causes of the major deviants. On the high side are the three villages - Tuyen Thanh, Binh Dai, and Tan An Hoi -- while Long Thuan and Binh Thanh Var are at the other extreme.

What is surprising about the small village of Tuyen Thanh is its enormous expenditure for personnel classified as clerical. While 69,000\$ was spent for the five members of the village council, 563,620\$ went for "clerks." This amount was not fully indicated in the proposed budget for 1958, which shows only 408,000\$ but it was proposed for 1959. Unfortunately, the budget document itself does not indicate what activities were administered by the clerical staff -- it consisted of 24 persons.

For neither Tan An Hoi nor Binh Dai can any single item be identified as causing the heavy balance of payments for general administration. A view of the complete budget does provide some understanding of what occurred, especially in Tan An Hoi; the proposed budget would have expended about 35 per cent of its total budget for general administration. But, in contrast, not only did the reported amount for general administration greatly exceed the proposed amount (437,000\$ in contrast to a proposed 375,000\$) but also total expenditures decreased greatly, from 956,000\$ to 674,937\$. Thus, Chapter



I items were given a high priority and in fact were allowed even to exceed their budgeted amounts. Similarly, but not as evident, the budget in Binh Dai was adjusted with items in other Chapters receiving greater reductions.

It is interesting to contrast Long Thuan, which is at the other extreme of the deviants with only 14.5 per cent expenditures for general administration, with Tan An Hoi, the next largest village, population-wise, which was at the other extreme. Both villages expended about the same amount for Chapter I: Long Thuan expended 462,000\$ and Tan An Hoi, 437,000\$. What accounts for the proportional differences is that Long Thuan also expended large amounts for many other activities, in sharp contrast to more impoverished Tan An Hoi.

In order to appreciate the low proportion of Chapter I expenditures for Vinh Thanh Van, it is worth comparing that village with Dieu Hoa which closely equals Vinh Thanh Van in population, but for which Chapter I expenditures were proportionately much greater, 33.9 per cent. Dieu Hoa, the less populous village, spent more for both personnel and materials within Chapter I. Its personnel expenditure was almost 900,000\$ in contrast to 660,000\$ for Thanh Van An; for materials and services Dieu Hoa spent close to 2.7\$ million while Vinh Thanh spent about 500,000, the major differences being in the expenditures for "equipment purchases and maintenance" and "illumination." Thus, Dieu Hoa, although a smaller village in terms of population far exceeds Tan Van Anh in Chapter I expenditures.

Figure 12. The percentage of expenditures for "Social Affairs."  
Reported for 1958

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The major items in the category of social affairs are the functions of education, public welfare (relief for the poor), and public health. Some funds are also expended for recreational purposes.

1. General pattern. At least in 1958 "social affairs" expenditures did not command a large proportion of the expenditures for these 25 villages. The highest proportion was 21.8 per cent for the fairly populous village of Tan An Hoi. Nineteen of the villages expended under 10 per cent of their funds; two villages, including the populous village of Dieu Hoa, reported no expenditures. However, supporting data show that at least one "social affairs" item -- a nurse -- was financed by the village, but the expenditure was reported in another chapter.
2. Relationship to population. Although most of the relatively high proportions of expenditures for social affairs are located in the most populous villages, the lack of significant contrasts with proportions for other villages refutes any suggestion as to a population relationship.
3. The causes of the major deviants. Only Tan An Hoi will be considered as a major deviant. An examination of its complete budget shows that the factor causing its relatively large expenditure was the amount spent on a maternity. This

Figure 12

The percentage of expenditures for "Social Affairs."  
Reported for 1958

Village	Percent												
Population	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	0.8												
Vien An 4,400	-												
Tuyen Thanh 5,900			10.9										
Nam Can 6,800	0.9												
My Duc 8,000		6.2											
Trung Thanh 9,197		7.4											
Thanh Hoa 9,698		8.7											
An Thanh 9,821		4.5											
Tan Phu 10,323	2.4												
Xuan Loc 10,777			10.6										
Thanh Phu 11,138		9.1											
Tieu Can 14,178		6.0											
My Thuan 15,700	2.5												
Binh Dai 16,000	4.6												
Long Thuan 16,800	1.8												
Tan An Hoi 17,700					21.8								
Gia Kiem 20,365	4.2												
Thanh Dong 22,000	2.4												
Tan Duyet 22,400		8.5											
Thanh Phuoc 23,600													
Long Thanh 28,300			10.2										
Thanh My Tay 33,500		8.4											
Dieu Hoa 40,800	-												
Vinh Thanh Van 44,600			10.7										
Binh Hoa 82,000			11.7										
Villages	10	9	5	-	1								

was estimated at 100,000\$, but the reported expenditure was 126,000\$. That this was an exceptionally large proportion even for Tan An Hoi is indicated by the large drop proposed for the next year, 1959 -- only 10,000\$ was proposed for the maternity and a total of 119,000\$ for the entire Chapter in contrast to 201,000\$ proposed for 1958.



Figure 13. The percentage of expenditures for "Economic Affairs,"  
Reported for 1958.

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This chapter contains the financial activities for both construction and repair-maintenance programs. Construction can include roads as well as buildings; repair and maintenance refer to cleaning of streets as well as repair to roads, bridges and buildings. Likewise, operational costs for village public utilities -- namely water supplies -- may be in this chapter.

1. General pattern. The fact that 12 of the 25 villages expended under 10 per cent for Chapter III activities suggests a fairly unimportant status for these village operations, yet among the other 13 villages, this Chapter accounted for as high as 60 per cent with seven villages spending over 30 per cent. Within each population category there is considerable diversification of the pattern.

2. Relationship to population. This pattern appears as one of the most independent of populations, given the great diversification within each population range. Thong Binh, the least populous village, spent only 4.7 per cent while the other small village of Vien An, 43.9 per cent. At the other end of the population range, while two of the three most populous villages spent over 50 per cent on "Economic Affairs," the most populous spent only 11 per cent.



Figure 13

The percentage of expenditures for  
"Economic Affairs." Reported for 1958

Village Population	Percent												
	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	4.7												
Vien An 4,400									43.9				
Tuyen Thanh 5,900		5.6											
Nam Can 6,800			14.7										
My Duc 8,000							34.4						
Trung Thanh 9,197	-												
Thanh Hoa 9,698					23.8								
An Thanh 9,821			12.3										
Tan Phu 10,323			11.3										
Xuan Loc 10,777					22.8								
Thanh Phu 11,138		8.7											
Tieu Can 14,178		9.3											
My Thuan 15,700	1.0												
Binh Dai 16,000	2.0												
Long Thuan 16,800										46.7			
Tan An Hoi 17,700		8.8											
Gia Kiem 20,365	3.1												
Thanh Dong 22,000	1.0												
Tan Duyet 22,400		9.5											
Thanh Phuoc 23,600										48.0			
Long Thanh 28,300	0.7												
Thanh My Tay 33,500										48.5			
Dieu Hoa 40,800													60.0
Vinh Thanh Van 44,600											51.3		
Binh Hoa 62,000			11.0										
Villages	7	5	4	-	2	-	1	-	1	3	1	-	1

3. Causes of the major deviants. The six villages that spent more than 40 per cent will be considered as the major deviants. However, a few at the other extreme will be included in this examination for they greatly enrich the analysis.

It is interesting to note the sharp contrast between Vien An and Thong Binh, since for all village activities both spent about the same total, about 220,000\$. Vien An, however, spent 110,000\$ for "Economic Affairs" while Thong Binh spent 10,000\$. The major difference was in the 80,000\$ Vien An spent on repair or construction of its village hall. However, for 1959 the total programs for both villages more closely approximate each other -- 180,000\$ for Vien An and 150,000\$ for Thong Binh.

From an examination of the details in the budget of Long Thuan it is evident that that village has a major program of construction underway. The magnitude of this is clearly seen when a comparison is made with the next, more populous village of Tan An Hoi. While in Long Thuan "Economic Affairs" amounted to almost 1.5\$ million; in Tan An Hoi it accounted for slightly less than 60,000\$. For 1959 expenditures were anticipated to remain at the high level in Long Thuan (and to increase up to 220,000\$ in Tan An Hoi). Thus, this high level for 1958 in Long Thuan was not exceptional, at least for a two year period. As indicated in the budget document,

Long Thuan plans on spending a large amount for its electric power system as well as for road and building repair and construction.

The high proportion of "Economic Affairs" expenditures for Thanh Phuoc are the coincidence of a relatively low total for village expenditures, given the population of the village, and a high investment in two programs -- road repair and construction or repair of the village hall. These two items consumed 460,000\$ of the 548,000\$ spent on "Economic Affairs." Accounting for the high proportion in Thanh My Tav is the maintenance and operation of the village's water supply; this consumed almost 85 per cent of the 1.5\$ million expended for "Economic Affairs."

In Dieu Hoa, population 40,800, three items explain the expenditure pattern: road and bridge repairs accounted for slightly over one-half of the expenditures and operation of the water supply for about one-quarter. The most diffused pattern of expenditures occurred in Vinh Thanh Van where -- from evidence given in the budget document -- it can only be said that a general program of repair and construction which was faithfully carried out as proposed accounted for the high proportion of village expenditures. The expenditures in this Chapter, in fact, even exceeded the proposed level. (The writer wonders whether the fact that this village is the province seat may explain its capacity for carrying out its anticipated program so well.)

Figure 14. The percentage of expenditures for "Public or Common Interests." Reported for 1958.

This budgetary classification is used for some village level activities as well as for higher units, namely, the canton, district, and province. Printing costs for village records, largely vital statistic registers, and the purchase of newspapers are prominent in this Chapter. However, the larger amounts -- oftentimes proposed but not reported -- are for district operations since in principle every village helps finance the district by transferring an assessed amount to the district seat village, which serves as the disbursing agent for district operations. Somewhat similarly, villages support cantonal administrations.

1. General pattern. Only in five villages did these consume more than 25 per cent of the total expenditures. In a strong majority, 17 villages, the expenditures were less than 5 per cent. For whatever the reasons might be, all of the villages most affected were in the middle range of population, from 9,000 to 16,000. In four villages, including the two smallest as well as two of the most populous, no expenditures occurred.



Figure 14

The percentage of expenditures for  
"Public or Common Interests." Reported for 1958

Village Population	5	10	15	20	25	30	35	40	45	50	55	60	65
Thong Binh 3,500	-												
Vien An 4,400	-												
Tuyen Thanh 5,900	0.5												
Nam Can 6,800	0.3												
My Duc 8,000	1.0												
Trung Thanh 9,197							31.2						
Thanh Hoa 9,698							34.5						
An Thanh 9,821	3.2												
Tan Phu 10,323						25.2							
Xuan Loc 10,777				18.1									
Thanh Phu 11,138		7.4											
Tieu Can 14,178						26.6							
My Thuan 15,700							33.8						
Binh Dai 16,000	1.5												
Long Thuan 16,800	4.5												
Tan An Hoi 17,700	2.3												
Gia Kiem 20,365	-												
Thanh Dong 22,000		7.3											
Tan Duyet 22,400	1.2												
Thanh Phuoc 23,600	2.4												
Long Thanh 28,300	3.5												
Thanh My Tay 33,500	-												
Dieu Hoa 40,800	0.9												
Vinh Thanh Van 44,600	0.4												
Binh Hoa 62,000	0.2												
Villages	17	2	-	1	-	2	3						



2. Relationship to population. The fact that some of the middle range villages had relatively high expenditures cannot be discounted in evaluating the relationship to population; however, it is likely that exceptional conditions rather than any causal relationship between population and expenditures would account for this pattern, since villages above and below this group fall into a pattern that strongly suggests no causal relationship.

3. Causes of the major deviants. Only the three villages in which expenditures exceeded 30 per cent will be used in this analysis although the other two above 25 per cent could also be included.

In all three villages it is apparent that the expenditures for the district were the major factors. In My Thuan over 90 per cent were for the district. For Thanh Hoa the proportion looks even higher, but in Trung Thanh the pattern gives slightly more emphasis to cantonal operations.

Figure 15. The percentage of expenditures for "Miscellaneous and Unanticipated Expenditures." Reported for 1958.

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This is the general catch-all Chapter, as the title indicates. It includes contributions to provincial Mutual Assistance Funds set up in 1957 as temporary measures to aid the more impoverished villages: it contains the items concerning the repayment of security deposits given by parties involved in the "bidded" taxes; and it provides flexibility in having the items for reserve and unanticipated expenditures, which in some villages are of more importance.

1. General pattern. The relative importance of this Chapter varies considerably among the 25 villages. Although 13 of the 25 villages disbursed less than 15 per cent for items in this Chapter, considerable dispersion of the entire pattern -- from zero to as high as 52.5 per cent -- exists among the other villages. All in all it is by no means an unimportant category of village disbursements, regardless of its miscellaneous nature.

2. Relationship to population. Given the dispersed location of the deviants (those above 40 per cent) as well as relatively low proportions all along the range, no pattern emerges with population other than one of seemingly complete independence.

Figure 15

The percentage of expenditures for  
Miscellaneous and Unanticipated Expenditures." Reported for 1958

Village	Population	5	10	15	20	Percent	25	30	35	40	45	50	55	60	65
Thong Binh	3,500											46.9			
Vien An	4,400	2.6													
Tuyen Thanh	5,900			14.5											
Nam Can	6,800								33.9						
My Duc	8,000			13.3											
Trung Thanh	9,197					20.9									
Thanh Hoa	9,698	-													
An Thanh	9,821												52.5		
Tan Phu	10,323		6.8												
Xuan Loc	10,777		9.6												
Thanh Phu	11,138			10.3											
Tieu Can	14,178		5.4												
My Thuan	15,700											45.0			
Binh Dai	16,000		5.0												
Long Thuan	16,800								31.2						
Tan An Hoi	17,700	2.3													
Gia Kiem	20,365								30.2						
Thanh Dong	22,000					24.7									
Tan Duyet	22,400			13.0											
Thanh Phuoc	23,600				18.5										
Long Thanh	28,300			10.5											
Thanh My Tay	33,500				19.2										
Dieu Hoa	40,800		5.2												
Vinh Thanh Van	44,600				18.5										
Binh Hoa	82,000											45.0			
Villages		3	5	5	3	2	-	3	-	-	-	3	1	-	-

3. Causes of the major deviants. Unfortunately the substance of the expenditures is usually not identified in the budget document when the expenditure falls into the category of "unanticipated." Yet, this category was an important factor in three of the four deviants -- Thong Binh, My Thuan and Binh Hoa. For Thong Binh the other major item was a contribution, probably to the province. In My Thuan and Binh Hoa repayment of security deposits also were major causes. The pattern in An Thanh is more diffused; parts of it are not understood: a "temporary disbursement" and a "delinquent expenditure" accounted for over 50 per cent of the total.

Figure 16. The percentage of expenditures for "Extra-ordinary Expenditures." Reported in 1958.

While the instructions issued by the Bureau of the Budget indicate this Chapter is used only for "extra-ordinary" in contrast even to unforeseen expenditures, in practice it is the major place for making provisions for unanticipated expenditures. Furthermore, the advice that it should be used only for purposes for which there are also "extraordinary" receipts seems to be ignored.\*

1. General pattern. Fairly large "extraordinary" expenditures occurred in eight of the 25 villages, which expended over 15 per cent. The entire range was from zero per cent in eight villages to 33.7 per cent in the fairly populous village of Thanh Dong. While 13 of the 25 villages disbursed less than 5 per cent, considerable spread in the over-all pattern still remains.

2. Relationship to population. Generally, use of this Chapter is concentrated in the more populous villages; beginning at the 10,000 population level; yet exceptions such as My Thuan and Tan An Hoi showing zero expenditures dampen any interest in suggesting a possible relationship to population.

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\*Seven villages reported "extraordinary receipts" (not shown in any table in this series) -- Nam Can, 1.4%; Tan Phu, 11.5%; Xuan Loc, 1.4%; Tieu Can 4.9%; My Thuan, 8.2%; Tan Duyet, 1.03%; and Vinh Thanh Van, 7.2%.



Figure 16

The percentage of expenditures for  
"Extra-ordinary Expenditures." Reported for 1958

Village Population	5	10	15	20	Percent 25	30	35	40	45	50	55	60	65
Thong Binh 3,500	-												
Vien An 4,400	-												
Tuyen Thanh 5,900	-												
Nam Can 6,800	2.8												
My Duc 8,000				19.9									
Trung Thanh 9,197	-												
Thanh Hoa 9,698	-												
An Thanh 9,821	-												
Tan Phu 10,323							30.7						
Xuan Loc 10,777				16.7									
Thanh Phu 11,138					23.0								
Tieu Can 14,178				16.5									
My Thuan 15,700	-												
Binh Dai 16,000						26.3							
Long Thuan 16,800	1.3												
Tan An Hoi 17,700	-												
Gia Kiem 20,365				17.5									
Thanh Dong 22,000							33.7						
Tan Duyet 22,400		7.4											
Thanh Phuoc 23,600	2.4												
Long Thanh 28,300				15.8									
Thanh My Tay 33,500	1.7												
Dieu Hoa 40,800	0.3												
Vinh Thanh Van 44,600		5.4											
Binh Hoa 82,000		6.7											
Villages	13	3	-	5	1	1	2	-	-	-	-	-	-

3. Causes of major deviants. Since no information as to the specifics of the causes for the extraordinary expenditures are reported in any of the deviants, no opportunity exists for gaining direct insight into the nature of the local circumstances that evoked these relatively high expenditures. A related question, however, can be examined: to what extent do the villages anticipate these "extraordinary" expenditures? The answer to this is that the reaction of the villages varies considerably. In Tan Phu it is apparent that the village anticipated a similarly large expenditure for the following year since it raised its proposed expenditure from 11,000\$ in 1958 to 160,000\$ in 1959, the reported expenditure in 1958 amounting to 160,000\$. In the other major deviant -- Thanh Dong village -- regardless of the major increase in reported expenditures over anticipated in 1958 (234,000\$ in contrast to a proposed 55,000\$) the village even lowered its estimate slightly for 1959, to 54,400\$. A more moderate reaction occurred in Binh Dai village where after the reported amount zoomed up to 122,000\$ after an estimate of 26,000\$, the 1959 proposal was a compromise of 90,000\$. Thus, three separate patterns of reactions to the extraordinary expenditures were found in these three major deviant villages.

### In Review

This study has noted some characteristics of 25 different village financial patterns as found in their 1959 budget documents. These 25 villages rank among the financial "elite" of Viet Nam since they submitted proposed budgets exceeding 500,000\$, which places them within at least the top ten per cent of all 2,600 villages. While some observations were made of the proposed or anticipated receipts and expenditures, most emphasis was placed on the reported or actual finances for 1958.

The proposed when compared with reported finances provide some insight into administrative behavior of village (and possibly higher) officials involved in the preparation of the village budgets. Generally in the practices of government it is customary to under-estimate receipts and over-estimate expenditures, a practice protecting the operating official from a financial drouth. Was this behavior pattern found in these villages? On the receipts side the local officials did not strongly follow this practice -- only a bare majority of 13 villages had underestimated their receipts. Among the deviants, the error of overestimating went as high as -71% per cent while altogether in four villages the error exceeded -28 per cent. However, a more customary pattern occurred in the expenditures. The typical behavior of

overestimating expenditures occurred in 19 of the 25 villages. Extremely large errors (from -56 to -69 per cent) were found in four of these villages. Thus, at least in part these villages followed the assumed practices of budgeting for the coming year.

Throughout the study an attempt was made to identify possible relationships between the financial and population characteristics to the extent of asking if any correlation existed either negatively or positively, between the total population of the village and the financial data. Insofar as the writer could determine with the aid of the various correlation patterns shown in the preceding tables, no strong patterns emerged. In most cases similar relationships could be found among some of the least and some of the most populous villages at any time. However, rather than suggest this finding as conclusive, it is much wiser to point to its shortcomings -- that neither the population nor financial data were adjusted for some of their built-in variables that could counter-balance any tendency for a pattern to emerge. These variables include a mixture of urban and rural settlements, receipts and expenditures for district and provincial administrations, and major capital investments that might be limited to only the given fiscal year. Until the data can be refined, the question of population-financial relationships must remain unanswered.



In the examination of most of the preceding tables emphasis was placed on noting the village variations within each of the budgetary categories of receipts and expenditures rather than among the categories. To probe into those variations, further research was conducted in an effort to explain the major deviants. In contrast, in this summary the emphasis is placed on the overall comparison of all major categories of receipts and expenditures. Figure 17 summarizes the receipts pattern and Figure 18, the expenditures.

The importance of Chapter III, "Bidden Taxes," as a major source of village receipts is clearly depicted by the pattern in Figure 17. The median village obtained about 35 per cent of its total receipts from this source. Fourteen of the twenty five villages received from 25 to 40 per cent of their receipts from it, and five villages, over 50 per cent. Although no complete tabulation was made of the specific bidden taxes, it became apparent that the most important was the market tax. However, it should be recalled that in one village the outstanding "bidden" tax was a tax on fishing sites.

Second in importance among the receipt sources was Chapter IV, "Miscellaneous Sources." Again although no full evaluation was made, a major source in the Chapter was the police fines. Ranking fourth in importance was Chapter I "Surcharges and Miscellaneous Taxes," although in three

Figure 17

Summary: sources of village receipts  
Reported for 1958

Budgetary Chapter

	I	II	III	IV	V	VI
	Surcharges and Misc. Taxes	Village Revenues	Bidder Taxes	Misc. Sources	Surplus	Extra- Ordinary
Per cent						
65-70				1		
60-65			2	-		
55-60			-	1	1	
50-55			3	1	1	
45-50	1	1	1	-	-	
40-45	1	-	1	2	1	
35-40	1	-	5	3	-	
30-35	-	-	37	1	1	
25-30	-	1	6	3	1	
20-25	2	-	1	2	2	
15-20	-	1	1	4	5	
10-15	7	3	1	3	67	1
5-10	67	3	-	2	5	2
0-5	7	167	1	2	3	227
Villages	25	25	25	25	25	25

37 = median

villages from 35 to about 50 per cent of the total receipts came from sources within this chapter. Discounting the "extraordinary" receipts, least important source of village receipts was Chapter II, "Village Revenues," which come from village owned properties, primarily rice fields and gardens.

It is easily seen in Figure 18 that "General Administration," which is basically the village council and its staff, consumes the major proportion of expenditures in these villages. However, there are important exceptions to this pattern. With the median close to 35 per cent, the distribution also shows seven villages in which less than 25 per cent was expended for council and council-clerical staffs. Yet, also within the entire distribution are five villages in which "General Administration" consumed from 55 to 70 per cent of the total village expenditures.

Second in importance in the expenditure pattern was "Economic Affairs," but its median of not more than 15 per cent places it considerably below first-ranking "General Administration." Yet it should be remembered that many villages had anticipated spending much larger amounts for "Economic Affairs," which therefore served, in effect, as the "soft under-belly" of village expenditures, regardless of their importance to economic development in the rural areas. If the expenditures had been made, "Economic Affairs" would have had a ranking close to that for "General Administration." All of the other expenditure chapters had medians under 10 per cent, giving them a severely limited role in village financial patterns.

Figure 18

Summary: purposes of village expenditures  
Reported for 1958

	I	II	III	IV	V	VI
	General Admin.	Social Affairs	Economic Affairs	Common Interests	Misc. Unantcptd	Extra-ordinary
Per cent						
65-70	1					
60-65	2		1			
55-60	2		-			
50-55	-		1			
45-50	4		3		1	
40-45	3		1		3	
35-40	1		-		-	
30-35	∠37		1	3	-	2
25-30	2		-	2	3	1
20-25	4	1	2	-	-	1
15-20	1	-	-	1	2	5
10-15	2	5	∠47	-	3	-
5-10	-	∠97	5	2	∠57	3
0-5	-	10	7	∠177	5	∠137
Villages	25	25	25	25	3	25

∠N7 = median



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(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
<b>R I</b>			
Allow. Village Council	97,200\$	84,257\$	58,934\$
Village Personnel	8,400	8,400	8,400
Hamlet chiefs	21,600	21,600	21,600
Workers	6,000	6,000	6,000
Total:	<u>133,200\$</u>	<u>120,257\$</u>	<u>94,934\$</u>
<b>Materials</b>			
Village Office	4,920\$	5,200\$	2,500\$
Purch+Maint.equip.	8,000	8,000	
Illumination	600	600	460
Travel. Meeting	6,000	6,000	4,789
Clothing Militiamen	6,000	3,000	
Total:	<u>25,520\$</u>	<u>22,800\$</u>	<u>7,749\$</u>
<b>R II</b>			
Sanitary Personnel	18,000\$	18,000\$	\$
Purch+Maint.Schools	15,000	15,000	
Social Affairs	1,800	1,800	1,800
Prize Distribution	200	200	
Total:	<u>17,000\$</u>	<u>17,000\$</u>	<u>1,800\$</u>
<b>R III</b>			
Repair School	20,000\$	20,000\$	\$
Village Hall		50,000	
Guard Post	20,000		10,000
Market	10,000		
Roads	20,000		
Bridges		30,000	
Village Hall	50,000		
Dinh		20,000	
Maternity	30,000	30,000	
Total:	<u>150,000\$</u>	<u>150,000\$</u>	<u>10,000\$</u>
<b>R IV</b>			
tribution to district	48,000\$		
Total:	<u>48,000\$</u>		
<b>R V</b>			
icipated	65,000\$	100,000\$	70,000\$
tribution [to ?]	62,000	125,000	31,000
e	100,000	110,000	
Total:	<u>227,000\$</u>	<u>335,000\$</u>	<u>101,000\$</u>
<b>R VI</b>			
icipated	73,398\$	36,322\$	
Total:	<u>73,398\$</u>	<u>36,322\$</u>	

## APPENDIX A

1959 Village Budgets of 500,000\$ and Above --  
Village Population Under 5,000.

### 1. Thong Binh Village, Kien Phong Province, SVN-West (Population 3,500)

#### (a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1957 Reported</u>
CHAPTER I			
Rice fields	1,000\$	1,000\$	
Boats	150	500	
Buffaloes	9,500	4,000	9,000
Total:	<u>10,650\$</u>	<u>5,500\$</u>	<u>9,000\$</u>
CHAPTER II			
Fishes-pools-location	\$	2,000\$	
Miscellaneous	30,000	30,000	28,000
Total:	<u>30,000\$</u>	<u>32,000\$</u>	<u>28,000\$</u>
CHAPTER III			
Fishing Sites	330,500\$	376,200\$	189,000\$
	<u>330,500\$</u>	<u>376,200\$</u>	<u>189,000\$</u>
CHAPTER IV			
Registration	7,000\$	6,000\$	7,000\$
Security Deposit		40,000	
Total:	<u>7,000\$</u>	<u>46,000\$</u>	<u>7,000\$</u>
CHAPTER V			
Fund in Prov. Tréas.	238,800\$	218,700\$	238,000\$
Fund in Village Tréas.	10,268	22,979	10,000
Total:	<u>249,068\$</u>	<u>241,679\$</u>	<u>248,000\$</u>
<u>Summary</u>			
CHAPTER I	10,650\$	5,500\$	9,000\$
II	30,000	32,000	28,000
III	330,500	376,200	189,000
IV	7,000	46,000	7,000
V	249,068	241,679	248,000
Total Receipts:	<u>627,218\$</u>	<u>701,379\$</u>	<u>484,000\$</u>
	=====	=====	=====

Summary

CHAPTER I	158,720\$	143,057\$	102,683\$
II	35,000	35,000	1,800
III	150,000	150,000	10,000
IV	48,000		
V	227,000	335,000	101,000
VI	73,398	36,322	
Total Expenditures:	<u>692,118\$</u> =====	<u>699,379\$</u> =====	<u>215,483\$</u> =====

(c) Explanatory Notes

## Salaries and Allowances:

Village Chiefs	1,900\$ x 12 = 22,800\$
Police	1,800 x 12 = 21,600
Finance	1,800 x 12 = 21,600
Agricultural	1,400 x 12 = 16,800
Civil Status	1,200 x 12 = 14,400
	<u>97,200\$</u>

Village Clerks	8,400\$
Permanent workers	6,000
6 Hamlet Chiefs	21,600
	<u>36,000\$</u>



## Villages Under 5,000 Population

2. Vien An Village, Ba Xuyen Province, SVN-West Region.  
(Population 4,400)(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice Fields	21,245\$	21,245\$	6,000\$
Urban public Lands	10,004	10,803	2,000
Licenses	2,000	2,006	1,966
Boats	1,024	1,024	132
Oxen	7,530	7,530	4,800
Carts	150	150	
Total:	<u>41,953\$</u>	<u>42,758\$</u>	<u>14,898\$</u>
Art.2 Diverse Taxes	-	-	-
CHAPTER II			
Art. 1 Public Rice Lands	232,500\$	225,000\$	221,529\$
Urban Public Lands	10,807		12,856
Total:	<u>243,307\$</u>	<u>225,000\$</u>	<u>234,385\$</u>
CHAPTER III			
Art.1 Fishing sites	<u>4,650\$</u>	<u>4,650\$</u>	<u>4,650\$</u>
Total:	<u>4,650\$</u>	<u>4,650\$</u>	<u>4,650\$</u>
CHAPTER IV			
Art.1 Fines	190\$	190\$	\$
Registration	1,000	1,620	1,585
Reimbursement: Loans	150,000	150,000	7,200
Previous years	60,000	55,478	21,319
Miscellaneous	5,000	10,000	1,274
Total:	<u>216,190\$</u>	<u>217,288\$</u>	<u>31,378\$</u>
CHAPTER V			
Cash in Provincial Treasury	8,000\$	220,999\$	220,999\$
Cash in Village	<u>2,700</u>	<u>6,610</u>	<u>6,610</u>
Total:	<u>10,700\$</u>	<u>227,609\$</u>	<u>227,609\$</u>
<u>Summary</u>			
CHAPTER I	41,953\$	42,758\$	14,898\$
II	243,307	225,000	234,385
III	4,650	4,650	4,650
IV	216,190	217,288	31,378
V	<u>10,700</u>	<u>227,609</u>	<u>227,609</u>
Total Receipts:	<u>516,800\$</u>	<u>717,305\$</u>	<u>512,920\$</u>
	=====	=====	=====

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allow:Village Council	82,800\$	69,949\$	60,850\$
Village Personnel	12,000	12,000	12,000
Hamlet chiefs and let	21,600	22,800	21,600
Messengers	9,600	9,600	9,600
Total:	<u>126,000\$</u>	<u>114,349\$</u>	<u>104,050\$</u>
Art.2 Materials			
Village Office	4,200\$	4,300\$	1,200\$
Purch+Maint.: Equipt.	12,800	12,800	9,000
Illumination	2,400	2,400	1,776
Ceremonies		2,000	
Travel.+ Meeting	8,000	7,200	7,000
Taxes of Village	7,000	7,000	
Contribution: "Train- ing Course"	5,000		
Total:	<u>39,400\$</u>	<u>35,700\$</u>	<u>18,976\$</u>
CHAPTER II (no report)			
CHAPTER III			
Art.1 Personnel: Public works	37,820\$		<u>21,050\$</u>
Art.2 Roads			
Bridges	10,000	10,000	
Village Hall	20,000	200,000	80,000
School	70,000		
Maternity	30,000	30,000	
Total:	<u>180,000\$</u>	<u>290,000\$</u>	<u>80,000\$</u>
CHAPTER IV			
Clerk of Canton Chief		6,000\$	
Total:		<u>6,000\$</u>	
CHAPTER V			
Contribution to Province			
Budget	40,000\$	\$	\$
Mutual Assistance Fund	51,680	71,730	5,925
Reserve		60,000	
Total:	<u>91,680\$</u>	<u>131,730\$</u>	<u>5,925\$</u>
CHAPTER VI (no report)			
	<u>Summary</u>		
CHAPTER I	165,400\$	150,049\$	123,026\$
II	-	-	-
III	217,820	290,000	101,050
IV		6,000	
V	91,680	131,730	5,925
VI	-	-	-
Total Expenditures:	<u>474,900\$</u> =====	<u>577,779\$</u> =====	<u>230,001\$</u> =====

(c) Explanatory Notes

## Salaries and Allowances:

Village Chief	1,900\$ x 12 =	22,800\$
Police	1,800 x 12 =	21,600
Finance	1,800 x 12 =	21,600
Civil Status	1,400 x 12 =	16,800
		<u>82,800\$</u>

6 Hamlet Chiefs (300 x 6) x 12 = 21,600\$

Secretary	12,000\$
Liaison Agent	9,600
	<u>21,600\$</u>

## APPENDIX B

1959 Village Budgets of 500,000\$ and Above --  
Village Population 5,000 - 15,000.

### 1. Tuyên Thanh Village, Kiên Tường Province, SVN-West Region. (Population 5,900)

#### (a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	1,387\$	2,960\$	2,086\$
Urban land	5,122	6,261	10,433
Houses <sup>1</sup>	33,929	9,855	9,877
Licenses	50,000	29,596	67,242
Boats	426	1,168	571
Buffaloes	4,150	3,100	4,700
Total:	<u>95,014\$</u>	<u>52,940\$</u>	<u>94,909\$</u>
Art.2 Station	<u>7,000\$</u>		<u>3,300\$</u>
Total:	<u>7,000\$</u>		<u>3,300\$</u>
CHAPTER II			
Income: Garden	30,000\$	\$	30,000\$
Public lands	18,512	18,512	23,024
Houses	30,000		15,243
Total:	<u>78,512\$</u>	<u>18,512\$</u>	<u>68,267\$</u>
CHAPTER III			
Art.1 Market	204,600\$	102,200\$	102,204\$
Slaughtering	111,000	60,000	86,450
Berthage	10,000	10,000	8,800
Fishing (River)	55,320	41,720	41,720
Fishing pools	40,700	34,500	34,500
Total:	<u>421,620\$</u>	<u>248,420\$</u>	<u>273,674\$</u>
CHAPTER IV			
Art.1 Fines by village		\$	480\$
Fines by police	100,000	100,000	187,400
Registration		10,000	
Legalisation	2,000	1,000	3,279
Reimbursement by Teachers			17,600
Previous years <sup>2</sup>	33,780	36,100	3,786
Miscellaneous		100,000	188,050
Total:	<u>135,780\$</u>	<u>247,100\$</u>	<u>400,595\$</u>
CHAPTER V			
Cash in provincial Treasury	126,900\$	94,162\$	94,162\$
Cash in village	21,456	2,086	2,086
Total:	<u>148,356\$</u>	<u>96,248\$</u>	<u>96,248\$</u>



Tuyên Thanh Village

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Summary

CHAPTER I	102,014\$	52,940\$	98,209\$
II	78,512	18,512	68,267
III	421,620	248,420	273,674
IV	135,780	247,100	400,595
V	148,356	96,24\$	96,248
Total Receipts:	<u>886,282\$</u>	<u>663,220\$</u>	<u>936,983\$</u>

1.

(b) Expenditures

	1959	1958	1958
	Proposed	Proposed	Reported
CHAPTER I			
Art.1 Allowances: Vil.Council	80,400\$	81,080\$	68,767\$
Clerks	562,200	408,000	563,620
Hamlet chiefs	12,000		3,150
Total:	<u>654,600\$</u>	<u>489,080</u>	<u>635,537\$</u>
Art.2 Materials			
Village office	5,000\$	5,000\$	3,923\$
Purch+maint: equipment	5,000	15,000	1,900
Illumination	3,000	4,000	2,050
Ceremonies	2,000	5,000	500
Travel	9,600	3,600	2,590
Total:	<u>24,600\$</u>	<u>32,600\$</u>	<u>10,963\$</u>
CHAPTER II			
Art.1 Personnel			
Sanitation agents	64,800\$	57,600\$	64,700\$
Total:	<u>64,800\$</u>	<u>57,600\$</u>	<u>64,700\$</u>
Art.2 Purch+maint: equipment	5,000\$	5,000\$	13,520\$
Social affairs	5,000	5,000	18,045
Burial of poor	2,000	1,000	7,074
Repair: school	20,000		
Total:	<u>32,000\$</u>	<u>11,000\$</u>	<u>38,639\$</u>
CHAPTER III			
Art.1 Inspection of meat	6,700\$		7,114
Total:	<u>6,700\$</u>		<u>7,114</u>
Art.2 Repair: houses	10,000\$	\$	\$
roads		10,000	44,772
village hall	50,000	30,000	8,356
Total:	<u>60,000\$</u>	<u>40,000\$</u>	<u>53,128\$</u>
CHAPTER IV			
Printing	2,000\$	2,000\$	\$
Newspapers + Magazine	2,500	1,500	4,500
Office materials		8,000	
Total:	<u>4,500\$</u>	<u>11,500\$</u>	<u>4,500\$</u>

Tuyên Thanh Village

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CHAPTER V

Unanticipated	20,000\$	5,000\$	137,379\$
Reserve	19,083	16,441	
Total:	<u>39,083\$</u>	<u>21,441\$</u>	<u>137,379\$</u>

Summary

CHAPTER I	679,200\$	521,680\$	646,500\$
II	96,800	68,600	103,339
III	66,700	40,000	53,128
IV	4,500	11,500	4,500
V	39,083	21,441	137,379
Total Expenditures:	<u>886,283\$</u>	<u>663,221\$</u>	<u>944,846\$</u>

(c) Explanatory Notes

<sup>1</sup>Due to the increase of the rate of rent.

<sup>2</sup> Previous years	<u>1957</u>	
	Rice	676\$30
	Land	3,108.30
	Fishing	<u>28,532.00</u>
		32,316\$60

	<u>1958</u>	
	Rice	873\$98
	Boat	596.50
		<u>1,470\$48</u>

Village Council Members	
Village chief	22,800\$
Finance	21,600
Police	21,600
Civil Status	<u>14,400</u>
	80,400\$

Personnel of Village	
1 clerk	30,000\$
2 "	54,000
3 "	75,600
7 "	168,000
2 "	45,600
9 "	<u>189,000</u>
	562,200\$

2. Nam Can Village, An Xuyên Province, SVN-West Region.  
(Population 6,800)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Houses	14,930\$	14,800\$	80\$
Licenses	66,030	64,880	37,900
Boats	2,080	2,010	390
Berthage	50,000	50,000	41,990
Total:	<u>133,040\$</u>	<u>131,690\$</u>	<u>80,360\$</u>
CHAPTER II			
Public land			150\$
Total:			<u>150\$</u>
CHAPTER III			
Market	100,000\$	100,000\$	65,070\$
Slaughtering	7,200	5,400	6,860
Fishing sites	373,000	300,000	373,500
Total:	<u>480,200\$</u>	<u>405,400\$</u>	<u>445,430\$</u>
CHAPTER IV			
Fines	3,000\$	3,000\$	2,190\$
Registration	8,000	3,500	7,330
Previous years	34,190	170,160	62,800
Total:	<u>45,190\$</u>	<u>176,660\$</u>	<u>72,320\$</u>
CHAPTER V			
Cash in provincial treasury	129,210\$	39,950\$	45,950\$
Cash in village	8,390	4,900	44,120
Total:	<u>137,600\$</u>	<u>44,850\$</u>	<u>90,070\$</u>
CHAPTER VI			
Unanticipated	10,000\$	20,000\$	10,000\$
Total	<u>10,000\$</u>	<u>20,000\$</u>	<u>10,000\$</u>
<u>Summary</u>			
CHAPTER I	133,040\$	131,690\$	80,360\$
II			150
III	480,200	405,400	445,430
IV	45,190	176,660	72,320
V	137,600	44,850	90,070
VI	10,000	20,000	10,000
Total Receipts:	<u>806,030\$</u>	<u>778,600\$</u>	<u>698,330\$</u>
	=====	=====	=====

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Allowances: Vil. Council	110,400\$	88,240\$	65,330\$
Personnel	26,400	21,600	12,510
Finance Officer	50,400	84,000	42,000
Workers	12,000	10,800	2,700
Village guards		162,000	19,800
Total:	<u>199,200\$</u>	<u>366,640\$</u>	<u>142,340\$</u>
Art.2 Office supply	6,000\$	4,800\$	4,570\$
Purchase + Maintenance	30,000	5,000	5,000
Illumination	10,000	3,000	1,900
Ceremonies	20,000	8,000	6,490
Meetings + Travel	10,000	3,000	3,320
Food for prisoners	1,000	1,000	
Clothes for personnel	16,000	4,500	3,100
" workers	10,000	10,000	2,540
Transportation: Pers.	10,000	5,000	9,550
Total:	<u>113,000\$</u>	<u>44,300\$</u>	<u>36,470\$</u>
CHAPTER II			
Purch+maint: School	30,000\$	10,000\$	190\$
Social affairs	3,000	3,000	
Burial of poor	5,000	1,000	270
Removal of garbage	6,000	2,000	1,500
Youth Sports	10,000	10,000	1,500
Total:	<u>54,000\$</u>	<u>26,000\$</u>	<u>3,460\$</u>
CHAPTER III			
Art.1 Public works: personnel	12,000\$	12,000\$	3,500\$
	<u>12,000\$</u>	<u>12,000\$</u>	<u>3,500\$</u>
Art.2 Materials	2,000\$	1,000\$	160\$
Repair: roads	50,000	20,000	2,310
: market	70,000		
: village hall	70,000	120,000	49,510
Total:	<u>192,000\$</u>	<u>141,000\$</u>	<u>51,980\$</u>
CHAPTER IV			
Newspapers	2,000\$	1,000\$	1,050\$
Total:	<u>2,000\$</u>	<u>1,000\$</u>	<u>1,050\$</u>
CHAPTER V			
Unanticipated	120,630\$	14,000\$	27,780\$
<u>[?]</u>	<u>230,200</u>	<u>167,000</u>	<u>100,180</u>
Total:	<u>350,830\$</u>	<u>181,000\$</u>	<u>127,960\$</u>

Nam Can Village

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CHAPTER VI

Unanticipated

10,000\$	7,620\$	10,730\$
<u>10,000\$</u>	<u>7,620\$</u>	<u>10,730\$</u>

Summary

CHAPTER I	312,200\$	410,940\$	178,810\$
II	54,000	26,000	3,460
III	204,000	153,000	55,480
IV	2,000	1,000	1,050
V	350,830	181,000	127,960
VI	10,000	7,620	10,730
Total Expenditures:	<u>933,030\$</u>	<u>779,560\$</u>	<u>377,490\$</u>
	=====	=====	=====

3. My Duc Village, Kiên Giang Province, SVN-West Region.  
(Population 8,000)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Rice	1,900\$	1,900\$	811\$
Various crops	2,200	2,200	392
Houses	65,000	11,200	30
Buildings		6,000	
Licenses	70,000	70,600	60,072
Boats	500	300	569
Buffaloes	2,400	100	5,060
Oxen	18,000	4,700	12,200
Carts	1,000	1,240	740
Pedicabs	300	260	
Total:	<u>161,300\$</u>	<u>99,500\$</u>	<u>79,874\$</u>
CHAPTER II			
Gas station	400\$	400\$	\$
Public lands	5,000	3,300	9,312
Houses	21,000	20,800	15,360
Rice fields	3,000	3,000	
Fruits	1,000	600	1,100
Total:	<u>30,400\$</u>	<u>28,100\$</u>	<u>25,772\$</u>



## CHAPTER III

Market	268,000\$	157,500\$	131,250\$
Slaughter house	25,100	25,000	20,833
Berthage	70,800	50,000	45,837
Fishing sites	4,100	3,900	6,545
Vehicles station	30,000	48,500	40,416
Water	50,000	25,000	68,608
Total:	448,000\$	309,900\$	313,489\$

## CHAPTER IV

Fines by police	20,000\$	36,000\$	19,282\$
Registration	40,000	46,000	39,065
Previous years	50,000	16,000	54,770
Security	60,650	28,100	28,100
Miscellaneous	120,000	154,500	195,066
Total:	290,650\$	280,600\$	336,283\$

## CHAPTER V

Cash in provincial Treasury	\$	84,000\$	84,000\$
Cash in village	12,650	6,900	6,919
Total:	12,650\$	90,900\$	90,919\$

## CHAPTER VI

Unanticipated	7,000\$	7,000\$	
	7,000\$	7,000\$	

Summary

CHAPTER I	161,300\$	98,500\$	79,874\$
II	30,400	28,100	25,772
III	448,000	309,900	313,489
IV	290,650	280,600	336,283
V	12,650	90,900	90,919
VI	7,000	7,000	
Total receipts:	950,000\$	815,000\$	846,337\$
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allowances: Vil.Council	166,000\$	114,500\$	82,047\$
Personnel	12,000	9,000	10,999
Clerk	57,600	14,400	18,450
Hamlet chiefs	18,000	25,200	19,550
Youth + sports	3,600		
Transp. of militiamen	9,000	9,000	10,534
Total:	166,200\$	172,100\$	141,580\$

## My Duc Village

## Art. 2 Materials

Office equipment	6,000\$	6,200\$	5,772\$
Purchase + maintenance	5,000	7,000	7,118
Mails + telegram	5,000	2,000	2,106
Illumination	30,000	30,000	32,324
Ceremonies	13,000	10,000	6,723
Travel + meetings	3,000	3,000	2,851
Food for prisoners	5,000	5,000	2,944
Registers	1,000	1,000	
Clothes of guards	7,000	17,000	3,907
Police post equipment	6,000	6,000	4,316
Total:	<u>81,200\$</u>	<u>87,200\$</u>	<u>68,061\$</u>

## CHAPTER II

## Art.1 Sanitation

Teachers	19,200		
Workers	14,600		
Inspection of meat	7,000	9,000	5,436
Total:	<u>51,400\$</u>	<u>9,000\$</u>	<u>5,436\$</u>

## Art. 2 Materials

Purchase + maintenance	3,000\$	3,000\$	2,370\$
Social affairs	500	500	
Burial of poor	3,000	3,000	1,472
Removal of garbage	55,000	55,000	42,522
Total:	<u>112,900\$</u>	<u>70,500\$</u>	<u>51,800\$</u>

## CHAPTER III

## Art. 1 Workers

Personnel	72,000	34,000	62,075
Total:	<u>257,000\$</u>	<u>267,000\$</u>	<u>265,877\$</u>

## Art. 2 Materials

Plant	6,000\$	5,000\$	7,963\$
Roads	2,000	2,000	
Total:	<u>8,000\$</u>	<u>7,000\$</u>	<u>7,963\$</u>

## Art. 3 Repair: Village hall

Houses	5,000	5,000	8,940
Bridge +			
Slaughter house	10,000	10,000	1,454
Total:	<u>290,000\$</u>	<u>32,000\$</u>	<u>20,357\$</u>

## CHAPTER IV

Printing	7,000\$	7,000\$	8,240\$
Newspapers	1,000	1,000	
Total:	<u>8,000\$</u>	<u>8,000\$</u>	<u>8,240\$</u>

My Duc Village

B-8

CHAPTER V

Maintenance:Mac Cũ Tomb	2,000\$	2,000\$	\$
Security	60,650	28,100	26,450
Mutual Assistance Fund	162,000	82,000	84,144
Reserve		18,000	
Total:	<u>224,650\$</u>	<u>130,100\$</u>	<u>110,594\$</u>

CHAPTER VI

Unanticipated	<u>36,750\$</u>	<u>38,100\$</u>	<u>165,543\$</u>
	36,750\$	38,100\$	165,543\$

Summary

CHAPTER I	247,200\$	259,300\$	209,641\$
II	112,900	70,500	51,800
III	290,000	299,000	286,234
IV	8,000	8,000	8,240
V	224,650	130,600	110,594
VI	<u>36,750</u>	<u>38,100</u>	<u>165,543</u>
Total Expenditures:	<u>1,919,500\$</u>	<u>805,500\$</u>	<u>832,052\$</u>
	=====	=====	=====

(c) Explanatory notes

Village chief	22,800\$
Finance	21,600
Police	<u>21,600</u>
	66,000\$

4 clerks	57,600\$
Permanent worker	<u>12,000</u>
	69,600\$

2 hamlet chiefs	7,200\$
6 "	<u>10,800</u>
	18,000\$

Workers: daily salary	47\$25
"	52.00
"	40.00

4. Trung Thanh Village, Vinh Binh Province, SVN-West Region,  
(Population 9,197)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	7,500 <sup>₺</sup>	7,100 <sup>₺</sup>	7,501 <sup>₺</sup>
Various crops	3,500	300	3,595
Houses	1,800 <sup>a</sup>		
Licenses	8,500	6,000	8,477
Boats	800	800	786
Animals	4,300	3,300	4,492
Total	26,400 <sup>₺</sup>	17,500 <sup>₺</sup>	24,851 <sup>₺</sup>
CHAPTER II			
Public land	80,000 <sup>₺</sup>	60,800 <sup>₺</sup>	88,399 <sup>₺</sup>
Total	80,000 <sup>₺</sup>	60,800 <sup>₺</sup>	88,399 <sup>₺</sup>
CHAPTER III			
Market	105,000 <sup>₺</sup>	105,000 <sup>₺</sup>	96,250 <sup>₺</sup>
Slaughtering	24,000	24,000	24,000
Berthage	22,000	22,000	20,163
Fishing	29,300	29,300	26,851
Total	180,300 <sup>₺</sup>	180,300 <sup>₺</sup>	167,264 <sup>₺</sup>
CHAPTER IV			
Fines	30,000 <sup>₺</sup>	50,000 <sup>₺</sup>	27,340 <sup>₺</sup>
Sale of unused material		2,000	
Registration	25,000	25,000	26,825
Loans	44,000	80,000	71,515
Security deposit	16,000	15,000	
Miscellaneous		110,000	116,805
Total	115,000 <sup>₺</sup>	282,000 <sup>₺</sup>	242,485 <sup>₺</sup>
CHAPTER V			
Cash in provincial treasury	107,300 <sup>₺</sup>	5,000 <sup>₺</sup>	107,317 <sup>₺</sup>
Cash in village	15,000	46,100	
Total	122,300 <sup>₺</sup>	51,100 <sup>₺</sup>	107,317 <sup>₺</sup>
<u>Summary</u>			
CHAPTER I	26,400 <sup>₺</sup>	17,500 <sup>₺</sup>	24,851 <sup>₺</sup>
II	80,000	60,800	88,399
III	180,300	180,300	167,264
IV	115,000	282,000	242,485
V	122,300	51,100	107,317
Total Receipts	524,000 <sup>₺</sup> =====	591,700 <sup>₺</sup> =====	630,316 <sup>₺</sup> =====

<sup>a</sup>"20 houses"

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Allow. village council	82,800 <sup>¢</sup>	61,600 <sup>¢</sup>	76,356 <sup>¢</sup>
Vil. personnel: salary	95,600	92,000	95,374
Village hall: stationery	5,000	6,000	4,697
Purchase + Maintenance	3,000	4,000	
Illumination	10,000	10,000	17,056
Ceremonies	4,000	7,000	1,500
Meeting	7,000	6,000	7,998
Food for Prisoners		6,000	14,349
Total	<u>207,400<sup>¢</sup></u>	<u>192,600<sup>¢</sup></u>	<u>217,330<sup>¢</sup></u>
CHAPTER II			
Sanitary pers. salary	9,800 <sup>¢</sup>		
Purchase + Maintenance		30,000	2,869
Water-Plant Materials	15,000	17,500	11,680
School repair	20,000	20,000	
Village hall repair	50,000	40,000	25,000
Total	<u>94,800<sup>¢</sup></u>	<u>107,500<sup>¢</sup></u>	<u>39,549<sup>¢</sup></u>
CHAPTER IV			
Printing	2,000 <sup>¢</sup>		
Canton Ch. Off. (Stationery)		69,800	35,000
Exp. for the district	50,000	100,000	132,094
Total	<u>52,000<sup>¢</sup></u>	<u>169,800<sup>¢</sup></u>	<u>167,094<sup>¢</sup></u>
CHAPTER V			
Loans	23,700 <sup>¢</sup>	23,700 <sup>¢</sup>	
Security deposit	16,000	15,000	
Unanticipated	145,100	83,000	111,613
Total	<u>184,800<sup>¢</sup></u>	<u>121,700<sup>¢</sup></u>	<u>111,613<sup>¢</sup></u>

Summary

CHAPTER I	207,400 <sup>¢</sup>	192,600 <sup>¢</sup>	217,330 <sup>¢</sup>
II	94,800	107,500	39,549
III			
IV	52,000	169,800	167,094
V	184,800	121,700	111,613
Total Expenditures	<u>539,000<sup>¢</sup></u> =====	<u>591,600<sup>¢</sup></u> =====	<u>535,586<sup>¢</sup></u> =====

(c) Explanatory Notes

Village Chief	22,800 <sup>¢</sup>
Police	21,600
Finance	21,600
Assistant	16,800
	<u>82,800<sup>¢</sup></u>



5. Thanh Hoa Village, Dinh Tuong Province, SVN-West Region  
(Population 9,698)(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	1,627 <sup>₪</sup>	1,627 <sup>₪</sup>	1,501 <sup>₪</sup>
Miscellaneous crops	4,928	4,928	1,712
Houses	17,983	17,983	12,751
Licenses	90,000	78,996	69,176
Boats	603	843	213
Animals	2,265	1,815	1,620
Removal	11,520	11,520	11,280
Total:	128,926 <sup>₪</sup>	117,712 <sup>₪</sup>	98,253 <sup>₪</sup>
CHAPTER II			
Rice land	9,000 <sup>₪</sup>	9,000 <sup>₪</sup>	8,500 <sup>₪</sup>
Non Rice land	700	700	679
Public urban land	20,000	20,000	17,140
Houses	48,000 <sup>a</sup>	33,600	37,400
Stalls	9,000	9,000	8,280
Total:	86,700 <sup>₪</sup>	72,300	71,999 <sup>₪</sup>
CHAPTER III			
Market	652,000 <sup>₪</sup>	440,000 <sup>₪</sup>	440,004 <sup>₪</sup>
Slaughtering	70,000	47,000	47,000
Berthage	5,000	9,200	9,200
Fishing	1,600	2,000	2,000
Wharf	25,000	7,000	7,000
Fresh water	32,400	32,400	32,670
Miscellaneous taxes	50,000	300,000	23,085
Total	836,000 <sup>₪</sup>	837,600 <sup>₪</sup>	560,959 <sup>₪</sup>
CHAPTER IV			
Village-fines	10,000 <sup>₪</sup>	10,000 <sup>₪</sup>	10,000 <sup>₪</sup>
Police-fines	100,000	350,000	712,853
Registration	10,000	80,000	9,549
Previous years	60,229	56,384	4,411
Security-deposit	84,367	54,068	279,468
Miscellaneous taxes		200,000	188,761
Total	264,596 <sup>₪</sup>	750,452 <sup>₪</sup>	1,205,042 <sup>₪</sup>

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a - (8 x 500<sup>₪</sup>) x 12 = 48,000<sup>₪</sup>

## CHAPTER V

Cash Treasury	39,486\$	45,920\$	45,920\$
Cash Village	43,197	97,514	97,514
Total:	82,683\$	143,434\$	143,434\$

Summary

CHAPTER I	128,926\$	117,712\$	98,253\$
II	86,700	72,300	71,999
III	836,000	837,600	560,959
IV	264,596	730,452	1,205,042
V	82,683	143,434	143,434
Total Receipts:	<u>1,398,905\$</u>	<u>1,921,498\$</u>	<u>2,079,687\$</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I-Administration			
Art.1 Personnel:			
- Allowances for Vil. Council	112,800\$	108,600\$	109,735\$
- Salaries for rural clerks	98,400	98,800	51,300
- Salaries for 6 Haml. Ch.	21,600		
- Salaries for various categories of laborers	52,000	69,600	69,600
	<u>284,800</u>	<u>277,000</u>	<u>230,635</u>
Art.2 Materials:			
- Stationery for Vil. Hall	50,000	50,000	62,341
- Purchase + repair of equipt. + furniture	5,000	10,000	37,163
- Postal telegrams + tel.	13,440		20,557
- Illumination of vil. roads + houses	40,000	150,000	80,428
- Ceremonies + Reception	10,000	10,000	28,687
- Indemnities for council members attending meeting	10,000	10,000	10,000
- Tax from the village	10,000	10,000	
- Miscellaneous expenditures		30,000	118,355
Total:	<u>423,240\$</u>	<u>547,000\$</u>	<u>588,166\$</u>

## CHAPTER II Social Exp.

Allow. for the veten. + meat "inspectors" at the slaughter house	8,000 ₪	7,000 ₪	7,130 ₪
Social relief	1,000	1,000	
Funerals for the poor	2,000	2,000	313
Miscellaneous exp.		25,000	5,108
Total:	11,000 ₪	35,000 ₪	12,551 ₪

## CHAPTER III Economic Exp.

Salaries for road maint.: laborers	72,072 ₪	70,000 ₪	64,661 ₪
Salar. for personnel of the water plant	50,820	50,820	50,820
Equipt. for the water plant + power plant	50,000	100,000	55,537
Rural reconstruction	40,000		
Maint. of streets in chief town	30,000	30,000	19,668
Maint. of bridges + gutters in chief town	10,000		
Maint. of vil. hall	10,000	20,000	2,500
- " - of school	10,000	10,000	9,936
- " - of market	10,000	50,000	30,892
- " - of garage + warehouse of vil. in prov. seat	5,000	40,000	38,820
New projects			7,554
Roads (streets)			4,906
Bridges		100,000	6,557
Rivers (canals) pipe inst.		200,000	
School in Cai Lậy		50,000	50,789
Total:	287,892 ₪	720,820 ₪	342,640 ₪

## CHAPTER IV Common expend.

Salar. for cantonal clerks	22,200 ₪	21,500 ₪	15,550 ₪
- " - canton messenger	29,200	29,000	29,000
Allow. for the treasurer of canton	600		
Salary for dist. messenger	7,000	13,800	7,800
- " - vil. employed clerk working at district	62,000	79,000	63,200
Salary for custodians at dist. headquarters	8,500	22,000	18,950
Salary for custodians at information hall	4,150	3,500	1,300
Salary for custodians at hospital + maternity	6,900	14,400	10,200

Construction and reconst. of dist. milit. posts	8,350	30,000	41,690 4,894 <sup>(1)</sup>
House const. + renovate of dist. maternity	2,500	30,000	4,417
Const. + renovate dist. offices + residence	10,400	25,800	46,749
Const. + renovate of dist school (s)	4,000		
Miscellaneous exp.	40,400	85,200	222,562
Parties on holidays	11,700	10,000	29,260
Exp. for dist. inf. hall	16,150		
Allow. for treasurer for the district	2,400		
Civil status records + forms	5,000	5,000	
Vil. accounting papers (print)	5,000	5,000	
Newspapers	1,200		1,100
Miscellaneous exp.	10,000		
Total:	257,650\$	374,200\$	496,672\$

Summary

CHAPTER I	423,240\$	547,000\$	588,166\$
II	11,000	35,000	12,551
III	287,892	720,820	342,640
IV	257,650	374,200	496,672
Total Expenditures	979,782\$	1,677,020\$	1,440,029\$
	=====	=====	=====

<sup>(1)</sup>Uniforms for militiamen

6. An Thanh Village, Binh Duong Province, SVN-East Region  
(Population 9,821)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	500\$	500\$	490\$
Various crops and trees	4,600	4,600	4,734
Private non-rice land	7,400	2,500	7,780
Houses	33,000	28,500	28,625
Licenses	45,000	45,000	57,071
Boats	80	80	104
Animals	3,320	3,320	3,365
Carts	1,800	1,800	2,330
Advertisement	3,000	2,000	4,160
Billiards	5,000	2,000	6,000
Fruits export-tax	13,800	10,000	12,782
Total:	117,500\$	100,300\$	127,441\$
CHAPTER II			
Non rice land	15,000\$	15,000\$	14,910\$
Houses	42,500	42,500	42,090
Theater tax	8,000	8,000	7,145 <sup>a</sup>
Sale of clay and stone	15,000	10,000	19,960
Sand: rent of land	24,000	38,000	38,000
Total:	104,500\$	113,500\$	122,105\$
CHAPTER III			
Market	680,000\$	492,000\$	492,000\$
Slaughtering	40,000	55,600	55,600
Total:	720,000\$	547,600\$	547,600\$
CHAPTER IV			
Fines	2,000\$	4,500\$	2,250\$
Registration	4,000	8,000	4,566
Copies	5,000	9,000	5,470
Previous years	1,500		2,114
Security Dep.	62,400	49,000	48,966
Miscellaneous	500	500	
Temporary receipts			240,800
Total:	75,400\$	71,000\$	304,166\$

<sup>a</sup> 10 percent on receipts of theater



## CHAPTER V

Cash: Province	259,000\$	251,500\$	251,654\$
Cash: Village	<u>15,600</u>	<u>100</u>	
Total:	274,600\$	251,600\$	251,654\$

Summary

CHAPTER I	117,500\$	100,300\$	127,441\$
II	104,500	113,500	122,105
III	720,000	547,600	347,600
IV	75,400	71,000	304,166
V	<u>274,600</u>	<u>251,600</u>	<u>251,654</u>
Total Receipts:	1,292,000\$	1,084,000\$	1,152,966\$
	=====	=====	=====

## (b) Expenditures

## CHAPTER I

## Art.1 Personnel

Allowances for the vil.

Council

112,800\$ 122,000\$ 108,532\$

Salaries and allow. for vil.

Employees-vil. clerk

-Hamlet Ch.

122,400 126,000 122,400

Allow. for vil. militiamen

18,000 4,800 7,500

253,200 252,800 238,432

## Art.2 - Materials:

Stationery for vil. council

3,000 3,000 2,184

Purchase + Repair of equipt.

5,000 5,000 3,660

Illumination of vil. roads

+ houses

50,000 50,000 42,103

Ceremonies

6,000 15,000 14,300

Indemnities for vil. council

to attend meetings

2,500 2,500 1,513

Taxes from the village

14,000 13,000 14,459

Renewal of tax and land

records

700 2,200 1,929

Clothing for militiamen +

vil. employees

7,000 7,000 2,160

Information + Propaganda

10,000 10,000 5,784

Total:

351,400\$ 360,500\$ 326,524\$

## CHAPTER II

Meat inspection

6,000\$ 5,000\$ 6,030\$

Salary + allow. for rural

teachers

52,400 32,400 400

Laborers

40,200 29,400 29,400

Housing for sanitary pers.

720 720 720

Purchase + repair: to school furniture	9,000	6,000	4,130
Social relief		2,000	1,000
Hospital equipment	3,000	3,000	3,000
Repair to school	2,000	2,000	2,000
Const. or reconst. of maternity, hospital	40,000	30,000	
Const. or Reconst. of the Dinh	2,500	2,500	452
Sports + Youth	5,000	5,000	2,200
Total:	160,820\$	118,020\$	49,332\$

## CHAPTER III -

Sal. for street laborers	21,600\$	21,600\$	21,600\$
Repair of Streets in village	3,000	3,000	
- " - hamlet roads	130,000	60,000	105,665
- " - out houses	3,000	3,000	
- " - vil. hall	60,000	1,000	1,000
- " - Houses (on rent)	2,000	2,000	3,306
Markets (renovate)	1,000	1,000	990
Const. of slaughter house	105,000	100,000	
Total:	325,600\$	191,600\$	132,561\$

## CHAPTER IV

Printing of civil status records + forms	8,000\$	8,000\$	3,500\$
Papers + Reviews	6,000	6,000	
Total:	14,000\$	14,000\$	3,500\$

## CHAPTER V

Share of market tax	34,000\$	24,600\$	24,600\$
Repayment of sec. deposit	62,400	49,000	7,966
Delinquent exp.	100,000	136,000	131,625
Unanticipated	53,180	53,280	75,869
Contrib. to Mutual Assist F.	129,000	108,000	108,000
Reserve	62,600	30,000	43,076
Temporary disbursement			175,200
Total:	441,180\$	400,880\$	566,336\$

Summary

CHAPTER I	351,400\$	360,500\$	326,524\$
II	160,820	118,020	49,332
III	325,600	191,600	132,561
IV	14,000	14,000	3,500
V	441,180	400,880	566,336
Total Expenditures:	1,293,000\$	1,085,000\$	1,078,253\$

7. Tan Phu Village, Kien Phong Province, SVN-West Region  
(Population 10,323)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	5,033\$	1,352\$	7,399\$
Diverse crops	1,917	1,917	1,176
Urban public land	2,800		
Houses	3,500		
Licenses	8,500	8,401	15,884
Boats	2,000	3,361	2,140
Animals	3,810	3,810	8,700
Motor bicycles	970		1,060
Total:	<u>28,530\$</u>	<u>18,841\$</u>	<u>36,359\$</u>
CHAPTER II			
Rice land	36,757\$	20,000\$	36,757\$
Public land	<u>1,894</u>		<u>1,894</u>
Total:	<u>38,651\$</u>	<u>20,000\$</u>	<u>38,651\$</u>
CHAPTER III			
Market	67,000\$	70,500\$	70,500\$
Slaughtering	9,500	15,000	15,000
Fishing	298,950	211,150	298,950
Sale of fish-pools	<u>3,875</u>		<u>3,875</u>
Total:	<u>379,325\$</u>	<u>296,650\$</u>	<u>388,325\$</u>
CHAPTER IV			
Fines	3,400\$	500\$	3,400\$
Animal Pound	1,500	1,000	1,500
Registration	12,170	12,170	8,663
Copies-fees	89,368	125,158	71,985
Other Vill: for Dist Exp.	<u>225,000</u>	<u>90,500</u>	<u>48,050</u>
Total:	<u>331,438\$</u>	<u>229,328\$</u>	<u>133,598\$</u>
CHAPTER V			
Cash in Prov. Treasury	170,000\$	100,720\$	100,720\$
Cash: Village	<u>75,826</u>	<u>126,282</u>	<u>126,282</u>
Total:	<u>245,826\$</u>	<u>227,002\$</u>	<u>227,002\$</u>
CHAPTER VI			
Unforeseen	<u>160,000\$</u>		<u>107,176\$</u>
Total:	<u>160,000\$</u>		<u>107,176\$</u>

Summary

CHAPTER I	28,530\$	18,841\$	36,359\$
II	38,651	20,000	38,651
III	379,325	296,650	388,325
IV	331,438	229,328	133,598
V	245,826	227,002	227,002
VI	160,000		107,176
Total Receipts:	1,183,770\$ =====	791,821\$ =====	931,111\$ =====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allow. of Vil. Council	97,200\$	82,668\$	63,211\$
Personnel	20,400	10,800	17,400
Hamlet Chiefs	14,400	14,400	10,800
Workers	7,200	7,200	7,200
	<u>139,200\$</u>	<u>115,068\$</u>	<u>98,611\$</u>
Art.2 Vil. hall stationery	3,840	8,600	2,803
Purch. + Maint.	8,000	11,500	11,048
Mail	2,000		
Illumination	4,800	4,800	1,493
Ceremonies	3,000	3,000	2,000
Meetings	2,000	5,000	1,660
Food for Prisoners	6,000	5,000	6,675
Tax of Vil. to Province	2,578	3,000	2,578
Clothing of guards	13,500	13,500	9,000
Information	3,000	6,000	2,287
Total:	<u>187,918\$</u>	<u>175,468\$</u>	<u>138,155\$</u>
CHAPTER II			
Art.1 Sanitary Personnel	22,350\$	17,160\$	11,400\$
Youth + Sports	3,000	7,200	1,450
	<u>25,350</u>	<u>24,360</u>	<u>12,850</u>
Art.2 Purch. + Maint.	9,000	9,000	
Social aid	1,000	1,000	
Prize distribution	1,300	1,000	1,400
Vil. hall repair	55,000	20,000	
Total:	<u>91,650\$</u>	<u>55,36 \$</u>	<u>14,250\$</u>

## CHAPTER III

Police office stationery		5,000\$	2,708\$
Bridge repair	10,000	10,000	16,984
Guard Post	20,000	20,000	20,000
District office	10,000		
Village hall	85,000		26,229
Market	5,000		
Total:	130,000\$	35,000\$	65,921\$

## CHAPTER IV

District office stationery	18,000\$	7,200\$	5,752\$
District personnel: salary	150,000	111,600	99,259
Purchase: gas for district	105,000	40,000	42,033
Total:	273,000\$	158,800\$	147,044\$

## CHAPTER V

Mutual Assistance Fund	111,000\$	150,921\$	37,000\$
Reserves	100,000	50,000	2,573
Total:	211,000\$	200,921\$	39,573\$

## CHAPTER VI

Unanticipated	160,600\$	111,824\$	179,616\$
Total:	160,600\$	111,824\$	179,616\$

Summary

CHAPTER I	187,918\$	175,468\$	138,155\$
II	91,650	55,360	14,250
III	130,000	35,000	65,921
IV	273,000	158,800	147,044
V	211,000	200,921	39,573
VI	160,600	111,824	179,616
Total Expenditures:	1,054,168\$	737,373\$	584,559\$
	=====	=====	=====

## a) Villages:

(c) Explanatory Notes

An Phong	65,000\$
Dinh Thanh	20,000
Tan Thanh	70,000
Phu Thanh	70,000
	225,000\$



8. Xuan Loc Village, Long Khanh Province, SVN-East Region  
(Population 10,777)(a) Receipts

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Gardens	1,126 <sup>h</sup>	1,206 <sup>h</sup>	1,062 <sup>h</sup>
Public land	4,320	4,320	3,567
Houses	48,447	46,000	48,200
Rubber plantation	28,000	28,000	28,000
Licenses	28,022	41,750	35,850
Surcharge-Provincial Treasury	433,029	202,000	201,187
Animals	1,845	1,500	2,385
Carts	725	200	1,050
Communal Properties	127,350	120,000	168,307
Total:	672,864	444,976	489,608
CHAPTER II			
Animals	20,000 <sup>h</sup>		1,280 <sup>h</sup>
Advertisement	2,000	5,000	1,855
Public non-rice land	20,000	8,000	2,770
Houses	20,000	2,520	8,050
Theater	12,000	12,000	10,000
Total:	74,000 <sup>h</sup>	27,520 <sup>h</sup>	23,955 <sup>h</sup>
CHAPTER III			
Market	455,000 <sup>h</sup>	546,000 <sup>h</sup>	529,344 <sup>h</sup>
Slaughtering	66,000	62,000	59,723
Total:	521,000 <sup>h</sup>	608,000 <sup>h</sup>	589,067 <sup>h</sup>
CHAPTER IV			
Fines	95,000 <sup>h</sup>	50,000 <sup>h</sup>	94,160 <sup>h</sup>
Sale of old elect. engine			24,750
Registration	14,000	15,000	13,770
Security deposit	50,000	120,000	87,037
Security deposit <sup>1</sup>		50,166	99,403
Total:	159,000 <sup>h</sup>	235,166 <sup>h</sup>	319,120 <sup>h</sup>
CHAPTER V			
Cash in Treasury	4,000 <sup>h</sup>	370,000 <sup>h</sup>	370,000 <sup>h</sup>
Cash in Village	178,356	147,024	147,024
Total:	182,356 <sup>h</sup>	517,024 <sup>h</sup>	517,024 <sup>h</sup>

<sup>1</sup>Construction of Post office, telegraph and telephone building

## CHAPTER VI

Unforeseen items	<u>3,000</u>	<u>3,000</u>	<u>28,254</u>
Total:	3,000	3,000	28,254

Summary

CHAPTER I	672,864	444,976	489,608
II	74,000	27,520	23,955
III	521,000	608,000	589,067
IV	159,000	235,166	319,120
V	182,356	517,024	517,024
VI	<u>3,000</u>	<u>3,000</u>	<u>28,254</u>
Total Receipts:	<u>1,612,220</u>	<u>1,835,686</u>	<u>1,967,028</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Allow. Vil. Council	112,800	80,680	88,532
Personnel (clerk)	18,000	36,000	16,500
Hamlet chiefs	15,600	27,600	29,000
Messengers	31,200	12,000	21,000
Public work (personnel)	7,000	6,720	6,534
Materials: stationery for			
Village hall	6,000	5,000	5,425
Purchases + Maintenance	40,000	30,000	45,540
Illumination	15,000	10,000	11,293
Ceremonies	35,000	30,000	34,451
Meetings	8,000	5,000	7,731
Road repair	3,000	3,000	3,000
Clothing: guards	25,000	28,000	21,275
Transportation of personnel	<u>7,000</u>	<u>4,000</u>	<u>7,027</u>
Total:	323,600	278,000	297,308
CHAPTER II			
Sanitary personnel	76,800	10,800	31,700
Workers (School-Maternity)	18,000	16,800	14,931
Per diem for personnel	57,000	87,600	55,800
School repair	10,000	10,000	15,000
Cemetery repair	10,000	10,000	9,350
Hamlet school repair	20,000	7,000	12,328
Dinh repair	<u>20,000</u>	<u>10,000</u>	<u>2,500</u>
Total:	211,800	152,200	141,609

## CHAPTER III

Dam construction		120,000	144,565
Roads repair	50,000	100,000	28,618
Village-hall	200,000	130,000	95,346
Houses	20,000	20,000	35,827
Market Hall	150,000	200,000	76
New slaughter-house: Const.	150,000	150,000	
Total:	570,000	720,000	304,432

## CHAPTER IV

Printing	30,000	30,000	29,393
Stationery for Chief			
Canton Office	10,000	10,000	16,412
Personnel salary	154,800	182,100	168,144
Driver-salary	25,200	25,200	23,100
Youth + Sports	5,000	5,000	90
Information	4,000	4,000	4,150
Total:	229,000	256,300	241,289

## CHAPTER V

Security deposit	93,583	50,166	5,820
Post-Office Construction	150,000	168,000	55,500
Food for Prisoners	50,000	120,000	66,917
Total:	293,583	338,166	128,237

## CHAPTER VI

Unforeseen Items	215,016	179,333	223,298
Total:	215,016	179,333	223,298

Summary

CHAPTER I	323,600	278,000	297,308
II	211,800	152,200	141,609
III	570,000	720,000	304,432
IV	229,000	256,300	241,289
V	293,583	338,166	128,237
VI	215,016	179,333	223,298
Total Expenditures:	<u>1,842,999</u>	<u>1,923,999</u>	<u>1,336,173</u>

(c) Explanatory Notes

13 Hamlet Chiefs =  $100 \times 13 \times 12 = 15,600\$$

28 guards - (clothing)

Purchase of Lambretta Scooter = 20,300\$

Stockyards

Guardian	21,600\$
Workers	<u>14,400</u>
	36,000\$

Clerk	18,000\$
Messenger	18,000
Liaison	<u>13,200</u>
	49,200\$

Chief	26,400\$
Finance	25,200
Police	25,200
Economic	18,000
Social	<u>18,000</u>
	112,800\$

9. Thanh Phu Village, Kien Hoa Province, SVN-West Region,  
(Population 11,138)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice	8,790	7,880	5,013 <sup>a</sup>
Garden crops	1,800	1,500	642 <sup>b</sup>
Licenses	20,000	12,000	23,297
Boats	160	160	204 <sup>c</sup>
Animals	18,980	19,560	7,080
Carts	550	450	450
Total:	50,280	41,550	36,686
CHAPTER II			
Public rice land	110,000	60,750	102,400 <sup>d</sup>
Public non-rice land	4,000	4,000	4,253 <sup>e</sup>
Houses	48,000	48,000	53,100 <sup>f</sup>
Total:	162,000	112,750	159,753
CHAPTER III			
Market	215,000	235,000	235,000
Slaughtering	43,600	37,000	37,000
Total:	258,600	272,000	272,000
CHAPTER IV			
Animals	300	10,000	331
Registration	100	100	
Loans	34,000	9,050	35,340
Previous years			2,541
Security-Deposit	25,860	27,200	3,700
Total:	60,260	46,350	41,912
CHAPTER V			
Cash in Village		20,570	20,570
Cash in Province	23,119	62,135	41,565
Total:	23,119	82,705	62,135
<u>Summary</u>			
CHAPTER I	50,280	41,550	36,686
II	162,000	112,750	159,753
III	258,600	272,000	272,000
IV	60,260	46,350	41,912
V	23,119	82,705	62,135
Total Receipts:	554,259	555,355	572,486
	=====	=====	=====



(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Allow. Vil. Council	82,800\$	81,078\$	74,050\$
Dist.Vil. Pers. salary	94,800	62,400	73,740
Hamlet Chiefs	18,000		
1 worker + 3 Pagoda custodians	12,000	12,000	12,000
Meat Inspection	3,000	3,000	3,000
	<u>210,600</u>	<u>158,478</u>	<u>162,790</u>
Art.2 Dist. Off.: stationery	8,400	10,800	19,851
Purch. + Maint.: Equipt.	7,000	15,000	9,673
Illumination	18,000	18,000	19,171
Ceremonies	4,000	6,000	5,536
Meetings	6,000	4,000	14,800
Food: for Prisoners	400	300	380
Tax of Vil. from Treasury	9,000	9,000	
Total:	<u>263,400\$</u>	<u>221,578\$</u>	<u>232,201\$</u>
CHAPTER II			
Sanitary Personnel	16,800\$	16,800\$	16,800\$
Workers (School-Hospital- Maternity)	29,400	29,400	27,950
1 nurse's salary	7,200		
Purchase + Maint.: School Welfare	1,000	10,000	
Burial	1,000	1,000	600
Maternity-Hosp.: repair	5,000	3,000	5,447
Total:	<u>60,400\$</u>	<u>61,200\$</u>	<u>50,797\$</u>
CHAPTER III			
Public Works: Personnel	40,800\$	40,800\$	40,800\$
Canal repair		2,000	1,000
Market repair	10,000		6,605
Total:	<u>50,800\$</u>	<u>42,800\$</u>	<u>48,405\$</u>
CHAPTER IV			
Printing	3,000\$	3,000\$	4,316\$
Canton office (personnel)	27,600	38,400	36,900
Total:	<u>30,600\$</u>	<u>41,400\$</u>	<u>41,216\$</u>
CHAPTER V			
Security Deposit	25,860\$	27,200\$	27,200\$
Security-Service-Reception	30,000		
Mutual Assistance Fund	112,112	114,405	30,000
Total:	<u>167,972\$</u>	<u>141,605\$</u>	<u>57,200\$</u>

## CHAPTER VI

Unforeseen Items

Total:

20,457\$	37,972\$	128,091\$
<u>20,457\$</u>	<u>37,972\$</u>	<u>128,091\$</u>

Summary

CHAPTER I	263,400\$	221,578\$	232,201\$
II	60,400	61,200	50,797
III	50,800	42,800	48,405
IV	30,600	41,400	41,216
V	167,972	141,605	57,200
VI	<u>20,457</u>	<u>37,972</u>	<u>128,091</u>
Total Expenditures:	593,629\$ =====	546,555\$ =====	557,910\$ =====

(c) Explanatory Notes

Canton clerk 1,400 x 12 = 16,800\$  
 1 messenger 900 x 12 = 10,800\$  
27,600\$

Vil. 2 clerks 10,800 + 13,200 = 24,000\$  
 Dist 3 -"- 22,800 + 18,000 + 18,000 = 58,800\$  
     1 assistant 12,000\$  
     10 Hamlet Chiefs 18,000\$  
     1 permanent workers 10,200\$  
     3 custodians 1,800\$  
124,800\$

Village chief 22,800\$  
 Finance 21,600\$  
 Police 21,600\$  
 Clerk 10,800\$  
76,800\$

a 3,291ha,53

b 174ha,20

c 12 of 2 tons  
1 of 3 tons

d 202ha54 = 2200 gia

e 157\$00 per Ha

f 100\$00 per unit

10. Tieu Can Village, Vinh Binh Province, SVN-West Region  
(Population 14,178)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art. Rice fields	20,200	13,000	15,007
Garden	2,200	2,000	1,329
Houses	11,000	11,000	14,171
Licenses	13,000	15,000	12,498
Boats	1,000	900	1,326
Buffaloes	8,600	5,000	6,620
Oxen	6,400	4,500	4,202
Carts	500	500	650
Cycles - three wheels	500	500	140
	<u>63,400</u>	<u>52,400</u>	<u>55,943</u>
Art. 2 Houses repairs - Taxes	2,000	2,000	
Occupation public land	2,000	2,000	
Animals	500	500	8,820
Building line	1,000	1,000	
Total:	<u>68,900</u>	<u>57,900</u>	<u>64,763</u>
CHAPTER II Income			
Urban land occupation	5,000		
Public Rice land	33,000	15,000	28,424
Public land	300	100	300
Total:	<u>38,300</u>	<u>15,100</u>	<u>28,724</u>
CHAPTER III Fees			
Market (1)	176,000	123,000	118,150
Slaughtering	45,000	56,400	51,700
Fishing sit.	2,500	2,400	
Illumination	300	200	310
Total:	<u>223,800</u>	<u>182,000</u>	<u>170,160</u>
CHAPTER IV			
Fines by Village	10,000	10,000	20,882
Fines by Court	37,000	37,000	
Legalisation	35,000	41,000	24,030
Security Deposit	18,626	15,151	15,151
Previous years	6,327	8,000	7,030
Contribution for District	60,000	100,000	77,000
Miscellaneous		410,000	270,552
Total:	<u>166,953</u>	<u>621,151</u>	<u>414,645</u>

## CHAPTER V

Cash in Province	10,647	10,675	
Cash in Village	<u>31,400</u>	<u>59,977</u>	70,650
Total:	42,047	70,652	70,650

## CHAPTER VI

Unforeseen Items	<u>30,000</u>	<u>3,197</u>	38,973
Total:	30,000	3,197	38,973

Summary

CHAPTER I	68,900	57,900	64,763
II	38,300	15,100	28,724
III	223,800	182,000	170,160
IV	166,953	621,151	414,645
V	42,047	70,652	70,650
VI	<u>30,000</u>	<u>3,197</u>	<u>38,973</u>
Total Receipts:	570,000	950,000	787,915
	=====	=====	=====

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Administration			
Allow. of Vil.Council number	102,600	90,437	88,849
Personnel (School-Pagoda, workers, messenger, watchers)	130,000	146,400	133,100
Police	<u>232,600</u>	<u>236,837</u>	<u>37,800</u>
			259,749
Art.2 Materials			
Village-Office	4,400	2,000	713
Purchase		5,000	
Mails	500	1,000	
Illumination	5,000	14,000	5,129
Ceremonies	2,000	6,000	1,000
Travel-Meetings	1,400	2,400	1,165
Food for Prisoners		15,000	12,670
Taxes of Village		2,470	
Registers:maintenance	500	1,100	
Clothing-personnel		3,000	
Information		<u>2,000</u>	<u>946</u>
Total:	246,400	290,807	281,372

## CHAPTER II

ART.1 Sanitary Personnel	3,600		
Teachers-	32,400	21,600	22,442
Workers - District	18,000	18,000	16,500
Workers - Village	3,600	3,600	3,000
	<u>57,600</u>	<u>43,200</u>	<u>41,942</u>

## Art.2 Materials

Purchase + Maint.: equipt.		5,000	
Social		1,000	
Burial of poor		1,000	1,800
Repairs		3,000	
Youth + Sports		3,600	2,100

Total:	<u>57,600</u>	<u>56,800</u>	<u>45,822</u>
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## CHAPTER III

Art.1 Workers (Public-works)	43,200	43,000	39,600
Economic-personnel		3,600	
	<u>43,200</u>	<u>46,600</u>	<u>39,600</u>

## Art.2 Water plant

Repairs - Bridge		2,000	
- Rivers		8,000	
- Village Hall		5,000	2,979
- Market		10,000	
- Slaughter House	15,000	80,000	19,346
- Roads		3,000	
- Guard Post			9,948
- School		40,000	

Total:	<u>58,200</u>	<u>194,600</u>	<u>71,873</u>
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## CHAPTER IV

Printing	2,000	2,000	
News-papers	720	720	510
District off.: personnel	199,600	106,200	78,800
District off.: equipt.	60,000	100,000	126,748
District off.: Canton Chief		1,800	
Canton office: personnel		18,000	
Messenger		10,800	
Total:	<u>262,320</u>	<u>239,520</u>	<u>206,058</u>

## CHAPTER V

Loans		52,796	
Security-Deposit(2)	33,777	15,151	33,450
Mutual Assistance Fund	10,000	76,750	8,000
Total:	<u>43,777</u>	<u>144,697</u>	<u>41,450</u>



## CHAPTER VI

Unforeseen Items

Total:

903 23,376 127,529

903 23,376 127,529

Summary

CHAPTER I	246,400	290,807	281,372
II	57,600	56,800	45,822
III	58,200	194,600	71,873
IV	262,320	239,520	206,058
V	43,777	144,697	41,450
VI	903	23,376	127,529
Total Expenditures:	669,200	949,800	774,104
	=====	=====	=====

(c) Explanatory Notes

Personnel clerk	18,000
Personnel clerk	16,800
1 permanent	10,800
3 permanent	28,800
lighter	6,000
21 Hamlet Chiefs	50,400
	130,800
Village chief	22,800
Police	21,600
Civil status	21,600
Assistant	16,800
- " -	16,800
- " -	3,000
	102,600

1	Tieu Can Market	162,000
	O-Dum	8,000
	Bien Cat	6,000
		176,000

2	Security Deposit	1958	=	15,151
	- " -	1959	=	18,626
				33,777

## APPENDIX C

1959 Village Budgets of 500,000\$ and above--  
Village Populations 15,000-25,000.

### 1. My Thuan Village, Vinh Long Province, SVN-West Region (Population 15,700)

#### (a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice field tax	3,000\$	2,500\$	3,800\$
Garden Land Tax	1,000	700	1,013
House Roofs Tax	4,000	3,200	4,281
Business License	10,000	10,000	10,655
Boats	260	300	160
Buffaloes	500	730	410
Oxen		100	10
Contribution			8,000
Collection made by Long Chau Village			30,720
Total	<u>18,760\$</u>	<u>17,530\$</u>	<u>59,049\$</u>
CHAPTER II Village Revenues			
Rental pub. rice fields	28,600\$	13,600\$	17,013\$
Miscellaneous	3,000	40,000	
Total	<u>31,600\$</u>	<u>53,600\$</u>	<u>17,013\$</u>
CHAPTER III - Market Tax			
Market and landing piers	363,000\$	280,000\$	280,000\$
Slaughterhouses	32,000	32,000	32,000
Berthage	60,000	71,500	71,500
Fishing	3,000	3,000	2,580
Miscellaneous			3,622
Total	<u>458,000\$</u>	<u>386,500\$</u>	<u>389,702\$</u>
CHAPTER IV			
Fines	80,000\$	30,000\$	160,336\$
Other Villages for District Operation	150,000	111,000	69,686
Registration Fees	25,000	30,000	32,412
Delinquent Taxes	1,000	1,000	1,235
Sales of properties			17,500
Miscellaneous			41
Total	<u>256,000\$</u>	<u>172,000\$</u>	<u>281,210\$</u>

## CHAPTER V

Payment of loans	100,000 <sup>φ</sup>	131,000 <sup>φ</sup>	81,000 <sup>φ</sup> <sup>a</sup>
Security deposits	75,840	63,920	75,840
Total	175,840 <sup>φ</sup>	194,920 <sup>φ</sup>	156,840 <sup>φ</sup>

## CHAPTER VI

Deposits up to 20 Jan.	40,000 <sup>φ</sup>	48,000 <sup>φ</sup>	48,000 <sup>φ</sup>
Cash in village to 20 Jan.	6,000	32,950	32,948
Total	46,000 <sup>φ</sup>	80,950 <sup>φ</sup>	80,948 <sup>φ</sup>

Summary

CHAPTER I	18,760 <sup>φ</sup>	17,530 <sup>φ</sup>	59,049 <sup>φ</sup>
II	31,600	53,600	17,013
III	458,000	386,500	389,702
IV	256,000	172,000	281,210
V	175,840	194,920	156,840
VI	46,000	80,950	80,948
Total Receipts	986,200 <sup>φ</sup>	905,000 <sup>φ</sup>	984,762 <sup>φ</sup>
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Personnel			
Allow. - Vil. Council	82,800 <sup>φ</sup>	69,950 <sup>φ</sup>	75,054 <sup>φ</sup>
Vil. Employees Salaries	55,200	44,400	38,200
Travel + meetings	4,000	4,000	4,325
Awards to Vil. Council			2,700
Total	142,000 <sup>φ</sup>	118,350 <sup>φ</sup>	120,279 <sup>φ</sup>
Art.2 Materials			
Stationery	3,600	3,600	3,600
Purch.+ Maint. of furniture and equipt.	3,000	2,000	4,710
Illumination	1,800	12,000	1,821
Ceremonies	8,000	7,000	7,000
Purch. + Freight of village utensils		1,200	
Food for prisoners	4,500	3,000	5,494
Contribution Mutual Assistant Fund	145,000	134,000	25,000
Total	307,900 <sup>φ</sup>	281,150 <sup>φ</sup>	167,904 <sup>φ</sup>

<sup>a</sup>Listed as "debts" in consolidated report of district

## CHAPTER II-Social Affairs

## Art.1 Personnel

Salary for rural teacher	33,600₪	25,200₪	16,986₪
Allow.-sanitary personnel and midwives	4,800	4,800	4,800
Allow. for meat inspectors	6,500	1,200	1,600
	<u>44,900</u>	<u>31,200</u>	<u>23,386</u>

## Art.2 Materials

Purch. + Maint. School Equipt.	3,000		
Aid to the poor	2,000	2,000	
Total	<u>49,900₪</u>	<u>33,200₪</u>	<u>23,386₪</u>

## CHAPTER III-Economic Affairs

## Art.1 Personnel

Salaries for workers	<u>8,400₪</u>	<u>8,400₪</u>	<u>8,400₪</u>
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## Art.2 Materials

Repair: roads	200	200	
-"- bridges	5,000	5,000	962
-"- buildings	25,000	24,000	
Contribution: roads	60,000	60,000	
-"- buildings	50,000	35,000	
Total	<u>148,600₪</u>	<u>132,600₪</u>	<u>9,362₪</u>

## CHAPTER IV-Common Interest

## Art.1 Personnel

Salaries-Youth + Cadres			
Sports	<u>7,200₪</u>	<u>₪</u>	<u>₪</u>

## Art.2 Materials

Youth and Sports	6,000	4,000	9,600
Propaganda	6,000	6,000	
Printing	2,000	2,000	
Stationery for Canton Ch.	2,000	2,000	2,100
Ceremonies		10,000	5,041
Reconstruction of stadium		20,000	
General Expenditures-Dist.	300,000	257,000	303,274
General Expenditures-Pro.	20,000	26,000	
Total	<u>343,200₪</u>	<u>327,000₪</u>	<u>320,015₪</u>

## CHAPTER V-Irregular and Misc.

Refunds-security deposits	75,840₪	63,920₪	124,332₪
Irregular Expenditures	43,960	67,630	302,000
Cash Reserve	16,800		
Total	<u>136,600₪</u>	<u>131,550₪</u>	<u>426,332₪</u>

Summary

CHAPTER I	307,900 <sup>₪</sup>	281,150 <sup>₪</sup>	167,904 <sup>₪</sup>
II	49,900	33,200	23,386
III	148,600	132,600	9,362
IV	343,200	327,000	320,015
V	136,600	131,550	426,332
Total Expenditures	986,200 <sup>₪</sup> =====	905,500 <sup>₪</sup> =====	946,999 <sup>₪</sup> =====



2. Binh Dai Village, Kien Hoa Province, SVN-West Region,  
(Population 16,000)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	11,220 <sub>₪</sub>	11,220 <sub>₪</sub>	10,423 <sub>₪</sub>
Gardens	810	810	445
Urban land	20,630	20,630	10,856
Licenses	30,000	28,260	35,832
Boats	2,000	2,250	1,476
Buffaloes 200	4,000	20,000	3,700
Oxen 40	800	2,000	710
Horses 3	120	80	120
Horse-cart 1	50	100	
Cyclo motor 15 p.	750	500	336
	<u>70,380</u>	<u>85,850</u>	<u>63,898</u>
Art.2 Miscellaneous Taxes	4,500	3,000	
Total	<u>74,880<sub>₪</sub></u>	<u>88,850<sub>₪</sub></u>	<u>63,898<sub>₪</sub></u>
CHAPTER II			
Income	21,260 <sub>₪</sub>	24,050 <sub>₪</sub>	16,206 <sub>₪</sub>
Public Rice fields 42Ha	21,150	20,000	21,150
Public land 3Ha, 80	8,000	8,000	7,013
Miscellaneous		10,500	20,772
Total	<u>50,410<sub>₪</sub></u>	<u>62,550<sub>₪</sub></u>	<u>65,141<sub>₪</sub></u>
CHAPTER III			
Market(1)	207,000 <sub>₪</sub>	206,000 <sub>₪</sub>	205,418 <sub>₪</sub>
Slaughtering	16,000	17,700	17,700
Berthage	5,500	5,500	5,496
Fishing sites(2)	82,000	82,000	70,932
Total	<u>310,500<sub>₪</sub></u>	<u>311,200<sub>₪</sub></u>	<u>299,546<sub>₪</sub></u>
CHAPTER IV			
Fines	5,440 <sub>₪</sub>	7,000 <sub>₪</sub>	5,440 <sub>₪</sub>
Sales of confiscated goods	20,000	34,000	21,900
Legalisation of contracts	20,000	20,000	31,140
Miscellaneous	25,970	22,920	28,200
Total	<u>71,410<sub>₪</sub></u>	<u>83,920<sub>₪</sub></u>	<u>86,680<sub>₪</sub></u>

(1) Exempted: 1 day of market tax

(2) Not enough bidders due to lack of fish

## CHAPTER V

Cash in Provincial Treasury	76,335\$	55,583\$	55,583\$
Total	76,335\$	55,583\$	55,583\$

Summary

CHAPTER I	74,880\$	88,850\$	63,898\$
II	50,410	62,550	65,141
III	310,500	311,200	299,546
IV	71,410	83,920	86,680
V	76,335	55,583	55,583
Total Receipts	583,535\$	602,103\$	570,848\$
	=====	=====	=====

(b) Expenditures

	1959 Proposed	1958 Proposed	1958 Reported
CHAPTER I			
Art.1 Salaries-Vil. Council	97,200\$	68,757\$	80,603\$
Salaries of Personnel	122,000	114,000	114,000
Village clerk	57,600	58,596	55,256
Messengers	9,000	10,800	9,000
Personnel of Market-and			
Slaughter-house	3,000	3,000	3,000
	288,800	255,153	261,859
Art.2 Materials			
Office equipt. for			
16 hamlets youth Groups	12,000	11,400	11,484
Purch.+Maint; Vil. Hall	2,000	4,000	
Illumination	6,120	3,120	
Ceremonies	1,000	3,000	270
Travel - Meetings	7,000	6,000	6,298
Taxes and renting of stadium	1,000	4,500	1,000
Maint. of registers	1,500	1,000	1,000
Total	319,420\$	288,173\$	281,911\$
CHAPTER II			
Art.1 Social activities			
Teachers	3,600\$	\$	\$
Workers	21,600		21,600
	25,200		21,600
Art.2 Materials			
Purch. of School equipt.	2,000	2,000	
Aid to the poor	2,000	1,000	100
Repair to school	2,000	2,000	
Repair:maternity-hospital	5,000	10,000	
Total	36,200\$	15,000\$	21,700\$

## CHAPTER III

Public Works personnel

salaries

Total

10,200\$	10,800\$	9,000\$
<u>10,200\$</u>	<u>10,800\$</u>	<u>9,000\$</u>

## CHAPTER IV

Printing

Material for district office

Clerk of Canton-office

Total

1,500\$	1,000\$	1,093\$
8,400	8,400	6,137
<u>32,400</u>	<u>26,400</u>	<u>7,230\$</u>
42,300\$	35,800\$	

## CHAPTER V

Security deposit

Construction: Binh Dai

District office

Mutual Assistance Fund

Total

25,970\$	22,920\$	22,920\$
60,000		
	<u>111,710</u>	
<u>85,970\$</u>	134,630\$	<u>22,920\$</u>

## CHAPTER VI

Unforeseen items

Total

69,445\$	26,100\$	122,107\$
<u>20,000</u>		
89,445\$	<u>26,100\$</u>	<u>122,107\$</u>

Summary

## CHAPTER I

II

III

IV

V

VI

Total Expenditures

319,420\$	288,173\$	281,911\$
36,200	15,000	21,700
10,200	80,800	9,000
42,300	35,800	7,230
85,970	134,630	22,920
<u>89,445</u>	<u>26,100</u>	<u>122,107</u>
<u>583,535\$</u>	<u>560,503\$</u>	<u>464,868\$</u>

(c) Explanatory Notes

Rice 4490Ha	- 50/o	224,526\$
Gardens 70Ha, 77	- 100/o	8,110\$
Urban land 270Ha, 06	- 250/o	8,252\$

4 messengers 9,000\$

Meat inspection 3,000\$

## Village Personnel

Secretary	10,800\$
Typist	10,800
Permanent	9,000
-"-	9,000
Menssenger	9,000
-"-	9,000
	<u>57,600\$</u>

## Assistant District

Chef bureau District	7,200\$
Clerk	30,000
-"-	24,000
-"-	20,000
-"-	19,200
Driver	<u>21,600</u>
	122,000\$

## Vil. Council Allowances

Chief	28,800\$
Clerk	16,800
Police	21,600
Finance	21,600
State civil	<u>14,400</u>
	103,200\$

3. Long Thuan Village, Dinh Tuong Province, SVN-West Region,  
(Population 16,800)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice fields	3,784\$	3,784\$	2,282\$
Gardens	421	414	220
Public lands	30,930	33,980	28,032
Houses	129,924	114,067	97,500
Licenses	80,650	142,637	65,347
Boats	336	450	375
Buffaloes	1,860	1,635	1,680
Oxen	570	480	570
Horses	280	360	320
Carts = oxen	325	350	600
= horses	175	225	610
= pedicabs	1,625	1,575	2,955
Total	250,880\$	299,957\$	200,491\$
CHAPTER II			
Public rice fields	90,000\$	50,000\$	80,195\$
Public land	64,700	64,000	64,054
Rent of urban land	37,000	37,000	38,920
Stalls (shops)	18,900	18,900	18,900
Total	210,600\$	169,900\$	202,069\$
CHAPTER III			
Market	2,020,000\$	2,000,000\$	2,000,000\$
Slaughter-houses	175,000	160,000	160,000
Fishing sites	4,930	5,210	5,210
Water	120,000	120,000	95,066
Total	2,319,930\$	2,285,210\$	2,260,276\$
CHAPTER IV			
Fines	50,000\$	70,000\$	80,569\$
Registration fees	40,000	40,000	41,710
Loans	160,000	160,000	80,740
Previous years	73,991	40,985	71,552
Security-deposit	131,167	193,328	193,328
Miscellaneous	10,000	49,000	89,874
Total	465,158\$	553,313\$	557,773\$



## Long Thuan Village

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## CHAPTER V

Cash in Treasury	226,524\$	340,591\$	340,591\$
Cash in Village	152,708	1,529	1,530
Total	379,232\$	342,120\$	342,121\$

Summary

CHAPTER I	250,880\$	299,957\$	200,491\$
II	210,600	169,900	202,069
III	2,319,930	2,285,210	2,260,276
IV	465,158	553,313	557,773
V	379,232	342,120	342,121
Total Receipts	3,625,800\$	3,650,500\$	3,562,730\$

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Salaries - Vil. Council	174,648\$	168,000\$	162,783\$
Village clerk	72,000	72,000	
Hamlet Chiefs			
Zones-Messenger-Intermediary			215,100
Workers (Pagoda-School			
Cemetery-watchers)	110,000	158,000	
	356,648	398,000	377,883
Art.2 Materials			
Vil. and Police Office			
papers	18,000	18,000	17,974
Purch. + Maint.: Equipt.	10,000	20,000	19,967
Mail-magazines-newspapers	4,000	4,000	1,149
Illumination	3,600	3,980	3,600
Ceremonies	14,000	14,000	14,000
Travel - Meetings	6,000	6,000	6,000
Food for prisoners			
Taxes of the Village	13,500	15,284	16,684
Repair-Maint.-Registers	800	800	
Clothing of militiamen	5,000	5,000	5,000
Total	431,548\$	485,064\$	462,257\$
CHAPTER II			
Art.1 Personnel			
Allow.: Sanitary personnel	1,200\$	1,200\$	
Teachers	50,000	50,000	
Workers of School	7,200	6,000	5,700
Workers and Aid for Poor	4,800	4,800	4,800
	63,200	62,000	10,500

Art.2 Materials			
Purch., Repair-Maint.	15,000	15,000	7,800
Social	10,000	10,000	1,500
Burial: poor			2,000
Removal	4,800	4,800	4,800
Purch. + Equipt. Fire	25,000	25,000	24,957
Purch.-Equipt.-Maternity	4,000	4,000	
Food for poor; school boy	8,000	8,000	
Meat Inspection	7,000	7,000	6,570
Total	139,000\$	135,800\$	58,127\$

## CHAPTER III

Art.1 Workers of Public works	277,800\$	275,800\$	269,000\$
Salary-Allow.-Water-Plant personnel	138,000	172,000	158,542
	415,800	447,800	427,542

Art.2 Materials			
Equipt. of Electrical plant	600,000	605,000	373,815
	600,000	605,000	373,815

Art.3 Repair of Roads	600,000	600,000	521,069
-"- Village Hall	50,000	50,000	
-"- School	70,000	50,000	164,856
-"- Market	140,000	150,000	
-"- Maternity		10,000	
-"- Pagoda		50,000	
Total	1,875,800\$	1,962,800\$	1,487,282\$

## CHAPTER IV

Art.1 Personnel: Canton			
Salary of clerk of canton chief	15,000\$	18,300\$	19,400\$
Salary: messenger	8,000	5,000	
	23,000	23,300	19,400

Art.2 Personnel: District			
Salary: Clerk	80,000	45,900	
Workers	10,000	11,700	
Worker: Information Hall	5,000	2,700	124,736
Construction Repair: Maternity	5,000	4,700	
-"- : School	8,000	7,700	
Miscellaneous	43,300	55,800	
	151,300	128,500	124,736

Art.3 Purch. Civil Status Register	5,000	4,900	
Printing	5,000	4,900	
Newspapers	1,000		
Miscellaneous	10,000		
Total	195,300	161,600	144,136

## CHAPTER V

Reimbursement; Sec.-Deposit	135,667	201,828	197,328
Mutual Assistance Fund	820,000	572,400	696,950
Reserve		90,000	
Miscellaneous			98,416
Total	955,667	864,228	992,694

## CHAPTER VI

Unforeseen items	28,085	41,008	41,002
Total	28,085	41,008	41,002

Summary

CHAPTER I	431,548	485,064	462,257
II	139,000	135,800	58,127
III	1,875,800	1,962,800	1,487,282
IV	195,300	161,600	144,136
V	955,667	864,228	992,694
VI	28,085	41,008	41,002
Total Expenditures	3,625,400	3,650,500	3,185,498
	=====	=====	=====

(c) Explanatory Notes

1 mechanic	4,117	
1 assistant	2,327	
1 custodian	1,478	
1 worker	1,757	
	9,679	
	x 12 =	115,148
Reserve		20,892
		136,040

Worker: Hospital	1,200
- : School	7,200
- : assistant-S.	4,800
Teacher	50,000
	63,200

# Long Thuan Village

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## Personnel Village

4 Permanent agent	1,000 x 4 =	4,000
7 Pho Thôn	7 x 300 =	2,100
5 Hamlet Chiefs	5 x 100 =	500
3 Pagoda guardians	200+200+120	520
4 Pool-guardians	200+100+100+80	480
1 market agent		1,300
1 worker W.C.		300
		<hr/>
		9,200 x 12 = 110,400
4 clerks in finance office		6,000 x 12 = 72,000

## Salaries

Village chief	2,200\$
Finance	2,187
Police	2,187
Agricultural	1,957
Civil status	1,656
Deputy: Village Chief	1,500
Deputy: Village Finance	1,500
Deputy: Village Police	1,500
	<hr/>
	14,687\$ x 12 = 176,244\$

4. Tan An Hoi Village, Binh Duong Province, SVN-East Region,  
(Population 17,700)

(a) Receipts

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Rice fields	2,000	2,000	2,004
Garden	1,000	800	8
Public lands	2,000	1,000	517
Houses	7,000	6,000	1,000
Licenses	28,000	27,000	8,785
Carts	7,400	9,500	1,690
Buffaloes	4,500	4,500	225
Oxen	4,500	4,500	180
Horses	2,000	2,400	1,720
Rice field tax collected by Treasurer			13,855
Total	58,400	57,700	29,984
CHAPTER II			
Rent: houses	8,000	7,800	3,150
Total	8,000	7,800	3,150
CHAPTER III			
Market(1)	144,500	124,000	93,006
Slaughtering(2)	266,500	152,400	114,309
Miscellaneous	600	520	
Total	411,600	276,920	207,315
CHAPTER IV			
Fines by Vil. Council	18,000	16,000	17,956
Fines by Police + Gendarmerie	285,000	185,000	372,778
Registration	30,000	40,000	20,629
Previous years	6,000	6,000	
Contributions			35,200
Miscellaneous	100,000	200,000	290,034
Total	439,000	447,000	736,597
CHAPTER V			
Cash in Treasury	130,000	43,986	43,986
Cash in Village	40,000	84,494	84,494
Total	170,000	128,480	128,480

(1) Market 1959 contract

Market Tan An Hoi

- " - Bac Ha

(2) Slaughter Tan An Hoi

- " - Bac Ha

112,500 )  
32,000 ( 144,500

81,500 )  
185,000 ( 266,500



Summary

CHAPTER I	58,400	57,700	29,984
II	8,000	7,800	3,150
III	411,600	276,920	207,315
IV	439,000	447,000	736,597
V	170,000	128,480	128,480
Total Receipts	<u>1,007,000</u>	<u>917,900</u>	<u>1,105,526</u>

(b) Expenditures

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Personnel			
Allow. Vil. Council	110,400	103,350	67,980
Pers. of Vil. Council	21,600	21,600	43,120
Village clerks	66,000	66,000	46,264
Hamlet Chiefs	2,000	1,000	
Messengers	9,600	9,600	
Workers (school-pagoda- cemetery)	10,800	10,800	
Allow. Police office			29,650
Personnel-Market-Slaughter			
Water	8,000	8,000	4,860
Allow. of District Chief			18,000
	<u>228,400</u>	<u>220,350</u>	<u>209,874</u>
Art.2 Materials			
Vil. Council Office	25,000	15,000	31,833
Repair: Equip	40,000	35,000	1,900
Telephone - Mail	5,000	5,000	
Ceremonies	10,000	10,000	3,500
Travel - Meetings	9,600	9,600	3,150
Food for Prisoners	6,800	3,000	38,795
Awards for Personnel			21,975
Repair - Maint. Registers	8,000	4,000	1,300
Clothing of militiamen	43,400	21,000	10,780
Transportation of material and personnel	60,000	40,000	91,356
Propaganda fees	15,000	12,000	22,947
Total	<u>451,200</u>	<u>374,950</u>	<u>437,410</u>

## CHAPTER II

Art.1 Sanitary-Pers.- prizes	58,000	32,400	14,000
Prize distribution: School	4,000	2,000	500
	<u>62,000</u>	<u>34,400</u>	<u>14,500</u>
Art.2 Materials			
School-Repair.	10,000	10,000	
Social-Aid to poor-Medecine	10,000	10,000	5,211
Burial of poor	7,000	2,000	
Repair-Construction	10,000	35,000	
Construction-Maternity-Equipt.	10,000	100,000	126,042
Youth-Sports	10,000	10,000	1,790
Total	<u>119,000</u>	<u>201,400</u>	<u>147,543</u>

## CHAPTER III

Art.2 Materials	<u>70,000</u>	<u>60,000</u>	<u>37,731</u>
	70,000	60,000	37,731
Art.3 Repairs-Village-Hall	10,000	10,000 (	
Houses		5,000 )	21,378
Market	10,000	10,000 (	
School	<u>130,000</u>		
Total	<u>220,000</u>	<u>85,000</u>	<u>59,109</u>

## CHAPTER IV

Printing	5,000	3,000	4,200
Magazines-Newspapers	7,200	6,000	1,200
Canton-chiefs office-materials	6,000	6,000	
Canton chief salary	21,600	18,000	9,000
Travel of canton chief			<u>1,057</u>
Total	<u>39,800</u>	<u>33,000</u>	<u>15,457</u>

## CHAPTER V

Reimbursement: loans			4,180
Security deposit	34,000	23,100	
Mutual Assistance Fund	113,000	95,000	
Reserve	92,000	126,000	
Reimbursement: Tet for Militiamen			<u>11,238</u>
Total	<u>239,000</u>	<u>244,100</u>	<u>15,418</u>

## CHAPTER VI

Unforeseen items	<u>61,000</u>	<u>17,550</u>	
Total	<u>61,000</u>	<u>17,550</u>	

Summary

CHAPTER I	451,200\$	374,950\$	437,410\$
II	119,000	201,400	147,543
III	220,000	85,000	59,109
IV	39,800	33,000	15,457
V	239,000	244,100	15,418
VI	61,000	17,550	
Total Expenditures	1,130,000\$	956,000\$	674,937\$
	=====	=====	=====

(c) Explanatory Notes

## Salaries of Teachers-Sanitary personnel

1 nurse	24,000\$
Worker: school	12,000
- " - : hospital	10,000
- " - : - " -	12,000
	<u>58,000\$</u>

Vil. Council Ch.	2,200\$
Deputy	1,500\$
Finance officer	2,100
Police	2,100
Civil status	1,300

Annual = 110,400\$

## Personnel - Salaries - Annualy

Clerk	21,600\$
Assistant	28,800
District clerk	15,600
Driver	21,600
Assist.Vil.Chief	10,800
Messenger	4,800
- " -	4,800
	<u>108,000\$</u>

5. Gia Kiem Village, Long Khanh Province, SVN-East Region,  
(Population 20,365)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Gardens	152,000	138,000	151,575
Licenses	14,000	14,000	10,924
		4,000	
Buffaloes	400	300	530
Oxen	400	200	500
Carts	400	200	400
Total	167,200	156,700	163,929
CHAPTER II			
Miscellaneous	10,000		
Total	10,000		
CHAPTER III			
Market	46,000	20,000	25,700
Slaughtering	61,600	40,000	41,684
Miscellaneous			27,423
Total	107,600	60,000	94,807
CHAPTER IV			
Fines	1,000	1,400	1,140
Legalisation	36,000	36,000	36,840
Security-Deposit	7,304	5,040	3,340
Miscellaneous	40,000	12,000	28,113
Total	84,304	54,440	69,433
CHAPTER V			
Cash in Provincial Treasury	130,000	34,000	
Cash in Village	24,019	27,400	
Total	154,019	61,400	

Summary

CHAPTER I	167,200	156,700	163,929
II	10,000		
III	107,600	60,000	94,807
IV	84,304	54,440	69,433
V	154,019	61,400	
Total Receipts	523,123	332,540	328,169
	=====	=====	=====

(b) Expenditures

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Art.1 Administration			
Allowance of Village Council	99,600	48,300	63,836
Hamlet Chiefs	8,400	8,400	14,000
Allow. Special-agent	2,400	2,400	2,400
	<u>110,400</u>	<u>59,100</u>	<u>80,236</u>
Art.2 Village office			
Purch.+ Maint. Equipt.	5,800	4,000	2,742
Ceremonies	8,360	8,000	5,890
Travel + Meetings	5,000	10,000	
Village taxes	10,000	6,000	4,286
Maintenance of Registers		15,000	
Clothing of Militiamen	500	500	
	<u>13,000</u>	<u>12,400</u>	<u>12,400</u>
Total	<u>152,560</u>	<u>115,000</u>	<u>105,554</u>
CHAPTER II			
Art.1 Workers (School-Market)			
	12,000	12,000	3,000
	<u>12,000</u>	<u>12,000</u>	<u>3,000</u>
Art.2 Materials			
Purchase + Maintenance			
School Equipt.	10,000	5,000	3,270
Aid to the poor	2,000	4,600	
Fire - Service - Maint.	5,000		
Repair + Construction: School	20,000	10,000	
Repair: Maternity	15,000	5,000	3,690
Total	<u>64,000</u>	<u>36,600</u>	<u>9,960</u>
CHAPTER III			
Repair: Village Hall	5,000	60,000	920
Repair: Guard Post	5,000	30,000	6,397
Repair: Market	10,000	5,000	
Total	<u>20,000</u>	<u>95,000</u>	<u>7,317</u>
CHAPTER IV			
Printing	1,000	2,500	
Purchase of Banners	1,000	540	
Total	<u>2,000</u>	<u>3,040</u>	



CHAPTER V

Security Deposit	7,304	5,040	3,340
Mutual Assistance Fund	7,000	6,000	3,500
Reserve	170,259	54,260	64,020
Total	184,563	65,300	70,860

CHAPTER VI

Unforeseen items	100,000	35,000	41,213
Total	100,000	35,000	41,213

Summary

CHAPTER I	152,560	115,000	105,554
II	64,000	36,600	9,960
III	20,000	95,000	7,317
IV	2,000	3,040	
V	184,563	65,300	70,860
VI	100,000	35,000	41,213
Total Expenditures	523,123	349,940	234,904
	=====	=====	=====

6. Thanh Dong Village, Kien Giang Province, SVN-West Region  
(Population 22,000)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Rice fields	2,000	2,000	76
Public Non-Rice Land	62,000	62,000	14,830
Licenses	31,800	18,000	31,813
Boats	2,000	2,000	460
Animals	8,000	17,000	3,925
Occupation of Public Land			50,000
Tax on Billiards	2,000	3,000	2,000
Total	107,800	104,000	103,104
CHAPTER II			
CHAPTER III			
Market	206,200	198,800	224,621
Slaughter	62,000	71,000	51,292
Berthage		25,200	
Fishing	5,000	11,000	50
Total	273,200	306,000	275,963
CHAPTER IV			
Fines	59,500	38,000	56,897
Registration	20,000	39,000	47,950
Previous years			1,040
Security Deposit	60,000	35,000	
Miscellaneous	145,000	146,000	123,560
Total	284,500	258,000	229,447
CHAPTER V			
Cash in Treasury		2,000	
Cash in Village	66,500	112,000	
Loans	18,000	18,000	114,446
Total	84,500	132,000	114,446
<u>Summary</u>			
CHAPTER I	107,800	104,000	103,104
II			
III	273,200	306,000	275,963
IV	284,500	258,000	229,447
V	84,500	132,000	114,446
Total Receipts	750,000	800,000	722,960
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Allow. Village Council	66,000	108,000	110,273
Vil.-Personnel Salary	26,400	27,000	30,320
Hamlet Chief + ...	36,000	36,000	36,000
Messengers	8,400	12,000	8,400
Custodian: Pagoda School	8,000	8,000	7,884
Allowance: guard	8,400	12,000	8,400
Village Hall Stationery	4,000	6,000	2,360
Purchase + Maintenance	8,000	15,000	2,130
Mail - telegrams	10,000	10,000	
Illumination	2,000	5,000	1,200
Ceremonies	5,000	5,000	2,000
Meetings	2,500	3,000	1,950
Food for Prisoners	5,000	5,000	5,733
Tax of Village to Treasury		1,000	
Registers	600	1,000	600
Clothing-guards	5,040		
Total	195,340	254,000	217,250
CHAPTER II			
Sanitary - Pers. - Salary	102,000	6,000	5,400
Workers	8,400	12,000	8,400
Teachers	48,000	50,000	
Purch. + Maint. School	10,000	10,000	620
Social activities	1,000	1,000	
School Repair	2,000	2,000	1,500
Maternity Repair	1,000	1,000	1,000
Total	172,400	82,000	16,920
CHAPTER III			
Village Hall Repair	10,000	20,000	
Market repair	61,000	70,000	2,000
Guard-Post construction	24,000	26,000	1,500
Total	95,000	116,000	3,500
CHAPTER IV			
Printing	3,000	4,000	2,000
Newspapers	2,000	3,000	
Canton-chief office stationery		10,000	210
Clerk of Canton chief		15,000	3,600
Contribution (Dist. Office)			45,000
Total	5,000	32,000	50,810

CHAPTER V

Security Deposit	60,000	35,000	15,000
Mutual Assistance Fund	73,000	116,000	58,000
Reserves	51,820	60,000	98,000
Total	184,820	211,000	171,000

CHAPTER VI

Unforeseen items	54,440	55,000	232,990
Total	54,440	55,000	232,990

Summary

CHAPTER I	195,340	254,000	217,250
II	172,400	82,000	16,920
III	95,000	116,000	3,500
IV	5,000	32,000	50,810
V	184,820	211,000	171,000
VI	54,440	55,000	232,990
Total Expenditures	707,000	750,000	692,470
	=====	=====	=====

7. Tan Duyet Village, An Xuyen Province, SVN-West Region,  
(Population 22,400)

(a) Receipts

	<u>1959</u> <u>Proposed</u>	<u>1958</u> <u>Proposed</u>	<u>1958</u> <u>Reported</u>
CHAPTER I			
Rice fields	10,500\$	9,720\$	497\$
Gardens	620	620	
Urban lands			
Houses			
Licenses	24,000	15,700	16,697
River boats	3,500	2,140	593
Buffaloes	8,650	3,450	1,680
Oxen	250	60	60
Total	<u>47,520\$</u>	<u>31,690\$</u>	<u>19,527\$</u>
CHAPTER II			
Public lands	15,000\$	\$	4,000\$
Miscellaneous	<u>4,000</u>	<u>4,000</u>	<u>6,301</u>
Total	<u>19,000\$</u>	<u>4,000\$</u>	<u>10,301\$</u>
CHAPTER III			
Slaughtering	9,000\$	\$	\$
Fishing <sup>(1)</sup>	<u>260,000</u>	<u>186,600</u>	<u>252,400</u>
Total	<u>269,000\$</u>	<u>186,600\$</u>	<u>252,400\$</u>
CHAPTER IV			
Fines	15,000\$	2,500\$	390\$
Sale of surplus goods in +			
private properties	9,500	9,500	
Registration fees	10,000	5,730	4,512
Previous years	500	500	
Loans			20,000
Mutual assist-fund	<u>170,000</u>	<u>337,290</u>	<u>185,000</u>
Total	<u>205,000\$</u>	<u>355,520\$</u>	<u>209,902\$</u>
CHAPTER V			
Cash in Province	80\$	580\$	581\$
Cash in Village	<u>1,530</u>	<u>530</u>	<u>3,897</u>
Total	<u>1,610\$</u>	<u>1,110\$</u>	<u>4,478\$</u>

(1) More fishing sites this year.



## CHAPTER VI

Unforeseen items

Total

2,000 ₪2,000 ₪2,000 ₪2,000 ₪170 ₪170 ₪Summary

## CHAPTER I

II

III

IV

V

VI

47,520 ₪

19,000

269,000

205,000

1,610

2,000

31,690 ₪

4,000

186,600

355,520

1,110

2,000

19,527 ₪

10,301

252,400

209,902

4,478

170

Total Receipts

544,130 ₪

=====

580,920 ₪

=====

496,778 ₪

=====

(b) Expenditures1959  
Proposed1958  
Proposed1958  
Reported

## CHAPTER I-Administration

Art.1 Village Council Salaries

Employees of village

Hamlet Chiefs

Workers

Village guard (militiamen)

97,200 ₪

26,400

79,200

45,600

248,400

75,200 ₪

21,600

132,000

10,800

108,000347,600

79,093 ₪

21,600

79,200

10,800

190,693

Art.2 Materials

Maintenance - Equipment

Illumination

Ceremonies

Travel-Meeting of Vil. Coun.

Food for prisoners

Clothing of personnel and  
militiamenRepair - Maintenance of  
public equipmentMaterials, transportation  
militiamen

6,000

10,000

7,000

10,000

6,000

2,000

3,300

5,000

7,000

4,800

15,000

7,000

6,000

3,000

2,000

3,300

5,000

6,000

4,800

13,786

2,764

9,884

5,786

883

2,800

4,943

15,755

Total

304,700 ₪399,700 ₪252,094 ₪

## CHAPTER II-Social Activities

## Art.2 Materials

Maintenance-Equipment	10,000 ₪	20,000 ₪	17,666 ₪
Aid to the poor	3,000	3,000	2,700
Funeral fees for the poor	2,000	2,000	500
Removal	2,000	2,000	1,215
Maint. Equipt. Fire Service			
Youth-Sport	5,000	5,000	4,229
Repair-Construction schools	10,000	10,000	9,896
Repair-Maint. Pagoda, Dinh	30,000		
Popular Education	5,000		495
Total	67,000 ₪	42,000 ₪	36,701 ₪

## CHAPTER III

## Art.1 Economic expenditures

Public workers	12,000 ₪	12,000 ₪	12,000 ₪
	12,000	12,000	12,000

Art.2 Equipments of Public Works	2,000	2,000	885
	2,000	2,000	885

Art.3 Repair: Roads	10,000		3,526
Bridges	10,000	10,000	5,363
Village Hall	30,000	40,000	19,500
Total	64,000 ₪	64,000 ₪	41,274 ₪

## CHAPTER IV

Materials	4,000 ₪	4,000 ₪	3,986 ₪
Newspapers - Magazines	2,000	2,000	999
Total	6,000 ₪	6,000 ₪	4,985 ₪

## CHAPTER V

Contribution to Aid Fund	79,060 ₪	43,000 ₪	55,140 ₪
Award Anti-insects-campaign	4,000	4,000	1,000
Total	83,060 ₪	47,000 ₪	56,140 ₪

## CHAPTER VI

Unforeseen items	3,870 ₪	15,520 ₪	31,824 ₪
Total	3,870 ₪	15,520 ₪	31,824 ₪

Summary

CHAPTER I	304,700 ₪	399,700 ₪	252,094 ₪
II	67,000	42,000	36,701
III	64,000	64,000	41,274
IV	6,000	6,000	4,985
V	83,060	47,000	56,140
VI	3,870	15,520	31,824
Total Expenditures	528,630 ₪	574,220 ₪	423,018 ₪
	=====	=====	=====

(c) Explanatory Notes

## Rice field

1er classe	50 <sup>Ha</sup>	(	
2è	122 <sup>Ha</sup>	20 )	
3è	1,279, 60	(	National = 196,106\$85
4è	2,290, 87	)	
5è	9,614 <sup>Ha</sup>	24 (	
	<u>13,356<sup>Ha</sup></u>	91	

## Village Council Salaries

Vil. Chief - Annual salary	22,800\$
Police	21,600
Finance	21,600
Economic agent	16,800
Civil status	<u>14,400</u>
	97,200\$

## Employees

Clerk - annual salary	14,000\$
Assistant clerk	12,000
Hamlet chiefs	79,200
Workers (1)	21,600
Market worker	12,000
Permanent agent	<u>12,000</u>
	150,800\$

(1) Workers of School - Village and District.

8. Thanh Phuoc Village, Tay Ninh Province, SVN-East Region,  
(Population 23,400)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice	2,000 <sup>Ⓟ</sup>	2,000 <sup>Ⓟ</sup>	358 <sup>Ⓟ</sup>
Miscellaneous (crops)	2,000	2,000	387
Urban land	37,600	37,600	10,649
Licenses	43,000	43,000	40,760
Boats	500	500	132
Animals	31,280	37,980	25,130
Carts	2,280	2,280	300
Direct Tax from Treasury	50,000	92,200	22,681
	<u>168,660</u>	<u>217,560</u>	<u>200,397</u>
Art.2 Berthage	152,000	152,000	126,670
Illumination	12,500	12,500	
Animal Pound	4,000	4,000	1,845
Total	<u>337,160<sup>Ⓟ</sup></u>	<u>386,060<sup>Ⓟ</sup></u>	<u>228,912<sup>Ⓟ</sup></u>
CHAPTER II			
Public rice land	26,730 <sup>Ⓟ</sup>	25,540 <sup>Ⓟ</sup>	1,500 <sup>Ⓟ</sup>
Houses	1,200	1,200	280
Total	<u>27,930<sup>Ⓟ</sup></u>	<u>26,740<sup>Ⓟ</sup></u>	<u>1,780<sup>Ⓟ</sup></u>
CHAPTER III			
Market	382,000 <sup>Ⓟ</sup>	350,000 <sup>Ⓟ</sup>	326,670 <sup>Ⓟ</sup>
Slaughter-house	80,000		73,759
Electricity		120,000	
Miscellaneous	12,050	12,050	
Total	<u>474,050<sup>Ⓟ</sup></u>	<u>482,050<sup>Ⓟ</sup></u>	<u>400,429<sup>Ⓟ</sup></u>
CHAPTER IV			
Fines	20,000 <sup>Ⓟ</sup>	30,000 <sup>Ⓟ</sup>	13,305 <sup>Ⓟ</sup>
Sale of surplus goods	20,000	20,000	
Registration	35,000	52,000	28,709
Loans	175,000	175,000	
Previous years	100,000	118,000	40,611
Security Deposit	58,200	58,200	
Miscellaneous	200,000	70,000	74,631
Total	<u>608,200<sup>Ⓟ</sup></u>	<u>523,200<sup>Ⓟ</sup></u>	<u>157,256<sup>Ⓟ</sup></u>

## CHAPTER V

Cash in Treasury	41,570 <sup>¢</sup>	233,630 <sup>¢</sup>	238,418 <sup>¢</sup>
Cash in Village	<u>10,690</u>	<u>146,730</u>	<u>146,733</u>
Total	52,260 <sup>¢</sup>	380,360 <sup>¢</sup>	385,151 <sup>¢</sup>

Summary

CHAPTER I	337,160 <sup>¢</sup>	386,060 <sup>¢</sup>	228,912 <sup>¢</sup>
II	27,930	26,740	1,780
III	474,050	482,050	400,429
IV	608,200	523,200	157,256
V	<u>52,260</u>	<u>380,360</u>	<u>385,151</u>
Total Receipts	1,499,600 <sup>¢</sup>	1,798,410 <sup>¢</sup>	1,173,528 <sup>¢</sup>
	=====	=====	=====

(b) Expenditures

	1959 Proposed	1958 Proposed	1958 Reported
CHAPTER I			
Art.1 Personnel			
Allow.: Village Council	92,400 <sup>¢</sup>	92,400 <sup>¢</sup>	70,175 <sup>¢</sup>
Personnel Salary	172,580	164,280	119,916
Workers	69,600	69,600	76,000
Personnel-Market-Slaughter			
Water - Electricity	30,600	18,600	10,000
	<u>365,180</u>	<u>344,880</u>	<u>276,091</u>
Art.2 Village Stationery	24,400	20,400	12,363
Purch. + Maintenance	10,000	10,000	4,140
Mail	400	400	928
Illumination	24,700	24,700	2,844
Ceremonies	5,000	5,000	4,314
Travel - Meetings	4,000	4,000	8,934
Food for prisoners	300	300	949
Tax of village	3,500	3,500	
Clothing personnel	5,300	800	800
Ceremony for death of village councilor	1,000	1,000	
Expenditures for Stock Show			9,752
Total	<u>443,780<sup>¢</sup></u>	<u>414,980<sup>¢</sup></u>	<u>321,115<sup>¢</sup></u>
CHAPTER II			
Art.1 Sanitary Personnel	14,400 <sup>¢</sup>	14,400 <sup>¢</sup>	4,338 <sup>¢</sup>
	<u>14,400</u>	<u>14,400</u>	<u>4,338</u>



Art.2 Purch. + Maint.: School	8,000	8,000	
Social Activities	2,000	2,000	
Funerals	3,000	3,000	100
Removal			1,000
Hospital construction	31,000	31,000	1,526
Total	58,400\$	58,400\$	6,964\$

## CHAPTER III

Public works personnel	60,000\$	48,000\$	40,000\$
Power: Plant personnel		51,600	9,200
Power: Plant materials		80,000	512
Roads repair	280,000	510,000	276,780
Bridges	20,000	20,000	
Houses	50,000	80,000	31,544
Village Hall		180,000	190,000
Total	410,000\$	969,600\$	548,036\$

## CHAPTER IV

Printing of Registers	9,650\$	19,450\$	19,450\$
Newspapers	2,600	2,600	2,600
Canton chief stationery	160	160	160
Clerk (canton)	5,200	5,200	5,200
Total	17,610\$	27,410\$	27,410\$

## CHAPTER V

Loans			54,694\$
Previous years	130,840		
Contribution (?)	400,000	400,000	100,000
Reserves	48,000	30,000	56,273
Total	578,840\$	430,000\$	210,967\$

## CHAPTER VI

Unforeseen items	32,570\$	27,620\$	26,593\$
Total	32,570\$	27,620\$	26,593\$

Summary

CHAPTER I	443,780\$	414,980\$	321,115\$
II	58,400	58,400	6,964
III	410,000	969,600	548,036
IV	17,610	27,410	27,410
V	578,840	430,000	210,967
VI	32,570	27,620	26,593
Total Expenditures	1,541,200\$	1,928,010\$	1,141,085\$
	=====	=====	=====

# APPENDIX D

1959 Village Budgets of 500,000\$ and above--  
Village Populations 25,000-40,000

1. Long Thanh Village, Tay Ninh Province, SVN-East Region,  
(Population 28,300)

## (a) Receipts

	1959 Proposed	1958 Proposed	1958 Reported
CHAPTER I			
Art.1 Rice	1,760\$	1,400\$	1,460\$
Gardens	570	2,000	395
Urban Lands	45,000	15,000	2,567
Licenses	35,000	35,000	27,408
Boats	700	200	288
Buffaloes	3,100	3,000	2,580
Oxen	8,000	7,000	8,176
Horses	240	160	200
Carts	2,000	2,000	140
Carts	200	200	160
Percentage surcharge from Provincial Budget	90,000	90,000	29,342
	<u>186,570</u>	<u>155,960</u>	<u>72,716</u>
Art.2 Station	56,500	50,000	50,000
Occupation: urban land	93,200	99,100	5,900
Animals	5,000	11,000	400
Advertisement	3,000		
Total	<u>344,270\$</u>	<u>316,060\$</u>	<u>129,016\$</u>
CHAPTER II			
Public rice land	5,500\$	2,400\$	5,500\$
Public land	2,000	2,000	300
Total	<u>7,500\$</u>	<u>4,400\$</u>	<u>5,800\$</u>
CHAPTER III			
Market	365,020\$	157,900\$	7,900\$
Slaughter house	33,500	20,600	24,200
Berthage	15,600	14,400	14,400
Miscellaneous	7,200		
Total	<u>421,320\$</u>	<u>192,900\$</u>	<u>46,500\$</u>

## CHAPTER IV

Fines	40,000 ₪	30,000 ₪	41,400 ₪
Legalisation	100,000	100,000	39,584
Previous years	8,000	7,000	4,315
Loans	488,480	400,000	
Security Deposit	11,350	7,850	7,650
Miscellaneous	30,000	30,000	2,110
Total	677,830 ₪	574,850 ₪	95,059 ₪

## CHAPTER V

Cash in Provincial Treasury		52,850 ₪	54,513 ₪
Cash in Village	1,710	6,800	3,358
Total	1,710 ₪	59,650 ₪	57,871 ₪

Summary

CHAPTER I	344,270 ₪	316,060 ₪	129,016 ₪
II	7,500	4,400	5,800
III	421,320	192,900	46,500
IV	677,830	574,850	95,059
V	1,710	59,650	57,871
Total Receipts	1,452,630 ₪	1,147,860 ₪	334,246 ₪
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Members	58,800 ₪	58,800 ₪	52,104 ₪
Personnel	73,500	61,800	68,925
Messenger - Award to Pers.	1,200		
Workers (temple-Pagoda-School)	55,200	42,000	37,800
Personnel(Market-Slaughter)	6,600	6,600	6,600
	195,300	169,200	165,429
Art.2 Materials			
Village Office	7,680	6,400	7,957
Purch. + Maint.: Equipt.	4,600	10,000	4,421
Illumination	3,000	2,000	3,538
Ceremonies	2,500	2,500	2,327
Travel + Meetings	4,000	4,000	2,174
Taxes of Village	500	500	443
Maintenance of Registers	500		
Clothing of guards	4,480		
Illum. (Police Office Equipt.)	5,400		
House location for Police	10,800	10,800	10,800
Total	238,760 ₪	205,400 ₪	197,089 ₪

## CHAPTER II

Art.1 Sanitary - Personnel	14,400 <sup>₪</sup>	14,400 <sup>₪</sup>	
Workers (School-Maternity)	<u>21,600</u>	<u>18,000</u>	<u>18,000</u>
	36,000	32,400	18,000
Art.2 Purch. + Maint.: School	4,000	4,000	6,516
Social Activities	1,000	1,000	
Burial of poor	2,000	2,000	
Repair: Maternity Hospital	<u>13,800</u>	<u>13,800</u>	<u>9,311</u>
Total	56,800 <sup>₪</sup>	53,200 <sup>₪</sup>	33,827 <sup>₪</sup>

## CHAPTER III

Bridge repair		26,000 <sup>₪</sup>	373 <sup>₪</sup>
Village repair	5,000	5,000	2,056
Market repair	<u>800,000</u>	<u>400,000</u>	
Total	805,000 <sup>₪</sup>	431,000 <sup>₪</sup>	2,429 <sup>₪</sup>

## CHAPTER IV

Printing	4,450 <sup>₪</sup>	4,450 <sup>₪</sup>	
Newspapers	1,600	1,600	
Office Equipment	700	700	700
Clerk of Canton Salary	<u>10,950</u>	<u>10,950</u>	<u>10,949</u>
Total	17,700 <sup>₪</sup>	17,700 <sup>₪</sup>	11,649 <sup>₪</sup>

## CHAPTER V

Loans		40,000 <sup>₪</sup>	
Security-Deposit	11,350	7,850	7,850
Previous years	281,290	370,380	20,000
Reserve	20,000		
Berthage Share	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>
Total	319,840 <sup>₪</sup>	425,430 <sup>₪</sup>	35,050 <sup>₪</sup>

## CHAPTER VI

Unforeseen items	<u>14,530<sup>₪</sup></u>	<u>15,130<sup>₪</sup></u>	<u>52,481<sup>₪</sup></u>
Total	14,530 <sup>₪</sup>	15,130 <sup>₪</sup>	52,481 <sup>₪</sup>

Summary

CHAPTER I	238,760 <sup>₪</sup>	205,400 <sup>₪</sup>	197,089 <sup>₪</sup>
II	56,800	53,200	33,827
III	805,000	43,100	2,429
IV	17,700	17,700	11,649
V	319,840	425,430	35,050
VI	<u>14,530</u>	<u>15,130</u>	<u>52,481</u>
Total Expenditures	1,452,630 <sup>₪</sup>	759,960 <sup>₪</sup>	332,525 <sup>₪</sup>
	=====	=====	=====

(c) Explanatory Notes

## Diverse Cultures

High class	250 <sup>φ</sup>	-	1Ha
	190		
	110		
	55		
	20		
	15		

## Rice field

Hors class	85 <sup>φ</sup>	-	1Ha
1er -	65	-	
2è -	50	-	
3è -	35	-	
4è -	20	-	
5è -	10	-	

Sanitary - 1 nurse	7,200\$
1 midwife	7,200
Maid - maternity	10,800
Maid	<u>10,800</u>
	36,000\$



2. Thanh My Tay Village, Gia Dinh Province, SVN-East Region  
(Population 33,500)

(a) Receipts

	<u>1959 Proposed</u>	<u>1958 Proposed</u>	<u>1958 Reported</u>
CHAPTER I			
Art.1 Rice fields	1,200\$	1,000\$	926\$
Diverse Crops	1,000	1,000	377
Urban Lands	200,000	50,000	15,900
Houses	65,000	70,000	43,729
Licenses	50,000	61,000	52,444
Boats	30		29
Animals	140	300	140
Carts	120	100	120
Pedicabs	2,010	2,200	2,010
Other Surcharges	200,000	200,000	322,881
	<u>519,500</u>	<u>385,600</u>	<u>438,556</u>
Art.2 Station Tax	2,000	15,000	1,920
Building line taxes	4,800	20,000	4,606
Occupation of public lands	1,000	15,000	840
Removal	242,000	120,000	67,420
Miscellaneous	100,000	100,000	233,316
Total	<u>869,300\$</u>	<u>655,600\$</u>	<u>746,658\$</u>
CHAPTER II			
Public Rice lands	<u>600\$</u>	<u>600\$</u>	<u>960\$</u>
Total	<u>600\$</u>	<u>600\$</u>	<u>960\$</u>
CHAPTER III			
Market	1,351,000\$	1,120,000\$	980,000\$
Slaughter-house	275,000	274,000	239,750
Berthage	143,100	130,000	125,150
Water	650,000	680,000	530,726
Total	<u>2,419,100\$</u>	<u>2,204,000\$</u>	<u>1,875,626\$</u>
CHAPTER IV			
Fines	80,000\$	80,000\$	79,172\$
Sale of private properties		800	
Legalisation	150,000	160,000	161,870
Previous years	4,000	20,000	
Loans			63,570
Security Deposit	200,000		547,500
Miscellaneous		20,000	
Total	<u>434,000\$</u>	<u>280,800\$</u>	<u>852,112\$</u>

## CHAPTER V

Cash in Provincial Treasury	457,000 ₪	52,000 ₪	51,613 ₪
Cash in Village	20,000	7,000	6,786
Total	477,000 ₪	59,000 ₪	58,399 ₪

Summary

CHAPTER I	869,300 ₪	655,600 ₪	746,658 ₪
II	600	600	960
III	2,419,100	2,204,000	1,875,626
IV	434,000	280,800	852,112
V	477,000	59,000	58,399
Total Receipts	4,200,000 ₪	3,200,000 ₪	3,533,755 ₪
	=====	=====	=====

(b) Expenditures

	1959 <u>Proposed</u>	1958 <u>Proposed</u>	1958 <u>Reported</u>
CHAPTER I			
Art.1 Allow. Village Council	113,000 ₪	89,000 ₪	91,080 ₪
Personnel-Salaries		358,000	317,231
Village Secretaries	260,000		
Finance Officer-Hamlet Zone		53,000	17,600
Messenger	27,000		
School Workers-Custodian	24,000		
Information Chief	5,000		
Workers (Slaughter, Market)	164,000		
	593,000	500,000	425,911
Art.2 Materials			
Village office stationery	20,000	10,000	12,335
Purch. + Maint.: Equip.	14,000	15,000	23,692
Mail - Telegrams- Telephone	8,000		
Illumination	100,000	100,000	92,695
Ceremonies	14,000	14,000	22,374
Travel-Meetings	7,000	5,000	6,678
Repair of Roads	5,000	5,000	
Purch. + Maintenance			
(Market - Slaughter)	10,000	8,000	10,453
Police	20,000	10,000	85,158
Award: Tax Collectors	5,000	5,000	
Total	796,000 ₪	672,000 ₪	679,296 ₪