

AN ANALYSIS OF GOVERNMENT PAYMENTS
IN VIET NAM DURING 1955

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October 8, 1956

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AN

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1955

(Including Details of Expenditures by the National, Regional,
Provincial, Municipal and Prefectorial Governments)

by

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I. OBJECTIVE AND METHOD OF THE ANALYSIS

The objective of this analysis has been to bring together in one place an analysis of total governmental payments for the fiscal year 1955 and to support such analysis with details of these payments and the previously established budgets against which the payments were charged. By "total" government payments we mean the non-military and military actual expenditures by the National Government, actual, expenditures made by the three regional governments which existed before promulgation of Governmental Ordinance No. 17 abolishing the autonomy of the regions and their individual budgets; expenditures of the provinces, of the municipalities, of the prefecture of Saigon-Cholon, and releases of American Aid funds during the Vietnamese fiscal year 1955. However, we have not included data on the autonomous budgets which support certain commercial enterprises of the government such as the harbors, the chambers of commerce and agriculture, the Vietnamese Press Agency, the National University of Viet Nam, the Oceanographic Institute in Nha Trang, the National Tourist Office, the National Office for Reconstruction, the State Railway Administration, the National Bank, the National Office for Foreign Exchange, the National Orphanage, the Agriculture Equipment Office, the Central Purchasing Agency, the Direction of Pensions and Retirement and the National Agency for Power. These autonomous budgets will be treated in a future paper. The method of collecting the data presented both in the text of this analysis and in the attached tables of expenditures was as follows: For the national and regional expenditures the actual ledgers were consulted at the General Treasury of Viet Nam. The data on provincial, municipal and prefectorial expenditures were taken from the final reports made by the various provincial sub-treasury offices. The data on releases of American Aid were furnished in the report by AGDALE dated June 30, 1955, and in the Monthly Statistical Bulletin published by USOM.

II. A WORD OF CAUTION

Some of the figures concerning payments made in Viet Nam during the budgetary year 1955 were given to the authors of this study on the condition that they not be used as absolute and final. This was felt necessary because not all of the accounts had been irrevocably closed at the time the information was gathered. We were told by the responsible treasury official that any future changes in the totals or details would not exceed 3 or 4 percent. Expenditure figures are therefore sufficiently precise to justify the following analysis.

One should interpret the total expenditures given in Tables 5 and 7 - 16 only in light of the explanations given in the corresponding section of the following analysis. This is necessary because many items included in the totals are short term loans, subsidies to lower levels of government, market tickets, deficit funding, and other unreal payments. The corrected totals are given in the corresponding section of the analysis and appear again in Table 4 which summarizes a comparison of budgeted and actual expenditures for all levels of government in Viet Nam and AEA releases.

III. LIST OF TABLES. The following tables are included in the text of this analysis (indicated by an asterisk) and attached to the analysis.

Table 1*	Comparison of Funds Provided by the 1955 National Budgets and Actual Expenditures
Table 2*	Comparison of Funds Provided by the 1955 Regional Budgets and Actual Expenditures

Table 3*	Comparison of Funds Provided by the 1955 Provincial Budget and Actual Expenditures
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Table 4*	Releases of American Aid Funds by Function during 1955
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* Included in the text of this analysis.

IV. BUDGETARY NOMENCLATURE

All budgets in Viet Nam are prepared by chapter. Several chapters may be devoted to one function or to one department or agency. Each chapter refers to one and only one of three types of expenditures: Personnel, Material, and Special. Personnel expenditures, as the name indicates, are concerned with personal services, Material expenditures, however, are primarily concerned with the costs for goods and services other than salaries and wages. In general, with a very few exceptions, all items are included in this category of expenditures: (1) Housing for the Directors, (2) Office Equipment, (3) Water and Electricity, (4) Telephone, Telegraph and Postage, (5) Servant Wages, (6) Automobile Maintenance (7) Chauffeur Uniforms, (8) Newspapers and Periodicals, (9) Office supplies, (10) Typewriter Maintenance, and (11) Bicycle Maintenance. Special expenditures include capital investment (though all construction is budgeted through the Public Works Department and not by separate organization), and certain program expenditures such as scholarships by the Department of Education, medicine by the Department of Health, social assistance by the Department of Social Action, information materials by the Department of Information and Youth, equipment, clothes and food for the Civil Guard etc. In the national and regional budgets several departments and functions are grouped together under various titles. The provincial budgets make a distinction between expenditures pertaining to "Economic Interest" and those pertaining to "Social Interest". Each chapter includes a summary page of expenditures by "Article". This is followed by a further breakdown by "Paragraph" which gives, or attempts to give, the necessary details of the budgeted items. In the records at the Treasury no separate accounting within the chapters is maintained for the articles and paragraphs. However, the various departments and organizations spending funds are required to keep details of expenditures by article and by paragraph, and the specific article and paragraph to which an expenditure is to be charged is noted on every payment order.

V. THE BUDGETARY YEAR

Fiscal Year 1955 was not the same for all government budgets in Viet Nam. The National Budget provides for expenditures during the period January 1, 1955 until May 31, 1956. The period January 1, 1956 until May 31, 1956 is called the "Complementary Period" which is used to pay for work started but not completed during calendar year 1955. Funds may be obligated only during the period January 1, 1955 until March 31, 1956, but all payments must be made by May 31. However, should there be unexpended obligations on the National Budget at the end of this "Complementary Period" they may be liquidated in the following fiscal years, and in that case they would be charged against the fiscal year during which payment is actually effected under the appropriate chapter entitled "Expenditures made after the Closing of the Fiscal Year. Nevertheless, all payments for obligations incurred in one fiscal year must be liquidated before December 31 of the fourth calendar year. For example, if construction of a building were authorized by the National Budget of 1956 and the work was not completed during the "Complementary Period", then payment could be effected any time before December 31, 1959. The actual expenditure would appear in the appropriate chapter under the heading "Expenditures made after the Closing of (previous) Fiscal Years" and would be a charge against the year's budget during which actual payment was made.

The regional budgetary year was the same as the National Budget, that is, a complementary period was allowed up to May 31.

The provincial budgetary year for the provinces in South Vietnam provides for a complementary period only until January 31 of the following year. However, for the provinces in Central Viet Nam and in the P.M.S. the complementary period

is extended until March 31 of the following year to allow for poor communications with these province.

The municipal and prefectorial budgetary year provides for a complementary period until March 31 of the following year.

VI. ANALYSIS OF PAYMENTS BY THE NATIONAL GOVERNMENT

The following analysis is based on the "expenditures" made from the National Budget during the 1955 budgetary year. The term "expenditures" means payment which have been registered by the Budget Section of the National Treasury as having been authorized to the various departmental accounts. At that point in the process funds are released to an "Outside-the-Budget Account" in the Treasury's cashier department from which actual payment is made when the Payment Order is brought for cashing.

TABLE 1

Comparison of Funds Provided by the 1955
National Budget and Actual Expenditures

<u>Function</u>	<u>Budget Provisions</u>	<u>Actual Expenditures</u>
"A" Non-military	4,990,797,000 (1)	2,903,372,000 (2)
"B" Military	<u>10,622,164,000</u>	<u>7,067,911,000</u>
Total	15,612,961,000	9,971,283,000

Table 1 compares total funds provided by the 1955 National Budget with payments. Total military and non-military expenditures were about 64% of the estimated expenditures provided for in the revised National Budget dated and signed by the President of the Republic on February 3, 1956. This fact would indicate either that current rates of expenditure were not fully considered in the revision of February or that

(1) This excludes the planned subsidy of 1,185,134,700 to the regional budgets and 232,705,000 in subsidies to the municipal budgets since they appear as actual expenditures on those budgets.

(2) Excluding 56,390,772 in subsidies to the regional and municipal budgets. Also excluding 700,486,528 in short term loans (dépense d'ordre). No provision is made in the budget for this sum as the amount loaned on a short-term basis must be offset on the receipts side by an equal figure. This does not necessarily mean that "real" receipts for the payment of short-term loans are equal to the loans. If the receipts are less than the loans, then an advance equal to that difference is made to the current short term loan receipts and the advance is debited against the next year's budget item - short term loans. The purpose of this operation is to keep an appearance of balance for the two accounts and is used extensively in the provincial budgetary process to be discussed later. Of the above mentioned amount loaned it can be noted in passing that 400,000,000 was loaned to COMIGAL to create a revolving fund, 50,000,000 loaned to create a coal stock, and 20,000,000 loaned to the Vietnamese National Railway.

expenditures were far less than expected during the remaining three months of the fiscal year. Broken down by military and non-military payments, actual military expenditures were 34% less than the revised budgetary provisions while actual non-military expenditures were off about 42%. This may indicate that the widely held belief in the superiority of military over non-military budgeting is not well substantiated by fact during 1955. However, it must be noted that the original military budget was prepared in the spring and summer of 1954 when the recent war was terminating, making accurate budget estimates difficult to obtain. Nevertheless, actual rates of expenditures apparently were not considered as justification to reduce the original budget provisions during the review of December and January 1955-56, because not one military item was changed in the revised National Budget of February 1956. On the non-military side we might note that the revision added 743,399,800 to the various chapters while 1,386,764,500 was subtracted from the earlier provisions. However, the latter figure resulted mainly from the elimination of an 800,000,000 contribution by the non-military budget to the military and the decision not to refund 333,000,000 in turnover taxes previously provided for in the budget. Comparing actual expenditures classified as personnel, material, and special with budget provisions for these same items it is found that for non-military expenditures, personnel was down 48% from budget provisions, material expenditures down 52% and special expenditures down 34%. On the military side, personnel expenditures were down only 11% from budget estimates, while special expenditures were down 51%. It is interesting to note that though military expenditures for personnel were budgeted at a time of great uncertainty they had the smallest percentage difference, while the percentage of difference for civilian personnel was over 4 times the military. It would seem that the differences between budget estimate and actual expenditures were greater for non-military than for the military, despite the assumption that during the budget preparation periods estimations of non-military expenditures should have been more easily predictable than the military.

The large differential between the budget estimates and actual expenditures can lead one to three possible conclusions. First, it may indicate a lack of accurate budget preparation at the agency level and insufficient analysis and review on the part of the budget agency. Second, major governmental programs, which were planned to be carried out during the fiscal year, were not executed, or were but partially completed during this period. Third, large economies and administrative savings were made by governmental agencies, through the efficient execution of their programs.

It is most probable that the explanation of the 36% reduction in expenditures lies in a combination of all these factors. The cause, unfortunately, cannot be determined from a statistical analysis of the data, but must await further studies of the functional operation of the government.

VII. ANALYSIS OF PAYMENT BY THE REGIONAL GOVERNMENT

The following analysis is based on the "expenditures" made from regional budgets during the 1955 budgetary year. The term "expenditures" in the regional data represents actual withdrawal from the Treasury.

TABLE 2

Comparison of Funds Provided by the 1955
Regional Budgets and Actual Expenditures

<u>Region</u>	<u>Budget Provisions</u>	<u>Actual Expenditures</u>
South Viet Nam	952,434,100 (1)	745,132,000 (2)
Central Viet Nam	803,630,379 (3)	745,235,000 (4)
P.M.S.	<u>126,800,000 (5)</u>	<u>120,999,000 (6)</u>
Total	1,882,864,497 (7)	1,611,366,000 (8)

On the basis of comparisons made in Table 2 total expenditures were 86% of the budget provisions. Broken down by the region, expenditures were 78% of budget estimates for SVN, 93% for CVN and 95% for the PMS. Expenditures from the regional budgets more nearly approached the budget provisions than was the case at the national level. The high correlation between budget estimates and actual expenditures existing in Center Viet Nam and the P.M.S. would seem to indicate sound planning and accurate budget preparation. Perhaps the more decentralized nature of regional planning was more efficacious than the national centralization. It will be seen later that for the provinces, and more noticeably for the municipalities and the prefecture of Saigon-Cholon, there was a still greater tendency for expenditures to correlate closely with budgetary provisions.

Unfortunately no breakdown of budgetary allocations for personnel, material and special expenditures has been prepared. Thus it is impossible to compare the differences between these provisions and the data given in Table 7 (Summary Table of Regional Expenditures classified as Personnel, Material, and Special Expenditures for 1955).

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- (1) Excluded 60,729,100 provided for subsidies to the provinces in South Viet Nam
 - (2) Excludes 33,095,000 in subsidies to the SVN provinces and 2,581,000 in short-term loans.
 - (3) Excludes 25,000,000 provided for subsidies to the provinces in Central Viet Nam
 - (4) Excludes 33,291,000 in subsidies to the CVN provinces and 2,637,000 in short term loans.
 - (5) Excludes 3,200,000 provided for subsidies to the provinces of the P.M.S.
 - (6) Excludes 3,200,000 in subsidies to the provinces in the P.M.S. and 5,303,000 in short-term loans
 - (7) Excludes the 88,929,100 provided for subsidies to the provinces
 - (8) Excludes 80,107,000 in subsidies to the provinces and short-term loans

VIII

ANALYSIS OF PAYMENT BY THE PROVINCIAL GOVERNMENTS

The term "expenditures" as used in provincial budgets means actual withdrawals from the provincial treasuries. Table 3 gives a "Comparison of Funds Provided by the 1955 Provincial Budgets and Actual Expenditures". Total expenditures were 88% from the budgetary provisions; or, grouped by regions, expenditures of the provinces compared with the corresponding budgetary provisions as follows: In the provinces of South Viet Nam expenditures were 87% of the budget estimates; for provinces in Central Viet Nam expenditures were 85% of the budget; while expenditures for the provinces of the PMS were 187% of the budget or exceeded the budget provisions by 87%. This later over-expenditure is explained by the extraordinary measures taken in the provinces of Dar Lac, Pleiku, and Kontum after administration was turned over to the Vietnamese by the French in May 1955. Comparisons by province are not given here but a glance at Tables 13, 14 and 15 will show these comparisons.

TABLE 3

Comparison of Funds Provided by the 1955
Provincial Budgets and Actual Expenditures

<u>Provinces</u>	<u>Budget Provisions</u>	<u>Actual Expenditures</u>
South Viet Nam	1,276,920,000	1,108,404,000(1)
Center Viet Nam	34,492,000	29,334,000
P. M. S.	<u>10,019,000</u>	<u>18,749,000</u>
Total	1,321,431,000	1,156,487,000

The amount listed as "Outside Budget" (Hors de budget) is used primarily for a budget balancing act that was begun and defined by Circular No. 74 of the General Treasury of Indochina dated December 1, 1948. This circular stated that up until that time the provincial budget debt (occasioned by expenditures exceeding receipts) had been balanced off at the end of the fiscal year by writing a payment order for the accumulated debt which was debited against the next year's budget and credited to the current year's budget in order that an appearance of balance would be kept. This circular then creates an "outside the budget" account to continue this practice, but the account will be entitled "Advances to Provincial Budget to Regularize". Hence, on January 31, for the provinces of SVN and on March 31 for the provinces of CVN and the P.M.S. the receipts for the closing fiscal year will show a receipt from "outside the budget" for the difference between "real" receipts and expenditures. And the "outside the budget" account to regularize the budget for the month of January for the new fiscal year will show this advance. On the recapitulation statement the cumulative totals for the advance to regularize the provincial budgets are given. However, in many instances the amounts shown in this recapitulation for 1955 were not limited to this budget balancing operation. The conversion of old Indochina currency which took place late in the year shows an expenditure under the "hors de budget" line and a similar credit is shown in receipts for the old money turned in. Also it should be noted that the expenditures listed under material for the provinces of South Viet Nam included all types of Civil Guard expenditures estimated at 90% of the total given in Tables 12 and 13. In Table 18 we have used an estimate of 450,000,000 for provincial Civil Guard expenditures. The reason that provincial expenditures for Center Viet Nam look proportionally smaller than those of South Viet Nam is that only

(1) Excludes 512,064,073 in "Outside the Budget" operations.

three CVN provinces had budgets during 1955. The other six provinces paid their provincial bills from the regional budget for CVN which in turn appears proportionally larger than that for South Viet Nam. In 1956 each of the Central Viet Nam provinces will have its own budget.

IX ANALYSIS OF PAYMENTS BY THE MUNICIPAL AND PREFECTORIAL GOVERNMENTS.

The term "expenditures" used in municipal and prefectorial payments has the same meaning as for regional and provincial expenditures: it represents actual liquidated amounts from the Treasury. Table 3A gives a "Comparison of Funds Provided by the 1955 Municipal and Prefectorial Budgets and Actual Expenditures". Total expenditures were 10% less than the budgetary estimates which would indicate a relatively high correlation between estimates and actual expenditures. Naturally the Prefecture of Saigon-Cholon (542,810,627) accounts for the major portion of the expenditures and therefore explains most of the aforementioned budget accuracy. As for the other ten municipalities the difference expressed as a percentage between budget estimates and actual expenditures was greater.

TABLE 3A

Comparison of Funds Provided by the 1955 Municipal and Prefectorial Budgets and Actual Expenditures

<u>Regional</u>	<u>Budgetary Estimate</u>	<u>Actual Expenditures</u>
South Viet Nam	652,101,268	591,532,783 (1)
Central Viet Nam	74,653,481 (2)	57,077,375
P.M.S.	<u>20,253,436</u>	<u>16,886,786 (3)</u>
Total	747,008,185	665,496,944

Looking at the details of these expenditures given in Table 16 one should note the "outside of budget" expenditures occurring in all of the municipalities of South Viet Nam and Dalat. In addition to the meaning explained in the section on provincial budgets "outside of budget" also includes books of market tickets which are given to the tax collectors. After they have sold what they can to the merchants in the market, they return the books to the municipal treasury and a credit is made for the total amount of the tickets sold and returned in the account for "outside the budget" receipts. The actual amount of tax collected is credited in the regular place for the receipts titled "market tax".

(1) Excludes 19,352,758 in "outside the budget" amounts

(2) Using as an estimate as budget (which did not exist) for Phan Thiet the actual expenditures of 10,071,024

(3) Excludes 4,089,368 in "outside the budget" amounts.

X. NON-MILITARY RELEASES OF AMERICAN AID FUNDS

Table 17 gives release of American Aid for non-military projects listed in the situation report by AGDALE on June 30, 1956. The additional figures on funds released for the refugee program were taken from the USOM Monthly Statistical Bulletin, Vol. 2, No. 5 of September 1956. No analysis of comment is included for these funds.

TABLE 4

Non-military Releases of American Aid Funds

<u>Function</u>	<u>Amount</u>
Agriculture	133,600,000
Transportation	84,100,000
Health & Hygiene	45,000,000
Education	91,600,000
Administration	31,400,000
Social Action	38,600,000
Information & Misc.	<u>20,800,000</u>
Sub-Total	445,000,000
Refugee Program	<u>582,500,000</u>
Total	<u>1,027,500,000</u> =====

II. ANALYSIS OF TOTAL GOVERNMENT PAYMENTS

Table 6 below gives a summary comparison of budgeted funds and actual expenditures for all levels of government in Viet Nam and releases of American Aid during 1955. Total expenditures (excluding American Aid releases) were 69o/o of the total budget estimates which is not greatly different from the 64o/o for the National Budget alone.

TABLE 6

Summary Comparison of Budgeted and Actual Expenditures by the Government of Viet Nam through National, Regional, Provincial, Municipal and Prefectorial Budgets and Releases of American Aid Funds during 1955.

<u>Budget</u>	<u>Budget Provisions</u>	<u>Actual Expenditures</u>
<u>National Budget</u>		
"A" non-military	4,990,797,000	2,903,372,000
"B" military	10,622,164,000	7,067,911,000
Sub-total	15,612,961,000	9,971,283,000
<u>Regional Budget</u>		
South Viet Nam	952,434,100	745,132,000
Central Viet Nam	803,620,379	745,235,000
P.M.S.	126,800,000	120,999,000
Sub-total	1,882,864,479	1,611,366,000
<u>Provincial Budget</u>		
South Viet Nam	1,276,920,000	1,108,404,000
Central Viet Nam	34,492,000	29,334,000
P.M.S.	10,019,000	18,749,000
Sub-total	1,321,431,000	1,156,487,000
<u>Municipal & Prefectorial Budget</u>		
South Viet Nam	652,101,268	591,532,783
Central Viet Nam	74,653,481	57,077,375
P.M.S.	20,253,436	16,886,786
Sub-total	747,008,185	665,496,944
TOTAL	19,564,264,682	13,404,632,944
American Aid Releases in 1955	N.A.	1,027,500,000

From the above Grand Total and assuming that the population of Free Viet Nam is approximately 12,070,000, we can estimate total expenditures and releases at 1,196 VN per capita during 1955. This includes 85 VN per capita in releases of American Aid. If a further assumption is made that the population is divided as follows : South Viet Nam 7,500,000 , Central Viet Nam 4,070,000 and the P.M.S. 500,000 and if one excludes expenditures from the National Budget and releases of American Aid funds, then there was a per capita government expenditure of 326 VN in South Viet Nam, 204 VN in Central Viet Nam and 313 VN in the P.M.S. In addition per capita expenditures from the National Budget amounted to 826 VN which were divided into a 241 VN per capita non-military expenditure and a 585 VN per capita military expenditure.

TOTAL EXPENDITURES BY FUNCTION

Functions	National Budgets	Regional Budgets	Provincial Budgets	Municipal & Prefectorial Budgets	AEA	TOTAL
General Administration	308,267,000:	245,019,000:	203,419,000	310,000,000	31,420,905	1,098,125,000
Civil Guard	160,275,000:	181,013,000:	450,000,000	0	0	791,288,000
National Inst.Admin.	10,250,000:	0	0	0	0	10,250,000
Information & Youth	78,008,000:	29,173,000:	N.A.	N.A.	20,777,013	127,958,000
Foreign Affairs	42,000,000:	0	0	0	0	42,000,000
National Defense	7,067,911,000:	0	0	0	0	7,067,911,000
Justice	90,000,000:	97,000,000:	0	0	0	90,097,000
Police & Security	337,692,000:	226,137,000:	N.A.	N.A.	0	563,829,000
Finance	367,644,000:	44,135,000:	N.A.	N.A.	0	411,000,000
Economy	16,000,000:	4,890,000:	0	0	0	20,000,000
Agriculture	33,000,000:	70,175,000:	0	0	133,557,433	236,557,000
Lands & Agr.Reform	5,000,000:	19,690,000:	0	0	0	25,000,000
Education	87,237,000:	252,818,000:	277,000,000	45,000,000	91,605,134	753,605,000
Health	18,000,000:	172,782,000:	40,000,000	55,000,000	44,962,207	330,744,000
Social Action	18,000,000:	30,076,000:	200,000	N.A.	38,562,063	76,562,000
Labor	23,461,000:	6,273,000:	0	0	0	30,000,000
Public Works	750,000,000:	264,777,000:	125,000,000	250,000,000	84,107,854	1,484,108,000
Refugee Program	0	0	0	0	582,500,000	582,500,000
Miscellaneous (1)	558,538,000:	64,311,000:	60,868,000	2,497,000	0	689,213,000
TOTAL	9,971,283,000:	1,611,365,000:	1,156,487,000	665,497,000	1,027,500,000	14,432,132,000

(1) Includes all unforeseen expenditures.

Table 17 above attempts to classify all expenditures by the 18 given functions. As the provincial and municipal data was not gathered in as great detail as given here, many approximations were necessary to arrive at these figures. The following would be a more reliable functional classifications:

<u>Function</u>	<u>Expenditures</u>
General Administration	1,600,000,000
National Defense	7,100,000,000
Police and Security	1,400,000,000
Social Interest	1,800,000,000
Economic Interest	1,800,000,000
Miscellaneous	<u>700,000,000</u>
	14,400,000,000

This classification will be used in the next section on comparisons with other Eastern countries.

XII. SOME COMPARISONS OF GOVERNMENT PAYMENTS WITH OTHER EASTERN COUNTRIES

Table 18 gives a percentage comparison of government payments to the National Income (estimated at 70,000,000,000) based on information given in the 1955 United Nations Economic Survey of Asia and the Far East, dated February 1956. Two figures are given for Viet Nam, the first is based on the ECAFE figures and the second on the figures contained in the UN report for national payments (this time including subsidies to local governments as included by the other countries).

TABLE 18

Percentage Comparison of National Government Payments to National Income for Several Eastern Countries

<u>Country</u>	<u>Year</u>	<u>National Government Payments as a Percentage of National Income</u>
Burma	1955/56	26%
Taiwan	1954/55	49%
India	1955/56	9%
Indonesia	1954	11%
Japan	1954/55	17%
Philippines	1955/56	11%
Thailand	1955	15%
(Viet Nam)	1955 (estimated)	(22%)
Viet Nam	1955 Actual	14%

It is assumed that readers of this study will realize that the results of such comparisons are limited. They should not be used for further comparisons nor should they be taken to indicate government activity: For several of these countries the comparisons are greatly influenced by American Aid.

Table 19 gives perhaps a clearer picture of comparisons, showing the percentage of distribution of government expenditures.

TABLE 19

Percentage of Government Expenditures by Three Functional Classifications

<u>Country</u>	<u>Defense (1)</u>	<u>Economic</u>	<u>Social</u>	<u>Other</u>
Burma	36	5	11	48
Taiwan	17	N.A.	7	76
India	19	N.A.	N.A.	81
Indonesia	22	8	12	58
Japan	12	N.A.	N.A.	78
Philippines	18	6	27	49
Thailand	17	N.A.	7	76
(Viet Nam) (2)	(73)	(1)	(1)	(25)
Viet Nam - actual	75	8	8	9

Source: ECAFE/L - 96 dated February 1956

XIII CONCLUSION

No definitive nor real conclusions can be formed from an analysis such as this. We have seen that actual expenditures during fiscal year 1955 were far under budgetary provisions, but we have been unable to state why they were so. We have also been able to look, for the first time, into total payments by major governmental function. We have made two types of comparisons with other Eastern countries. However, our purpose in writing this analysis has been to gather in one place as much expenditures data as is readily available and to present this in as many useful relationships as reasonable. We hope that the data in this paper will provoke others to try to find more meaningful comparisons and analyses and that above all this study will be used for comparison with expenditures in the current fiscal year, once they are determined. We have also hope that this analysis will be useful to those persons in Viet Nam who are interested in or specify on financial administration and specifically for the use of the professors and students of the National Institute of Administration.

(1) Includes police and security

(2) Figures drawn from information in ECAFE/L 96

TABLE 5

Breakdown of Expenditures from Funds

Provided by the 1955 National Budget

Recapitulation of Expenditures

Type	Personnel	Material	Special Expenditures	TOTAL
Civilian	1,285,850,000	154,405,000	2,220,044,000	3,660,299,000
Military	4,102,595,000	(1)	2,965,316,000	7,067,911,000
TOTAL	5,388,445,000	154,405,000	5,185,360,000	10,728,210,000

(1) All military expenditures other than "Personnel" have been included under "Special Expenditures".

Details of Expenditures

Civilian

Type	Personnel	Material	Special Expenditures	TOTAL
Chief of State	17,582,955	5,441,583	-	23,024,538
Consul of State	1,780,844	144,432	-	1,925,276
Assembly of the French Union	1,698,000	-	-	1,698,000
Presidency	22,897,833	11,295,690	92,957,693	127,151,216
National Institut of Administration	2,332,145	613,340	7,315,017	10,250,502
State Ministers	489,206	422,562	-	911,768
Information and Psychological Warfare	11,868,914	5,428,016	39,711,250	57,008,180
National Broadcast	7,169,742	1,822,819	11,888,572	20,881,133
Foreign Affairs	8,131,406	11,886,069	21,733,666	41,751,141
Ministry of Reforms	1,441,309	198,303	-	1,639,612
Ministry of Finance	34,358,637	5,562,114	-	39,920,751
Ministry of Planning	8,114,489	1,772,704	-	9,887,193
Land Survey	907,742	122,473	-	1,030,215
Administration of American Aid	4,123,460	115,779	-	4,239,239
Direction General of Treasury	35,638,204	5,433,907	58,662,981	99,735,092
Customs	122,292,112	12,422,390	60,598,784	195,313,286
Registration and Stamps	23,818,991	127,074	4,491,605	28,437,670
Special Pensions and Repayment of State Debts	-	-	5,572,381	5,572,381
Transportation			78,495,462	78,495,462

Details of Expenditures, Civilian, Continued

Type	Personnel	Material	Special Expenditures	TOTAL
Hospitalization	-	-	775,369	775,369
Miscellaneous Expenditures	-	-	404,799,893	404,799,893
Short Term Loans	-	-	700,486,528	700,486,528
Subsidies to ^{Municipal} Government & ^{Regional}	-	-	56,390,772	56,390,772
Other Subsidies	-	-	71,809,036	71,809,036
Economy	10,476,515	2,816,274	-	13,292,789
Statistical Service	1,635,603	774,807	-	2,410,410
Department of Agriculture	6,822,355	744,490	2,614,930	10,181,775
Direction of Agriculture	10,699,466	2,135,319	-	12,834,785
Direction of Forestry	2,519,501	349,209	-	2,868,710
Direction of Animal Husbandry	2,902,052	308,520	-	3,210,572
Agricultural Credit	3,259,589	336,954	-	3,596,543
Education	65,169,862	8,651,498	13,416,499	87,237,859
Justice	76,881,919	7,363,002	5,878,874	90,123,795
Interior	21,300,385	12,876,998	-	34,177,383
Regional Security	256,678,727	13,758,733	1,834,159	272,271,619
Public Function	12,424,477	1,154,114	-	13,578,591
National Security	59,937,816	4,825,617	657,608	65,421,041
Civil Guards	124,005,732	4,618,238	31,651,447	160,275,417
PTT Department	70,989,053	8,216,479	41,570,718	120,776,250
PTT Administration	147,959,011	7,556,375	56,656,398	212,171,784
Roads, Bridges	-	-	186,258,446	186,258,446
Navigation Maritime	-	-	4,926,209	4,926,209

Detail of Expenditures , Civilian , Continued

Type	Personnel	Material	Special Expenditure	Total
River Navigation			62,981	62,981
Hydraulic Agriculture			3,381,378	8,381,378
Building Maintenance			34,199,937	34,199,937
Building Construction			36,514,246	36,514,246
Hygienic Service			8,607,418	8,607,418
Civil Aeronautic	31,396,421	2,770,941	10,559,994	44,727,356
Air Infrastructure	13,520,623	2,346,457	40,980,967	56,848,047
Metrological Service	20,339,628	1,644,845	621,926	22,606,399
Lighthouse Service	3,261,135	282,717	6,987,735	10,531,587
Department of Health	8,713,918	686,603	-	9,400,521
Hospitals	4,229,625	1,871,551	494,865	6,596,041
Central Pharmacy	1,638,607	129,951	-	1,768,558
Social Action	7,824,975	1,221,886	8,899,373	17,946,234
Direction of Veterans	1,825,660	246,918	4,076,543	6,149,121
Labor and Youth	11,802,299	3,319,174	8,339,984	23,461,457
Land Reform	2,999,500	587,657	475,905	4,063,062
Immigration	-	-	66,550,292	66,550,292
Dauhim Dam	-	-	9,000,000	9,000,000
TOTAL	1,285,850,432	154,404,582	2,220,044,006	3,660,299,021

Military Expenditures

Type	Personnel	Material	Special Expenditures	TOTAL
Minister and Cabinet	1,420,795		23,893,313	25,314,108
National Army	4,022,608,941		1,842,100,663	5,864,709,604
Suppletory Forces	42,014,888			42,014,888
Civil Personnel	15,158,449		-	15,158,449
Health	16,781,805		25,190,470	41,972,275
Air Force			14,881,998	14,881,998
Navy			84,419,751	84,419,751
Supply Service			285,726,806	285,726,806
General's Office			59,298,543	59,298,543
Geographic Service			10,787,413	10,787,413
Training, School & Sport			22,220,084	22,220,084
Social Service			12,746,253	12,746,253
Justice			4,099,467	4,099,467
Relief Office			207,207,491	207,207,491
Information, Psychological Warfare			72,457,285	72,457,285
M.A.A.G.			131,398,852	131,398,852
Expenditures for obligations made in previous years			167,212,681	167,212,681
General Direction of Veterans	4,609,849		1,673,377	6,285,226
	4,102,594,727		2,965,316,447	7,067,911,174

TABLE 7

Summary Table of Regional Expenditures

Classified by Personnel, Material and Special
Expenditures

1955

Item	Personnel	Material	Special Expenditures	TOTAL
General Administration Information and Youth	210,993,875	23,645,081	39,553,135	274,192,000
Justice	88,000	9,000	-	97,000
Police and Security	344,518,667	4,538,079	58,093,496	407,150,000
Finance	38,265,376	3,475,075	2,394,676	44,135,000
Economy, Agriculture and Land Reform	78,218,626	8,216,211	8,320,434	94,755,000
Education, Health, Social	222,176,936	10,960,214	19,680,784	252,818,000
Action and Labor	95,396,028	16,767,484	96,967,894	209,131,000
Public Works	49,035,611	3,514,81	212,226,597	264,777,000
Miscellaneous	-	-	144,419,000	144,419,000
TOTAL	1,038,694,000	71,126,000	581,656,000	1,691,474,000

TABLE 8

1955

Recapitulation of Regional Expenditures

by

Function

Function	: : South : Viet Nam	: : Center : Viet Nam	: : P.M.S.	: : TOTAL
General Administration	:	:	:	:
Information and Youth	: 51,760,000	: 202,480,000	: 19,952,000	: 274,192,000
Justice	: -	: -	: 97,000	: 97,000
Police and Security	: 136,493,000	: 270,268,000	: 388,000	: 407,150,000
Finance	: 19,973,000	: 20,936,000	: 3,226,000	: 44,135,000
Economy, Agriculture and Land Reform	: 66,484,000	: 20,803,000	: 7,468,000	: 94,755,000
Education	: 141,464,000	: 96,356,000	: 14,999,000	: 252,818,000
Health, Social Action and Labor	: 133,502,000	: 57,473,000	: 18,156,000	: 209,131,000
Public Works	: 175,295,000	: 51,820,000	: 37,662,000	: 264,777,000
Miscellaneous	: 55,837,000	: 61,027,000	: 27,555,000	: 144,419,000
TOTAL	: 780,808,000	: 781,163,000	: 129,502,000	: 1,691,474,000

Details of Expenditures

ITEM	South Viet-Nam	Center Viet Nam	P.M.S	TOTAL
<u>Title I</u>				
General Administration	42,555,000	182,512,000	19,952,000	245,019,000
Information	9,205,000	17,512,000	-	26,764,000
Youth	-	2,409,000	-	2,409,000
Total	51,760,000	202,480,000	19,952,000	274,192,000
<u>Title IV</u>				
Justice			97,000	97,000
<u>Title V</u>				
Police	65,664,000	63,360,000	24,000	129,048,000
Forces Civiles	382,000	180,631,000	-	181,013,000
Military Police	4,755,000	1,878,000	-	6,633,000
Pacification		9,738,000	-	9,738,000
Prison	61,251,000	14,661,000	364,000	76,277,000
	4,441,000	-	-	4,441,000
Total	136,493,000	270,268,000	388,000	407,150,000
<u>Title VI</u>				
Finance	12,466,000	9,610,000	2,049,000	24,125,000
E. A.	1,084,000	1,339,000	-	2,423,000
Contribution	3,423,000	2,987,000	1,177,000	17,587,000
Total	19,973,000	20,936,000	3,226,000	44,135,000
<u>Title VII</u>				
Economy	4,624,000	161,000	-	4,890,000
Agriculture	4,338,000	18,591,000	7,246,000	20,175,000
Land Reform	17,522,000	1,936,000	222,000	19,690,000
Total	66,484,000	20,803,000	7,468,000	94,755,000
<u>Title VIII</u>				
Education	7,773,000	4,298,000	1,828,000	13,958,000
Secondary Schools	45,961,000	26,861,000	1,566,000	74,387,000
Primary Schools	73,141,000	49,337,000	11,384,000	134,362,000
Technical Schools	7,116,000	2,586,000	-	9,702,000
Popular Schools	-	6,515,000	-	6,515,000
Cultural Service	2,605,000	1,085,000	-	3,690,000
Scholarship	4,869,000	5,174,000	161,000	10,204,000
Total	141,465,000	96,356,000	14,999,000	252,818,000

Details of Expenditures (Continued)

Item	South Viet Nam	Center Viet Nam	P.M.S.	TOTAL
<u>Title IX</u>				
Health	114,045,000	44,677,000	14,060,000	172,782,000
Social	14,524,000	11,456,000	4,096,000	30,076,000
Labor	4,933,000	1,340,000	-	6,273,000
Total	133,502,000	57,473,000	18,156,000	209,131,000
<u>Title X</u>				
Public Works	175,295,000	51,820,000	37,662,000	264,777,000
<u>Title XI</u>				
<u>Miscellaneous</u>				
Special Pensions and Debt Repayment	14,568	127,879	10,033,818	10,176,265
Transportation	4,857,358	15,620,793	5,460,960	25,939,111
Hospitalization	1,355,978	314,038	153,423	1,823,439
Divers Expenditures	7,781,719	6,413,014	2,056,140	16,250,873
Short-Term Loans	2,581,410	2,637,223	5,302,911	10,521,544
Subsidies to Private Organizations	3,584,745	1,654,697	1,347,400	6,586,842
Subsidies to Provincial and Local Government	33,095,428	33,290,967	3,200,000	69,586,395
Furniture Expenditures	2,566,113	953,300	-	3,519,413
Assistance to Escapees	-	14,922	-	14,922
	55,837,319	61,026,833	27,554,652	144,418,804
Grand Total	780,809,000	781,163,000	129,502,000	1,691,474,000

TABLE 9

1955

Details of Expenditures Classified by Function Pertaining to the South Viet Nam
Regional Budget

Function	Personnel	Material	Special Expenditures	TOTAL
<u>Title I</u>				
General Administration	38,669,414	3,885,652	-	42,555,066
Information	4,546,308	634,025	4,024,805	9,205,138
TOTAL	43,215,722	4,519,677	4,024,805	51,760,204
<u>Title V</u>				
Police	65,664,392	-	-	65,664,392
Forces Civil	300,000	-	82,475	382,475
Prison	25,996,283	1,472,640	33,782,478	61,251,401
Military Police	3,934,610	121,031	699,330	4,754,971
Immigration Service	4,435,297	5,630	335	4,441,262
Total	100,330,582	1,599,301	34,564,618	136,494,501
<u>Title VI</u>				
Finance	10,294,340	1,702,344	468,990	12,465,674
A E A	1,069,231	14,765	-	1,083,996
Contribution	4,568,013	276,946	1,578,485	6,423,444
Total	15,931,584	1,994,055	2,047,475	19,973,114
<u>Title VII</u>				
Economy	4,351,611	272,347	-	4,623,958
Agriculture	35,696,593	5,450,215	3,191,104	44,337,912
Land Reform	15,102,676	807,036	1,612,245	17,521,957
Total	55,150,880	6,529,598	4,803,349	66,483,827
<u>Title VIII</u>				
Education	7,032,852	739,052	4,869,130	12,642,034
Secondary schools	37,986,338	5,207,025	2,767,350	45,960,713
technical schools	5,529,931	985,357	600,382	7,115,670
Primary Schools	70,419,902	437,613	2,283,766	73,141,281
Cultural Service	2,087,451	498,225	19,448	2,605,124
Total	123,056,474	7,867,272	10,540,076	141,463,822

Details of Expenditures Classified by Function (Cont'd)

Function	Personnel	Material	Special Expenditures	TOTAL
<u>Title IX</u>				
Health	44,173,042	11,715,879	58,155,860	114,044,781
Social	1,085,874	86,363	13,351,698	14,523,935
Labor	4,618,239	314,262	-	4,932,501
Total	49,877,155	12,116,504	71,507,558	133,501,217
<u>Title X</u>				
Public Works	23,882,653	1,812,861	149,599,245	175,294,759
<u>Title XI</u>				
Miscellaneous	-	-	55,837,000	55,837,000
GRAND TOTAL	411,445,050	36,439,268	332,924,126	780,808,444

TABLE 10

Details of Expenditures Classified by Function Pertaining to the Central Viet Nam

Reginal Budget

1955

Item	Personnel	Material	Special Expenditures	TOTAL
<u>Title I</u>				
General Administration	138,608,925	12,507,667	31,395,489	182,512,081
Information,	2,146,213	102,619	159,769	2,408,601
Youth	13,199,271	1,036,899	3,322,699	17,558,869
Total	153,954,409	13,647,185	34,877,957	202,479,551
<u>Title V</u>				
Police	60,364,943	1,108,272	1,886,469	63,359,684
Forces Civil	173,125,397	1,367,519	6,137,815	180,630,731
Prison	278,380	203,571	14,179,455	14,661,406
Military Police	1,269,804	101,763	506,030	1,877,597
Neutral Region	9,037,593	100,378	600,018	9,737,989
Total	244,076,117	2,881,503	23,309,787	270,267,407
<u>Title VI</u>				
Finance	9,046,385	563,860	-	9,610,245
A E A	1,302,403	36,264	-	1,338,667
Contribution	9,163,249	493,837	329,583	9,986,669
Total	19,512,037	1,093,961	329,583	20,935,581
<u>Title VII</u>				
Economy	191,075	74,987	-	266,062
Agriculture	16,469,904	753,560	1,367,972	18,591,436
Land Reform	1,793,140	76,526	75,875	1,945,541
Total	18,454,119	905,073	1,443,847	20,803,039
<u>Title VIII</u>				
Education	4,145,535	152,945	5,174,029	9,472,509
Secondary Schools	25,382,761	634,336	843,792	26,860,889
Technical Schools	2,422,654	163,416	-	2,586,070
Primary Schools	47,856,514	600,539	1,379,561	49,836,614
Popular Schools	6,191,089	201,453	122,121	6,514,663
Cultural Service	1,062,341	16,884	6,000	1,085,225
Total	87,060,894	1,769,573	7,525,503	96,355,970

Table 10. Details of Expenditures (Cont'd)

Item	Personnel	Material	Special Expenditures	Total
<u>Title IX</u>				
Health	32,245,666	944,054	11,487,736	44,677,456
Social	3,217,283	1,317,675	6,921,431	11,456,389
Labor	1,188,720	151,357	-	1,340,077
Total	36,651,669	2,413,086	18,409,167	57,473,922
<u>Title X</u>				
Public Works	16,405,797	547,788	34,865,999	51,819,584
<u>Title XI</u>				
Miscellaneous	-	-	61,027,000	61,027,000
Grand Total	579,115,042	23,258,169	181,788,843	781,162,054

TABLE 11

1955

Details of Expenditures classified by Function Pertaining to the P.M.S.
Regional Budget

Item	Personnel	Material	Special Expenditures	TOTAL
<u>Title I</u>				
General Administration	13,823,744	5,478,219	650,372	19,952,335
<u>Title IV</u>				
Justice	87,880	8,883	-	96,763
<u>Title V</u>				
Police	-	2,269	22,149	24,418
Prison	111,968	55,006	196,942	363,916
Total	111,968	57,275	219,091	388,334
<u>Title VI</u>				
Finance	1,662,220	387,059	-	2,049,279
Contribution	1,159,535	-	17,618	1,177,153
Total	2,821,755	387,059	17,618	3,226,432
<u>Title VII</u>				
Agriculture	4,598,561	574,524	2,073,238	7,246,323
Land Reform	15,066	207,016	-	222,082
Total	4,613,627	781,540	2,073,238	7,468,405
<u>Title VIII</u>				
Education	1,560,662	326,927	161,245	2,048,834
Secondary Schools	1,162,487	150,613	252,520	1,565,620
Primary Schools	9,336,419	845,829	1,201,440	11,383,688
Total	12,059,568	1,323,369	1,615,205	14,998,142
<u>Title IX</u>				
Health	7,823,148	2,051,953	4,185,031	14,060,132
Social	1,044,056	185,941	2,866,138	4,096,135
Total	8,867,204	2,237,894	7,051,169	18,156,267
<u>Title X</u>				
Public Works	8,747,161	1,153,932	27,761,353	37,662,446

Table 11. Details of Expenditures, (Cont'd)

Item	Personnel	Material	Special Expenditures	TOTAL
<u>Title XI</u>				
Miscellaneous	-	-	27,554,000	27,554,000
GRAND TOTAL:	51,132,907	11,428,171	66,942,046	129,502,000

TABLE 12

1955 Provincial Expenditures Classified by Function - Recapitulation of Expenditures

Provincial Expenditures	Personnel	Material	Special Expenditures	TOTAL
South Viet Nam	455,222,000	650,914,000	2,268,000	1,108,404,000
Central Viet Nam	(1)	(1)	(1)	29,334,000
P. M. S.	3,765,000	4,245,000	10,739,000	18,749,000
TOTAL	1,156,487,000

(1) No break-down of expenditures is available for the province of Binh-Thuan. Expenditures for the other three provinces which had budgets in 1955 are shown in Table 14.

Details of Expenditures

Expenditures by Function	South Viet Nam	Central Viet Nam	P. M. S.
		(see above note)	
General Administration			
Personnel	118,560,000		1,536,000
Material	525,395,000		2,550,000
Sub - Total	643,955,000		4,086,000
Social Interest			
Personnel	304,479,000		2,124,000
Material	37,918,000		1,118,000
Sub - Total	342,397,000		3,242,000
Economic Interest			
Personnel	32,183,000		105,000
Material	87,601,000		576,000
Sub - Total	119,784,000		681,000
Unforeseen Expenditures	1,715,000		260,000
Extraordinary Expenditures	553,000		10,479,000
TOTAL	1,108,404,000	29,344,000	18,748,000
Outside Budgetary			
Debt Expenditures (2)	512,064,000	-0-	-0-
Grand Total	1,620,468,000	29,344,000	18,748,000

(2) For explanation of these "expenditures" see section on Provincial Expenditures.

General Expenditures for South Viet Nam for 1955

Province	General Administration			Social Interests (Personnel)			Sub-Total
	Personnel	Material	Medical Assistance	Education	Exp. after End of Previous Fisc. Year		
Bac Lieu	7,487,626	24,793,395	2,396,222	7,553,912	921,072	10,871,207	
Baria	2,889,105	8,304,219	1,153,153	4,551,748	502,535	6,207,437	
Ben Tre	8,263,330	29,811,506	2,663,731	22,414,685	4,719,681	29,798,097	
Bien Hoa	7,355,147	25,716,750	1,437,497	10,467,239	1,479,271	13,384,007	
Can Tho	5,206,739	28,942,757	3,045,869	17,655,425	2,381,246	23,082,541	
Chau Doc	7,533,069	24,632,001	2,628,011	7,505,819	1,002,683	11,136,513	
Cholon	8,670,327	26,709,410	1,130,445	15,495,642	1,992,552	18,618,639	
Gia Dinh	8,359,178	54,367,589	969,827	13,414,227	1,452,243	15,836,297	
Go Cong	5,345,548	17,739,883	2,266,624	10,418,808	1,323,285	14,008,717	
Hatien	1,638,888	5,198,287	203,877	868,906	444,326	1,517,109	
Long Xuyen	6,585,013	23,014,676	2,460,455	15,424,023	2,239,422	20,123,900	
My Tho	6,213,684	47,071,793	3,623,907	27,837,684	1,866,693	33,328,244	
Rach Gia	3,718,739	23,998,154	1,587,849	4,783,385	380,264	6,751,438	
Sa Dec	5,289,127	18,105,126	1,783,198	14,317,195	1,729,787	17,830,199	
Soc Trang	6,093,073	43,111,147	1,818,119	13,385,205	810,958	16,014,282	
Taran	4,573,785	18,727,329	1,049,744	14,056,408	1,329,253	16,435,404	
Tay Ninh	5,004,869	14,798,209	1,071,048	6,053,041	902,366	8,026,455	
Thu Dau Mot	6,576,944	30,367,952	2,523,185	7,025,461	1,100,217	10,648,863	
Tra Vinh	4,502,222	26,084,907	1,777,628	9,766,863	1,424,282	12,968,775	
Vinh Long	6,428,800	30,960,681	1,981,351	13,207,722	1,759,230	16,948,303	
Vung Tau	824,491	2,939,722	322,351	520,027	0	942,379	
TOTAL	118,559,704	525,395,491	37,894,093	250,823,423	29,761,366	304,478,883	

Table 13

Continued

PROVINCIAL EXPENDITURES FOR SOUTH VIETNAM
for 1955

PROVINCE	Social Interest (Material)				Economic Interest Personnel	Economic Interest Material	Unexpected Expenditure	TOTAL
	Medical Assistance	Elem. Educ. Prof. Educ.	Expend. af End of Re: vious Fis: cal Year	Sub-Total				
Bac Lieu	1,189,369	302,985	315,963	1,808,318	2,143,411	1,021,042	26,556	48,751,555
Baria	768,539	191,391	441,051	1,400,981	655,232	1,793,144	0	21,250,117
Ben Tre	1,287,537	356,199	690,308	2,334,043	2,038,651	5,707,453	453,006	78,406,086
Bien Hoa	2,422,140	240,051	695,433	3,357,642	941,876	742,876	155,813	51,654,092
Can Tho	1,982,293	409,290	510,833	2,902,416	1,815,972	2,738,938	0	64,689,362
Cholon	206,560	534,412	273,197	1,014,169	1,329,090	10,206,331	0	66,547,966
Gia Linh	243,485	534,196	626,939	1,404,620	5,089,249	8,325,905	0	93,883,838
Go Cong	678,910	430,276	602,505	1,711,692	1,111,909	4,912,716	0	44,830,465
Ha Tien	76,750	32,139	49,319	158,209	301,383	763,546	0	9,577,521
Long Xuyen	1,932,535	424,961	922,157	3,279,653	1,137,415	6,459,697	0	60,600,354
My Tho	2,210,107	517,398	683,230	3,410,738	2,221,827	9,533,339	68,319	101,848,484
Rach Gia	1,469,832	347,987	266,850	2,084,669	825,733	1,045,465	39,021	38,463,279
Sadec	761,638	218,032	437,976	1,417,646	2,182,051	9,041,985	0	53,866,121
Soc Trang	1,359,689	550,010	295,826	2,205,524	1,999,370	6,324,835	20,000	76,268,232
Tanan	269,435	338,860	208,104	816,399	843,724	2,407,461	308,549	44,112,650
Tay Ninh	735,569	214,256	705,132	1,654,958	962,942	2,059,789	0	32,507,222
Thu Dau Mot	822,687	128,715	145,892	1,097,293	1,153,785	1,403,982	34,332	51,283,151
Tra Vinh	805,022	103,594	355,414	1,264,031	1,653,432	4,230,772	191,119	48,904,257
Vinh Long	1,232,766	521,068	520,469	2,274,303	1,481,852	6,780,351	292,203	65,166,495
Vung Tau	64,865	16,915	0	81,781	140,562	170,815	664,732	5,764,481
Chau Loc	1,508,348	231,093	499,760	2,239,201	2,153,939	2,319,551	14,487	50,028,762
TOTAL	22,028,082	6,643,828	9,246,358	37,918,268	32,183,411	87,600,595	2,268,140	1,108,404,491

Provincial Expenditures for South Viet Nam for 1955

Province	"Outside Budget"	Grand Total	Budgetary Provisions
Bac Lieu	0	48,751,555	28,650,000
Baria	10,113,575	31,363,692	18,300,000
Ben Tre	0	78,406,086	83,805,000
Bien Hoa	29,219,408	80,873,501	75,656,200
Can Tho	0	64,689,362	46,016,300
Chau Doc	0	50,028,763	48,307,000
Cholon	103,038,326	169,586,293	73,083,300
Gia Dinh	41,033,075	134,016,913	107,590,000
Go Cong	0	44,830,465	63,011,200
Ha Tien	60,000	9,637,521	11,252,000
Long Xuyen	0	60,600,354	71,236,500
My Tho	0	101,848,484	124,000,000
Rach Gia	132,476,768	170,940,047	30,500,000
Sadec	0	53,866,120	85,860,150
Soc Trang	116,843,944	193,112,175	44,473,520
Taran	0	44,112,650	49,995,650
Tay Ninh	24,282,772	56,789,994	36,488,000
Thu Dau Mot	0	51,283,151	133,265,510
Tra Vinh	23,466,645	72,370,901	58,953,870
Vinh Long	29,332,984	94,499,479	81,719,000
Vung Tau	2,196,576	7,961,058	4,486,340
TOTAL	512,064,073	1,620,468,564	1,276,919,540

Central Viet Nam Provincial Expenditures for 1955

Table 14

Function	Binh-Thuan	Ninh-Thuan	Kanh-hoa	TOTAL
Budgetary Provisions	9,745,000	11,568,600	13,178,460	34,492,060
I. General Administration				
- - Personnel	N.A.	4,493,328	526,885	5,020,213
- - Material	N.A.	269,542	88,253	357,795
II. Social Interest				
- - Medical Assistance Personnel	N.A.	298,631	623,921	922,552
- - Elementary Education Personnel	N.A.	3,340,358	3,719,096	7,059,454
- - Social Assistance Personnel	N.A.	70,896	0	70,896
Sub-Total	N.A.	3,709,885	4,343,017	8,052,902
III. Economic Interest				
- - Medical Assistance Material	N.A.	4,248	139,953	144,201
- - Elementary Education Material	N.A.	58,881	179,016	237,897
- - Physical Education Material	N.A.	7,000	0	7,000
- - Social Assistance Material	N.A.	99,000	5,152	104,152
Sub-Total	N.A.	169,129	324,129	493,250
IV. Unexpected Expenditures	N.A.	152,759	1,117,656	1,270,415
V. Extraordinary Expenditures	N.A.	639,057	246,566	885,623
GRAND TOTAL	9,448,305	10,511,084	9,385,004	29,344,392

P. M. S. Provincial Expenditures

Table 15

for 1955

Function	HautDonnai	Darlac	Pleiko	Kontum	TOTAL
Budgetary Provisions	2,283,000	4,469,000	2,249,800	1,017,000	10,018,800
I. General Administration					
- - Personnel	446,852	387,410	513,298	188,519	1,536,080
- - Material	96,401	1,904,861	543,449	5,791	2,550,495
II. Social Interest					
- - Medical Assistance Personnel	0	337,178	267,681	173,177	778,036
- - Elementary Education Personnel	321,490	212,528	264,681	181,200	979,900
- - Professional Education Personnel	366,024	0	0	0	366,024
Sub-Total	687,514	549,706	532,362	354,378	2,123,960
- - Medical Assistance Material	0	124,186	129,748	0	253,935
- - Elementary Education Material	286,005	331,079	108,545	0	725,629
- - Professional Education Material	1,530	136,800	0	0	138,330
Sub-Total	287,535	592,065	238,293	0	1,117,894
III. Economic Interest					
- - Personnel	82,000	0	0	22,750	104,750
- - Material	52,408	409,563	114,441	0	576,409
IV. Unexpected Expenditures	118,563	79,692	33,365	28,585	260,205
V. Extraordinary Expenditures	778,606	2,193,136	4,164,325	3,342,813	10,478,881
GRAND TOTAL	2,549,876	6,116,434	6,139,527	3,942,836	18,748,674

TABLE 16

1955

Recapitulation of Municipal and Prefectorial
Expenditures

Municipalities and Prefectures	Personnal	Material	Special Expenditures	TOTAL
<u>South Viet Nam</u>				
Bac Lieu	4,518,014	4,608,579	709,455	9,836,049
Can Tho	7,173,526	3,397,539	9,512,888	20,083,953
My Tho	4,715,240	3,667,537	4,887,871	13,270,648
Cap St. Jacques	2,161,391	790,187	2,735,459	5,687,037
Rach Gia	4,119,890	3,764,989	3,180,908	11,065,788
Long Xuyen	3,073,570	1,944,906	3,338,893	8,357,369
Sub-Total	25,761,931	18,173,737	24,365,474	68,301,142
Saigon-Cholon	330,003,466	212,807,161	-	542,810,627
TOTAL	355,765,397	230,980,898	24,365,474	611,111,769
<u>Center Viet Nam</u>				
Tourane	N.A.	N.A.	N.A.	38,639,650
Nha Trang	3,787,498	4,185,039	394,164	8,366,702
Phanthiet	N.A.	N.A.	N.A.	10,071,024
	N.A.	N.A.	N.A.	57,077,376
<u>M. S.</u>				
Dalat	9,318,612	7,353,737	4,303,805	20,976,154
GRAND TOTAL	N.A.	N.A.	N.A.	689,165,299

N.A. = Not Available

Municipal and Prefectorial Expenditures for 1955

Function	Bac Lieu	Can Tho	My Tho	Cap St. Jacques
Budgetary Provisions	8,164,800	13,585,295	10,297,000	3,029,174
I. General Administration				
- - Personnel	3,472,855	7,155,757	4,715,240	1,200,294
- - Material	1,676,077	1,121,035	1,876,345	261,608
II. Social Interest				
- - Medical Assistance- Personnel	38,608	17,769	0	680,915
- - Elementary Education Personnel	1,006,551	0	0	280,182
Sub-Total	1,045,159	17,769		961,097
- - Medical Assistance- Material	0	0	0	112,819
- - Elementary Education Material	0	8,066	0	32,296
Sub-Total	0	8,066	0	145,115
III. Economic Interest				
- - Personnel	0	0	0	0
- - Material	2,932,503	2,268,438	1,791,187	383,465
IV. Diverse Expenditures	19,406	20,425	88,073	0
V. Expenditures after End of Previous Fiscal Year	590,207	806,482	893,298	0
VI. Special Expenditures	0	0	0	348,650
TOTAL	9,736,207	11,397,972	9,364,143	3,300,229
VII. Expenditures "Outside" of Budget	99,842	8,685,981	3,906,500	2,250,434
VIII. Provisional Credits	0	0	0	136,355
GRAND TOTAL	9,836,049	20,083,953	13,270,643	5,687,018

Municipal and Prefectorial Expenditures for 1955

Continued

Function	Rach Gia	Long-Xuyen	Saigon Cholon	Total for Municipalities in the Provinces of South Viet Nam
Budgetary Provisions	9,000,000	8,200,000	599,825,000	652,101,268
I. General Administration				
- - Personnel	3,625,659	3,058,770	232,736,157	255,964,732
- - Material	473,037	588,710	22,390,534	28,387,346
II. Social Interest				
- - Medical Assistance Personnel	0	0	22,142,658	22,879,949
- - Elementary Education: Personnel	494,231	15,100	37,675,997	39,472,061
Sub-Total	494,231	15,100	59,818,655	62,352,010
- - Medical Assistance Material	31,070	4,094	30,867,423	31,015,407
- - Elementary Education: Material	31,885	15,854	1,900,822	1,988,924
Sub-Total	62,955	19,948	32,768,245	33,004,331
III. Economic Interest				
- - Personnel	0	0	37,448,654	37,448,654
- - Material	3,228,997	1,336,246	157,648,382	169,589,217
IV. Diverse Expenditures	88,526	44,838	0	261,269
V. Expenditures after End of Previous Fiscal Year	1,460,839	381,705	0	4,132,531
VI. Special Expenditures	44,043	0	0	392,693
TOTAL	9,478,288	5,445,319	542,810,627	591,532,783
VII. Expenditures "Outside" of Budget	1,587,500	2,822,500	0	19,352,758
VIII. Provisional Credits	0	89,850	0	226,205
GRAND TOTAL	11,065,788	8,357,669	542,810,627	611,111,746

Municipal and Prefectorial Expenditures for 1955

Cont'd

Function	Bonaparte	Nha Trang	Phan Thiet	Total for Municipalities in the Prov. of Center Viet Nam
Budgetary Provisions	54,963,657	9,618,800	N.A.	N.A.
General Administration				
- - Personnel		2,997,958	N.A.	N.A.
- - Material		162,062	N.A.	N.A.
Social Interest				
- - Medical Assistance Personnel		20,853	N.A.	N.A.
- - Elementary Education Personnel		287,536	N.A.	N.A.
Sub-Total		308,389	N.A.	N.A.
- - Medical Assistance Material		20,000	N.A.	N.A.
- - Elementary Education Material		5,753	N.A.	N.A.
Subtotal		25,753	N.A.	N.A.
Economic Interest				
- - Personnel		481,149	N.A.	N.A.
- - Material		3,997,223	N.A.	N.A.
Diverse Expenditures		338,569	N.A.	N.A.
Expenditures after End of Previous Fiscal Year		0	N.A.	N.A.
Special Expenditures		55,595	N.A.	N.A.
Total	38,639,650	8,366,702	10,071,024	57,077,375
Expenditures "Outside" of Budget		0	N.A.	N.A.
Provisional Credits		0	N.A.	N.A.
GRAND TOTAL	38,639,650	8,366,702	10,071,024	57,077,375

Municipal and Prefectorial Expenditures for 1955

Continued

Function		Dalat (Total for P.M.S.)	TOTALS
Budgetary Provisions		20,253,436	736,937,163
I.	General Administration	5,062,063	264,024,754
	-- Personnel		
	-- Material	493,054	29,042,463
II.	Social Interest		
	-- Medical Assistance	390,208	23,291,011
	Personnel		
	-- Elementary Education		
	Personnel	710,371	40,469,968
	Sub-Total	1,100,579	63,760,979
	-- Medical Assistance		
	Material	20,450	31,055,857
	-- Elementary Education		
	Material	35,767	2,030,445
	Sub-Total	56,217	33,086,301
III.	Economic Interest		
	-- Personnel	3,155,968	41,085,772
	-- Material	6,804,465	180,390,907
IV.	Diverse Expenditures	177,685	777,523
V.	Expenditures after End of Previous Fiscal Year		
VI.	Special Expenditures	36,750	485,039
	TOTAL	16,886,786	665,496,969
VII.	"Outside of Budget"	4,089,368	23,442,125
VIII.	Provisional Credits	0	226,205
GRAND TOTAL		20,976,154	(640,454,598) 689,165,299