

MEMORANDUM CONCERNING PHAM GIA THINH'S TRAINING IN U.S.A.

After graduating from the "Ecole des Hautes Etudes Indochinoises" (Administration and Law College) at Hanoi University, PHAM GIA THINH served for 14 years as Chief of district in various provinces of North Vietnam, 3 years as Chief of Administrative Affairs in the Office of the Governor of North Vietnam, 1 year in the Department of the Interior as Chief of the Census Bureau, 4 years and a half in the Department of Finance as Inspector of American Economic Aid (3 years) and Controller of Foreign Aid (since October 1955).

In the two latter functions (Inspector and Controller) he has been given the duty of making investigations into and controlling expenditure made by all offices through American and French Economic Aid.

In this work, he applies only Vietnamese regulations on the financial procedure which are similar to the French; but he has often been incidentally concerned with American financial procedure, of which he knows nothing.

Besides this, he is aware that many people, including the staff of USOM, have complained of the slowness of the Vietnamese financial procedure, and that the Government of Vietnam has been compelled, for the implementation of some important and urgent projects, to use some methods which have other inconveniences. Therefore he is wondering whether it would not be better to make a clean break by frankly adopting another financial procedure, i.e. the American one.

In the light of the above considerations, the training he is going to undergo in the USA should be given with special reference to the following :

- 1.- The making of a survey of the American financial procedure and particularly of accounting and auditing;
 - 2.- An investigation as to whether and to what extent the American procedure could be used in Vietnam, in place of the present one.
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| PHASES | OPERATIONS | AUTORITES | Délais | PHASES | OPERATIONS AND AUTHORITIES | Schedule |
|---|---|-----------------------------------|----------|----------------|---|--------------------|
| I.-Engagement de la Dépense | 1-Préparation bon commande (dépense inférieure à 60.000\$00). | 1- Service gestionnaire crédits. | 3 jours | I.- Obligation | 1- Order (General services officer) |) 1 day |
| | 2-Approbation bon commande | 2- Adgale A.E.A. | 7 " | | 2- Control (Controller) | |
| | 3-Contrôle et visa bon commande. | 3- Contrôle des Dépenses Engagées | 2 " | | | |
| | 4-Exécution bon commande | 4- Service gestionnaire crédits. | 3 " (+) | | | |
| | | TOTAL | 15 jours | | | |
| (+) Temps mis par Adgale A.E.A. pour notification bon commande au Service gestionnaire crédits. | | | | | | |
| II.- Paiement de la Dépense | 1-Constitution dossier paiement (Réception par Commission ordinaire de recette et certification "Service fait". | 1- Service gestionnaire crédits. | 3 jours | II.- Payment. | 1- Receiving of goods (Receiving clerk) |) U.S.O.M. 10 days |
| | 2-Liquidation (prise en charge, liquidation et établissement O.P.) | 2- Adgale A.E.A. | 7 " | | 2- Certifying of receiving (General Services Officer) | |
| | 3-Contrôle et visa O.P. | 3- Contrôle des D.E. | 2 " | | 3-Voucher and approval (Controller) | |
| | 4-Ordonnancement | 4- Ministère Finances | 3 " | | 4-Drawing check (Disbursing Officer) | |
| | 5-Vérification comptable et visa "Vu Bon à Payer" | 5- Trésor | 5 " | | | |
| | 6-Remise O.P. au titulaire | 6- Adgale A.E.A. | | | | |
| | | TOTAL | 20 jours | | | |