(Prepared for use of m 506 personnel)

ADMINISTRATIVE ORGANIZATION IN THE PROVINCE OF MY-THO

Michigan State University Vietnam Advisory Group

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Study of the Organization of the Province of My Thol

Introduction

With the exception of that of the Department of the Interior, all of the studies and creaken by the Field Administration Division have been concerned with the organization and operations of specific programs. These studies have taken analysts into the provinces, but they have always been focused on a particular operation rather than on provincial administration as a whole. Recognizing the need for a broader knowledge of provincial government and its relations to national government operations among members of the staff we were particularly pleased by the invitation of Mr. Nguyen Tran, Chief of My Tho Province to review the organization and operations of the government there. In keeping with this objective, this report is descriptive, rather than critical. However, in some instances, the volume of facts that became available, or the facts obtained here plus previous knowledge, made observations with respect to current organization and operations possible.

Several organizations were omitted entirely from this review -the PTT, the Customs Office, the Railroad Administration, the Penitentiary and the several police organizations. The first three were
omitted because they are wholly and directly supervised by the respective Departments in Saigon, the penitentiary because of its recent

On 10/22/56 by Decree 143-NV, My Tho Province was consolidated with Go Cong Province and re-named Dinh Tuong. However, no action was taken to effect this consolidation during the time that this study was in progress.

transfer to the Department of Justice from the Department of the Interior with resulting organizational complications, and the last because of security considerations.

The study was principally conducted by Nguyen Quan and Nguyen Khiem Hanh of the Field Administration Staff although the Chief Advisor, Dr. Fishel, Messrs. Mode and Rosenfeld of the Field Administration Division, and Mr. Rogers of the Police Division, also participated in varying degrees.

I. History - Physical, Economic and Social Background.

The modern history of My Tho province begins with the cession of the provinces of Bien-Hoa, Gia Dinh and Dinh Tuong to the French in 1861. What is now My Tho was part of the province of Dinh Tuong.

The early days of French rule were marked by guerilla warfare led by patriots such as Thien Ho Duong and Thu Khoa-Huan who used the Dong Thap Muoi (Plaine des Joncs) for refuge whenever retreat was necessary. To facilitate their military operations, the French divided Dinh Tuong province into smaller organizational units. One of these became My Tho Province.

More recently, parts of My Tho province were incorporated into Thong Thank two new provinces, Moc Hoa and Tam Can, so that no part of the "Plaine des Joncs" is now within its borders. Still more recently the adjoining province of Go-Cong was ordered consolidated with My Tho and the enlarged province was again named Dinh-Tuong. No action has yet been taken to effect this consolidation. For this reason we shall continue to refer to "My Tho" rather than "Dinh Tuong" province. Unless otherwise noted all data used in this report deals with My Tho Province only, after the creation of Tam Can and Moc Hoa provinces.

My Tho covers about 118,000 hectares of which about 96,000 are cultivated. It is about 90 km long and at its widest, 27 km. It has mainly clay soil, largely deposited by the Mekong river, one branch of which marks its southern boundary. In addition to many natural waterways, the province has an important network of canals used for communication and irrigation. My-Tho, the provincial capital, is joined to Saigon by railroad and by highway to Tan An, Go Cong,

Ben Tre and Vinh Long (via Cai Be). Until recently My Tho, the provincial capital, was an independent municipality; as of January, 1956, however, it was reduced to village status. The province has 5 districts, 11 cantons and 91 villages.

The province has a population of 450,000 most of whom are engaged in agriculture. One industrial enterprise employs 62 persons. About 50 other smaller industrial or commercial enterprises employ, altogether, less than 200 people.

Rice is the principal crop, although corn, potatoes, peanuts, manioc, sugar cane and various fruits are also raised. Animal husbandry is becoming increasingly important: during the first 10 months of 1956, over 100,000 pigs and piglets were exported from the province. It has about 18,000 individual holdings of which about 16,000 are of 10 hectares or less.

The Department of Agriculture has organized \$5 4-T clubs in the province, where 272 members are learning the rudiments of scientific agriculture by personal experience. The Department also maintains a fruit tree nursery in the province.

The provincial hospital has 300 beds of which 100 are reserved for the military. The staff consists of 2 physicians, 24 male nurses and 4 female nurses, and 20 midwives. Elsewhere in the province there are 2 maternities and 3 dispensary-maternities. Privately operated facilities include 5 dispensaries and 7 maternities.

The province has 1 secondary school, 16 primary schools of 5 grades and 62 elementary schools of 2 or 3 grades, 2 refugee primary schools, 2 refugee popular education classes, a home economics school.

and a workshop school. There are a few more than 600 teachers, about 28,000 primary and elementary pupils and about 2,300 secondary school pupils.

II. Organization

The organization of the province follows that described in the MSU report "Recommendations Concerning the Department of the Interior, the Regions and the Provinces".

A. Two types of organization units were found:

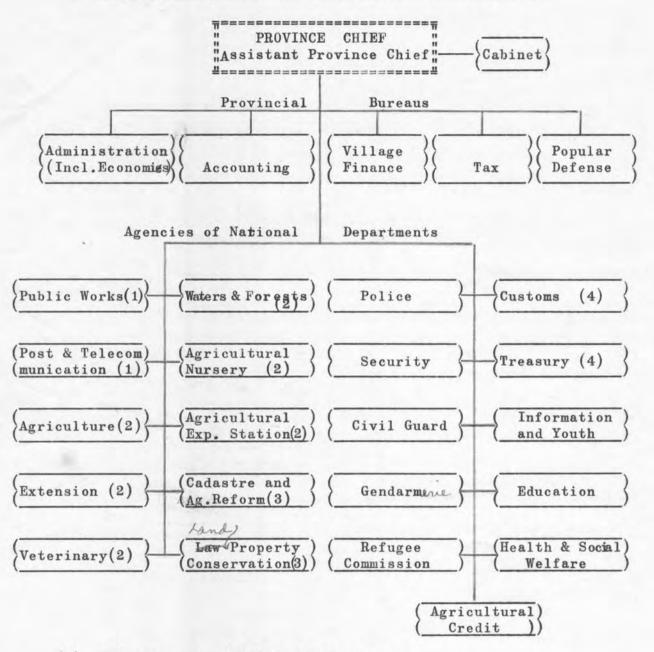
the <u>Phong</u> which is entirely under the direction of the Province Chief and the Ty or National Department agency. Theoritically, the <u>Ty</u> is administratively responsible to the province and receives technical supervision from the National Department. In actual practice, the degree to which the departmental agencies in My-Tho accept supervision from the Province Chief varies from agency to agency:

Education, Health, and Public Works, for instance, work very closely with the provincial administration. On the both hand he has little contact with agencies such as Customs, Post-Office and the Agricultural Experiment Station.

Of special interest, relative to the recommendations made in the above mentioned report, is the ability of some agencies (Treasury, for instance) to service more than one province from My-Tho (as described below). This suggests that in this geographical area at least, the communications situation would permit the establishment of national services on an area basis, as recommended, as soon as security considerations permit.

Observation: The President's Committee on Administration, in cooperation with the Department concerned, could make a Department by Department study to determine which Departments can establish their field operations on a sector or area, rather than on a provincial, basis.

ADMINISTRATIVE ORGANIZATION OF THE PROVINCE OF MY-THO



- (1) A Department of Public Works agency
- (2) A Department of Agriculture agency
- (3) A Department of Land Conservation and Agrarian Reform agency
- (4) A Department of Finance agency

- B. The responsibilities and authorities granted the provincial chief by Ordinance 57-a have generally not yet been realized except in "principle" by the National Departments. Many decisions on which all of the facts are available at the provincial level are still being made in Saigon although there is no reason to believe that the individuals making the decision there are better qualified to make them than provincial personnel. A number of undesirable results stem from this:
 - 1. Decisions are delayed, very often past the point where the action to be taken can be helpful. For example, permission to up grade an elementary school (3 grades) into a primary school (5 grades) Was requested before the close of the last school year. No reply has as yet been received from Saigon. Secondary school scholarships funds for the school year 1955-56 were not made available until the beginning of the school year 1956-57. As a result, many students had to abandon their studies because of lack of funds.
 - 2. Technical personnel are held at desks in Saigon whereas they could advance government programs much more effectively if they were in the field.

Observations:

1. Each Department could set up a committee consisting of both departmental and field employees to examine the departmental program in detail and determine the specific tems on which authority can adequately be exercised at the provincial or district levels.

- 2. Failures of a national department to make a requested decision within a fixed time limit could constitute authority to the provincial authority to make the decision. This technique was adopted by the French government (Decree 53-896 of September, 1953) to meet a similar problem and seemed to work well.
- C. There is no central agency in Saigon to "represent" the provincial government vis-à-vis the substantive departments. As a result, the point of view of the province chief is not always properly presented to the departments. Although the Department of the Interior should do this, the press of its many and varied functions leaves it little time for this activity.

Observations:

- 1. An organizational unit could be established to specifically act as an "agent" for the provincial chiefs. If such an organization were headed, on a rotating basis, by provincial chiefs, it would serve the dual purpose of insuring that the head of that unit would be familiar with the current problems of the provincial chiefs, and would give the latter some insight into the problems of the departments. If the organization proposed in MSUG's Special Report to the President of October 13, 1956, is established, these matters would become the special responsibility of an Assistant Secretary of State for the Presidency.
- 2. Semi-annual or at least annual meetings of the provincial chiefs could be held jointly with departmental representatives for the discussion of problems and for better coordination of activities. These would be regularly scheduled and be sufficiently long for complete clearance of policy and program questions.

The Treasury office at My-Tho services 5 provinces -D. . Tân An, Môc Hoa, Bên Tre, Go Công and My Tho- without difficulty. The office of the Water and Forest Service and the Veterinary Service supervises these programs in My Tho, Go Công, Tân An, Moc Hoa, Bên Tre, Tra Vinh and Vinh Long provinces. The brovinces Chief indicated that he expected no administrative difficulties to arise in connection with the consolidation of My Tho and Go Công provinces.

Observations:

As a premilinary step toward the consolidation of provinces proposed in the MSUG report "Recommendations concerning the Department of the Interior, the Regions and the Provinces, January 14, 1956, each department could review its field operations to determine if, even though the overall and complete consolidation proposed in the above report is not feasible at this time, the benefits of consolidation, better use of scare technical personnel, larger scale operations, etc. could not be achieved with respect to specific groups of provinces.

The Department of Agriculture has representative of % 7 E. programs headquartered in My Tho:

Veterinary Service agence

Agriculture Agency C

Water and Forests (1996)

Extension Service

Agricultural Nursery + Extension Central Statem for aquellund Experimentation

All of them operate as individual and independent entities Some services only My Tho province, some service surrounding provinces as well. There is apparently a lack of communications between the agencies. There is also some overlapping

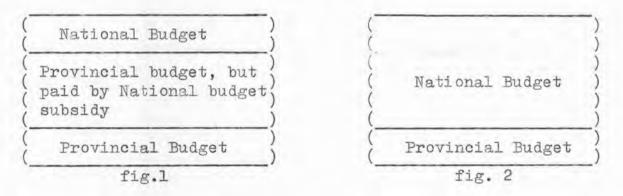
of assigned or assumed functions. For instance the Extension Services "establishes popular centers for experimenting with fertilizer"; the Agricultural Agency sells fertilizer; the Rice-Service shows farmers how to use fertilizer etc...

Observations:

In our study "Report on the Organization of the Department of Agriculture" 30 June, 1956, we recommended (p.13) that the various organization units of the Department serving a particular area be brought together in one building. This in itself should result in better coordination of activities. A formal device for coordination—either a council composed of representatives of the various services, or a resident representative of the Secretary could be established on a pilot basis to determine whether such a device would result in better service to farmers at less cost to the government.

III. Budget and Fiscal Operations

A. The budgets of the agencies reflect this duality of supervision. In most cases the head of the service is paid from the National Budget and his subordinates from the provincial budget. This is true even of the province's own Administrative Bureau. The Bureau Chief is paid from the National Budget, his 5 clerks from the provincial budget. As was pointed out in the "Interior" report (p.3, English edition) this duality of budget does not permit coordinated planning of services. Further it results in "paper" budgetary deficits at the provincial level which are eventually paid by national funds with no control before the fact, and in many administrative delays in the payment of bills. We say a "paper" deficit 1/ because the deficit in part results from the arbitrary allocation of expenditures between the national and provincial budget. Thus, if all personnel costs were paid by the Departments concerned, the so-called "deficit" would largely disappear, although the overall cost of Government, both provincial and national, as shown in figures 1 and 2, would be the same.



Ohservations:

Discussion within the President's Committee on Budgetary Reform indicated that for largely psychological reasons, the provincial budget

^{1/} The 1956 budget for My Tho province showed estimated receipts of 107 million\$. Through September, 1956, only about 7 million had been collected

could not be abolished at this time, as recommended in the "Interior' report. One change that would permit better national planning, yet still keep the psychological values of the provincial budget, would be to re-establish the areas covered by the two budgets on a functional basis. For instance, <u>all</u> expenses-personnel, equipment, supplies, etc, of a function such as accounting, which must be coordinated with similar functions in other provinces - could be paid from the national budget. On the other hand, <u>all</u> expenses for a function such as land surveying which is largely unaffected by conditions outside the province, could be met by the provincial budget.

Some functions are now so treated. For instance, <u>all</u> expenses for primary education: teachers salaries, building costs, maintenance, etc, are charged to the provincial budget and all expense for secondary education are met from the national budget.

Moreover, generally, if expenses incurred at the provincial level, could be approved and paid at the provincial level, with appropriate post-audit, it would eliminate the long delays which now result when payments are made from the national budget for expenses incurred locally. This matter is discussed in greater detail in paragraph E of this section.

B. The villages are guided in their administration and financial operations by the Village Finance Bureau. The latter reviews proposed budgets and proposes changes if necessary; insures that village funds are kept safely in the Treasury; and prepares payrolls for village employees. Funds for this purpose come 60% from the provincial budget and 40% from the village. Although the national budget makes no direct contribution to the village budget, all village budgets of 500.000\$ or more must be approved by the General Direction of Budget in Saigon.

Observations:

Responsibility for approval of all village budgets could be delegated to the Province Chief. The Direction general of Budget in Saigon has no basis on which to constructively comment on these budgets or to question any specific items. Approval therefore becomes merely a time-consuming formality.

C. Accounts for receipts and expenditures are maintained separately—receipts by the Treasury and expenditures by the Accounting Bureau. This result on a de-emphasis of the role of receipts in the budget process and a lack of day to day knowledge on the part of the Province chief of how specific tax collection are being made. It also means that this data follows different routes in being reported to Saigon where it must eventually be coordinated.

Observations:

- 1. The books of account maintained by the Accounting Bureau could reflect both receipts and disbursements.
- Where receipts lag behind estimates, proposed expenditures could be reviewed and adjusted to avoid budgetary deficits.
- D. Taxes are collected by both the Tax Bureau and the Treasury Bureau.
 - Responsibility for collection of direct taxes (those assessed on property such as land, boats, animals, etc.), including the prosecution of delinquent tax-payers, lies with the Treasury Bureau.

The actual determination of the amount of the direct tax is made by the Council of the village where the property is located. The assessment list is approved by the district chief, reviewed by the Tax Bureau and then

approved by the Province Chief. The list is then sent to the Treasury Bureau for collection. Village authorities collect the rents when the property owner lives in the village and deposit the collection with the Treasury Bureau after obtaining a "certificate of deposit" from the Tax Bureau. The Treasury Bureau is expected to collect the tax if the owner lives elsewhere. 1/

The Treasury Bureau has no collection staff. Within the area of its authority it depends upon part-time collectors, e.g., a bailiff in My Tho, the security service chief in Tân An, council members in Go Công and Bên Tre. There is apparently no procedure for collection of taxes owed by individuals who reside outside of the area.

In principle the product of the property can be seized for nonpayment of taxes.

Present law calls for the following steps:

- Warning a.
- Summons (without cost to property-owner)
- Summons (costs chargeable to property-owner)
- d. Prosecution
- e. Seizure of Property product (in funch: saise Grandon)
- f. Sale of property product

Because of unsettled conditions since 1945, no property product has been taken to satisfy failure to pay taxes. However, the Province Chief has just received a directive to collect all current taxes as due, which presumably will require the re-instatement of seizure procedures.

> Responsibility for the collection of indirect taxes (such as those on business and income), including the determination of the amount due, lies with the Tax Bureau. These

^{1/} Professor Cole in his "Report on Taxation in the Provinces of South Vietnam", November, 1956 notes that this method of collection is an outgrowth of the tax being assessed on the owner rather than on the property.

taxes are based on declarations by the taxpayer. The Tax Bureau has no staff of investigators to check these declarations. The Bureau Chief believes that the wast majority of these declarations are false.

- 3. The Tax Bureau is responsible for reporting to the Department of Finance, weekly by telegraph and monthly by letter, the total amount of taxes collected from all sources.
- 4. Requests for tax refunds, or reductions, must be approved by the Finance Department in Saigon.

Observations:

- 1. Centralization of responsibility for the collection of all taxes in the Tax Bureau would make for more effective collection at less cost. This would restrict the functions of the Treasury Bureau to safekeeping of cash collections.
 - a. The direct-tax list is processed in any case by the Tax Bureau. Placing collection responsibility in the Treasury Bureau involves extra handling.
 - b. Property owners are more likely than the average citizen to be liable for indirect taxes. Although the list of property-owners is available to the Tax Bureau, there would be a greater tendency to use it for the purpose of checking indirect taxes if collection of property taxes were also a function of the Tax Bureau.
 - c. If, as noted below, a staff of enforcement agents is made available, it could be used to handle collections of both types of taxes.

- d. For budgetary operations, estimates of receipts, and, it is believed, more accurate estimates, would be available from a single source.
- 2. As a pilot study, a staff of enforcement agents could be assigned to My Tho Province to determine whether it would be profitable to use them nation-wide, i.e., whether the extra taxes, they would collect would more than pay for the costs of collection. For instance, the Chief of Water and Forests Service advised us that he collected only 1/3 of the taxes that should be collected in wood products within the area of his jurisdiction.
- 3. It is desirable that decision be reached as to the liability of property owners for taxes unpaid for the 1945-1955
 period. If it is determined that such taxes should be
 collected, in some cases this liability can be used to offset payments which the government will be required to make
 under the Agrarian Reform program.
- 4. Study of the impact of provincial import and export taxes as such, and of the administration of collection of these taxes, on the prices and quantity of goods reaching consumer markets, may reveal need for changes in such taxes. Apparently some of the delays at collection points, as cited in the following extract from the newspaper results in sporlage of fish and vegetables en route to major markets, thereby reducing supplies and raising prices ("Cach Mang Quoc Gia" for 26 Sept. 1956.)

"Since Camau became a province separate from Bac Lieu, they say, the Bac Lieu economic service has obliged them to stop at the service for control, before 10.a.m. and before 4 p.m. After these hours trucks are detained until the

detained until the reoping of the office. This delay usually causes the death of 30 or 40 % of the fish arriving in Saigon.

The distance between Camau and Bac Lieu is only 66 kilometers but the road is much damaged. Besides this from Bac Lieu to Saigon, though they have paid a tax to the Ca Mau authorities, they have to stop at 13 more control stations like Binh Anh (Cholon) they are sometimes required to count their fowl one by one.

- 5. Responsibility for approving tax refunds within the framework of policy established by the Minister of Finance,
 could be delegated to the Provincial Chief. He has all
 of the facts and is much better able to evaluate the other
 factors involved moral reputation of the tax-payer, etc than anyone in the Department at Saigon.
- E. Present procurement procedures 1/ result in long delays both in obtaining goods and services, and in paying suppliers for them. In some cases 2/ this has resulted in the loss of funds available from American Aid as well raising the cost of the work when finally done. For instance: Bids received for the instruction of a gate at the Nguyen Dinh Chieu school in My Tho were as low as 52% of the estimate. By the time approval was received from Saigon all bids had been with-drawn, so the Public Works Department had to undertake the work itself at much greater expense.

^{1/} See MSUG report, "Recommendations Concerning the Department of the Interior, the Regions and the Provinces", Jan. 14, 1956, Part II, Chapter III.

^{2/} See MSUG report, "Report on the Organization of the Department of Education" June 30, 1956, Part II, Section I.

Observations:

- Changes in the price-level have reduced the area in which provincial chiefs can make purchases without Saigon approval. This limit could be raised to meet actual conditions.
- Provincial chiefs could be allowed to procure, without the need for further Central Office approval, any item for which specific budget approval has previously been obtained.
- 3. The respective roles of the operating offices, the administrative bureau, the accounting office and the treasury office could be better defined and enforced. For instance the treasury bureau pays suppliers upon presentation of a "mandat" issued by the administrative bureau. However, 1 before making the payments the treasury bureau will:
 - a. Check the budget to see if the expenditure was authorized. This is a responsibility of the accounting bureau and has already been done before the purchase order was issued
 - b. Check the budget to see if funds are available in the budgetary allotment.
 - c. Make a determination as to the need for the article or service purchased. This is a responsibility of the operating official concerned and the execution of this responsibility would best be questioned by the operating official's superiors and not by the Treasury representative.
- F. Supplies and equipment for all operations are bought locally or sent up from Saigon depending upon the nature of the material and the budget to which chargeable. Present procedures

result in many small purchases with resulting higher purchase and administrative costs. Where the Departments insist upon supplying materials from Saigon, these are even higher. For instance, the Agriculture Department supplies the Veterinary Service in My Tho with 120 liters of gas monthly for official travel. However, they insist upon the Service sending their car to Saigon (a round trip of approximately 150 km) to pick up the gas, although there are a number of gas stations in My Tho.

Observations:

On a pilot project basis, the Department of Finance could establish a supply Depot in My Tho, which would purchase and stock the supply items in general use by government agencies there. As these latter required supplies they could "buy" them from the Supply Depot on a budgetary transfer basis.

IV. Miscelleneous

A. Although there is a shortage of doctors and other medical personnel, much of the time of these technicians at hospitals and health centers is taken up with paperwork.

Observations:

The training of lay administrators who could take over nonprofessional duties and thus leave doctors free to do medical work exclusively seems desirable.

B. The program under which villages send students to be trained as midwives and nurses, after which they were to return to the village and work there, is not working out as expected. Of the 36 male nurses and 43 midwives graduated from the first 6 months training course, only 2 went back to their villages, the remaining 79 preferring to work for private dispensaries or maternities. As a result, most of the villages have cut off the financial support (14\$ per day per student for six months) of the 16 nurses and 34 midwives attending the present sessions. It is obvious that some incentive will have to be found to take the place of the money which the graduates can earn in private practice after graduation.

Observations:

This seems to be the sort of "positive" program which our report on the Organization of the Department of Information and Youth suggests as the next phase of that department's work. Possibly a uniformed lay Medical Corps may prove attractive to many graduates.

C. The sole obligation placed upon the private practitioner, or operator of a maternity or dispensary by the government is to report births and deaths to the Public Health Department. There is no inspection of the premises or equipemnt for cleanliness, adequacy, etc.

Observations:

Such inspections seem desirable. Fees levied on the maternities, dispensaries, etc. could be sufficiently high to pay the cost of the inspections.

- D. The Public Health Department still supervises the Social Welfare program although at the departmental level these have been split (see Arrete no. 2831 of 16/11/51). It was our impression that very little attention was paid to welfare operation because of the press of other duties and because no specific program have been developed for the field, although in each village there exists a Social Welfare Committee which could be used to implement such programs. Undoubtedly, now that an independent Department of Social Welfare has been established programs in this field will be developed.
- Registration and Agrarian Reform", it was noted that in My-Tho 26, 034 tenant-landlord contracts had been signed and that by April, 1956, this figure had risen to 36,939. As of November 15, 1956, the number of signed contracts had further risen to 43,384. The Chief of the Cadastre Service estimates this is 90% of the possible number. It is believed that the province will play an important part in succeeding phases of the agrarian reform program, since it has about 50 holdings of more than 100 hectares and about 175 holdings of more than 50 hectares.
 - F. It was noted in our "Report on the Department of Land Registration and Agrarian Reform" that in some provinces the Land Conservation Bureau also performs that functions of the Land Registration, Public Property and Stamp Bureau of the Department of Finance. My-was one of these provinces and consequently this service reported to both the Department of Finance and the Department of Land Registration and Agrarian Reform.

Now Land Conservation is a separate agency.

One of the difficulties arising from this situation is that the clerical assistants in the office are all finance clerks who have had no previous experience in land registration work. This will prove a serious handicap to administration of up-coming phases of the Agrarian Reform program. It will be recalled that in the report mentioned above (English edition, Page 6) we recommended the initiation of In-service training for employees engaged in land registration work. The passage of time has made implementation of this recommendation extremely urgent, and the failure of the national departments concerned to recognize the long-term importance of correct land registration as against immediate revenue collections from the sale of tax stamps should be corrected by the installation of the type of personnel required.

The Department of Land Registration and Agrarian Reform has not followed changes in provincial boundaries with appropriate changes in the responsibilities of the offices at My-Tho. The office there now has records covering.

- 1. The whole province of My Tho
- 2. The whole province of Go-Công
- 3. A part of the province of Tan An
- 4. A part of the province of Bên Tre
- 5. One village in Môc Hoa

Observations:

- 1. The Department of Land Registration and Agrarian Reform could initiate in-service training for land registrars as soon as possible
- The Department could review the areas served by its field offices and, to the greatest extent possible, change the boundaries of the areas served to coincide with provincial boundaries.

G. Coordination and understanding between civil and military authorities seem lacking in some instances. For instance, the Viêt-Công have adopted, as a dividing device, the technique of sending anonyme letters to the military denouncing certain village leaders as Communists. Arrests are then made by the military without consulting the district chief who is familiar with the personalities concerned. This makes it difficult to recruit capable villagers to act as leaders.

The district chiefs have no security forces under their direct supervision. Although in principle both the Civil Guard and Self-Defense groups are under civilian control, the district chiefs have not always been able to get their assistance when needed, or for as long as needed. Objective discussion of the issues involved in this situation, between the Department of Defense and the Department of the Interior, should be initiated to solve this problem if it occurs in other provinces.

- H. The district chiefs had a generally high regard for the accomplishments of the Civic Action teams that visited My Tho. Unfortunately, their visit was so short that the interest aroused was not sufficiently deep to maintain it at that level after the departure of the teams. If the MSU team now studing Civic Action finds this situation true elsewhere, it suggests the need for a new approach to the problem of community development.
- I. We were impressed by the amount of time spent by the Provincial and district chiefs in visiting villages and hamlets to explain the policies of the government and to obtain first hand knowledge of the desires and aspirations of the people. Giving the citizen the feel that his opinions and ideas have an influence on the policies

and operations of the government is, we believe, the best way to insure the popularity of and gain support for the government. If this is not a usual practice among provincial officials, we suggest that its desirability, be brought to their attention.

REPUBLIC OF VIETNAM Government Relegate of South V.N.

Documents
on the Main Functions of
the Communal Administration

(Translation done by Michigan State University Staff - Field

Administration Division for internal use.)

Some main functions of the communal Administration.

- 0 -

The communal administration has these functions:

- To decide within the limit of the actual laws on the following matters:
 - 1 Budget draft, bonds & loans'
 - 2 Rates and appropriate procedure for collecting income and other taxes of the village;
 - 3 Rate of additional percentage collected for the communal Eudget within the legal limit;
 - 4 Lease or sale of the communal real estate; contract for renting communal real estate;
 - 5 Creation, purchase, transfer and exchange of the communal properties; Repair and improvement on these properties.
 - 6 Planning of all work program useful to the economy and social welfare of the willage.
 - 7 Reception of money or utility gifts given by the citizens to the villages or to the public services in the villages;
 - 8 Settlement of disputes between the villagers and being partyles before the tribunals for all cases with regards to the communal properties:
 - 9 All matters that the law requires to submittee the village council for decision.

In addition the Communal administration cares for:

- reporting to the higher level the petitions on all matters relating to the living conditions of the village.

- general management; and law enforcement.
- issuing documents within the limit of the communal administrations competence. Officializing the requests and private
 deeds.
- representing the village before justice the courts.
- keeping the seal of the village, archives and files.
- calling the regular monthly or special meeting of all administrative levels for an exchange of views on the whole distribution in the village, and looking for the appropriate means for solving important problems such as public security, agrarian reform etc...

On education:

- all matters relating to the education (schools, hygiene for the pupils), popular education classes, anti-illiteracy, good customs and reputation.
- encouraging the physical and moral education of the youth.

 On vital statistics:
- keeping the records of vital statistics (Birth, death, marriage).
- establishing birth, death, and marriage certificates.
- issuing prints of vital statistics.
- recording in the registers the verdicts of the fribunal on vital statistics (to serve as birth certificate, marriage certificate, etc...)
- collecting the fees of issuing certificate prints
- ? authorizing the burial of unsuspected persons where cause of
 - witnessing criminal deaths while establishing the death certificates

On health service:

- care for the public hygiene

- leoking after the health service stations, and the first aid-kits of the village

- organizing and urging the distribution of the reliefs weeting
- looking after and assisting all charity organizations in the village.
- On public works
- watching the roads, bridges, and reporting to the higher authorities of all damages which call for repairs.

 On Beonomy Commune & Industry
- controlling and reporting to the higher authorities **
 market price (especially of rice and paddy)
- repor/tng to the higher authorities the number of smugglers and persons practicing food speculation.
- census of industry (factories, firms).
- census on handicrafts.
- investigating request for government loans

 for promoting industry, handicraft and agriculture,

 On agriculture;
- assisting the Agrarian Reform agents in expanding the agrarian reform program to the farmers; encouraging the landowners and tenant-farmers to sign the contracts.
- reporting to higher authorities on all difficulties which might arise from landowners or tenant-farmers
- following the application of Agrarian Reform law
- controlling the harvests and reporting to higher authorities

on these harvests.

- comments on agricultural affaits
- census of land.
- census of animals, and expanding the breeding system.
- maintenance of the irrigation network.
- investigating on requests for loan from the villagers and giving recommendation.
- distributing loans and agricultural tools.
- polaring reimbursement of the government loans at the fixed
- acting as committee of agrarian reform in order to settle disputes pertaining to the lands.

VITAL STATISTICS

Birth Death Death

Should be declared to the local Commissioner for

Vital Statistics. No charge is required following the Decree

dated October 3, 1883 and the elementary provisions of the

Vietnamese Civil Law, those who do not make this declaration

the equivalent of

shall be fined from 500 to 2000 French francs and those who

make false declarations shall be sentenced to imprisonment

from 6 months to 2 years.

1) Birth: If the birth declaration is not made within 8 days of the birth, a judicial sentence is required from the local Court of first Instance which shall serve as a birth certificate.

The doctors, midwives, directors of hospital or those who witness the birth, as well as the hosts of the chilbed wives, have to declare the birth of the child.

Two witnesses are required.

If his parents have a marriage certificate, the child is entitled to bear the father's Christian name. If not, the child's father has to report himself to the Commissioner for Vital Statistic 5 and to declare that he recognizes that the infant is his child. By doing so, the child shall bear his father's christian name to Otherwise, the infant is entitled only to follow his mother's christian name.

The father can also recognize the infant after he has a legally marriage certificate with the infant's mother.

2) Death: Death should be declared within 3 days. Two witnesses are required.

In case there is a death in the village caused by an accident

or any other reasons whereby the deceased person's identity is unknown, the Commissioner for V.S. should prepare a death certificate with full details (physical appearance, particular marks, clothing... estimated age) in order to make it useful for future research.

3) Marriage

a) First rank: this should be declared 8 days before establishing the marriage certificate.

Necessary documents for the preparation of a marriage certificate

- Birth certificate seepy or legal document replacing birth certificate for both sides.
- If the parents on both sides can't attend the wedding ceremony, there must be a legal statement allowing their children to
 marry.
- If their parents died or disappeared without leaving any trace, there must be a death certificate or legal statement certifying the disappearance.
- If there has been a divorce, there must be a certificate of the previous marriage or an excerpt of the divorce verdict.
- If they are widowed, they must show the certificates of their previous marriages and the previous husband's or wife's death certificate.
- In both above cases, the woman is permitted to remarry after a time-limit of 10 months.
- If military, there should be a licence to marry which is delivered by the qualified military authorities.

- If they have the French citisenship, there should be a certificate stating that they have full permission for marriage. The French Delegation in South Vietnam delivers that certificate (according to the Agreement dated September 16, 1954, concluded between the French and Vietnamese Governments).
- b) Second rank: According to the law in force, besides the 1st rank wife, the man has the right to marry a 2nd rank wife and he must set up the marriage certificate of 2nd rank.

The procedures for 2nd rank marriage are similar to those of the 1st rank. They must show however the still valid marriage certificate of 1st rank (it's prohibited to set up a 2nd rank marriage if there is not a 1st rank marriage).

Notice: The go-between is unnecessary in the preparation of a marriage certificate. If there are no parents, the releasest of the wedding.

(Afrequired.

Remark: The above procedures are set up in accordance with the law, Suryour also but, practically everyone knows each other in the villages. The Commissioner for V.S. is advised to simplify the red tape according to circumstances provided it does not occur falseness which is prohibited

by the low.

Copy of the Vital Statistics certificate

Birth certificate

Death certificate

Marriage certificate

The Commissioner for Vital Statistics should furnish a copy at the request of everyone applying for Besides the Commissioner for

Vital statistic signature the copy must also show the General Secretary's signature and the village's seal.

The village is entitled to collect issuance fees at the fixed rates.

Copies for completing records of pupils, military, retirement and pension, justice and health, widows and orphans and war victims, are free from person fees.

Statement replacing birth certificate is furnished by the village Commissioner for Vital Statistic under 3 following circumstances:

- 1) setting up records for applying for employment in the government or for enrollment in the South Vietnam Civil pard,
- 2) setting up records for the entrance examination to the public schools.
- 3) setting up records of the private employees who ask for family allowances (Reference to South Vietnam Delegue's official note No. 1985-HCSV dated April 29, 1955)

Remark: the Commissioner for Vital Statistics as well as the personnel of the village administration, have to make known to the people the with the statistics. Each citizen should have authentic videntification. Therefore, they must declare births, deaths, and marriages in accordance to the law. Those who don't declare, will be transgressors of the law and hereafter if they need vital statistics certificates, they must request the tribunal to furnish them with a statement replacing the civil status certificates. This will be expensive and complicated in addition to other series.

Police

The Commissioner police is the chief of the administrative and judiciary police of the village. He is the prosecutor's principal

assistant he sare for the security and order. He is assisted by the village self-defense guards and his assistants. He also is in charge of transmitting the convocation orders and the communiqués of justice. Definition of administrative police

The gudiciary police aims for investigates of felonies and misdemeanours; gathering to evidence and taking the transgressors to the tribunal who which punish them.

Usual functions of the Commissioner for bolice

a) During peace time

The Commissioner for police commands the village self-defense agents to patrol day and night on the village roads and in the hamlets, to check the observance of the administrative regulations of the village.

He has the authority to intervene, and to prevent the individual fights which occur in the village or in crowded meetings, small disputes; and if necessary, to take the transgressors to the village office for settlement by the chief of village council.

The Commissioner for police is permitted to lock up at the village hall those who are caught real drunkenness, or of disturbing the village discipline. However the confinement duration can't exceed 24 hours. In order to take care of the security and discipline of the village, the Commissioner for police orders the village self-defense agents to watch crowds which congregate in such places as: the market place, festivals, public ceremonies, burials... and to patrol the roads leading to those places for protecting the people and the tradesmen on their way back home way.

The Commissioner of police takes care of the observance of the police regulations on the village roads as well as on the canals, the rivers, ponds and lakes, the trees along the roads or the brooks which belong to the village. He draws up the official statements of transgression to those regulations. The Commissioner the Police reports every damage to materials employed for the repairing of the temples, pagodas, memorials and statues located in the village.

During the patrols, the Commissioner of the police should pay much attention to the observance of the police orders which have been which will be the village's regulations concerning public hygiene in order to prevent contagious deseases. He is also charged with protecting the agricultural professions, the crops, the village people and with denouncing those who are responsible for damage to recefields and gardens (stealing of young rice plant, to let the cattle destroy the crops...)

The Commissioner for police holds in custody and if it is those who are caught red-handed of opening gambling house, of organizing opium smoking and brothek... or other games which are prohibited by the local police regulations, for the village councils examination.

He must attach to the custody report a detailed list stating the confiscated materials and money.

The Commissioner for police, as well as the village self-defense agents, rescue the people in case of serious accidents, calamities such as immediations, typhoons, epidem for the must notify the village council and come immediately to the spet, to mobilize the people for the rescue and to apply requisite measures in order to

Uppe To Me La save the lives and properties of the people. In that case, the self-defense guards should watch and take care of the furnitures and the clothing of the unfortunate people in order to prevent looting.

The village council has to take suitable measures with the local means in order to prevent the above calamities. The

During the patrols, the Commissioner for folice should investigate who any crime occur

ter the chiefs of family group, the chief of hamlet or any trustworthy persons in the village.

If there is a search-warrant or a request of the judiciary authorities or of other authorities, the Commissioner to folice must make an effort to find out the identity, as well as the hide out, of the criminals. He must record # the declaration of withesses and request them to sign their declarations. He can't force them to sign, however. He then transmits those documents to the presecutor's office or to the authorities concerned.

After checking the identities of the criminals, the Commissioner Police should keep close watch over them make a rough and semiofficial investigation, Athen take them to the Prosecutor's office, along with the investigation report and the seized evidence. The Commissioner or bolice doesn't have the right to keep the criminal in confinement beyond a time-limit of 24 hours:

In the report of investigation, it must be stated that the criminal was searched carefully right after the arrest (if a female criminal, the search is entrusted to a woman) and it must be attached to a detailed list stating the documents and materials carried by the criminal. This list is to be signed by the criminal. If the criminal refuses to sign or he can't sign, these facts should be mentioned in the report of investigation.

within the village competence, the Commissioner the police is empowered to keep in confinement, to draw up official statements and to take to the Prosecutor's office or to the qualified authorities, all those who are murderers, thieves and bandits, Communist agents, rebels; as well as those who are caught red-handed in transgressing the village security regulations and those who handle disturbance activities by way of hindering the people to worship or af committing violence to individuals.

In requesting the people to show their identity card for the control, the Commissioner for police should have a pleasant attitude and avoid every act which is liable to make the people misunderstand his action. Therefore, the Commissioner for police should be cautious.

qualified authorities, the Commissioner for Tolice must keep from requesting the identity card of any person to be shown for illegal purpose or extorting bribe.

District Chief if he discovers corpses on the road side, the ricefield borders or on the reversides. He must assign someone to watch the corpse until a policeman comes to draw up the official statement. He is not allowed to touch the corpse, as well as the evidence, until the tribunal agent and policeman come to examine further than the corpse to the corpse of the reverse of the reverse of the reverse of the road side, the ricefield borders or on the reversides. He must assign someone to watch the corpse until a policeman come to draw up the official statement. He

- The Commissioner for police should draw up a list of the families located in the village in order to facilitate the control of intruders. (This work is most entrusted to the chiefs of hamlet and thiefs of family group).
- The Commissioner for police must be cautious in making arrests,

 searching private dwellings and avoid misuse of power. which can be

 prosecuted.

Dispersing 😂 riots

The Commissioner of police, chief of the village self-defense, should disperse small crowds which protest against the enforcement of a law, an arrest, an indictment, and the armed or nonarmed riots which rise against the public security or the authorities or which aim at looting or destroying public and private properties.

Bloodshed by weapon or hand grenade in the above dispersions or repressions should be avoided. Weapons can be used, if necessary, in cases such as:

- a/ risk of an assault or violence
- b/ when there is no other means for protecting the spets which are entrusted (for instance the village office), the persons who are entrusted (prisoner) and finally when the revolt can't be subdued by any means other than the use of arms.

In both cases, if the rioters goon attacking, the Commissioner for police should call aloud (at least three consecutive times) to them "stop; if not, I shall have to use weapons," and fire one shot in the air.

If the revolt develop, rapidly and can't be subdued even by weapons,
the administrative and military authorities should be notified immediately in the restriction of the subdued even by weapons,
the administrative and military authorities should be notified immediately in the subdued even by weapons,
the administrative and military authorities should be notified immediately in the subdued even by weapons,

the Remille Army.

He must report to the higher level what happened prior to, during, and after the riot, as well as the identity of the chiefs of the riot.

Arrested rioters must be taken immediately to the qualified authorities or the prosecutor's office.

Beggars - Dishonest loafer

The Commissioner for Police should watch over the beggars, the dishonest loafers and particularly the healthy beggars who wander in the country and do not have any identity papers.

If the following events occur, they must be taken to the qualified authorities for punishment:

- a) if they assault or threaten the people in asking for alms
- b) if they carry weapons in asking for alms
- c) if they beg at night and stesl into private dwellings for robbery
- d) if they make false certificates, passports or they pretend to be infirm or they disguise themselves in asking for alms
- e) if they are repeated offenders.

However, towards the honest old and disable persons who must live on charity, they must be comprehensive or send them to the homes for the old persons in the province.

The deserters

Whenever there is a note or a request from the military authorities to pursue deserters, the Commissioner of Police has to arrest these deserters who come to take refuge in the village. Then must take them to the concerned authorities.

The Commissioners for police shall also deliver the convocations, or the notes of the Ministry of Justice.

In time of war

(or within unsecured or half secured area)

In time of war the commissioner for police has to obey the orders on security and police concerning the security of the remoted posts.

a) At this time, in the area where there is relative security, the Commissioner to Police must close cooperate with the chief of Civil guards in the operations and in the police operations in the villages.

The chief of Civil Guards is a military advisor to the village council. To avoid to misunderstandings, any time the Commissioner for Police conducts the village self-defense guards to the operations and which in the village, he should let the chief of Civil Guard know the date, time, and whys that they take. Likewise, they should have the agreement of the chief of the concerned post.

Thus the chief of Civil Guards of the village has the authority to control the activities of the village self-defense guards on all matters: devotion, discipline spirit, propaganda, the prosecutes all illegal activities of the village self-defense guards in order to have them punished by the law.

In case of need to pursue the malefactor, the Communists the are rebes, or to disperse the armed crowd, the Commissioner for Police may get more Civil Guards for carrying out his job.

The Commissioner for Police is required to help the military authorities by supplying the latter with information concerning the activities of the ennemy the topography of the area, and suspected persons.

b) In the area where security is not yet established, the village council assist the military commander in applying the exmergency regime with all military powers under their direction. The army will look after the enforcement of all laws concerning the police, administration, and fustice in the village.

IL cont-

Notices

- 1) List of misdemeanors within the jurisdiction of the communal Administration:
- a/ use of attacking words against local authorities and walking handling ill-intentioned propaganda which would give trouble to the people in the village.
- b/ refusal to execute the work of night-watch at public offices, and of patrol in the village
- -c/ refusal to present to the local authorities at their
- d/ hiding strangers or marauders without forestalling the local authorities in the village.
- e/ moving In another village without warning the local authorities for mentioning on the identity card.
- to obtain of not showing the identity card to the local authorities for dwelling certificates in the new village;
 - g/ giving bad examples, by fighting and creating disturbances in the village, as well as de the market place.
 - h/ not letting the local authorities know of the existence of drowing persons in the river of the village.
 - i/ refusing to execute all works prescribed by an requisition order from the administrative judicial authorities
 - j/ Furchasing of buffalos, oxen and horses without the possession of the ownership certificate or the sale certificate delivered by the village authorities

k/ calling for help unnecessarily

Besides the above mentioned affairs, other offenses would be investigated and reported to the prosecutor or the pistrict chief to administer justice following the cases.

Wabove mentioned cases are only examples.

II.- Flagrant delightransgression of law and other similar cases
- arrest the fact when committing crime or felony,
- wiolation having just been committed

2 - transgressors being run after by the shouting of the people III.- Justice notices

1) call bit

2) compulsory-report bill

is an order in which the persons charged with the law enforcement are required to bring-by force, if necessary, the convicts to the judge for interrogation.

3) Arrest-Warrant

is an action(by which the prosecutor in case of red-handed transgression or the examining magistrate in other cases) orders the arrest and put in fail who is already under the interrogation of the justice court.

4) Wanted-bill

is an order from the examining magistrate following the agreement of the prosecutor, given to the persons in charge of law enforcement in order to pursue, and arrest the persons convicted with transgression elegible with imprisonment.

Every bill must be made on a paper, with the signature and seal of the local authorities and with the pate. They should also clearly stated the name of the convict.

- IV. <u>List of important events which call for a special</u> report.
- 1) events having the character of desaster and requiring rapid and decisive solution in order to secure the persons life or properties (immedations earthquake, collapse, motor-car accident, ship-wrecked boats, explosion of munitions depot, fires, etc...)
- 2) events having some important characters on public security of the country, and requiring use of the special means in order to maintain proders (strikes, riots, discovery of munitions, and explosives caches).
 - 3) crimes, felonies which require the application of special measures (looting, embezzlement of public funds, destructions of railroads, power and telephone lines, etc...)
 - 4) activities and attitudes endangering the Department of National Defense (espionage, attacking ** military posts, incitement to desertion, etc...)

Taxes and Finances

Budget - the communal budget is prepared by the village council, formulated and submitted to:

- The Province chief for approval if under 500.000 piastres (Prrêté No. 350-DF/BD of September 24, 1953).

The elegate of Government per South VN for approval if over 500.000 piastres (arrêté No. 2455 DF/BD, October 10 1953).

The fiscal year begins January lot of each year and ends on January 20th of the following year.

Receipts - The village council has full authority to collect the regular taxes fixed on the Budget. As for the extra receipts (in order decline all responsibility in case of illegal receipts) the village council used to have the approval of the Province chief before collecting.

On any kind of receipts a continue of receipt must be issued with the District chief's signature. The counterfoil is kept at the District chief headquarters. When the village council has already used this counterfoil it can get a new one at the District headquarters, but it must show the original. The village must keep these used counterfoils in order to show at the request of the authorities.

There are 2 receipts books for collecting taxes:

- the first one is concerned with the collection of taxes for the Mational and provincial Mudgets.

- the second one is for the village budget.

The commissioner for inances is charged with the collection of money. The latter signs the receipts with the seal of the village council, and gives them to the persons who have paid their taxes in the interior total receipts are figured at the end of each page, from the beginning of the fiscal year. At the end of each month the total of receipts to computed and the village council must sign this total list. At the end of each fiscal year a general list is set up which the District chief must approve.

To facilitate tax-collection the villages must make a statistic list of the annual receipt of each kind of tax every fiscal year (land and properties taxes cattle taxes, etc...) and the Eudget beneficiary of these receipts (National, regional, communal). In this statistic list every payment and the amount to the treasury and the percentage which goes to the village budget must be mentioned, the receipts of payment must be attached to the country of the tax-records. The period of payment of taxes depends on the chief of the treasury of each area (usually twice a month). It the end of the fiscal year the tax-collection decreases, so the payment may be made once a month.

For the land-taxes patent-taxes, cattles taxes, boat-taxes, etc.//the drafts are made by the villages and then submitted to the province for visacand are to be included in the province tax-records. In principle, when the tax-draft is approved by the Delegate, the village will start collecting taxes. But in practice, when the tax draft is approved by the province, the villages will base their action on that to collect taxes right away, as it is easier to collect taxes at the beginning of the mid-year than at the end of the year.

For new taxes the villages desire to collect in order to reinforce the village budget, the village council must set up a joint-resolution and submit it to the chief of province through the pistrict chief in order to send it to the Delegate for approval before the execution. On village properties and lands, each village must keep a list indicating the necessary details relating to land register, maps, superficies, and the list of the tenant-farmers, the rents, etc. this registry will enable the village council to follow the collection of village land rent.

At the present time willage lands are not eligible for bidding but reserved for the veterans, disabled or the needy for low rent fellowing the agrarian reform law.

The villages which have houses to let must also keep the similar records.

All kinds of properties rented by the villages at a price over 50.000\$ a year or for over 3 years must be approved by the Delegate.

The bid must be carried out under the normal regulations, such as obligation to establish conditions of contracts, to post in public places, to organize bid calling and draw up the minutes to be submitted for approval.

The Commissioner for treasury is in charged of keeping the village budget. All receipts collected by the village (whether the National Budget, provincial Budget or communal Budget) must be kept in the village safe, according to the principles of a unique budget.

Following are the maximumsums that the Treasurer may keep in the village save:

10,000\$—village located in the province capital)
5,000\$-village " "district capital 36/DF/BD of February
17, 1953.

The excess sum must be sent to the treasury or intermediary treasury if there is not a treasury in the province. In this ways all the villages would keep a construction. Every time the village wants to send an amount of money to the treasury for payment, it sends the receipts to the province and pistrict to be registered in the control book kept by the province or pistrict. Every time it wants to draw money from the treasury, the village must submit a request to the pistrict chief for approval and then go to the province headquarters to fill out a withdrawal from. This application will be submitted to the chief of province for approval.

The final step is to present it to the treasury and receive the money. The District as well the province will registrer the amount drawn out so as to follow the financial situation of the village.

The District Chief and canton chief have to check the village safe many times per months. After that they must report to the Province Chief Headquarters. At each checking the District Chief and the canton chief have to sign at the expense and receipts sheets of the village.

Expenses - about the expenses of the village budget, the principles of autonomous finances has been fully applied. However, to avoid the illegal expenses, all villages have to follow the orders of the District and Provincial level on the use of the village budget. Though the expenses are minor the villages have to ask for the province chiefs advice before spending. As for the extra expenses, the village only spends when receiving the agreement of the District Chief or Province Chief.

On personnel expenses, the Treasurer distributes the salaries established by the village with the signature of the interested party.

Following is the number of personnel supported by the fillage dudget.

- Village council members (40 % on fixed allowances). The provincial budget will support 60 %)
- The personnel in charge of the Bureaus
- Permanent auxiliary personnel
- Male and female nurses, rural midwives
- for villages located in province or District capitals.
- Road cleaners public-work workers
- Public park keeper5
- Water-plant employees
- Tax-collector (for government-managed business)

As for material expenditures, each payment must be certified by a receipt. As they are paid in cash, the receipt must be stamped at the rate of 0\$20 per 100\$. The stamp cost is to be paid by landowners. On the receipt there must be mentioned "paid", and the payment date. The receipt will be signed by the chairman, treasurer or the village council members depending on the size of the expenditures.

The principles for material expenditures are also applied to the administration of village budget i.e.,

- Expenditures exceeding 5,000\$00 must be preceded by suppliers consultation with the pupplier.
- Expenditures exceeding 50,000\$00 must be approved by the Regional Rovernment Delegate.

- Expenditures exceeding 60,000\$00 contract must be established through regular bid calling Calling for hids.

Repairing or construction over 50,000\$00 must be approved

When planning construction work, one first must see if adequate funds can be made available by the village budget, then ask the Public works service to make an estimate and finally write a joint resolution to be submitted to the chief of Province through the District thief. The thief of Province will either approve or submit it again to the covernment Delegate depending on the size of the expenditure,

At the village level where most of the constructions are comparatively small, the government managed system is frequently applied. In such cases the work must be carried out under the technical supervision of the Public tork service. However bid-calling must be given for important works, if any

The accomplished constructions must be approved by a committee appointed by Chief of Province.

For the villages located in province or district capital, the repairing or widening of roads are assumed by Public works service but the village budget will have to pay for the reparation or widening cost.

All expenses for materials or labors must be registered in an expenditure diary. Settlement of all expenditures must be done at the end at each month and signed and stamped by the village council. At the end of the fiscal year, make a final settlement and submit it to district thief for visa.

Besides, the village also keeps an account-book in which all expenditure are registered according to each chapter, article of the village budget for easy references and corruption prevention.

All the materials presently available or newly bought must be registered in the material records of the village.

Every month, a draft balance-sheet of the expenditures and receipts to be sent to the Province headquarters for control. Every three months, read a balance-sheet of receipts and expenditures with the business receipts attached to submitted to Province Chief for approval. This balance-sheet is to be established in triplicate, one is kept in the Province Meadquarters, one in District headquarters, one sent back to village together with the business receipts.

At the end of every fiscal year, the district would had on the village fourth balance—short to make their reports on the administration of the villages budgets within the district and send these reports to Chief of province with an attached statement indicative of the receipts and expenditures situation of each chapter article, and the materials funds remain available in the village.

The village fiscal year terminates on January 20 of the following year. On the next day, i.e., January 21, the remaining funds of the old fiscal year (both funds kept by the village and deposited at the Treasury) must be entered the record of the new fiscal year. The receipt for the stremaining funds is numbered 1st and attached to the balance-sheet of the first quarter of the new fiscal year to justify the transfer of remaining funds to new fiscal year. Then the administration of the village budget will continue as stated above.

Information and propaganda

A.- Organization

- 1.- A member of the village council or the police officer is appointed village information agent. What such arrangements that this agent has not assume other extra-functions to devote himself satisfactorily to information tasks.
 - 2.- The village teacher and self-defense men are to enlist uc
 - 3.- The village council is to provide the village information branch with office space and other facilities.
 - 4.- Organization of hamlet information which is composed of chief of hamlet and chief of family-group.
 - 5.- Setting up an information hall, information bulletin, paper reading cell in family group, schools, popular-education course.

- 6.- Formation of secret informants charged with permanent liaisons and reports.
 - 7.- Setting up of the village artistic group.

B.- Operating

- 1. Setting up of the list of village inhabitants whose relatives were evacuated to the North, pro-communist, opponents, the indifferent elements.
- 2.- Cooperation with the administrative or military authorities to discover Viet-Cong underground activities and to promote the Communist denounciation campaign.
- 3.- Collaboration with the willage council and the village organizations to frustrate new themes of Communist propaganda.
- 4.- Seeing to it that the cadres will behave himself properly and carry out his task satisfactorily to avoid backwardness and corruption.
- 5.- Seing to it that the village, hamlet authorities, family groups, popular education course, village groups, population will study the basic documents regularly, namely
 - a) The situation of the country, the world.
 - b) Communist denounciation is a national policy.
- c) The national Assembly elected on March 4 is a step towards territory unification.
- 6.- Upon reception of the higher levels instructions the village information, hamlet cadres, family groups, organizations will meet together to study these instructions carrefully and then disseminate them to their respective units. The idea is to make the population understand the government policy thus paving the way for effective implementation of the instructions by the village council.
- 7.- Organization of permanent training courses for village, hamlet and family-group cadres, schools teachers, popular education course, popular groups,

8.- Organization of brain-washing course for rallied communist or rebel cadres.

Notes

The Village council has to make constant review of what it has been achieved regarding the above items; or if it has failed to realize them what is the reason of the failure. It must extend its meeting to cadres from all village organizations to seek ways of carrying out the above basic items properly.

The district military and administrative authorities, the District information will send their inspectors to the village for control and organization of competition between different villages.

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ORGANIZATION OF HAMLET AND FAMILY-GROUPS

a) Hamlet and Chief of hamlet

A village comprises several hamlets. The number of hamlets in a village depends on the village area and number of houses. A too big village is difficult for liaison; a hamlet with too many houses makes security insurance ineffective. The establishment of the hamlet boundaries should be based on the two above factors.

Each hamlet has a chief of hamlet. The latter represents the village council to administer the hamlet programs.

In charge of hamlet security, the chief of hamlet must be selected by the village council from the people who have a anti-communist record or a definitely nationalist stand.

The selection must be approved by the Vistrict Chief assistant.

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Functions of Chief of Hamlet -

- 1) Pointing out to the hamlet people the benefits of the nationalist policy and the disaster of Communism $\boldsymbol{\epsilon}$
- 2) Issuance and close supervision of the implementation of the government instructions in all fields, economic, finance, Health Education, social action, %.

3) Control over the hamlet people activities and that of the neighbour ing hamlets.

4) Insurance of security, order

- 5) To inform secretly the thief of military post a police officer of the underground activities of the anti-government elements.
- 6) To report immediately all happenings within the hamlet to the chief of military post or Police Officer.
 - 7) To transmit to the village council the hamlet opinions.
- 8) Liaison with village council from the administrative viewpoint and subordinated and responsible to the police officer as far as security matters are concerned.

Liaison with the village level

Each village should have a liaison man to contact directly the chief of hamlet. The liaison man may be selected from the self-defense corps.

B .- Family group .-

This may be a five-family or seven-family or ten-family group depending on the local facilities and needs.

Following is the way of organizing family-group.

- Five neighbouring houses make up a family-group.

- Numbering of family-groups. Each family group comprises 5 houses. However, the two or three houses left from a group of houses being made family group can make up another family group. It is not advisable to form them with two or houses of a far-away group of houses into one family group.

Each family group is to be numbered in the proper order of 1, 2, 3, 4,5.

Each house in a family group must have an clearly-visible inscription hanging in front of the house. The houses are to be numbered in the order of 1, 2, 3, 4, 5. On the inscription, the number of the family-group is to be mentioned first and that of the house latter. Ex: the house number is 4, the family group is 25 then the inscription board is 25/4.

When a new house is built, the chief of the neighbouring family group has to report to the chief of hamlet and the newly-built house will be integrated into the said family group.

When the number of houses of a family group is increased due to newly-built houses and reaches 8; this family group is to be divided into 2, one made up of 5 houses, the other of the rest. To avoid creating confusion, the former number of the family group is maintained with the addition of a letter A, B etc... Ex. 25/1, 25/2, 25/3, 25/4, 25/5, 25-A/1, 25-A/2, 25-A/3.

Filing of the family statement - To the family statement submitted to village council is added the name of the hamlet, house number and filed in order of hamlet, family-group to secure easy references.

Filed as above, the family which does not submit statement can be found and the chief of family will be requested to make the required statement.

Population census. - When the statements are all submitted, one can calculate the population of each family group, hamlet, village, canton, district and province.

Map.- Draw a hamlet map with the indication of the number of family groups. The village also must have a map which clearly indicate the location of the hamlets so that they can easily be found when necessary.

Responsibility. The numbering of family groups, reception, control, filing of family statements and completion of maps are functions assumed by the police officer.

Functioning. In all statements, requests, tax-records, there must be mentioned the hamlet house-number of the interested. The agency to which the above statements are applied is responsible for checking and completion.

On receiving a denounciation of communist infiltration to such house of such hamlet, the chief of district, chief of military sector, district civil pard or district sureté can, basing on the map indications, proceed immediately to the search without their having to ask the way which may divulge the secret

In case a Tax-Officer dies, falls sick, flees, or is arrested or replaced as a result of administrative reorganization, the new officer can base on the house-number, name of hamlet indicated in the tax-records to visit each house individually to collect taxes.

Chief of family group and family group specialist-

Each family group includes 5 houses; that means there are 5 chiefs of family. The chief of hamlet appoints the most trusted chief of family chief of family groups.

The four remaining will be, according to their ability, respectively put in charge of the following functions:

Chief of family in charge of education and fouth,

Chief of family in charge of Economics.

Chief of family in charge of sanitation and Health.

Chief of family in charge of taxes!

The appointment of the chief of hamlet must be approved by the village council.

Functions of thief of Family-groups.

- 1) Explanation to the family group members the good cause of the national government and the disaster of Communism.
- 2) Spreading of local government instructions in all fields; economics, finances, health, social action etc...and close supervision of their implementation.
 - 3) Keeping an eye on the activities of the family-group members.
- 4) Assuming the security, public order and prevention of stealth in one's family groups
- 5) To inform secretly the chief of military post of the underground activities of the reactionary elements.
- 6) To report immediately to the chief of hamlet chief of military post, village council all happenings.
- 7) To bring to the attention of the chief of hamlet the opinions of the family group.
- 8) Responsible to the chief of hamlet for the administration as well as security.
- 9) To supervise, control and help the four chiefs of family carry out their tasks.

Functions of thief of family in charge of Education and Youth

- a) In the field of information, propaganda and youth -
- 1) Political study and study of documents received from the village information agent.
- 2) Gathering of the family group people and disseminating among them the above documents:
- 3) Encouraging family group member to attend meeting held in the hamlet.
- 4) Reporting to the village information agent the problems of one's family group or the neighbouring one.
 - 5) Encouraging the youth to participate in 😻 social work.
- 6) Relations with the chief of family group in administrative matters and with the village information agent on technical matters .
 - b) In the field of Education -
- 1) Study the disadvantages of illiteracy and the advantages of Education.
 - 2) Spreading the above facts to the family.
 - 3) Establishment of the family group illiterates list,
 - 4) Organization of courses for these illiterates ,
- 5) If the family group is unable to organise courses itself, the may call on the village teachers of the school in the vicinity to organize such courses. The chief of family in charge ducation must urge the people in his family group to attend the courses.
- c) Relations with local government in administrative matters and with technical matters.

Functions of chief of family in charge of Economics

a) In the field of public-works -

 Study the benefits of means of communications, post-office, bridges, government buildings, and the duty of a citizen regarding their maintenance.

- 2) Disseminating the above facts to the family group people.
- 3) Looking after these buildings, communications and organization of preventives against sabotage.
- 4) Calling on the family group people to do the small reparations within the scope of their facilities. Collaboration with neighbouring family-groups as far as common roads are concerned.
 - 5) Reporting achievements to village bublic torks officer
- 6) Reporting to the village Public Works officer the damages to the means of communications, public buildings which the family group is not in a position to repair.
 - b) In the field of Conomics -
- 1) Study the advantages of increased production, the way of realizing it and the duties of a citizen in that connection.
 - 2) Disseminating these facts to the family-group:
- 3) Explanation of the advantages of cooperatives, handicraft trade and promotion of these activities:
 - c) In the field of Agriculture-
- 1) Studying the Agrarian Reform program, its benefits, implementation method.
 - 2) Explaining these facts to the family group'
- 3) Circulating the agricultural documents to the chiefs of family.
- 4) Assisting the village economics officer in the census of the family-group land area, agricultural products, abandoned land area.
- 5) Encouragement of cultivation, reclamation of abandoned land around the house for vegetables planting.
- 6) Reporting to the village economic officer the need of the family group in fertilizer, seeds, agricultural tools/ (Establish a list),

- 7) Monthly report to the village economics officer on the crop situation of the family group.
 - d) In the field of Animal husbandry-
- 1) Study of animal husbandry techniques, the advantages of this technique and general notions of animal sanitation.
 - 2) Disseminating these facts among the family group.
- 3) Circulating to the chiefs of family books magazines and documents about animal husbandry and veterinary,
 - 4) Encouraging animal husbandry by setting concrete examples,
- 5) Assisting the village economic officer in the census of domestic animals of the family-group.
- 6) Application of domestic animals sanitary rules: report on thlegal slaughtering, movement of cattle, cattle diseases.
- 7) Monthly report to village economics officer on the sanitary conditions of cattle, and animal husbandry situation in the family group
- 8) Assisting the veterinary services agents during their field-trips.

d) In the field of Agrarian Reform

- 1) Study of Agrarian Reform program, its advantages to tenant-farmers, landowners and the implementation method,
 - 2) Disseminating these facts among the family group.
- 3) Assisting the village economic officer in the census of family-group land ownership, whether these lands are cultivated by land-owners themselves or rented to tenant-farmers, number of contracts signed, land without contract and the reason why contracts are not signed.
- 4) Encouraging the signature of contract between land-owner and tenant farmers.
- 5) Assisting the agrarian reform agents during their field-trips.

The chief of family in charge of economic communicates with the chief of family group in administrative matters with the village bublic-works officer, village economic officer, village agricultural officer in technical matters.

Functions of chief of family in charge of sanitation and social action

- a) in the field of sanitation
 1) Study of sanitary principles, advantages of sanitary rules observance and disadvantages of sanitation negligeance.
 - 2) Disseminating these principles among the family group.
- 3) Seeing to it that the family group members will observe public sanitary rules
- 4) Helping the family-group members who are sick by sending for a doctor or taking him to the hospital.
- In case an epidemic disease breaks out in the family group, reporting to the chief of family group and village health officer.
- 6) Assisting the agents of health services during their field trips.

- b) In the field of social Action

 1) Study the disaster of the Four Vices: gambling, opium-smoking, drunking, prostitution, and the measures taken by the government against them -
 - 2) Disseminating these facts among the family group.
 - 3) Assisting the health agents during their field trips.
- 4) Seeing to it that the family group members will observe government measures against four vices.
- 5) Reporting violations against governments measures to Huz chief of family .

- 6) Explaining the solidarity between the different families of the family-group and promoting ** mutual help between families.
- 7) Organization of relief to the needy families and promotion of solidarity between families.

Relations with chiefs of family group in administrative matters and with village Health and Social Action officer in Technical matters.

Functions of chief of family in charge of Taxes

- 1) Studying the reason why the different waxes are established and the duties of a citizen in that connection.
- 2) Explaining to the family group the usefulness and necessity of taxes •
- 3) Assisting the village financial officer in the census of land, cattle, coaches, boats, shops, handicraft of the family group in order to set up a complete and fair tax-system
 - 4) Setting example to the family group by paying taxes first.
- 5) Seeing to it that the family group will fully pay taxes to the government .
- 6) Relations with chief of family group in Administrative matters and with village taxes officer in technical matters.

A few Social works

Public health -

Public health aims at two objectives - disease prevention and disease treatment.

Disease prevention means using all methods to keep diseases, especially epidemic diseases from breaking out, thus protecting people health and enabling them to live a healthy, happy life.

The best method is to expand public sanifation to all walks of life.

In the task of expanding public sanitation the village health officer should ask health cadres to visit each hamlet house individually check on the cleaness of yard, stable, toilet room, drainage system etc...to remove puddles favourables to the development of mosquitoes, flies.

One should be careful about foods, water in the country side. In the dry season, water should be boiled before drinking.

Positive action should be taken to insure against epidemic disease. The health service is requested to come to the village and provide for preventive vaccination against cholera, typhoid, tuberculosis, malaria, urgent village people and their families to get vaccinated.

In case epidemic disease breaks out, report immediately and indicate clearly the kind of disease, the place it breaks out, its scope. Write down on the disease form all the details and send the diseased to the hospital immediately.

Veterinary functions

If no veterinary agent is available in the village, the village health officer will be put in charge of village cattle.

He will look after the sanitation of the cattle, to prevent cattle and poultry epidemic desease and notice the higher level in due time in case diseases break out.

Without veterinary agent the village health officer has to look after the meats, fishes on sale in the village to ban spoiled foods from village market. In case he finds out spoiled foods he must have them barried and draw up a duly minutes thereabout. Occurrence.

Treatment of disease is the duty of the nurses.

The village health officer has only to look after the way the diseases are treated in the village, to urge the village people to follow scientific method of treatment which is more effective than the old one, to disseminate civilization among the village people.

Health functions .-

Medical functions - to look after the medical activities in the village - first Aid station, First Aid Wit, mobile distribution of medicines,

In each populous hamlet, a first aid station which also provides for midwife service should be set up. Establish a schedule for the mobile medical group to visit the village regularly.

Sanitary functions: Looks after the digging of wells.

Don't dig wells in marshy land or near cemetery.

Building of toilet rooms in compliance with standardized plans. These toilets rooms must be built far from the pools, wells.

In short, the health functions are to promote medical care and sanitation and report to higher levels the shortcomings of the local health situation and propose remedial actions to be taken to better the situation

Social relief - Social Action

Distinction between social relief and social action.

Social relief is to help the needy, weak, victims of war, fire, flood, the old and sick morally or materially such as giving them money, medicine, comforting them, providing them with means of livelihood.

In social relief the quicker the aid, the more effective it is and means should be sought to make the needy self-sufficient. It is therefore better to provide them with means of livelihood rather than giving them temporary aids such as foods, clothes.

Social action aims at creating a sound and healthy, progressive and energetic generation.

To carry on social action work one should aim at a threefold improvement of people's life: material, intellectual and moral.

Material: to improve the standard of living of the needy, the workers, to make their lives more decent so that they can better accomplish the duties of Parklets citizens.

Intellectual: Every citizen should know how to read, write, develop their mind to serve their country successfully.

Moral: Citizen of an independent country should get rid of bad customs, gambling, opium-addiction, prostitution, cure themselves of contagious diseases so as not to undermine the people's health.

The health and social action officer will take care of social relief, action as well as health within the village.

In the field of Social Relief the officer will look after the social relief and charitable organizations of the village such as Association of Charities, Association of Women and Children 5 protection, Public nursery, Association of anti-filliteracy, Association of Popular Culture.

A standing committee, located in the village headquarters, is placed under the social action officer. The chairman is the social action officer and it members are chosen from among the village council members, the elements, important personages. Technical cadres, agents may be selected as well.

This committee is authorized to use the funds made available by provinces or districts. It will seek means to improve the village budget, to carry on social work to a fullest extent through establishment of action sub-committee at the lowest level possible.

As for itsactivities, the social action committee, made up of trained cadres or assistants, will apply modern methods of social work to the most remote area such as conducting social action investigation, organizing of social relief, expansion of public sanitation rules, combatting contagious diseases, improvement of the standard of living of the needy, teaching nursing method, home decoration.

To make a society sound, healthy one must fight off the above-mentioned vices, improve the standard of living of the needy, provide them with means of livelihood, bring to them the facilities of modern life: electricity, runing water, organizing of sound recreations like music, sport club, and develop the qualities of a citizen of an independent country.

Social action is a big task. The one in charge of social action should use all the facilities available to improve living standard in accordance with human evolution.

In the performance of his task he should get in touch with the provincial social relief committee. This committee is headed by the chief of province. At present it is the provincial social action service. APPENDIX A

PROVINCE FIELD LEFERVIOW TREASURY BUREAU

Name of Province: MY-THO

34-0-1-2

Name of Interviewee: NGUYEN QUOC PHUC

Title of Interviewee: Chief of the Trea-

THO.

sury agency of MY-

Project: Province Tressury

Date : November 21, 1956

Interviewers: Messrs: MODE, ROSEN-

FELD and QUAN on

November 20

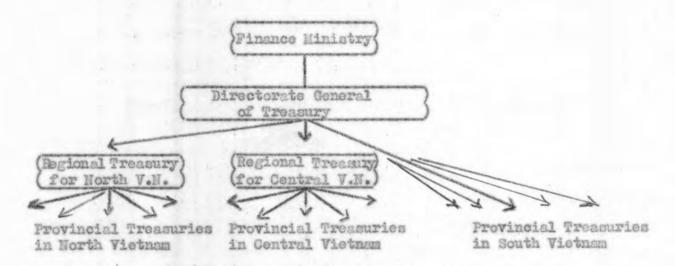
QUAN on November 21

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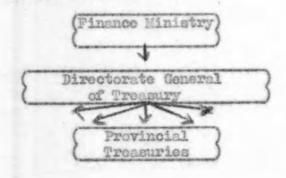
lo/ Mr. PAUC is a Treasury body permanent employee. He is native of North VN and was previously Deputy to the Province Chief of Nam-Binh (North VN).

20/ For a better understanding of the Treasury functions following is the breakdown of the whole treasury system:

- Up to a very recent date:



- Current organization:



List of Provincial Treasuries:

a/ Central VN: Huê

Quy-Mhon

Da-Wang (Tourane)

Nha-Frang

b/ P.M.S. : Da-Lat

Ban-Me-Thuôt

c/ South VN : Cholon Fra-vinh

Gia-Dinh Can-Tho

My-Tho Bac-Lieu

Tay-Ninh Long-Xuyen

Thu-Dau-Môt Bien-Hos

Vinh-Long Vung-Tau (Cap St. Jacques)

Some Provincial Treasuries cover several provinces where they have an Intermediary Agency of Treasury:

| 1 | Provincial Treasury | Intermediary Agencies |
|-----------------|---------------------|-----------------------|
| 1 | Vinh-Long | Sadec |
| 2- | Vung-Tau | Ba-Ria |
| 3 | Can-Tho | Soc-Trang |
| 4 | My-Tho | Tan-An |
| - Anna Constant | | Moc-Hoa |
| - | | Ben-Tre |
| - | | Go-Gong |
| 5 | Long-Kuyen | Rach-Gia |
| - | | Chau-Doc |
| | | Ha-Tien |

The Provincial Chief Treasurer is necessary a public servant of the Treasury body. The Intermediary Agent is merely a clerk working in the Province chief office with a specific assignment as a paymaster. He is not entitled to check "mandats" as the Provincial Chief Treasurer is.

In each of provinces of minor importance like Phan-Rang, Phan-Thiet, Quang-Tri, Quang-Ngai, Tuy-Hoa, Quang-Nam, Djiring, there exist just a Collection Agency. The agent is also appointed by the Finance Minister but remains regarded as a Treasurer of low grade.

30/ Provincial Treasury functions include first the collecting of all kinds of taxes, direct and indirect ones.

Collecting of direct taxes is its entire business from warning the taxpayer thru receiving money or prosecuting the failing.

As far as indirect taxes are concerned, the Treasury merely receives money from interested collecting agencies.

The Treasury also collects fines and justice charges.

Secondly the Treasury pays all expenses on mandat. First he has to check:

- whether the expenditure is scheduled in the budget.
- whother the credit is over spent.
- whether financial regulations are followed, for example if the prescribed adjudication process has been carried out for some expenses engagement.

 Lesirability authorization

In theory the treasurer is not entitled to check the apportunity or the morality of expense.

Actually Mr. PHUC refers to a round circular of the President recommending all expense managers to keep from all stappears expenses to recognize to himself the right of refusing visa of every "mandat" of such nature. It appears that Mr. PHUC over applies his right as the circular No. 32-TTT-MNS of 24 December 1955 did not expressly vest him with power of checking the somptuariness of an expense. It merely recommended and transgressors (the province chief as the budget manager) have to report to their superiors. As a result conflicts from time to time occured and Mr. PHUC wishs a clear document to delimitate his powers.

40/ The Provincial Treasury works on what we call the Treasury advance. Every month My-Tho Treasury is delivered about 100 millions by the National Treasury. That fund is bound to cover payment of expenditures of 5 province services including the salary of the armed forces.

All taxes collected are moved over to the National Treasury and no balance operating occurs with the Treasury advance.

50/ Asked about the case of food supply for the convicts, Mr.

PMUC says that instead of operating the illegal way by taking money

from the Village Consolidated Dand, the province chief might well issue
a payment requisition over the Treasury. So far no requisition occurred.

50/ Too many somptuary expenses occured in province of Tan-An, for example 60,000% of furnitures of which 10,000% for a divan Mr. PHUC says every time he was sent a "mandat" for such a costly expense he recall the province chief the above mentioned circular and he got it withdrawn.

70/ This actually is the breakdown of the \$ 107 million My-Tho
1956 budget:

| Own receipts | s 8 12 | rom From outside | 8 8 |
|------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| - Taxes on land, com- merce licences, boats | | - Subsidies from Na- tional Budget | 13,000,000 |
| - Taxes on animals and | 10,831,000 | - Contribution from village budgets | 6,000,000 |
| transportation | 244,250 | - Reserve Funds | 34,695,268 |
| - Ferry | 420,000 | Totals | 53,695,268 |
| - Pacification | 6,000,000 | - Control of the Cont | |
| - Hospital, fines | 1,084,000 | | |
| - Overdue from the past | 120,000 | | |
| year | 34,208,000 | and the second s | |
| Totals | 53,303,930 | (a 1 8 8 9) | |

Grand total 107 millions.

Up to now (October 1956) only \$6,939,186 have been actually collected as own receipts and for the balance the National Budget has to pay the bill.

so big a deficit:

a/ The budget was very carelessly prepared. The budget

editor should have been aware for example that there was

almost no hope to recover 34 million of overdue taxes.

In peace time taxes on land were the main budget receipt.

Mr. THUC, chief of the Provincial Taxe Bureau thinks if they
give now so few that is because most of landlords are not
able to have their rent paid.

Mr. FREC however believes the fault is partly to the Provincial Paxe Bureau itself as it bring so little care to the establishing of the taxe list. The Treasury is sometime positively in no position of carrying out some list as: Mr. DURAND in Saigon, Mrs. NGUYEN-THI-BE in Can-Tho, TA-VAN-BA in Bac-Lieu (the equivalent of Mr. Smith etc.) or Mr. GOJONDE in India.

The Vietnamese taxe system in the whole needs a body of taxe prosecutors. For the time being that function is carried out in My-Tho by a bailiff who actually pays more attention to his proper job (more lucrative, in Tan-An by the Security Service Chief, in Go-Cong and Ben-Tre by a vague council member commissioner for Security. As a result not any prosecution is started mainly in matter of land taxes.

90/ Some aspects of the current finance regulations need amended.

For example to obtain reduction of taxes which have been wrongly collected, the taxpayer should request a decision of the Ministry. In fact the Province Chief is in a favorable position to examine any request for abatment of taxes as he primarily worked out the taxes list.

100/ The My-Tho Treasury personnel numbers 24 persons. Mr. PHUC thinks such a personnel enough. He has not to make fieldtrip and then wishs no transportation.

llo/ According to the regulations mandat and other payment documents could not stay at the Treasury office for more than 5 days.

Actually, Mr. PHUC said, they stays for less than 5 days at his desk.

All delays occurred to payment procedure should be looked for at the province budget accounting bureau which is bound by no time limits.

APPENDIX B

Thabre V

PROVINCIAL SERVICES ORGANIZATION CHART.

Vellage Benj

Burn Burn

Bruen V

Public Works Water and Forest

Veterinary Custom Dusties Land Property conservation

Agriculture

Registration Agrarian reform Extenion Service Experimental station for Agriculture

Rice

Cadastre

Treasury

Sull V

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Edwarke

PROVINCIAL SERVICES ORGANIZATION CHART.

Public Works Water and Forest Veterinary Custom Dusties Land Property conservation

Agriculture

Registration)
Agrarian
reform

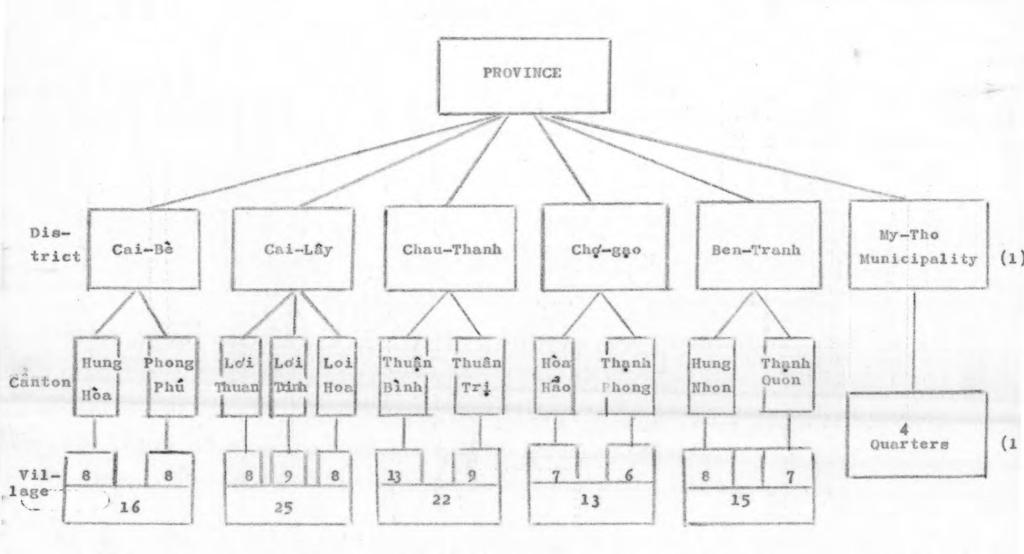
Extenion Service Experimental station for Agriculture

Rice

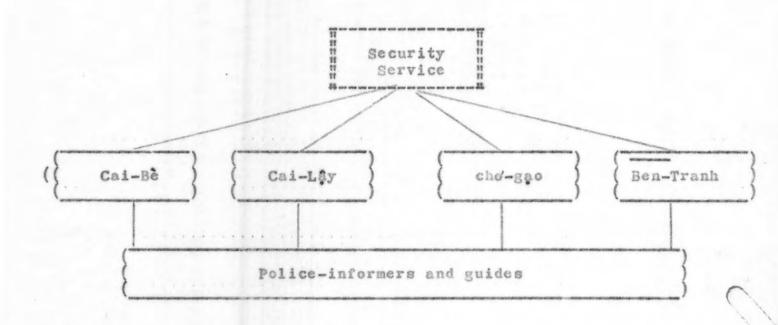
Cadastre

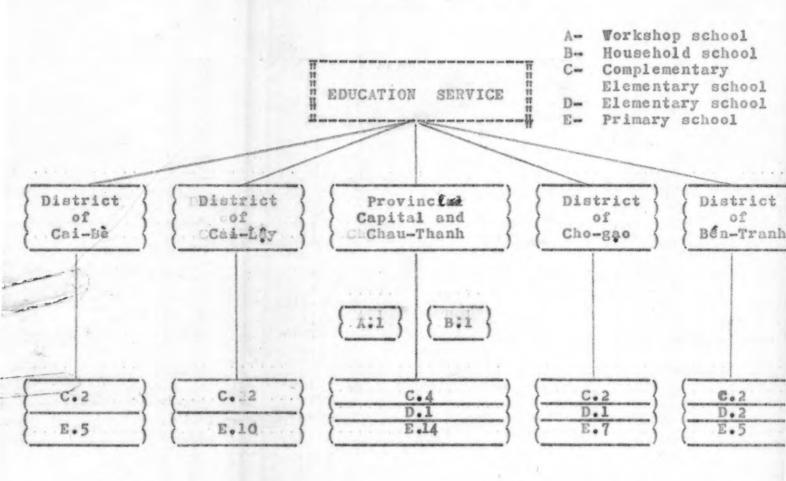
Treasury

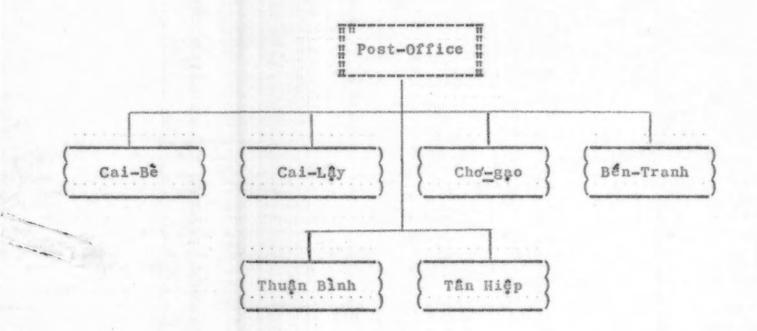
ADMINISTRATION ORGANIZATION CHART

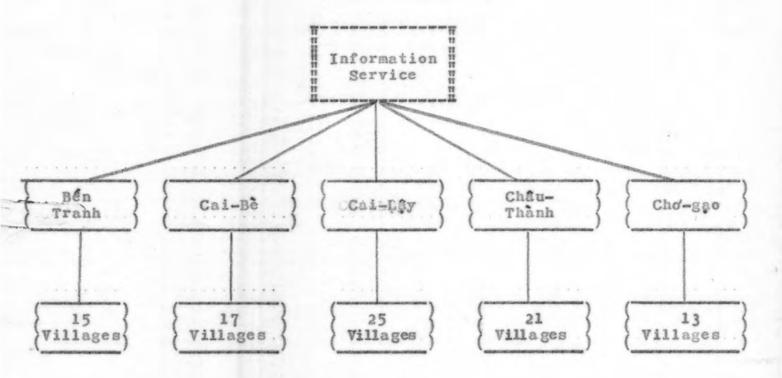


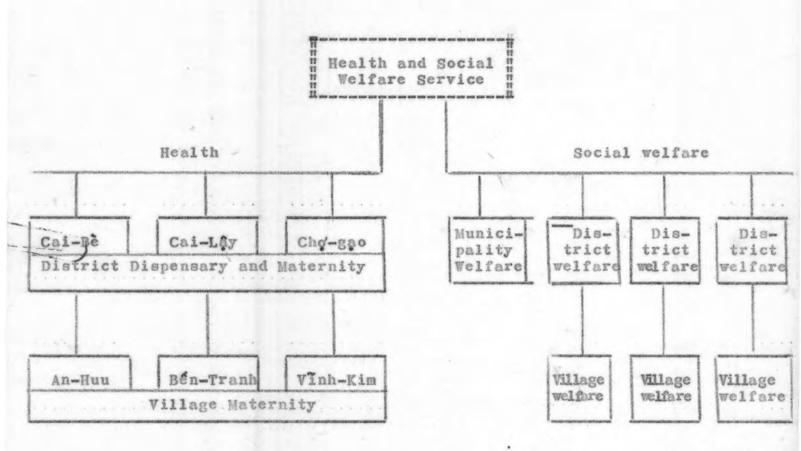
(1) My-The Municipality has just been abelished as an unit and its organization, personnel and budget are now incorporated with those of the village of Dien Hoa (canton of Thuan-Tri district of Chau Thuận)



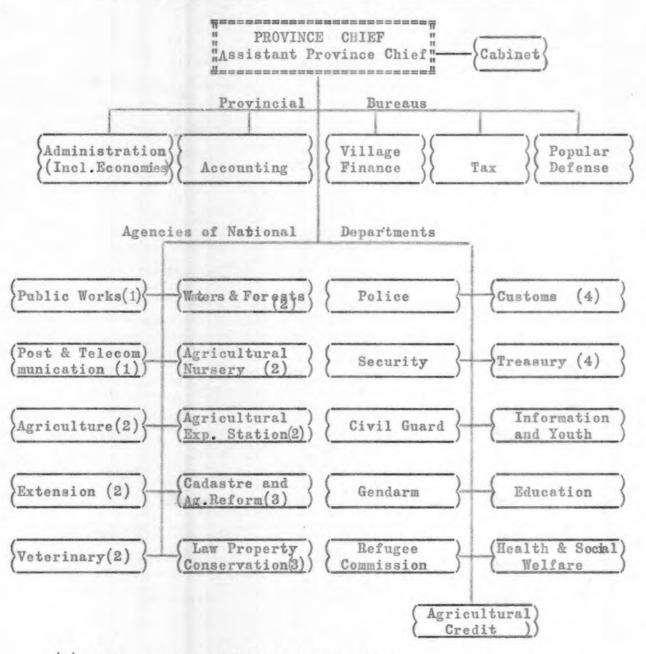








ADMINISTRATIVE ORGANIZATION OF THE PROVINCE OF MY-THO



- (1) A Department of Public Works agency
- (2) A Department of Agriculture agency
- (3) A Department of Land Conservation and Agrarian Reform agency
- (4) A Department of Finance agency

II. Organization

The organization of the province follows that described in the MSU report "Recommendations Concerning the Department of the Interior, the Regions and the Provinces".

A. Two types of organization units were found:

the <u>Phong</u> which is entirely under the direction of the Province Chief and the Ty or National Department agency. Theoritically, the <u>Ty</u> is administratively responsible to the province and receives technical supervision from the National Department. In actual practice, the degree to which the departmental agencies in My-Tho accept supervision from the Province Chief varies from agency to agency:

Education, Health, and Public Works, for instance, work very closely with the provincial administration. On the both hand he has little contact with agencies such as Customs, Post-Office and the Agricultural Experiment Station.

Of special interest, relative to the recommendations made in the above mentioned report, is the ability of some agencies (Treasury, for instance) to service more than one province from My-Tho (as described below). This suggests that in this geographical area at least, the communications situation would permit the establishment of national services on an area basis, as recommended, as soon as security considerations permit.

Observation: The President's Committee on Administration, in cooperation with the Department concerned, could make a Department by Department study to determine which Departments can establish their field operations on a sector or area, rather than on a provincial, basis.