The Secretary of State at the Presidency to the all Secretaries of State (and to the Government Delegates)

SUBJECT: Simplification of accounting procedures in the execution of the National Budget.

For the above mention purpose, I have the honor to inform you that from July 1, 1958, the Presidency will put into practice the following special procedures in the supplying of office supplies and printed matters to be used in the public services, or in the purchase and repair of vehicles.

1. **Obligation.** In the same way as the compulsory expenditures for salary, electricity, water, telephone, telegram, rent, etc., other expenditures for:
  
  a) personnel, allowances, perdiem, hospital fees etc...
  
  b) material such as gasoline, repair of vehicles, office equipment and supplies, and printed matters used in carrying out an approved contract, etc.
  
  c) transportation of personnel and material etc. will be obligated at one time each quarter, in the total allocated funds, basing on the average expenditures liquidated during the previous years and the present prices.

The general obligation orders must be accompanied by the usual documents in proof (in conformity with Circulars No. 1595/
BTC/DC of June 8, 1954 and No. 56-BTC/KT/NS of October 21, 1955 relative to the repairing of public vehicles and Circular No. 5-BTC/KT of January 25, 1958 relative to the supply of gasoline.

2. **Purchase of goods.** In view of simplifying the procedure, the liquidation agencies are requested to centralize at the end of each quarter or at the end of each month, the lists of requests for office supplies and printed matters to be used during the following quarter or month, so that the order may be made at one time; the order of goods in small quantity should be made only in urgent and indispensable cases.

3. **Order and repair of vehicles.** As opposed to the present regulations which require not a purchase order but a price list to be approved by the liquidation agency (after checking if the expenditure exceeds 5,000$00) and cleared by the ordonnator.

4. **Exemption from the control of the Directorate of Obligation.**

   In view of simplifying the accounting procedures, the control of the Directorate of Obligation is not needed but the visa of the ordonnator is still necessary for the following:
   - order request
   - price list if the expenditure has been foreseen in the total sum obligated at the beginning of the quarter (see Paragraph 1).

Therefore, when documents are sent to the ordonnator for approval and when they are sent to the Directorate of Obligation
Control so that the liquidation files be checked there should be added for reference (on the cash voucher, the purchase order and the price list) the obligation order for the total amount and the statement of the expenditures liquidated from the beginning to the end of the quarter; the remainder which has been used will be des obrigated and transferred to the following quarter.

In short, the above procedures aim at reducing the obligation and liquidation time, so that the various agencies may rapidly get the supplies they need and rapidly liquidate all invoices.

In view of facilitating the control work, these procedures will be effective on July 1, 1958.

Signed: NGUYỄN-DỊNH-THUẬN