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BOURNE GRIFFITHS

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CECO REPORT (Final Report)
Prepared by Bourne Griffiths (Vietnam) Ltd

*For Project No. DP/VIE/87/016, UNIDO Contract No: 95/026 ,
Amendment No.1 to the
Contract between
The UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
and
BOURNE GRIFFITHS (VIETNAM) LTD
for the provision of services relating to the
CONSULTANCY AND TRAINING AT THE DESIGN INSTITUTE OF CHEMICAL
INDUSTRY.*

18 May 1996

Executive Summary

In assisting CECO to set up a management financial control and reporting system, Bourne Griffiths have completed stage two of this project and submit the following report of our findings. As outlined in our contract No: 95/026 (Project No DP/VIE/87/016) Activity 3, (1.2.3) and Activity 4, (1.2.4) have now been completed in consultation with CECO staff. Further training has been completed to the accounting department in relation to the development and practical use of the capacity and charge out rate model of the twelve departments of CECO. The pro forma timesheet has been devised and the cost codes, job numbers have been finalised for this purpose. Discussions have taken place with CECO management regarding the assignment of responsibilities for the ongoing collection and implementation of the timesheet recording system. The financial statements, based on the information provided by CECO have been finalised utilising the accounting software previously installed. With the above activities finished, our contract 95/026 (Amendment No.1) is now complete.

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1. *Introduction*
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3. *Description of our Activities*
4. *Conclusion*
5. *Appendices: Timesheet recording details and 1995 Financial Statements*

Introduction

All activities relating to contract 95/026/VK (Amendment 1) are now complete. A meeting to discuss the finalisation of our consultancy took place on Thursday 16 May with Dr Bysyuk, Chief of Petrochemical Unit, Industrial Sectors and Environmental Division UNIDO, Mr Alan Sinclair, UNIDO Consultant, Mr Matthew Facey, Resident Manager, Bourne Griffiths Vietnam and Miss Fiona Johns, Accounting and Training Manager, Bourne Griffiths, Vietnam.

Outline of our Preliminary Brief

Our preliminary brief and outline of our proposal as per the details in the project document was to undertake the following items :

1.1

Activity 3 (1.2.3) Set up a system of registering and recording worktime of all personnel on time sheets for internal monitoring of all manhours spent on projects and proposals to enable the proper allocation of these manhours and their eventual cost recovery.

Activity 4 (1.2.4) Set up a system of manhour workload charts and database of individual departments and projects.

These items have now been completed.

1.2

Our proposal also covered supplementary activities which will support the ongoing implementation of activities already undertaken by Bourne Griffiths. These supplementary activities can be described as follows:

1.2.1 Review for completeness and accuracy the ongoing processing of financial transactions via the computerised accounting and management reporting system.

1.2.2 Supervise the production of monthly reports generated from the computerised accounting and management system and ensure proper dissemination of information to general managers and appropriate departments and project managers.

*Due to the resignation of the CECO bookkeeper who had initially been trained by Bourne Griffiths and the consequent delays in conducting these supplementary activities it was agreed after consultation with Mr Paul Osborne, Mr Alan Sinclair and CECO management that the 1995 financial statements would actually be prepared by Bourne Griffiths staff from the source documents and other information made available by CECO management (in particular the Chief Accountant, Mr Lam). This activity included the training of the assistant accountant Mr Bo in the operations of the financial accounting system. **This item has now been completed.***

Actual time spent in preparing these statements was 2 months working in conjunction with the CECO Chief Accountant and relying on the financial information and documentation supplied by CECO. Preparation of the CECO 1995 financial statements will from this point onwards be referred to as item 1.2.

Description of our Activities

Activity 3

Meetings were conducted between Mr Ngoc (Manager of Project Management and Project Engineering Department), Mr Cu (Manager of Training Department), Miss Fiona Johns (Accounting and Training Manager, BGV) and Mr Dinh Quang Huu (Local Accountant , BGV) to discuss the implementation and practical plan of the timesheet recording system.

As a result of these discussions, an appropriate timesheet (see appendix) was designed by Bourne Griffiths and reviewed and approved by CECO, which will in the future be filled out at the end of each week by CECO employees of the principal six (6) chargeable departments. The job , project and activity codes have been designed by CECO in line with the applications of the software.(see appendix)

Practical Issues were discussed such as:

- Who will collect the timesheets weekly?
- Who will input the information into the computer?
- Which department is responsible for the ongoing functioning of the timesheet recording system?

It was decided by Mr Ngoc that the Personnel department will be responsible for the maintaining of the Handyman Timesheet recording system.

Activity 4

Further training was provided to the accountant Mr Bo to explain the flexibility of the CECO capacity model and the adaptability of the charge out rates across employees and departments. Explanations of the Excel spreadsheet system was further enhanced as a result of our training.

Activity 1.2

These financial statements have now been finalised and a full Balance Sheet and Profit and Loss Statement have been prepared for the calendar year end 1995 based on the financial information provided by CECO. Notes to explain key items form an attachment to the financial statements. We wish to stress that in preparing these financial statements, we believe that, not all the financial data and source documents were made available which to an extent affects the final financial statements prepared.

Since March 12 1996, financial transactions for CECO have been processed for the financial year ended 31 December 1995 which included the following activities:

- Input of Opening balances from 1994 as prepared under the Vietnamese Accounting system
- Preparation of a Chart of Accounts including Asset, Liability, Proprietorship, Revenue and Expense Accounts. Assets are divided into Cash and Cash at Bank, Inventory, Advance to Staff, Accounts Receivable, Inter-Company Accounts, Capitalised Expense and Fixed Assets. Liabilities include Trade Creditors, Insurance Payable, Tax Payable, Prepayment from Customer, Salary Payable. Expenses include direct expenses and administrative expenses which were further broken down into salary, insurance for employee, travelling etc.
- Process Financial Transactions for 1995 using QuickBooks Computer program
- These financial statements (Balance Sheet and Profit and Loss) were prepared in a draft form for review and discussion with Mr Paul Osborne and further adjustments were required to be done by Miss Dung from Bourne Griffiths.
- In preparing a draft of the financial statements, Bourne Griffiths have encountered difficulties in receiving information from the accounting department and source documents for all expenditures.

Conclusion

The final stage of implementation of the above three activities in line with the requirements of Contract 95/026/VK (Amendment No.1) has set the foundation for correct recording of employees time at CECO, calculations of employees capacity and preparation of the financial statements. The implementation of the timesheet recording system, timesheet design, assignment of responsibility for the ongoing recording of this information and finalisation of the 1995 Financial Statements is now complete. The staff at CECO have been trained to utilise the software packages (Quickbooks, Handyman) for timesheet recording and financial statement data. However, an ongoing commitment by CECO Accounting and Personnel Departments is required to produce financial statement reports and timesheet reports for future periods.

List of Appendices

1. **CECO Timesheet**
2. **Introduction of Timesheet Preparation**
3. **Proposed Job Codes of CECO**
4. **Codes for Jobs in Practise**
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6. **Proposed Codes for CECO's organisational structure**
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11. **CECO Cashflow Statement**
12. **Notes and explanations to the financial statements**

Signed: 

Date: 18/5/96

Matthew Facey
Resident Manager
Bourne Griffiths
Vietnam

Timesheet Recording Attachments

Appendix

NOTES TO THE FINANCIAL STATEMENTS:

1. Small working tools

The small working tools are means of labour which do not meet the criteria in value and usage duration stipulated for fixed assets.

2. Prepayments to staff

Prepayments to individual staff in order to execute their work assignments, job or specific expenses is the common practice at CECO.

The prepayments to staff represent the advance to CECO employees for provision of payment of expenses incurred during the work performance.

After completion of the work assignment, job or specific expenses related to the work, the worker or employee has to present all source documents to the accounting department and to settle any balance outstanding.

3. Capitalized expenses:

Building Renovation expenses	13,167.68
Other expenses	22,714.43
Total	<u>35,882.11</u>

We were unable to get the breakdown of opening balance of other expenses from the CECO accounting department. But according to Mr. Bo- the accountant, these expenses are related to future benefits, and are thus able to be capitalized.

4. Payment on behalf of State

This item relates to payments made by CECO for various projects, made on behalf of the State.

5. Inter - company account

The inter - company account represents amount owing to and from CECO and its branch and subsidiaries. We could not get a breakdown of the account.

6. Fixed Assets

	Cost	Dep. Rate	Net Value
Plant, Building	372,938.18	1,2,4,5	232,394.58
Equipment	42,070.79	6,8,9	16,877.71
Office Equipment, Furniture	3,706.15	5,6,8,9	2,628.89
Motor Vehicles	37,746.82	9,11	14,989.07
	<u>456,461.94</u>		<u>266,890.25</u>

7. Net income (loss)

The net loss of \$ 92,254.83 has been calculated without any adjusting entries, which allocate prepayments from customers to the income account. At this point we are unable to get any further information to identify to what stage the projects have been completed. Therefore the true net income should be adjusted later on, based on this information. The accounting department of CECO is still obtaining this information.

CECO
CASH FLOW STATEMENT

For the year ended 31 December 1995

1 Cash flows from operating activities

Cash receipt from customers	\$ 494,640.46
Cash paid to suppliers, employees, government	<u>(568,476.31)</u>
	<u>(73,835.85)</u>

2 Cash flows from investing activities

Proceeds from sale of fixed assets	<u>35,345.45</u>
	<u>35,345.45</u>

3 Cash flows from financing activities

Net decrease in cash	<u>(38,490.40)</u>
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Cash at beginning of period	<u>52,033.28</u>
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Cash at the end of period	<u><u>\$ 13,542.88</u></u>
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05/18/96

CECO
Profit and Loss
January through December 1995

	<u>Jan - Dec '95</u>
Net Other Income	<u>1,118.03</u>
Net Income	<u><u>-92,254.83</u></u>

CECO
Profit and Loss
 January through December 1995

Jan - Dec '95

Ordinary Income/Expense	
Income	
Fees	494,640.46
Total Income	494,640.46
Cost of Goods Sold	
Conference	3,325.03
Depreciation	7,577.62
Design Fee	4,090.91
Direct Expense	430,339.34
Gifts	132.46
Insurance Expense	9,725.38
Others	69.91
Printing	1,763.75
Receiving guest	2,267.60
Salary Expense	17,447.06
Supplies	161.50
Traveling Allowance	16,561.67
Workers	4.55
Total COGS	493,466.78
Gross Profit	1,173.68
Expense	
Administration Expenses	
Trading License Tax	59.09
Advertising Expense	1,374.45
Allowances, gifts	1,360.05
Bank fee	-637.64
Bonus	90.91
Capital Use Right	300.00
Cleaning Fee	104.53
Conference	309.09
Depreciation	8,154.78
Electricity	4,256.98
Land Tax	583.22
Legal Fee	74.55
Mail	17.10
Medical Fee	191.36
Other Insurance	26.82
Others	872.94
Repairs and Maintenance	1,011.66
Receiving guest	7,144.84
Petrol, Oil	2,374.49
Trade Union Fee	116.15
Management Fee	909.09
Salary	24,973.74
Supplies	83.41
Staff Training	185.45
Stationery	526.42
Securities	140.35
Telephone, Fax Fee	7,525.12
Traveling	6,124.97
Turnover Tax	25,382.77
Water	909.85
Total Administration Expenses	94,546.54
Total Expense	94,546.54
Net Ordinary Income	-93,372.86
Other Income/Expense	
Other Income	
Waste Sold	1,145.22
Gain on Fixed Asset Disposal	5,800.00
Gain/Loss on F.E.R.	39.10
Total Other Income	6,984.32
Other Expense	
Loss on Foreign Ex. Rate	1,193.06
Profit Tax	4,673.23
Total Other Expense	5,866.29

05/18/96

CECO
Balance Sheet
As of December 31, 1995

	<u>Dec 31, '95</u>
Total Other Payables	58,850.21
Tax Payable	
Profit Tax	1,764.06
Turnover Tax	<u>24,050.87</u>
Total Tax Payable	25,814.93
Fund from State Budget	<u>22,373.64</u>
Total Other Current Liabilities	<u>646,803.62</u>
Total Current Liabilities	<u>646,803.62</u>
Total Liabilities	646,803.62
Equity	
Capital	311,543.38
Retained Earnings	4,582.31
Net Income	-92,254.83
Company's Funds	<u>9,379.46</u>
Total Equity	<u>233,250.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>880,053.94</u></u>

CECO
Balance Sheet
As of December 31, 1995

	Dec 31, '95
Nguyen Xuan Hop	181.82
Nguyen T Long	90.91
Nguyen Van Ha	22.73
Nguyen D Binh	297.87
Pham M Duc	4,552.88
Pham V Thang	90.91
Pham T. May	7,555.16
Pham V Chuoc	63.64
Pham L Huong	90.91
Pham Huu Khac	181.82
Pham T Hoa	3,363.64
Phan H. Thanh	943.58
Pham Van Vinh	26.88
Phan Q Nghia	90.91
Phan V Hoang	364.31
Ta T Han	454.55
Tran V Thang	90.91
Tran N Dat	90.91
Tran Huu Liem	90.91
Tran D Lam	2,072.74
Tran D Thang	50.82
Tran M Tien	272.73
Trinh M Cuong	172.73
Vu H Chuong	4,272.74
Vu D Tin	22.73
Prepayments to Staff - Other	100.00
Total Prepayments to Staff	86,407.48
Payment on behalf of State	21,064.97
Inter-company account	316,885.09
Total Other Current Assets	563,738.70
Total Current Assets	577,281.58
Fixed Assets	
Fixed Assets	456,461.94
Acc. Dept.	-189,571.69
Total Fixed Assets	266,890.25
Other Assets	
Capitalized Expenses	35,882.11
Total Other Assets	35,882.11
TOTAL ASSETS	880,053.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Prepayments from Customers	532,840.15
Salary Payable	718.93
Social Insurance Payable	6,205.76
Other Payables	
Nguyen T Thuc	173.91
Nguyen N Vi	41.86
Dinh D Bo	19.45
Pham M Duc	909.09
Tran Q Cu	54.44
Danang Steel Jointventure	2,038.38
Chemical Construction Comp.	2,181.82
Employees	11,572.10
Capital Rasing	2,142.47
Professional Department	4,862.59
Living Quarter	361.06
CAM Center	1.80
Branch	22,620.80
Project VIE	2,016.86
Trade Union	18.07
Detergent Department	782.34
Technology Department	7,013.59
Project Management	350.91
Construction Department	1,688.67

CECO
Balance Sheet
As of December 31, 1995

Dec 31, '95

ASSETS**Current Assets****Checking/Savings**

Petty Cash - VND	1,858.40
Cash at Bank - USD	8,979.89
Cash at Bank - VND	2,704.59

Total Checking/Savings

13,542.88

Other Current Assets**Other Receivables**

Retiers and Kintergarden	785.52
Dang X Toan	1,500.00
Equipment Department	11,199.62
Research Department	4,545.45
Ms. Nghi	1,972.80
Quang Ngai Chemical	59.23
Research Project	909.09
Others	3,927.27
Nguyen K Lien	535.67
Oil Project	2,885.01
Nguyen H Chi	2,909.09
Tran Q Cu	36.36

Total Other Receivables

31,265.11

Small Labour Tools

940.95

Material

220.48

Finished Goods

2,471.99

Work in Progress

104,482.63

Prepayments to Staff

Bui N Quang	14.39
Bui N Cuong	272.73
Dao Dung	545.45
Dang T Hoi	90.91
Dinh Bich Van	90.91
Doan Manh Hung	181.82
Chu Manh Ngoc	427.27
Dao K Tuong	72.73
Dang Q. Khiem	11,400.00
Dang X Toan	745.45
Dao Kim Ngoc	953.18
Dinh Nhu Toan	15,205.09
Dinh V. Du	1,654.55
Do Duy Phi	90.91
Duong D Nhan	945.44
Ha Thua Nghiep	1,078.77
Ha V. Lac	117.89
Hoang Giap	15.91
Hoang K Hue	454.55
Kieu C Nguyen	102.97
Lai T Dao	65.90
Le C Huong	1,454.54
Le Minh Duc	245.45
Le Minh Duong	449.71
Le M Quoc	88.06
Le T Triem	84.18
Le The Huyen	981.82
Le M Hung	5,027.27
Luu V. Giang	365.88
Ngo T Duc	272.73
Nguyen T Tron	18.18
Nguyen D Nghi	449.05
Nguyen Q Tuan	44.13
Nguyen B Hop	68.18
Nguyen C Tu	90.91
Nguyen C Tien	53.09
Nguyen H. Luong	8,243.07
Nguyen Kim Lien	454.55
Nguyen Manh Hung	90.91
Nguyen T Son	3,363.64
Nguyen Thieu	90.91
Nguyen V Bang	1,975.22
Nguyen V Thanh	191.71
Nguyen X Son	2,167.73

1995 CECO FINANCIAL STATEMENTS

Balance Sheet
Profit and Loss
Cash Flow

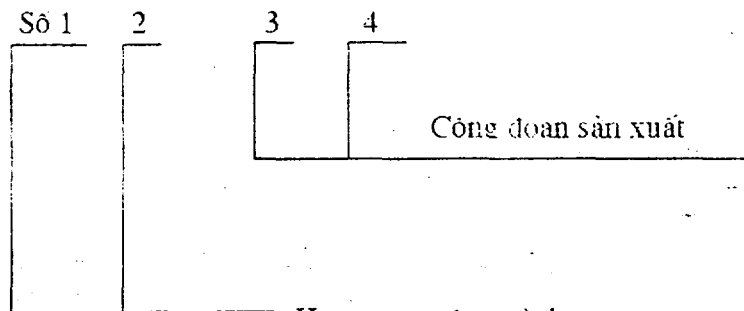
Appendix

VÍ DỤ

1/ Công việc số 3.4.5.2.205

Số 3: Dạng công việc: Lập dự toán
4: Năm 1994
5: Đề án số 5 (thực hiện trong năm 1994)
2: Loại công việc - Kỹ thuật (E)
205: Công việc thực tế: qui trình công nghệ

2/ Hang mục công trình: Có 4 chữ số



Hang mục công trình
(Theo thứ tự các hang mục công trình
ghi trên bản vẽ tổng mặt bằng nhà máy)

Ví dụ: 07.03 Hang mục số 7 nhà máy nghiên - công đoạn số 03 (công đoạn sấy)

3/ Mã số công việc: 1.1.

1. Quá trình công nghệ
1. Chủ nhiệm đề án

6.5.

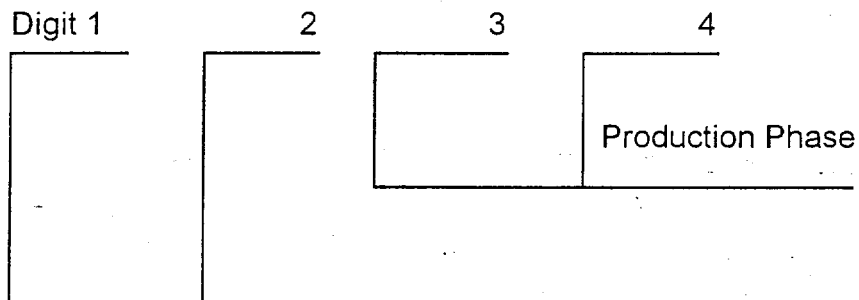
6. Đường ống
5. Vẽ

EXAMPLES

1. Job Code 3.4.5.2.205

- Number 3: Type - Working on Estimates
- 4: the year 1994
- 5: Project No. 5 (to be carried out in 1994)
- 2: Nature - Engineering
- 205: Actual job - Technological Procedures

2. Project Item: composed of 4 digits



Project Item (as indicated in the drawing of the whole plant site)

Example: Code 07.03 refers to Item 7 (Drying & Grinding Workshop), Phase 03 (drying)

3. Job Code

1.1

- 1. Technological Procedure
- 2. Project Director

6.5

- 6. Pipelines
- 5. Drawing

**DỰ KIẾN MÃ SỐ KẾ TOÁN
CHO CÔNG TY**

- | | |
|----|------------------|
| 01 | Nghỉ do cấp cứu |
| 02 | Nghỉ ốm |
| 03 | Nghỉ không lý do |
| 04 | Nghỉ phép |
| 05 | Nghỉ đẻ |
| 06 | Học tập, đào tạo |
| 07 | Nghỉ lễ |

PROPOSED ACCOUNTING CODES

- 01 Emergency Leave
- 02 Sick Leave
- 03 Absent
- 04 Annual Leave
- 05 Maternity Leave
- 06 Training
- 07 Public Holiday

DỰ KIẾN MÃ SỐ VỀ TỔ CHỨC
CỦA CÔNG TY T.K.C.N.H.C
THEO BỘ PHẬN QUẢN LÝ VÀ PHÒNG CHUYÊN MÔN

- 100 Giám đốc
- 110 Phó giám đốc điều hành
- 120 Kế hoạch - kinh doanh
- 130 Kỹ thuật - quản lý đề án
- 200 Công nghệ - quá trình
- 210 Đường ống và lắp đặt
- 220 Xây dựng/ Kết cấu/ Kiến trúc
- 230 Điện/ đo lường
- 240 Thiết bị
- 250 Máy tính
- 300 Kinh tế dự toán
- 400 Tài chính - Kế toán tài vụ
- 500 Hành chính
- 600 Tổ chức
- 700 Chi nhánh TP. HCM
- 800 Trung tâm công nghệ môi trường
- 810 Trung tâm chống ăn mòn
- 820 Xưởng

PROPOSED CODES FOR CECO'S ORGANISATIONAL STRUCTURE
Classified under Managerial & Technical Departments

100	Director
110	Executive Deputy Director
120	Business Planing
130	Project Technical Management
200	Procedures - Technology
210	Pipelines & Installation
220	Construction / Structure / Design
230	Electronic / Measurement
240	Equipment
250	Computers
300	Economic Estimates
400	Finance - Accounting
500	Administrative
600	Personnel
700	Hochiminh Branch
800	Technology & Environment Centre
810	Anti-corrosion Centre
820	Workshop

II/ Mã số cho từng vị trí công tác: gồm 2 chữ số

Số thứ 1

2

Cương vị/ làm. kiểm tra

- 1 - Chủ nhiệm đề án
- 2 - Trưởng phòng
- 3 - Kiểm soát
- 4 - Thiết kế
- 5 - Vẽ

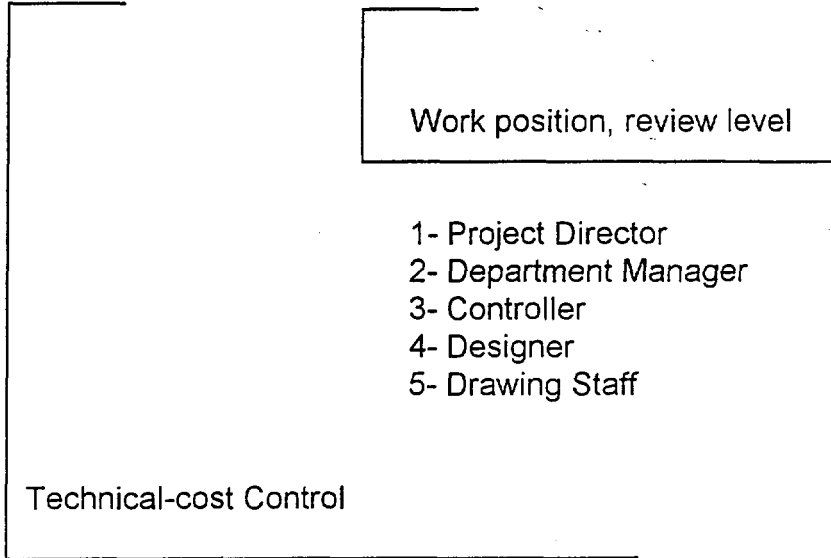
Kiểm tra chi phí cho lĩnh vực chuyên môn

- 1 - Quá trình - Công nghệ
- 2 - Cơ khí
- 3 - Điện
- 4 - Đo lường
- 5 - Xây dựng
- 6 - Đường ống
- 7 - Dự toán

III/ Codes for each position: 2 digits

Digit 1

Digit 2



Work position, review level

- 1- Project Director
- 2- Department Manager
- 3- Controller
- 4- Designer
- 5- Drawing Staff

- 1- Procedures - Technology
- 2- Mechanic
- 3- Electric
- 4- Measurement
- 5- Construction
- 6- Pipelines
- 7- Estimates

- Mã số cho các công việc thực tế ứng với 3 số thứ tự (5) (6) (7)

- 01 - Quản lý kỹ thuật
- 02 - Kỹ thuật máy tính
- 03 - Hỗ trợ về kỹ thuật cho dự án
- 04 - Kiểm tra tài liệu
- 05 - Công nghệ - Quá trình
- 06 - Sơ đồ quá trình - P & D
- 07 - Lắp đặt công nghệ
- 08 - Kỹ thuật đường ống
- 09 - Lắp đặt đường ống
- 10 - Vật liệu - Dự trữ vật liệu đường ống
- 11 - Kiểm tra vật liệu đường ống
- 12 - Kỹ thuật thiết bị
- 13 - Thiết bị quay (máy)
- 14 - Thiết bị truyền nhiệt
- 15 - Thùng - Tháp
- 16 - Thiết bị quá trình chuyên dụng
- 17 - Kỹ thuật xây dựng
- 18 - Thiết kế xây dựng
- 19 - Kỹ thuật kết cấu
- 20 - Thiết kế kết cấu
- 21 - Kỹ thuật địa chất/ khí tượng
- 22 - Kỹ thuật kiến trúc
- 23 - Thiết kế nội thất
- 24 - Thiết kế kiến trúc
- 25 - HVAC -/ Nhiệt, thông gió, điều hòa không khí
- 26 - Thiết kế hạng mục phụ trợ
- 27 - Phòng hòa - cứu hỏa
- 28 - Kỹ thuật môi trường
- 29 - Kỹ thuật chống ăn mòn
- 30 - Kỹ thuật bảo ôn, sơn phủ
- 31 - Kỹ thuật điện
- 32 - Thiết kế điện
- 33 - Kỹ thuật kiểm tra đo lường
- 34 - Thiết kế hệ thống kiểm tra đo lường
- 35 - Kỹ thuật sản xuất / vận hành
- 36 - Lập dự án tiền khả thi, khả thi
- 37 - An toàn
- 38 - Bảo dưỡng máy
- 39 - Thông tin liên lạc
- 40 - Kinh tế
- 41 - Dự toán
- 42 - Thủ tục hành chính theo rồi chi phí dự án

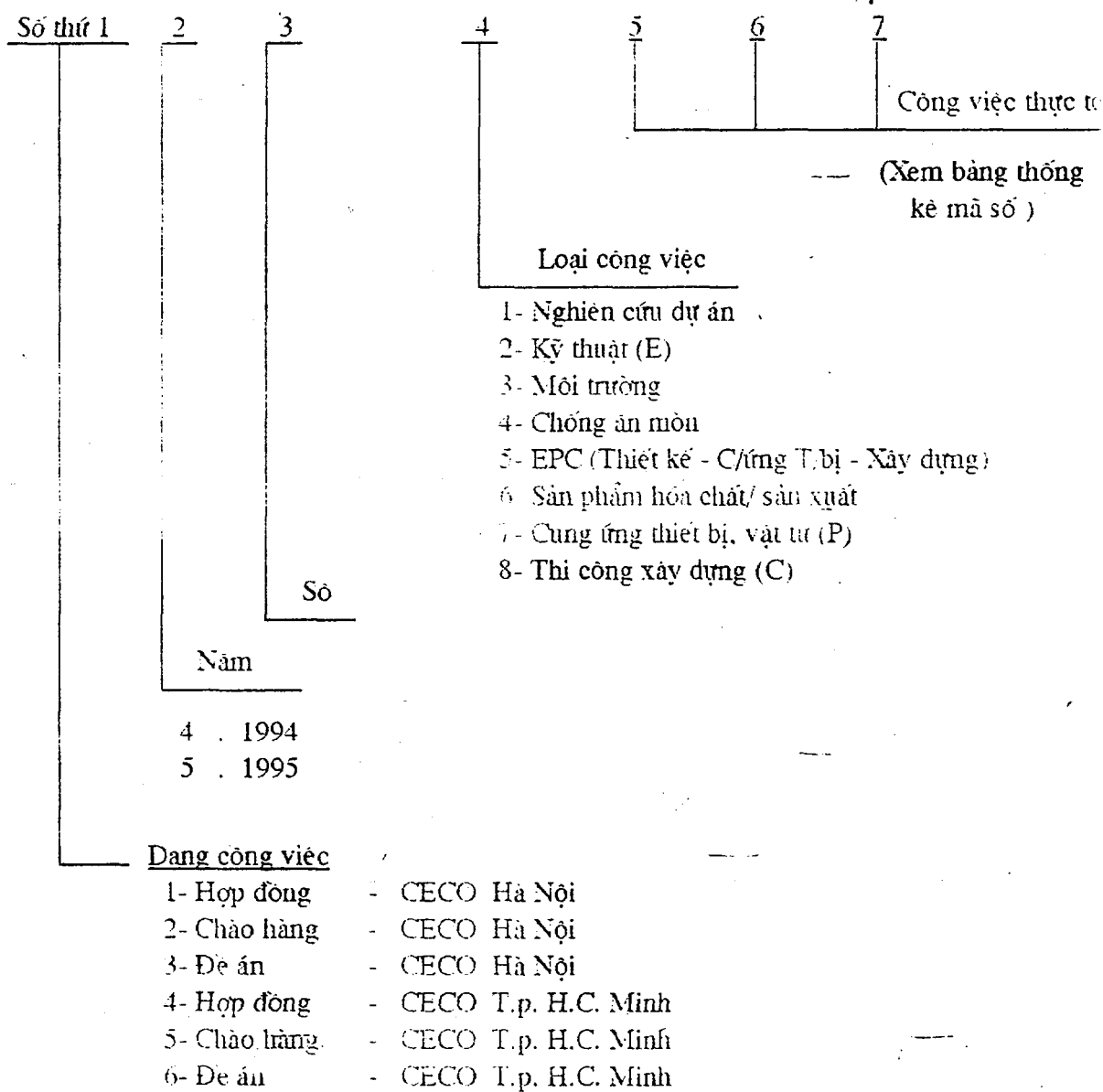
CODES FOR JOBS IN PRACTICE (5th), (6th), (7th).

- 01 - Engineering management
- 02 - Computer technics
- 03 - Technical assistance to project
- 04 - Document varification
- 05 - Technology - Process
- 06 - Process diagram - P & D
- 07 - Technology installation
- 08 - Pipeline engineering
- 09 - Pipeline installation
- 10 - Pipeline's materials estimation
- 11 - Pipeline's materials control
- 12 - Equipment technics
- 13 - Rolling equipment (machine)
- 14 - Heat-trasmission equipment
- 15 - Box - Tower
- 16 - Specialised process equipment
- 17 - Construction technics
- 18 - Construction design
- 19 - Structure technics
- 20 - Structure design
- 21 - Geographical-Meteorological technics
- 22 - Architecture technics
- 23 - Interior decoration
- 24 - Architecture design
- 25 - HVAC - /Heat-Volatile-Air Conditioner
- 26 -
- 27 - Fire prevention and fighting
- 28 - Environmental technics
- 29 - Anti-corrosion technics
- 30 - Freezing - Paint covering technics
- 31 - electric technics;*p2449Y

- 40 - Economics

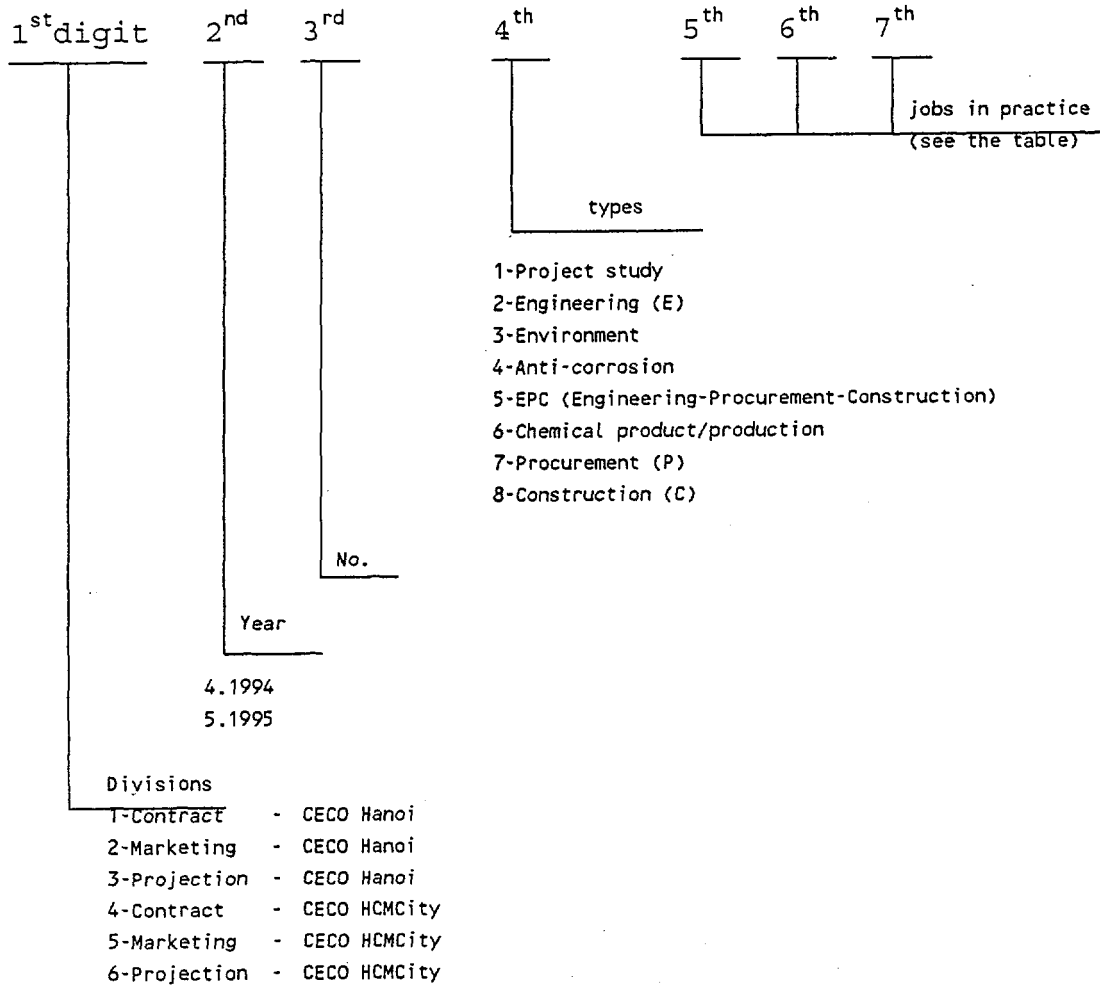
DỰ KIẾN VỀ MÃ SỐ (CODE) CHO CÁC CÔNG VIỆC CỦA CECO

I/ Hệ thống số công việc: gồm 7 số



PROPOSED JOB CODES FOR CECO

I/ Job system : 07 digits



CHỈ DẪN VỀ CÁCH THỨC GHI CHÉP CÁC CHI TIẾT TRONG BẢNG CHẤM CÔNG

- Đây là bảng chấm công được lập theo tuần.
- Mỗi mỗi cá nhân sẽ lập một bản.
- Các bảng này sau đó được người phụ trách xét duyệt và được chuyển cho vào máy.
- Nó là cơ sở để tính số lượng và chất lượng lao động của từng người.
- Nó cũng là cơ sở để tính chi phí thực tế cho từng công việc, từng Dự án.

STT	Chỉ tiêu	Cách thức ghi chép
1	Tên	Tên của nhân viên lập bảng chấm công này
2	Phòng ban	Tên của phòng ban mà ta trực thuộc
3	Tuần	Ta sẽ ghi khoảng thời gian của tuần này (Từ Đến)
4	Tháng	Tháng nào trong năm
5	Mã dự án	Mỗi Dự án có một tên và một mã riêng. Dự án được quản lý trong máy theo mã. Mã này sẽ được người quản lý tạo lập và thống nhất sử dụng Các thành viên đều được thông báo về mã này và Tại cột này ta sẽ điền mã của dự án vào.
6	Hoạt động	Mỗi dự án có nhiều loại hoạt động khác nhau. Các hoạt động này cũng đều có mã riêng, mã này sẽ không được quá 2 ký tự. Mã này do người quản lý tạo lập và cung cấp cho mọi thành viên. Tại cột này ta sẽ điền mã hoạt động vào.
7	Công việc	Trong mỗi hoạt động có thể có nhiều công việc phải làm khác nhau. Các hoạt động được quản lý trong máy theo mã. Các công việc đều có mã riêng. Mã này không được có hơn 3 ký tự. Mã này do người quản lý tạo lập và cung cấp cho mọi thành viên. Tại cột này ta sẽ điền mã công việc vào.
8	Cương vị	Khi thực hiện một công việc trong một Dự án, mỗi thành viên sẽ tham gia với một cương vị nhất định. Các cương vị này sẽ gắn với các mức phí nhất định mà ta tính cho Dự án.
9	Diễn giải	Mô tả ngắn gọn và đầy đủ về công việc mà ta tiến hành
10	<input type="checkbox"/> Các ô <input type="checkbox"/>	Mỗi ngày trong tuần sẽ là một cột Trong mỗi cột gồm các ô Mỗi ô gồm 2 phần khác nhau ngăn bằng đường gạch chéo Phần trên ta ghi thời gian ta đã bỏ ra để tiến hành mỗi hoạt động của Dự án trong ngày Phần dưới ta sẽ ghi mức phí tính cho Dự án khi tiến hành công việc đó trong một đơn vị thời gian của cương vị đã được chỉ ra. Mức phí này được lập và qui định chung trong toàn công ty
11	Tổng	Cột này sẽ được cộng tổng thời gian đã làm của các cột từ Thứ hai đến C. N của từng loại công việc của từng Dự án.
12	Tổng giờ	Cộng tổng thời gian trên các cột từ Thứ hai đến Tổng
13	Trong giờ	Tổng thời gian được tiến hành trong giờ hành chính (8h/ng)
14	Ngoài giờ	Tổng thời gian làm vượt giờ so với thời gian làm việc qui định (giờ hành chính)
15	Ký nhận	Bảng chấm công, sau khi đã lập xong bởi từng cá nhân phải được người phụ trách ký nhận trước khi được nhập vào máy.

INTRODUCTION OF TIME SHEET PREPARATION

This Timesheet is:

1. calculated on a weekly basis.
2. prepared by employee.
3. confirmed by responsible officers before being transferred to computer.
4. basis of work valuation of each employee.
5. basis of actual cost recognition for each job, project.

No.	Items	Details
1	Name	Name of the individual who fills this timesheet
2	Dept.	Name of the department he/she belongs to
3	Week	Period (From...to...)
4	Month	Month of the year.
5	Proj.code	Every project has its own name and code, thereby it is managed. This code is named by the manager and used consistently, and informed to member user.
6	Activity	Every project has various activities. These activities have their codes respectively. Each code has not over two digits and is named by the manager.
7	Job	Each activity can have a number of different jobs. Each job has its own code which has not over three digits, is named by the manager and managed accordingly.
8	Position	When taking part in a project, participants have different positions with different rates to be calculated for the project.
9	Description	Brief and sufficient notes about the job.
10	Cells	Each day of week is a column; each column has a number of cells; each cell has two parts separated by a diagonal. The upper part is filled with time spent for jobs; the lower part is for the rates.
11	Total	This column is total time spent on different jobs through the week.
12	Total hours	Total time spent through the week.
13	Regular	Total time spent within working hours (8hs per day).
14	Overtime	Total extra time spent additionally to regular working hours.
15	Confirmed by	This timesheet is confirmed by responsible officers, after being prepared by each individual.

