

The tools for budget implementation in Haiti

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Legal framework

- Decree of October 9th, 2015, replacing that of February 16th, 2005
- Order establishing the Public Accounting's Department general regulation
- Yearly finance law
- Classification of budget expenditures

Decree of October 9th 2015-Content

- Main stakeholders of the expenditure chain
 - Signing Officer
 - Financial Auditor of the budget
 - Public accountant of the Treasury
- Principle of the separation of the powers of Authorizing Officer and Accountant (art 91)
- Responsibility of stakeholders in the chain of expenditures (articles 96 - 110)

Stakeholders

- **Signing officers**
 - Initiates, settles and authorizes expenditures and revenues.
- **Budget financial auditors**
 - Checks funds availability
 - Affixes his prior visa
- **Accounting departments (Public Accountants)**
 - Accounting departments within Financial Administrations
 - General Tax Collection Office;
 - General Customs Collection Office;
 - **Accounting departments for spending ministries**
 - **Central accounting department**