OXFAM
RESEARCH BACKGROUNDER

Empowering Local Governments?

The LOKAL+ project in Haiti

Tonny Joseph

OXFAM

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OXFAM'S RESEARCH BACKGROUNDERS

Series editor: Kimberly Pfeifer

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The author thanks the following reviewers for their constructive feedback: Marc Cohen, Sébastien Fourmy, Franziska Mager, Danny Mulé, Michael Siegel, Gabriel Verret and Ruben De Winne. Thanks also go to Stéphania Musset and Christine Laliberté for copy editing, Bukola Afinowoshe for assistance with

formatting, Alice Heathwood for the English translation and Cynthia Joseph for her research into CIVITAX.

Citations of this paper

Please use the following format when citing this paper:

Joseph, Tonny, “Boosting communes’ autonomy as a step towards decentralization: the case of LOKAL+”, Oxfam Research Backgrounder series, (2021): https://www.oxfamamerica.org/explore/research-publications/empowering-local-governments-the-lokal-project-in-haiti

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ACRONYMS AND ABBREVIATIONS

ARD	Associates in Rural Development
CASEC	*Conseil d'administration de la section communale* (communal section administrative council)
CFPB	*Contribution foncière sur les propriétés bâties* (built property tax)
CPI	Corruption Perceptions Index
CSCCA	*Cour supérieure des comptes et du contentieux administratif* (High Court of Auditors and Administrative Disputes)
DGI	*Direction générale des impôts (Internal Revenue Office)*
DPC	*Direction de la protection civile* (Civil Protection Directorate)
FGDCT	*Fonds de gestion et de développement des collectivités territoriales* (Local Government Management and Development Funds)
GRIDE	*Groupe de recherche et d'interventions en développement et en éducation* (Research and Development and Educational Initiatives Group)
IHSI	*Institut haïtien de statistique et d'informatique* (Haitian Institute of Statistics and Informatics)
LOKAL+	*Limyè ak Òganizasyon pou Kolektivite yo Ale Lwen Plus* (Enlightenment and Organization so Local Governments Can Go Far)
MICT	*Ministère de l'Intérieur et des Collectivités territoriales* (Ministry for the Interior and Local Governments)
MPCE	*Ministère de la Planification et de la Coopération externe* (Ministry of Planning and External Cooperation)

ODA	Official Development Assistance
OMRH	*Office de management et des ressources humaines* (Office of Human Resource Management)
PACTE	*Projet d'appui aux collectivités territoriales* (Support Project for Local Governments)
PFC	*Plan de financement des services publics communaux* (Local Public Services Financing Plan)
SDGs	Sustainable Development Goals
UCREF	*Unité centrale de renseignements financiers* (Central Financial Intelligence Unit)
ULCC	*Unité de lutte contre la corruption* (Anti-corruption Unit)
UNDP	United Nations Development Programme
USAID	United States Agency for International Development

EXECUTIVE SUMMARY

Government in Haiti is historically highly centralized and topped by a powerful executive branch, formerly under military control. This institutional framework has blocked the emergence of autonomous local governments.

The 1987 constitution implemented extensive institutional reform, reinforcing democratic representation and the rule of law, in addition to laying the ground for an innovative model of civic participation and service provision. However, over the last 33 years, the lack of a framework law on decentralization has left local governments dependent on the central administration for financing.

In response, the LOKAL+ project, financed by the United States Agency for International Development (USAID), was developed to help make communes (district-level governments) more autonomous through effective decentralization. LOKAL+ (*Limiyè ak Òganizasyon pou Kolektivite yo Ale Lwen Plus*) ran from January 2013 to January 2018. It aimed to improve municipal services by tackling a range of issues including strategic planning, tax collection, finance and program management, prioritizing services and community awareness. USAID has been financing projects in Haiti to strengthen local governments capacity for over 10 years.

This study focuses on LOKAL+, but is restricted to three of the ten communes in the project: Kenscoff, Limonade and Saint-Marc. Our analysis uncovered certain initiatives that should be highlighted for their potential viability beyond the lifetime of the project:

- CIVITAX – a software program that facilitates tax collection for Haitian municipal staff;
- training for local government executives;
- increased tax revenue, which could, in principle, help improve community services;
- promotion of increased transparency around community services;
- support for lobbying efforts for legislation enshrining the financial autonomy of communes.

However, the project had some limitations that should also be noted:

- gender issues were little taken into account, despite the fact that local regressive taxes, like the patent tax (which is charged on business licenses), mainly affect female market sellers;

- the beneficiaries were not involved in the project design;
- the central government delayed payment of municipal executive salaries;
- slow bureaucracy sometimes prevented projects from running to schedule;
- little to no oversight to ensure proper financial management and transparency, in spite of the inclusion of Monitoring, Evaluation and Learning (MEL) in the project;
- Resources actually raised often fell short of meeting highly ambitious municipal tax collection plans. In some communes, only 30 to 40% of the projected tax revenues were collected;
- a perception of corruption within the project itself.

LOKAL+ was part of an overall push towards distributed public services and decentralization in Haiti. In spite of the project's efforts to help local governments smoothly manage resource raising, improve community services and develop support tools, the project was hampered by a stubbornly centralized system. For every 100 gourdes of projected government tax revenue, only 14 were collected. This can be explained by a number of factors both locally and nationally, including customs exemptions, contraband, tax evasion and corruption.[1]

Conclusions and recommendations

The LOKAL+ project helped communities become more active and aware of their role in the development of their commune via their tax contribution. However, the project can only be deemed effective if it has in some way contributed to reducing poverty and drastic inequalities in Haiti. Yet, according to field interviews with a range of figures from different sections of the community, the project has not led to a clear improvement in community services for taxpayers.

For this reason, we have developed the following recommendations for the relevant organizations:

a) The Haitian government:

The Haitian government must:

- implement progressive fiscal reform, with the aim of increasing tax revenue;

[1] According to economist Eddy Labossière, citing a World Bank study, see Lefèvre, C. "*La corruption sape l'économie du pays et ses coûts sont énormes.*"

- commit to considerable reductions in customs exemptions and tax waivers, in order to broaden the tax base, increase revenues and improve the quality of life of Haitian citizens, especially the most vulnerable populations;
- commit to a decentralized budget, as stipulated by the 1987 Haitian Constitution, as amended;
- organize municipal and regional assemblies, as stipulated by the 1987 Haitian Constitution, as amended;
- roll out CIVITAX more broadly and train municipal officials in its use;
- ensure that corruption is strictly sanctioned by the Haitian justice system.

b) The Haitian parliament:

- The parliament must pass the various bills and draft bills relating to decentralization.

c) Local governments and civil society:

Local governments and civil society must:

- conduct an informational and awareness raising campaign to explain to taxpayers how important their taxes are to the development of their commune;
- support skills training for tax agents;
- educate newly elected representatives about the problems generated by corruption and sinecures in local governments and urge them to commit to allocating funds to improving public services;
- form a local government citizen's observatory to act as a watch dog and promote local development.

d) USAID and the implementers of future projects:

USAID and the implementers of subsequent projects must:

- ensure that beneficiaries are involved in the development phase of any future projects, so that they take better ownership of them;
- promote democratic ownership and accountability by involving civil society in domestic revenue raising projects, and fight corruption by building the capacities of internal and external regulatory bodies;

- highlight gender equality, women’s rights and tax justice for women and girls in all projects in the wake of LOKAL+;
- ensure that projects aimed at strengthening local government capacities and improving local tax revenue include sustainability planning, so that the effects last beyond the projects’ lifetimes.

1 INTRODUCTION

Due to its colonial past, Haiti's regional structure (departments, arrondissements, parishes etc.) mirrors that of 19th century France. Replacing colonial parishes under the 1816 constitution, communes have been administrative districts of the Haitian State from its earliest days. However, the centralized power structure of successive dictatorships (in particular those of the Duvaliers), with an executive arm under strong military control, has blocked the emergence of effective local governance. This being said, a shift came with the advent of a more democratic civil government with elections for key government leaders.[2]

One of the aims of this report is to provide documentation to support Oxfam's advocacy efforts in the area of aid for domestic revenue mobilization. This document is also one of a number of studies by Oxfam America on US aid to Haiti.

THE 1987 CONSTITUTION: AN IMPORTANT TURNING POINT FOR DECENTRALIZATION IN HAITI

The 1987 Constitution was the starting point for radical institutional reform, boosting the system of democratic representation and the rule of law, in addition to laying the groundwork for an innovative model of democratic participation and effective service provision. The concept of decentralization was introduced into Haitian legislation by the preamble of the 1987 Constitution, according to which decentralization is designed to promote economic justice and community consultation and participation. Since economic justice is a driving factor in correcting social inequality, the 1987 Constitution strictly adheres to the popular demand for decentralization. In addition, the Constitution states that decentralization should go hand in hand with a more deconcentrated and geographically distributed industrial sector.[3]

The Constitution also states that decentralization must be approached from the angles of politics, governance and finance. New strategies are therefore needed to replace the old.[4]

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[2] For more information, see Cadet, C.L. *Haïti face aux défis de la décentralisation*, Appendix I.

[3] Haiti. *La Constitution de la République d'Haïti*.

[4] Ibid.

First of all, it is important to fully specify how these three angles of approach should be integrated into current policy. In concrete terms, they need to be prioritized so that it is clear which should play the dominant role. Since power struggles dominate Haitian politics and there is no culture of respect for the law, granting political autonomy to local governments on paper is not sufficient to move the overall process of decentralization forward.[5] In point of fact, indirect elections for the various assemblies (departments, communes, intercommunal bodies and communal sections) have often been contested by the Presidency, since they redefine and reestablish power relations on the basis of the rule of law, rather than centralized State hierarchy and cronyism.[6]

THE OVERALL CONTEXT AND AIMS OF THE LOKAL+ PROJECT

From a much broader perspective, the LOKAL+ project is part of a global trend placing decentralization at the heart of "good governance."[7] It also responds to the Addis Ababa Action Agenda,[8] which emphasizes raising domestic revenue at all levels of government in order to finance development.[9]

This 2015 international conference on financing for development tackled several issues: insufficient official development assistance (ODA) to bridge the funding gap for the Sustainable Development Goals (SDGs); traditional aid donors reducing their contributions to ODA; and the fact that the remaining budget is largely shaped by security concerns. In Europe for example, the cost of processing refugees is taken from the aid budget.[10]

For the last 10 years, the United States Agency for International Development agency (USAID) has provided specific financing for projects in Haiti to strengthen local governments' capacity. Some examples are the PACTE (*Programme d'appui aux collectivités territoriales* – Support program for local governments)

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[5] See for example, Fatton, R. Jr. Haiti's Predatory Republic: The Unending Transition to Democracy.

[6] See more in Appendix II.

[7] See the World Bank. World Development Report 2017: Governance and the Law.

[8] Presentation by Marc J. Cohen, Oxfam America, at the annual conference of the Haitian Studies Association, Xavier University, New Orleans, LA, November 2017.

[9] UN. Addis Ababa Action Agenda of the Third International Conference on Financing for Development.

[10] Reality of Aid. The Changing Faces of Development Aid and Cooperation: The Reality of Aid 2018 Report.

Project, which took place between 1995 and 1999,[11] and LOKAL (*Limiyè ak Òganizasyon pou Kolektivite yo Ale Lwen*), which ran from 2007 to 2012.[12]

The LOKAL+ (*Limiyè ak Òganizasyon pou Kolektivite yo Ale Lwen Plus*) project ran from January 2013 to January 2018. It aimed to improve municipal services by tackling a range of issues including strategic planning, tax collection, finance and program management, prioritizing services and community awareness.[13] The objectives of LOKAL+ included:

- strengthening local authorities' capacity to provide community services;
- generating a sustainable increase in tax and other local revenues to finance the provision of local government services;
- improving local government access to financing and deconcentrated services, and to central government funds;
- improving the national-level legislative framework in support of policies and regulations that promote decentralization and deconcentrated services;
- improving transparency and oversight to strengthen local governments' accountability.[14]

RESEARCH AIMS AND TARGETED COMMUNES

Our research had three goals:

1. Ascertain if Tetra Tech, the project implementer, achieved the objectives of LOKAL+;
2. Provide documentation to support Oxfam's advocacy on the subject of aid for domestic revenue mobilization and add to the corpus of completed, ongoing and planned studies (including the report on French aid for raising domestic revenue in Mali[15]);

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[11] USAID/PACTE. Civil society and local governance in Haiti.

[12] USAID/LOKAL, Consultation en promotion de plans de développement communaux et en mobilisation de ressources financières et Expériences de développement local en Haïti ; LOKAL, Décentralisation en Haïti, recommandations pour l'amélioration du cadre légal.

[13] USAID/LOKAL+. *Final Report (January 2013-January 2018)*.

[14] *Ibid*.

[15] Siegel, M. Mobiliser les ressources domestiques au service des plus pauvres au Mali.

3 Add to the corpus of studies we have conducted on US aid to Haiti.[16]

This research was conducted in three of the 10 communes[17] involved in the project: Kenscoff, located in the Ouest department, classed as a 2nd category commune,[18] but increasingly displaying the characteristics of a 1st category commune; Saint-Marc, located in the Artibonite department, classed as a 1st category commune; and Limonade, located in the Nord department, classed as a 3rd category commune[19] (see Figure 1).

Figure 1. The targeted communes



Source : UN.

[16] See for example: Fuller-Wimbush, D. and Fils-Aimé, C. “Feed the Future Investment in Haiti: Implications for Sustainable Food Security and Poverty Reduction”; Anglade, M., Cohen M. J., et Joseph, T. “USAID’s AVANSE Project in Haiti: An Assessment of Its Conformity With Aid Effectiveness Principles”.

[17] USAID/LOKAL+, *Final Report*. The project initially targeted 9 communes. Towards the end of the project, the heads of the project added the commune of Tabarre upon the mayor’s request, bringing the total number of communes to 10.

[18] The Ministry of the Interior and Local Government (MICT) established criteria to classify communes into categories (1st, 2nd, and 3rd etc.). These criteria include population size, wealth and the commune’s contribution to State treasury.

[19] The seven other communes included in the project were: Acul-du-Nord, Cap-Haïtien, Caracol, Carrefour, Delmas, Ouanaminthe and Tabarre.

These three communes were chosen because they are located in USAID's development corridors and because OXFAM has past and current projects in these areas. Oxfam has also carried out previous studies of USAID projects in these areas, including AVANSE in the northern region and WINNER in Ouest and Artibonite.[20]

METHODOLOGY

In order to achieve the above aims, we chose a multi-step methodological approach:

1 Consultation with designated managers at Oxfam America on the reasons for conducting this research and reception of the Terms of Reference (ToR) for the study from Oxfam America (August 2017).

2 A literature review to collect, process and interpret the available information on LOKAL+ and the areas of intervention. This work was followed by the development of tools for field data collection along with a proposal and interview guides submitted to Oxfam for approval (August and September 2017).

3 Exhaustive surveys of the three chosen communes, Kenscoff, Limonade and Saint-Marc, using pre-prepared questionnaires (see appendix VII); individual interviews with spokespersons for the local governments included in the study; meetings arranged with other figures, including spokespersons for community organizations. In total, the author interviewed over 200 people. Separate male and female focus groups (three per commune) were also held, in order to gain insight into the lived experience of women and men and a thorough understanding of women's role in the municipal economy through public market taxes.[21] The participants in the focus groups were selected either randomly, based on how active they were in the community, or on the advice of local notables (September and October 2017).

4 Examination and summary of the key results, data processing and analysis. Data analysis was conducted in strict accordance with the

[20] See Fuller-Wimbush, D. and Fils-Aimé, C. "Feed the Future Investment in Haiti: Implications for Sustainable Food Security and Poverty Reduction"; Anglade, M., Cohen, M. J., and Joseph, T. "USAID's AVANSE Project in Haiti: An Assessment of Its Conformity With Aid Effectiveness Principles".

[21] The author interviewed thirty women working in markets, that is, ten women per commune.

Oxfam ToR, including for the research questions (See Appendix VI) and the analytical framework (see below) (October 2017).

5 On the basis on all the available information, a preliminary report was presented at the 2017 Haitian Studies Association (HSA) Conference in Louisiana; the report was also submitted to those who commissioned the study for advice and comment (November and December 2017).

6 Report finalization. As for other Oxfam studies in Haiti, this study was put on hold for a certain period due to safeguarding problems in 2018.

Analytical framework

Sustainable development does not so much rely on aid but rather on the establishment of a functioning social compact between an active citizenry and an accountable and effective government (see Figure 2). Aid itself cannot establish this social compact; however, different approaches to aid can either reinforce or weaken it. Substantial aid granted indiscriminately to self-interested elites can reduce incentives to tax revenue raising and impact investments in development, as well as undermining government accountability to electorates. In the best case scenario aid can reinforce this social compact and help improve public accountability. There is a clear link between extreme poverty and defective, irresponsible governance, and this constitutes one of the greatest obstacles to the eradication of extreme poverty. This is why accountable governance is one of the UN's SDGs. Aid can support accountable governance and promote favorable conditions for civil society, contribute to government spending on the most urgent public services and strongly encourage civil society and the population to hold governments accountable.

This is the framework used to analyze LOKAL+, applied not only to the Haitian central government, but also the governments of the communes studied. Since LOKAL+ is designed to promote decentralized governance, the relationship between local and national governments is part of the "effective States" aspect of this framework.

Figure 2. The citizen-state compact



Source: Green, D. *From Poverty to Power: How Active Citizens and Effective States Can Change the World*.

2 A BRIEF OVERVIEW OF THE COMMUNES STUDIED

SAINT-MARC COMMUNE

Demographic and migration data

In 2015, the population of Saint-Marc was estimated at 266,642 inhabitants, including 137,489 women (51.56%) and 129,153 men (48.44%). It is estimated that 59.35% of the population live in urban areas, including the suburb of Montrouis.[22]

The urban population is rapidly rising with an estimated rate of natural increase of 3.5%.[23] The city has grown haphazardly due to high migration from the Ouest department after the earthquake of January 12, 2010, coupled with significant numbers of people leaving rural areas. This lack of order is in no small part due to the absence of a city masterplan. Saint-Marc is also one of the country's major sea ports. It has a surface area of around 520.91km² and a population density of approximately 489 inhabitants per square kilometer.[24] Saint-Marc is thus one of the most densely populated communes in the Artibonite department.

According to those interviewed, although the commune has a wide range of resources, it faces a number of increasingly complex problems in the areas of waste management, lack of access to basic social services (water, health, education, electricity, housing) and low service provision. Competent local government is therefore vital to meet the current needs.

Organizational chart[25]

The Saint-Marc local government is managed by a three-member municipal council, as stipulated by the current amended 1987 Constitution, which is supported by a communications unit and a cabinet (Figure 3). The government includes general management and five management subdivisions: local finances,

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[22] The Haitian Institute of Statistics and Informatics (IHSI). *Estimative census 2015*.

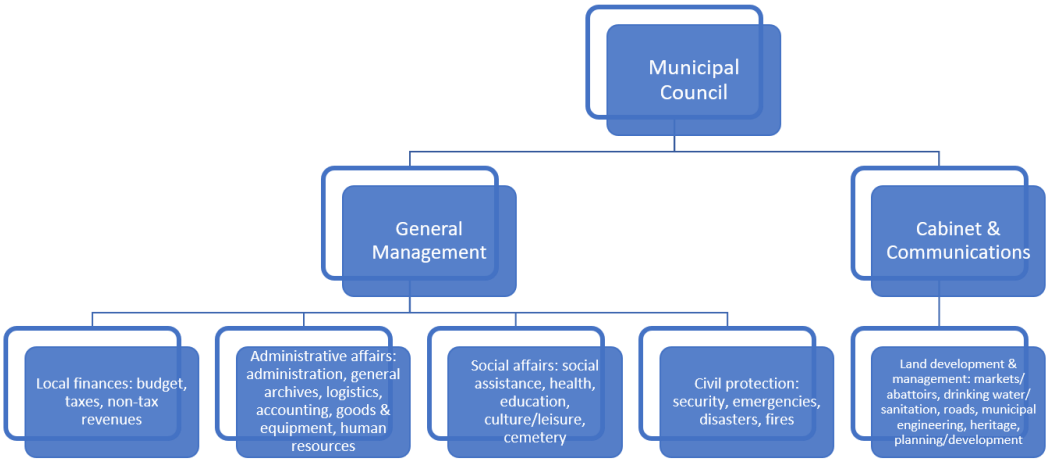
[23] *Ibid*.

[24] *Ibid*.

[25] Data from the Saint-Marc commune. Local public service financing plan (*Plan de financement des services publics communaux – PFC)*.

administrative affairs, social affairs, civil protection, and land management and development. The organizational chart demonstrates a desire on the part of the government to undertake its duties. However, some important services operate inefficiently due to major deficits in human, financial and technical resources. It is principally due these deficits that the government only takes care of a few of the areas under its responsibility.

Figure 3. Saint-Marc commune municipal organizational structure



Source: Saint-Marc Commune.

KENSCOFF COMMUNE

Demographic and migration data

In 2015, the population of the commune of Kenscoff was estimated at 57,434 inhabitants, including 28,640 women (49.87%) and 28,794 men (50.13%). Only 40.45% of the population live in urban areas. With a surface area of approximately 208.21 km², the commune's population density sits at around 276 inhabitants per square kilometer.[26] According to estimated statistical data from the Haitian Institute of Statistics and Informatics (IHSI),[27] the population is becoming increasingly urban.

The topography of the commune makes it difficult to develop the roadways. Its poor road network not only affects the daily lives of locals, but also limits trade, in particular the sale of local agricultural production. The rural parts of the commune

[26] IHSI. Estimative census 2015.

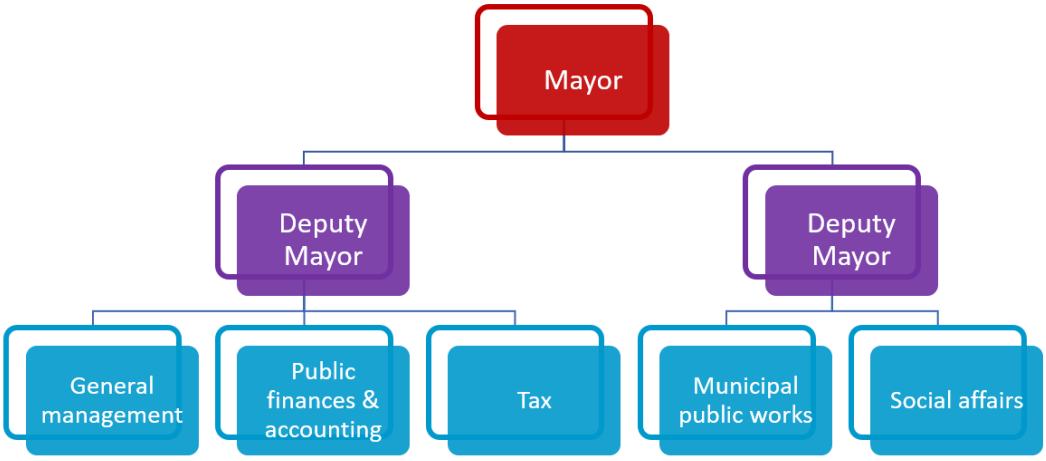
[27] *Ibid.* plus current IHSI data.

do not have access to the Haitian electricity network (EDH). Only the villages of Kenscoff and Fermathe have intermittent access to electricity. There is no postal service in the commune.[28] According to our observations, Kenscoff is divided into two parts: the suburbs and peri-urban areas of Pétion-Ville, which are rich, but where the majority of the population evades taxation; and the relatively marginalized and poor rural areas. Therefore, just like Saint-Marc, Kenscoff commune faces numerous problems regarding waste management and access to basic social services (water, health, education, electricity, housing and road access).

[28] Data from the Kenscoff commune. Commune public services financing plan (*Plan de financement des services publics communaux -- PFC)*.

Organizational chart[29]

Figure 4. Kenscoff commune municipal organizational structure



Source: Kenscoff Commune.

The Kenscoff local government is managed by a three-member municipal commission. It is made up of general management and four services: public finances and accounting, taxes, municipal public works and social affairs (Figure 4).

According to the data gathered and our interviews with mayors and other managers, including the chief administrator, the Kenscoff municipality lacks the required resources to provide adequate community services. A young mayor on the municipal council participated in the LOKAL+ project prior to election, which should have ensured a certain level of continuity and sustainably for the project.

LIMONADE COMMUNE

Demographic and migration data

In 2015, the population of Limonade was estimated at 55,145 inhabitants, including 27,148 women (49.2%) and 27,997 men (50.80%). Just 39.54% off the population live in urban areas. The commune's surface area measures

[29] *Ibid.*

131.99km^2, and its population density sits at around 418 inhabitants per square kilometer.[30]

According to those interviewed, the local government can generally manage with its meagre resources. However, there is urgent need for organizational and infrastructure support for areas such as roads, sanitation, communication networks, tax and more. Significant efforts are therefore required to solve the current, multifaceted problems and enable optimal governance.

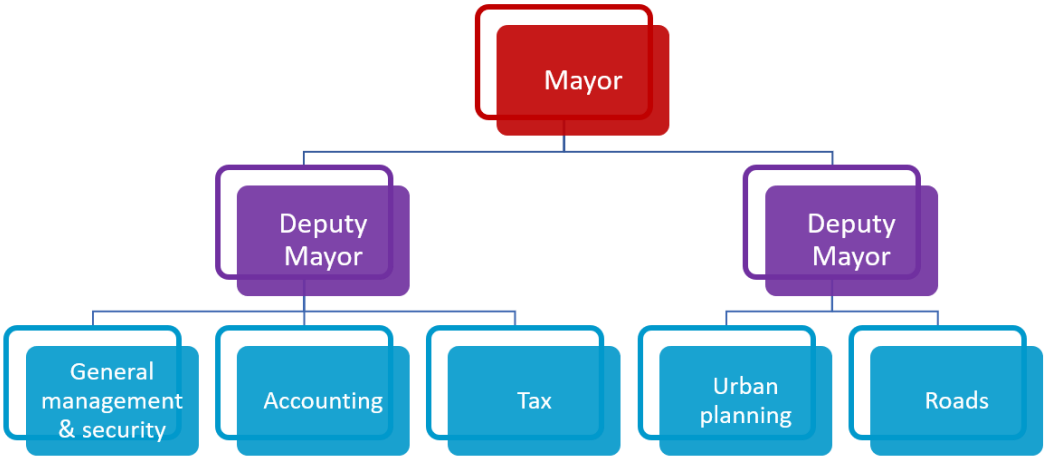
Organizational chart

The Limonade local government is managed by a three-member commission. It is made up of a general administration service which oversees the tax, accounting, urban planning, roads and security services (Figure 5). The commune is classed in the third category according to the Ministry for the interior and local governments (MICT). The local government struggles to deliver the services it is legally required to provide and has failed to ensure improvements in public services, in spite of its staff of around 50 employees,[31] an excessive number for such a small commune.

Figure 5. Limonade commune municipal organizational structure

[30] IHSI. Estimative census 2015.

[31] According to the general manager of the Limonade municipality, Mr. Sergo Louis.



Source: Limonade Commune.

3 DECENTRALIZATION AND LOCAL GOVERNMENT AS THE BASIS FOR COUNTRY-WIDE DEVELOPMENT

LOCAL GOVERNMENT AUTONOMY

Local governments are autonomous when they have control over their own affairs, that is, areas under their legal responsibility, notwithstanding hierarchical supervision and the exclusive responsibilities of the central government. Their power does not extend to the sovereign powers of the State, so local governments cannot issue laws, manage immigration or emigration or participate directly in international relations. Unlike their homologues in some other countries, Haitian local governments are not solely responsible for providing all public services, but instead are limited to the range of services entrusted to them by law.[32]

POWERS AND RESPONSIBILITIES OF LOCAL GOVERNMENTS

The 2006 framework-decree outlined the distribution of responsibilities between the three levels of local government in the following manner: a) communal sections are responsible for community mobilization and participation and directly manage local community public services; b) communes are responsible for local strategic planning, land use and development; c) departments are responsible for coordinating and implementing local and national development and regional planning policies.[33]

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[32] Haiti. "Decree of February 1, 2006, of the council of ministers setting out the general framework for decentralization and the Principles of organization and operation of Haitian local governments." (*Décret du 1er février 2006 du Conseil des ministres fixant le Cadre général de la décentralisation, ainsi que les Principes d'Organisation et de Fonctionnement des Collectivités territoriales haïtiennes).*

[33] *Ibid*.

The range of responsibilities attributed to local governments under the 2006 framework-decree[34] can be classed into three distinct categories: technical, financial and political. Each responsibility correlates to a set of services that local governments must provide to their communities.

Technical responsibilities:
Local development and regional planning; managing real estate (belonging to the State and commune); environmental and natural resource management; health, sanitation and drinking water; basic education; vocational training and literacy; culture, sport and leisure activities; civil protection, first-aid and emergency services; public markets, abattoirs and fairs; public security.

Financial responsibilities:
Collecting financial resources; independently managing spending; the power to adopt and implement a local budget; the power to manage public tenders.

Political responsibilities:
Appointing the members of the permanent electoral council (this power was retracted by the amendment to the 1987 Constitution: in 2010-2011 it was granted instead to the three branches of government – executive, legislative and judicial, with three members per branch); appointing justices of the peace; appointing judges to first instance and appellate courts; electing members of various local government assemblies.

Article 87.4 of the amended 1987 Constitution, states: “Decentralization must go hand in hand with deconcentrating public services, delegating power and distributing the industrial sector for the benefit of departments.”[35]

In light of this article, the State has an obligation to conduct decentralization and specify the ways and means to achieve it.

[34] *Ibid*.

[35] Haiti. *La Constitution de la République d’Haïti*.

4 HAITIAN FISCAL POLICY

TAX IN HAITI

Nominal tax rates in Haiti are similar to those in other Caribbean countries. The rate of consumption tax, for example, is 10% to 11% on average in Haiti and in other Caribbean countries. Average income tax is 26% in Haiti and 24% in the Caribbean, while corporate tax sits at 22.5% and 23% respectively. However, despite this, the tax-to-Gross Domestic Product (GDP) ratio is far out of sync with that of the rest of the region.[36] In 2018, it was 23% in Latin America and 26% in the Caribbean,[37] but just 13 % in Haiti, [38] of which less than 4% came from income and corporate taxes.[39] Deficits in tax collection are largely due to Haiti's vast informal economy. According to the World Bank, almost 80% of jobs in Haiti are part of the informal sector.[40]

According to a study by Torgler,[41] 46% of people in Latin America believe that taxpayers do not pay their taxes because tax rates are too high, while 44% say it is due to a lack of honesty and civic responsibility. In addition, in their 2009 study, Gomez Sabaini and O'Farrell found that 79% of people in the region did not believe that tax revenue would be put to proper use by the State.[42] While we do not have a survey of Haitian public opinion on the use of taxes, our interviews reveal that the findings of the above reports also apply in Haiti.

According to an article by economist Kerlens Tilus on taxes in Haiti:

> *In the first quarter of 2012, the US Departments of Commerce and the Treasury published a survey of American citizens living in Haiti and working in the business sector. The survey revealed that American citizens in Haiti benefit from customs*

[36] Faal, E. "Currency Demand, the Underground Economy, and Tax Evasion – The Case of Guyana."

[37] OECD et al., *Revenue Statistics in Latin America and the Caribbean 2020*, pp. 31-32.

[38] IMF. "IMF Executive Board Concludes 2019 Article IV Consultation With Haiti."

[39] Joseph, A. L. *La mobilisation fiscale communale: la voie du développement des communes*.

[40] World Bank. Haiti – Toward a New Narrative: Systematic Country Diagnostic.

[41] Torgler, B. "Tax Morale in Latin America."

[42] Gomez Sabaini, J.C. and O'Farrell, J. "La Economía Política de la Política Tributaria en América Latina."

exemptions of 1 billion US dollars per year and 1.4 billion US dollars in income and other tax breaks.[43]

Extrapolating from this data, the Haitian State must be losing at least $2.4 billion per year by granting privileges to the rich. It should be noted that $2.4 billion is roughly equivalent to the budget of the Republic of Haiti for the 2017-2018 fiscal year (144 billion gourdes, that is, $2.31 billion).[44] In 2014, the US government decided to reduce aid to Haiti and cut a number of subsidies because it believed that the Haitian government should do a better job of tax collection.[45] The World Bank has confirmed these losses, stating "A large share of corporate income tax revenue is, however, lost because of exemptions."[46]

With the aim of increasing tax collection, government economists like Wilson Laleau[47] have suggested tax reform. However this reform is likely to be highly regressive, since it aims to increase taxes for the middle and lower classes, whilst maintaining privileges for the richest sections of the population and certain large private sector operators.

SUPPORTING BETTER ALLOCATION OF DOMESTIC RESOURCES TO THE MOST VULNERABLE SECTORS (ESTABLISHING A NATIONAL BUDGET)

According to the 1987 Constitution, the Haitian parliament is vested with the power to redistribute budgetary funds. Before the budget is put to a vote, it must be reviewed by experts, the High Court of Auditors and Administrative Disputes (CSCCA) and civil society organizations via the finance committees of the Senate and Chamber of Deputies.[48]

Haitian parliamentarians have various means to act as check on executive power and ensure accountable governance, both in plenary sessions of their respective houses and through parliamentary committees. They are involved at all stages of the budgetary cycle and ensure the budget is managed in accordance with budget legislation throughout the year. They have the right to conduct

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[43] Tilus, K. Quid des franchises douanières et des exemptions de taxes et d'impôts octroyées aux nantis d'Haïti ?

[44] *Ibid*.

[45] *Ibid*.

[46] World Bank. Haiti – Toward a New Narrative: Systematic Country Diagnostic.

[47] Wilson Laleau, former professor at the State University of Haiti, was Minister for Trade then Minister for the Economy and Finance under the presidency of Michel Martelly. He is currently Cabinet Secretary for President Jovenel Moïse.

[48] Haiti. *La Constitution de la République d'Haïti*.

investigations, and information cannot be withheld from them when requested. They also have the power to interview State ministers.[49] The parliament reviews the budget when the budget bill is examined and put to a vote. The parliament therefore has the power to redistribute budgetary funds.

According to those interviewed, the LOKAL+ project included an awareness raising campaign amongst those involved in budgetary issues, that is, the parliament, mayors and other local officials, to support them in lobbying for the interests of communes in the national budget. However, it is clear that we will not see a decentralized budget that truly takes into account the needs of Haiti's 145 communes any time soon. There is still much to be done in this area.

REINFORCING REGULATORY BODIES AND COUNTERVAILING POWER TO ENCOURAGE TRANSPARENCY AND ACCOUNTABILITY

Corruption is a major issue in Haiti and unfortunately has been for some time. In fact, corruption has always existed in Haiti to varying degrees depending on the aims and priorities of the government of the day. To quote Robert Fatton,[50] Haiti is a predatory republic, where the State preys on the population. The Duvalier regime helped to modernize corruption by taking control of the lives and goods of Haitians and introducing institutionalized corruption.[51]

However, the 1990s saw the issue take on a new dimension. According to a survey by BRIDES,[52] the Haitian government's Anti-corruption Unit (ULCC) and the World Bank Institute, 93% of responding households saw corruption as a "very serious" problem in Haiti.[53] This finding is confirmed by various indicators, including Transparency International's Corruption Perceptions Index (CPI). Between 2002 and 2018, Haiti fell from 89th among 102 countries to 161st 180 countries on the Index, making it one of the 20 most corrupt countries in the world. Over the five years of the LOKAL+ project, Haiti's CPI fluctuated, as indicated in the figures in the grey section of Table 1. However, during that time, the country remained in the 87th percentile of the most corrupt countries in the

[49] Haïti. Decree on the preparation and application of Finance Laws "Décret sur la préparation et l'exécution des Lois de Finances."

[50] Fatton, R. Jr. Haiti's Predatory Republic: The Unending Transition to Democracy.

[51] *Ibid*.; see also Transparency International. *Corruption Perceptions Index*, 2017.

[52] BRIDES was a subcontractor on the LOKAL+ project.

[53] BRIDES et al. Studies on Decentralization (*Études sur la décentralisation 2007)*.

world. This situation is far from ideal and will need to be remedied in order to ensure the country's development.

Table 1. Haiti's CPI ranking

Year	Haiti's ranking	Number of countries
2002	89	102
2012	168	180
2013	163	177
2014	161	175
2015	158	168
2016	159	176
2017	157	180
2018	161	180

Source: Transparency International. *Corruption Perceptions Index*.

The amended 1987 constitution requires Parliament not only to monitor the actions of the executive, but also to carry out inquiries in the case of suspected or proven corruption at any time.[54]

[54] Haiti. *La Constitution de la République d'Haïti*. See also Appendix III.

5 LOKAL+: DESIGN AND IMPLEMENTATION

The LOKAL+ project was developed after its predecessor, LOKAL, garnered approval from local governments. LOKAL was run by Associates in Rural Development (ARD),[55] with Louis Siegel[56] as its director and André Lafontant Joseph as deputy director. ARD[57] has since been bought out by Tetra Tech[58] and has changed direction, focusing on finances. A budget of $30 million was allocated to the LOKAL+ project, the aim of which was to bolster communes' ability to mobilize domestic resources, establish annual budgets, manage funds and provide services to their communities.[59]

According to those interviewed, the project communes were selected in consultation with the MICT on the basis of two criteria: a) size, in terms of population and financial flows and b) location within previous or current USAID development corridors.

In practice, the project's activities came to an end in November 2017, with the exception of those in Tabarre commune. This commune was a late addition to the project and activities there continued until January 2018. According to interviews, an impact study for the project is currently underway.

Before examining the results of the project according to its five objectives, it is worth mentioning the intrinsic and extrinsic difficulties faced by LOKAL+:

1 Power has traditionally been concentrated in the hands of the Haitian executive, which has resisted making concessions, despite the fact that decentralization is required by the Constitution for the country's development.[60]

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[55] It is worth highlighting that ARD was specialized in rural development, sustainability and local autonomy.

[56] André Lafontant Joseph stated that Louis Siegel from ARD was the director of LOKAL in Haiti, and that he had a very longsighted vision of development and was highly motivated by the project.

[57] Reinforcing rural communities was an integral part of ARD's vision and global mission.

[58] Tetra Tech has contracts with the Pentagon and has no prior experience in local governance or rural development. It is a US company, valued on the NASDAQ at $2.8 billion. It is specialized in consulting and civil engineering, and with the recent purchase of ARD has ventured into the field of international development.

[59] This figure was provided by the contact from Tetra Tech who the author spoke to regarding LOKAL+. According to this person, the figure comes from the budget section of the project documentation.

[60] Fatton, R. Jr. Haiti's Predatory Republic: The Unending Transition to Democracy.

2 The project may have been rushed into, given its initial context: at the time, positions were held by government officials temporarily appointed by the President since mayoral elections had not been held in time; there were therefore no consistent contacts to ensure the project ran smoothly over the long term.[61]

3 A spate of socio-political crises between 2012 and 2016, added to the aforementioned difficulties and deprived the project of viable long term collaborators to ensure its effectiveness and sustainability on the ground.[62]

4 Many local government management officials were replaced at the same time as the interim administrators, meaning there were no core personnel to ensure the sustainability of the project over time.[63]

5 The overdevelopment of the political milieu in Haiti masks the dire social conditions of the majority of the population in the communes and at the same time leads to underdevelopment across all other aspects of national life. In other words, rather than promoting decentralization and reinforcing local governments for the good of the country's longterm development, efforts are concentrated on conserving power.[64]

6 Following delayed presidential elections, the country was thrown into interim governance. This was a blow for the project, since its direct contacts, the temporary officials and general directors of the MICT, were replaced by other temporarily appointed officials in the final stages of the project.[65]

7 As the project came to a close, the elected mayors were finally able to take office in their communes.[66] New

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[61] USAID/LOKAL+, *Final Report*.

[62] *Ibid*.

[63] *Ibid*.

[64] Fatton, R. Jr. Haiti's Predatory Republic: The Unending Transition to Democracy.

[65] USAID/LOKAL+, *Final Report*.

[66] *Ibid*.

negotiations are therefore needed to ensure the project's continuation.

6 THE RESULTS OF LOKAL+ IN THE THREE STUDY COMMUNES STUDIED[67]

EVALUATION OF THE PROJECT'S RESULTS ACCORDING TO ITS OBJECTIVES

Despite the various socio-political upheavals that took place over the duration of the LOKAL+ project, from 2013 to 2017, and the lack of consistent contacts to ensure the proper running of the project, there has been exponential growth in revenues from built property taxes (*Contribution foncière des propriétés bâties,* CFPB) and patent income taxes in the three communes involved in our study (see Table 2).[68]

Table 2. Increases in CFPB and patent income tax revenue over five years

Commune	Start of project (gourdes)	End of project (gourdes)	Increase (%)
Kenscoff	3,864,000	7,004,238	81 %
Limonade	184,000	881,584	379 %
Saint-Marc	7,130,000	15,679,518	120 %

Source: USAID/LOKAL+. *Final Report*.

Overall, these results demonstrate that with effort and political will on the part of leaders, communes could see considerable development through deconcentrated services and decentralization, which are key to achieving local autonomy.

[67] The following text and the various tables are extrapolated from interviews and documents from the study municipalities as well as documents from LOKAL+.

[68] See Appendix IV for more information.

With increased revenue, communes could improve community services and lobby for a framework law on the financial autonomy of communes, leading to real decentralization.

As for results in the field, the **Saint-Marc** municipal council was able to cut down the significant amount of outstanding wages by a third by reducing staff numbers. This was achieved by cutting overstaffing and introducing smaller teams of better qualified recent university graduates. In addition, revenue was raised through an innovative policy of forgiving overdue property taxes for owners who agreed to make payments going forward. Initially this policy slowed dropping revenues: over the course of the 2016 financial year, the drop in revenues was 19% lower than in 2013, when the project began. Then revenues increased by 171% over the 2017 financial year.

The **Kenscoff** municipal council saw considerable increases in revenue. Kenscoff was one of the four communes involved in LOKAL+ to trial improved internal checks and community awareness raising in order to increase revenues from licenses, permits and royalties. Kenscoff's achievements were recognized by the central government, which raised its status to a category A commune. Like Limonade, Kenscoff also introduced a highly effective user pays system of waste collection.

Lastly, the municipal council of **Limonade** worked in harmony with the office of the chief administrator. Out of the three communes studied, Limonade had the greatest increase in revenue. In fact, the commune boosted its revenues by 379% during the project. It also fully adopted initiatives promoted by LOKAL+, including a user pays waste collection system and regular meetings with community leaders at public assemblies. Strict management of the revenue enabled the commune to buy a motor tricycle for waste collection.

Table 3 provides additional details on the results of the project in the three communes studied.

Table 3. Objectives and results in the studied communes

Objective 1	Results 1 Kenscoff	Results 1 Saint-Marc	Results 1 Limonade	Comments

Strengthen the capability of municipal governments to provide services	Considerable support	Management training	General and targeted training for local government managers.	The three communes updated their local development plan prior to the start of the LOKAL+ project
	Management training	Broadened tax base	Improved performance in terms of funding and community services.	The decentralization policy is inappropriate
	Consultation with LOKAL+ to identify the needs of the local community	Sustained efforts towards decentralization	Resources raised to help improve community services	The community restaurant has 10 employees, each paid 30,000 gourdes by the project. The restaurant will no longer be viable after the project since it has 83,000 gourdes of debt after income.
	Increased tax base	Closer ties between the local authorities and citizens	Outline of an urban plan	Given the disorganization of the political system, the budget was established without the participation of local authorities
	More services	Resources raised to help improve community services	Resources raised to help improve community services	

	Entry into international relations	Establishment of a platform for civil society (a community restaurant providing 2,840 meals for 213,000 gourdes)	Adoption of a forecast system for better strategic planning	
	Resources raised to help improve community services	Excellent working relations with other State bodies, such as the Ministry of Public Works, Transportation and Communicat-ion, the Internal Revenue Office (DGI) and the police.	Broadened tax base	
	A local public service financing plan (PFC)			

Objective 2	Results 2 Kenscoff	Results 2 Saint-Marc	Results 2 Limonade	Comments
Generate a sustainable increase in local revenue for local services [69]	Increased tax revenue	Increased tax revenue	Considerable increase in tax revenue from 248,000 gourdes for the 2012-13 fiscal year to 1,187,000 gourdes for the 2015-16 fiscal year[70]	Increased tax revenue did not automatically lead to improved or increased services according to those interviewed

[69] In five years the communes involved in LOKAL+ raised 2.5 billion gourdes in self-sourced revenue through property taxes and business licenses: see USAID/LOKAL+. *Final Report*.

[70] Figures provided by the tax agent for Limonade municipality, Mr. Bertrand Villeneuve.

	An increase of over a million gourdes for the 2015-16 fiscal year	Provision of CIVITAX, software for calculating taxes	Provision of CIVITAX, software for calculating taxes	Public hearings and door-to-doors
	Public hearings and door-to-doors	Public hearings and door-to-doors		Little or no oversight for proper management and transparency in the municipal accounts
	Provision of CIVITAX, software for calculating taxes			

Objective 3	Results 3 Kenscoff	Results 3 Saint-Marc	Results 3 Limonade	Comments
Leverage greater access to central government funding and deconcentra-ted services for communes	Budget not yet decentralized	Budget not yet decentralized	Budget not yet decentralized	The central government negotiates local government funding with members of the Senate and Parliament in exchange for votes in the parliament[71]

[71] Local government funding was given to parliamentarians with close ties to the government for projects in their respective communes.

	Very little progress on this front	Very little progress on this front	Very little progress on this front	Access to funding is necessary for all communes, with the exception of those with relative autonomy, such as Delmas, Port-au-Prince, Pétion-Ville and Carrefour.
	Local governments excluded from the development of the 2017-18 fiscal year budget	Local governments excluded from the development of the 2017-18 fiscal year budget	Local governments excluded from the development of the 2017-18 fiscal year budget	The Haitian National association of Mayors has demanded that local funding be made available to municipalities and work has begun in this direction
	Reduced rental property taxes negatively impacting local tax revenues	Reduced rental property taxes negatively impacting local tax revenues	Reduced rental property taxes negatively impacting local tax revenues	

Objective 4	Results 4 Kenscoff	Results 4 Saint-Marc	Results 4 Limonade	Comments
Improve national-level policy and legislation in support of decentraliza-tion and deconcentra-ted services	LOKAL+ defended the interests of Mayors with MICT.	Sustained efforts towards decentralization	Lobbying of MICT and Parliament for a framework law on decentraliza-tion at the beginning of the project	Changes in staff due to the sociopolitical crisis made it difficult to have consistent contacts for proper discussions around decentralization

	Lobbying of MICT and Parliament for a framework law on decentraliza-tion at the beginning of the project.	Lobbying of MICT and Parliament for a framework law on decentraliza-tion at the beginning of the project	Establishment of a body made up of key community figures in order to educate the local govern-ment about community needs and budget requirements	Very little progress on a legislative framework for decentralization due to the political crisis and Parliament's lack of political will. They should have ignored the power and opportunities for corruption to rise above the melee and adopt a strong decentralization law.

Objective 5	Results 5 Kenscoff	Results 5 Saint-Marc	Results 5 Limonade	Comments
Increase transparency, oversight, and accountability of local governments[72]	Annual budget presented to the public	Annual budget presented to the public	Annual budget presented to the public	Observed lack of accountability
	Public hearings	Public hearings	Public hearings	Cases of corruption observed within the project itself
	Focus on good governance	Focus on good governance	Focus on good governance	Lack of transparency in the management of project funds
	Open day(s)	Open day(s)	Open day(s)	
	Dialogue with all key sectors of the community	Dialogue with all key sectors of the community	Dialogue with all key sectors of the community	

[72] At the end of the project, eight out of the nine municipal councils involved in LOKAL+ had held one or more annual public hearings. During these hearings, the communes present their annual accounts and their mid-year financial situation, and identify priority projects to be included in their annual budget.

Several of those interviewed raised the possibility that none of the project initiatives would have a lasting impact, since they do not involve communes and communities (citizens) in the long term. Oxfam has observed the same lack of consultation and sustainability in other USAID projects in Haiti.[73]

However, some initiatives stand out as being viable beyond the lifetime of the project. One of these is the introduction of CIVITAX, a program created by a Haitian technical team which had a significant impact on the project (see Box[74]). Furthermore, the project provided training to local government managers and contributed to increased transparency through open days.

CIVITAX: local ownership within LOKAL+

Official development assistance (ODA) is designed to help countries develop; however, without the participation of the beneficiary country, ODA alone cannot eradicate poverty, nor advance sustainable development. Lasting results are possible when countries take ownership of their own development. For this reason, the partnership between LOKAL+ and Haitian software developer Solutions S.A. adds to the project's viability. Solutions S.A. developed the CIVITAX software program, which helps communes better manage their budgets.[75] CIVITAX facilitates tax collection and can be used both by local and national authorities in order to harmonize tax management even beyond the lifetime of the LOKAL+ project.

This software meets the requirements of the Local Engagement Assessment Framework (LEAF).[76] This framework highlights the importance of participation on the part of government, civil society and the private sector from the beneficiary country in projects supported by donors (for example, the United States). The collaboration with Solutions S.A. is the best example of the implementation of LOKAL+ through local subcontractors, such as the Haitian NGO Research and Development and Educational Initiatives Group (GRIDE), BRIDES and several others.[77]

CIVITAX enabled the digitalization of fiscal processing and facilitated register keeping. Prior to the introduction of CIVITAX, municipal budgets were often created in a Word or Excel document, with a printout copy sent to the Director of Local Governments (DCT).

[73] Fuller-Wimbush, D. and Fils-Aimé, C. "Feed the Future Investment in Haiti: Implications for Sustainable Food Security and Poverty Reduction" ; Anglade, M., Cohen, M. J., and Joseph, T. "USAID's AVANSE Project in Haiti: An Assessment of Its Conformity With Aid Effectiveness Principles".

[74] The Box on CIVITAX was written by Ms. Cynthia Joseph, MA candidate at Duke University and intern with Oxfam.

[75] See https://www.solutions.ht/solutions_civitax.html.

[76] LEAF is an analytical framework created by Oxfam and Save the Children in order to evaluate the links between US aid and local engagement in development in the beneficiary countries. It can be used to evaluate ODA from all donors. See Ahmad, T. and Wainer, A. *The Power of Ownership.*

[77] USAID/LOKAL+. *Final Report*.

Furthermore, municipal accounts were kept on paper and often handwritten. This method was time consuming and prone to error.

MICT expressed interest in extending the use of CIVITAX to all communes in Haiti. As well as facilitating tax collection, this program simplifies the management of municipal censuses, property and accounts. In 2013, LOKAL+ helped the commune of Carrefour to amend its budget and submit it to the MICT via CIVITAX. Since 2014, LOKAL+ has also helped other communes within the project in preparing their budgets with CIVITAX.

In addition, LOKAL+ carried out a toponymic street survey to create a shared atlas, then conducted a census in order to evaluate the value of all taxable built property. Through this initiative, LOKAL+ improved methodology in two ways: firstly, the built properties were georeferenced and the data uploaded to CIVITAX, and secondly, LOKAL+ helped communes conduct awareness raising campaigns to encourage local citizens to pay their taxes.

Subsequently, Solutions S.A. updated CIVITAX in order to help communes better manage their budget and property taxes. In addition, the developer created a user manual in 2014. During the same financial year, LOKAL+ installed IT systems in six partner communes. Municipal staff were then trained in the use of CIVITAX.

From mid-April to July of 2015, LOKAL+ installed the latest version of the program in nine partner communes and trained tax agents in its use. LOKAL+ then sent experts to assist tax agents in each commune in calculating property taxes and preparing to deal with the influx of new tax payers.

Since CIVITAX was developed using USAID funding, the agency owned the rights to the software. However, the rights were handed over to MICT on September 25, 2014. The Minister of the Interior at the time, Reginald Delva, committed to installing CIVITAX in all Haitian communes. This will help them to manage local governance even after the end of the LOKAL+ project.

NEGATIVE ASPECTS OF THE PROJECT IN THE THREE STUDY COMMUNES

Aside from the negative aspects raised in the above tables, those interviewed raised several other problems with the project:

- It is important to note that the majority of the people surveyed, including mayors and other experts, were unaware of the vision and mission of LOKAL+. In other words, those involved did not participate in the project's design.
- The central government takes a great deal of time to pay the salaries of local government managers. The chief administrators of two of the local

governments and other managers sometimes had to wait up to six months to be paid.[78]

- Bureaucratic delays sometimes prevented initiatives from taking place on schedule.
- From observations during field visits, the project appears to be seen as a mixed success.
- The project suffered from the absence of a body dedicated to proper financial management and transparency, in spite of the inclusion of Monitoring, Evaluation and Learning (MEL).
- Communes are still far from autonomous since they continue to rely heavily on the central government for funding.
- There is a lack of consistency between PFCs and actual resources raised. In some communes only 30%-40% of projected revenues were collected.
- The project lacked tools to measure its efficacy in terms of results achieved. A post-project impact study is underway, but was not available at publication time.
- There is perceived corruption within the project.
- Lastly, three communes lack heavy vehicles for garbage collection. Waste collection is one of the most difficult tasks for municipal street cleaning departments.

In spite of the project's efforts to help local governments smoothly manage resource raising and improve community services and despite the development of tools such as CIVITAX, the project was hampered by a stubbornly centralized system.[79] That said, the overall context of the project is not sufficient to explain its lack of satisfactory results on the ground. LOKAL+ had serious shortcomings that should be taken into account when designing and implementing similar projects in the future.

Essentially, LOKAL+ aimed to bolster local governments in order to help them gain autonomy and trigger effective decentralization. However, while local governments depend on the central government both financially and operationally, this kind of project can only constitute a drop in the ocean of

[78] Learned during individual interviews with the chief administrators of the two municipalities about their staff's overdue salaries.

[79] See, for example, Fatton, R. Jr. Haiti's Predatory Republic: The Unending Transition to Democracy and World Bank. Haiti – Toward a New Narrative: Systematic Country Diagnostic.

increasingly complex problems confronting decentralization (see Appendix V for more information on similar projects).

TAX PROGRESSIVITY IN THE THREE COMMUNES FROM 2013 TO 2017

The 2006 framework-decree stipulates that 25% of built property (CFPB) taxes in a communal section must be spent in that section. Patent taxes (which are charged on business licenses) are shared between the public treasury and the commune, which receives 80%. These two taxes combined represent over 95% of commune tax revenue. In 2010, this amounted to a sum of 600 million gourdes and today represents close to 1 billion gourdes. This revenue could reach up to 10 billion gourdes if the necessary efforts were made to improve the collection of these two taxes.[80]

According to those interviewed, although the CFPB is supposed to be a progressive tax, in practice it is regressive. Tax evasion and insufficient tax raising efforts are the main reasons for this paradox. On the other hand, the patent tax is intrinsically regressive, since all pay the same regardless of wealth.

While the incomes of the three communes increased considerably over the five years of LOKAL+, largely due to the efforts of the project, we do not know if this trend will continue beyond its lifetime. Furthermore, those interviewed observed that the increase in local government revenue has not led to an increase in community services, nor a reduction in poverty.[81]

The 2017 financial year, when the LOKAL+ project came to a close (except in Tabarre), saw a considerable increase in revenues as compared to previous years. Does this mean that the project hit its stride just in time? Did local governments take better ownership of the project over that period? Was there a rush to finalize project spending? Was there a lot more money available for the project during its final year? All of these questions require serious attention on the part of Tetra Tech, USAID and MICT, and they must be held accountable for the answers.

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[80] Haiti. “Decentralization general framework decree.” (*Décret fixant le cadre général de la décentralisation*).

[81] In 2012, Haiti was ranked last in Latin America and the Caribbean on the Human Development Index (HDI), being placed in 161st position out of a total of 187 countries with an HDI of 0.456. At the close of the project in 2018, the country still ranked last in the region and its situation had even worsened, dropping to 169th position out of 189 countries, with an HDI of 0.503. See UNDP. *Human Development Report 2013* et *Human Development Report 2019.*

Moreover, as previously mentioned, the wealthiest pay almost no taxes due to customs exemptions, contraband, tax evasion and corruption.[82]

THE ISSUE OF GENDER EQUALITY IN LOKAL+

In all three communes involved in our research, we found the project wanting in terms of gender equality. Clearly gender issues were not taken into account from the project's inception. As indicated in the project's final report, none of the initiatives in the municipal public services funding plan in any of the three communes integrate gender issues.[83]

Moreover, out of the 10 project communes, only two (Acul-du-Nord and Tabarre) were headed up by a female mayor. At least one of the three members of the mayoral commission must be a woman, but in the eight other communes, women are always relegated to the role of deputy mayor.

Based on our discussions with single-sex focus groups, the broad, general concerns of men and women overlap. However, women's demands in terms of services present significant differences to men's. Here are some examples: toilets in public markets; spaces for market stalls; access to affordable loans to help grow their businesses and safety and security in public markets (women are often targeted by con men, unaffiliated with local authorities, who demand money under threat of losing their place in the market).

In the words of one young woman in the Saint-Marc focus group, "Paying taxes requires services in return, but we don't see any improvement in services in public markets."

This observation is particularly relevant, since LOKAL+ aimed to increase patent tax revenues. However, patents are a regressive tax often imposed on market vendors in the communes. This tax, combined with others, is costly for poor business people who, in return, are provided with only insufficient and unsatisfactory services by the government.

On another note, in the aftermath of Hurricane Mathew, USAID demanded that LOKAL+ enter into talks with MICT, via the Civil Protection Directorate (DPC), in order to strengthen local government capacities in risk protection and disaster management.

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[82] On corruption, see the reports of Transparency International cited above. In January 2019, the general director of the DGI publicly condemned tax evasion: see "Haiti -- Economy: The DGI Urges Citizens to File Their Tax Returns," *Haiti Libre*.

[83] USAID/LOKAL +. *Final Report*, p. 86.

Although LOKAL+ was not chiefly a humanitarian project, it began to support mayoral cartels with women in decision-making positions. For this aspect of the project, LOKAL+ called on experts in risk and disaster management to boost the capacities of the civil protection command chain (the commune emergency operations center, the department emergency operations center and the national emergency operations center), and asked *Solidarite Fanm Ayisyèn* (Solidarity with Haitian Women [SOFA]) to conduct research into issues of gender equality in the nine communes involved in the project.

The research found three ways in which gender issues should be included in the project: a) increasing the number of available toilets in public markets; b) offering an internship within the project for gender studies students, in order to benefit from their expertise and better understand problems linked to gender throughout the project; c) reinforcing the codes of ethics and conduct, and adjusting tender requirements to encourage submissions including a strong gender component and from organizations with women in leadership positions.

In order to integrate the issue of gender in the project, a gender-based communication plan was drawn up and subcontractors called on to run workshops. However, these measures were taken at the end of the project and were not an integral part of the initial plan of LOKAL+.

Despite these ad hoc initiatives, our field visits to the three communes revealed that gender inclusive actions remained marginal. The issue of gender should in fact have been dealt with according to USAID's global gender equality policy,[84] which was not the case for LOKAL+.

[84] See USAID. *Gender Equality and Female Empowerment Policy*, version 2012.

7 CONCLUSIONS AND RECOMMENDATIONS

CONCLUSIONS

Haiti suffers both from a real lack of vision in economic and fiscal policy, and immense social injustice. On one side there are the rich who refuse to pay their taxes, and on the other, the bulk of the population neglected by the State and exploited by the rich.

The Haitian government must prioritize tax reform in order to increase revenue, while implementing a more progressive tax system, since nothing can be achieved without funds. Efforts must be made to reduce budget dependence on external aid, but not at a cost to the most vulnerable populations. The Haitian upper class must pay their taxes to enable the State to better perform its duties, especially to the least wealthy. The government must take action to formalize the country's economy and streamline tax collection.

Corruption remains a collective burden and massive social action is required to eradicate it. Haitian society as a whole must rise up to eliminate these reprehensible practices that come at a high cost to all citizens. Mayors must instill a culture of transparency and civic engagement in their communities.

The LOKAL+ project is an official development assistance (ODA) project. ODA is designed to help countries develop, but without the participation of the beneficiary country, ODA alone cannot eradicate poverty, nor advance sustainable development. Lasting results are possible when countries take ownership of their own development. For this reason, the partnership between LOKAL+ and Haitian software developer Solutions S.A., adds to the project's viability. Solutions S.A. developed the program CIVITAX, which helps communes better manage their budgets.[85] CIVITAX facilitates tax collection and can be used both by local and national authorities in order to harmonize tax management even beyond the lifetime of the LOKAL+ project.

By reinforcing the capacities of local government in several areas (technical, administrative, financial, fiscal, etc.), the LOKAL+ project equipped local authorities to be more effective in raising internal revenue in their respective communes. This support should be expanded, while combatting tax and customs

[85] See https://www.solutions.ht/solutions_civitax.html.

exemptions for the wealthy to the detriment of modest tax payers, who are often exposed to the uncertainties of an almost failing economy. Ultimately, just, fair and progressive tax policies must be adopted.

The LOKAL+ project helped communities become more active and aware of their role in the development of their commune via their tax contribution. However, it can only be said to be truly meaningful if it has in some way contributed to reducing poverty and Haiti's striking inequalities. Yet, according to field interviews with a range of figures from different sections of the community, the project has not led to a clear improvement in community services for tax payers and has had little lasting effect.

Therefore, until the Haitian government reforms its economic and fiscal policies in line with the constitutional principles of decentralization via local government, and establishes a just framework enabling all persons and businesses to fulfill their fiscal obligations, projects like LOKAL+ will never obtain the desired results, since the foundations of the process are corroded.

In the case of Haiti, all internal revenue raising must go hand in hand with accountability in fiscal policy and tax revenue redistribution. In this way, corruption and the perception of corruption, which are undermining the whole of Haitian society, can be reduced or even eliminated. It is also vital to include civil society in all internal revenue raising projects so that citizens can take real ownership of the democratic process, which is key to the efficacy of ODA.

There has been very little progress towards a proper legislative framework for decentralization, given the crisis and a lack of political will on the part of parliamentarians, who should have scorned the government and opportunities for corruption to adopt a strong decentralization law. Without systemic reform, donor projects can never achieve lasting results.

In order for such reform to take place, civic responsibility must be strengthened by: promoting ethics and codes of conduct; professionalizing internal auditing; strengthening the capacities of courts of audit, parliamentarians and members of civil society; and providing support for evaluating public policy.

It should also be noted that in terms of auditing and countervailing power, civil society organizations, independent bodies such as the High Court of Auditors and Administrative Disputes (CSCCA), the Central Financial Intelligence Unit (UCREF) and the Anti-corruption Unit (ULCC), and the Haitian parliament and all Haitian institutions have an important role to play in promoting effective and transparent management of public funds. Proper transparent financial management would reinforce the trust of taxpayers in their elected representatives: a key component in the social contract between citizens and government.

RECOMMENDATIONS

The Haitian government

The Haitian government must:

- implement progressive fiscal reform, with the aim of increasing tax revenue;
- commit to considerable reductions in customs exemptions and tax waivers in order to broaden the tax base and increase revenues dedicated to the improvement of the quality of life of the Haitian population, especially its most vulnerable citizens;
- commit to a decentralized budget, as stipulated by the 1987 Haitian Constitution, as amended;
- organize municipal and regional assemblies, as l stipulated by the 1987 Haitian Constitution, as amended;
- commit to widespread implementation of CIVITAX and train municipal civil servants in its use, in order to better equip communes, especially those which are marginalized;
- establish a systematic inventory of the financial and economic potential of the various communes of the arrondissement, in order to kick-start the process of regional development;
- strengthen the technical capacities of tax offices both nationally and locally, while focusing on promoting progressive fiscal policy for fair and effective public resource raising;
- promote tripartite discussions between local governments, communal section administrative councils (CASECs) and civil society (including grassroots community organizations) in order to establish trust within the population; dialogue between the CASECs and municipal governments is necessary to promote development within communes;
- stop penalizing the most disenfranchised sections of the population when it comes to tax policy, while the wealthiest classes are exempt from taxation;
- ensure that corruption is strictly punished by the Haitian justice system, and provide an example to reinforce taxpayer confidence;
- support independent corruption fighting bodies (ULCC, UCREF and CSCCA) and avoid attempts to influence their decisions.

The Haitian parliament

The Haitian parliament must:

- pass the various bills and draft bills on decentralization and local government, and associated legislation.
- deal more rigorously with cases of corruption;
- ensure laws and regulations surrounding decentralization and local governments are strictly upheld.

Local governments and civil society

Local governments and civil society must:

- conduct an awareness and information campaign explaining to citizens the importance of taxes for the development of their commune;
- support skills training for tax agents so that they can play their role in the management of the CFPB, patent taxes an all other revenue sources;
- create a procedure manual detailing the responsibilities of each service involved in finance management, to be used as a reference for local government staff;
- establish intercommunal bodies in order to pool technical, human and financial resources and work toward common goals (skills reinforcement, census work, tax reform, delegated municipal services etc.);
- educate newly elected representatives about the problems generated by corruption and sinecures in local governments and urge them to commit to allocating funds to improving public services;
- form a citizens' observatory for local government to act as a watchdog in order to aid local development.

USAID and the implementers of future projects

USAID and the implementers of future projects must:

- ensure that beneficiaries are involved in future projects from the development phase so that they can take better ownership of them;
- ensure that each project includes rigorous and transparent governance and accountability measures, in order to avoid any accusation of corruption that could tarnish the image of the institution and team behind the project;

- promote democratic ownership and accountability by involving civil society in projects supporting good management of domestic resources and fight corruption by boosting the power of internal and external control mechanisms;
- highlight gender equality, women's rights and tax justice for women and girls in all projects following LOKAL+;
- ensure that projects aimed at strengthening local governments' capacities and improving local tax revenue include sustainability planning, so that the effects last beyond the projects themselves;
- strengthen MICT's capacities in terms of transparent management of public funds in order to funnel more public resources to local governments;
- strengthen the capacities of municipal administrations, DGI and departmental bodies of the CSCCA in the use of CIVITAX, in order to harmonize municipal budget management and facilitate information sharing with the public and financial oversight from MICT and the CSCCA;
- investigate how future projects can help strengthen civil society, and empower the community to open dialogue with local governments, the MICT and other government bodies in order to contribute to the development of their commune.

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9 APPENDICES

APPENDIX I: DECENTRALIZATION IN HAITI

Despite constant political instability and extended military dominance, experts point to the years 1843-1844 and 1870-1881as periods exemplifying a kind of political openness. It was during these times that commune governments, or "autonomous communes" with elected leaders became part of the country's strategy of governance. This era is even referred to as a "golden age" for communes. The major texts that transposed this new strategy into law were: the 1843 Constitution, the Presidential decree of July 6, 1844, the law of June 24, 1872 and that of September 1876.

These laws and others that followed laid the groundwork for fully fledged local government, including:

- clearly defined duties covering local services (e.g., roads, civil engineering) ; sociocultural services (e.g., free primary schools, medical and humanitarian institutions) and administrative services (e.g., civil records, town police, population censuses);
- Financing to cover administrative costs and the costs of services, such as revenue from commune property, patent taxes, rental taxes and a large number of indirect taxes, all collected by the commune tax collector.

However the culture of top-down leadership which dominated traditional Haitian politics limited the impact of these changes to the legal framework. Significant setbacks occurred sometime later, leading to a distinction between communes that govern themselves and those under the control of a higher authority. On a more fundamental level, communes were never truly able to free themselves of the hold of the dominant, highly centralizing executive authority. Independent local government had therefore been created on paper, but was effectively nullified by other institutional and political mechanisms. The lack of real political will for decentralization demonstrated by this paradox has led some authors to characterize it as the "modernization of centralization". The period from 1987 to 2001 would see a similar phenomenon appear.

The current Provisional electoral council (CEP) was eventually able to organize indirect elections. However, the President, citing the lack of a framework law on the operation of local governments, and upon the request of a handful of conservative senators, categorically refused to publish the election results in the country's official public journal *Le Moniteur*.

APPENDIX II: THE 1987 CONSTITUTION AND ESTABLISHMENT DECREES

The 1987 Constitution provides for the development of institutional mechanisms assembling all the political, social and economic forces necessary to democracy and decentralization. This approach is designed to promote a notion of local democracy that recognizes the central role of civil society in building democracy in Haiti. At the same time, it encourages new relationships between groups from civil society and the political classes (both in and out of government) so that in addition to the *periodical checks* inherent in representative democracy, a form of *continuous oversight* is developed, leading to better integration of public concerns in political decision-making.

Yet, local governance in Haiti is characterized by weak municipal governments and low civic participation. Local councils are often left out of decisions that affect them and depend on the national government for funding. The Haitian government still provides few services, especially in rural areas. Although local governments are limited in their scope, there are ways to improve their capacity to provide services to their communities, in particular given the pressure applied to all levels of government since the 2010 earthquake.

While decentralization is not laid out in great detail in the 1987 Constitution, there are four major legal documents that outline the basic strategies and material requirements for decentralization: a) the decree defining the general framework for decentralization, b) the law of August 20, 1996 on tax contributions to local government management and development funds, c) the decree of April 5, 1979 on built property taxes (CFPB), modified by the degree of December 23,1981, and d) the decree of February 27, 1987, modified by the law of June 10, 1996 on patent taxes.

The 2006 decree on the framework for decentralization, while outlining its ultimate objective, defines the limits of autonomy for local governments, their duties, their technical and financial responsibilities, their structure and various component bodies. The decree requires councils to establish a local budget, binding for all levels of government, authorizing local government spending. This is a vital condition for the proper management of local finances. In addition, it gives communes the responsibility for their own development policy (development plans) and land-use masterplan.

It is also important to note that the 2006 decree requires that local taxes be spent primarily (70%) on investments in services falling under local government

responsibility. This is contrary to the tendency to use these funds almost exclusively for operational costs, in particular payroll.[86]

The resources covered by the law of August 20, 1996 on the sources of revenue for the Local Government Management and Development Fund (FGDCT) currently amount to around 2 billion gourdes per annum ($42 million). We cannot say exactly what percentage of this amount is in fact allocated to local governments; however, the law is very explicit about the use of the funds. They must primarily finance the operation of local government bodies, covering 13 executive and deliberative organizations. The remainder must go to investment in health, education and agriculture for the poorest communes. Currently, this would constitute an average subsidy of $300,000 per commune per year, no negligible sum for the smaller communes.

Although prior to the 1987 Constitution, the decree of April 5, 1979, modified by that of December 23, 1981 on the CFPB provides communes with a significant source of revenue. The CFPB represents over 80% of tax revenue in small and mid-sized communes and around 60% in large communes. The entirety of these taxes collected by the DGI are allocated to the commune.

The 1987 Constitution implicitly grants local councils the freedom to govern as they see fit, through the election of their leadership bodies and increased autonomy. It is perhaps surprising then that it maintains a form of indirect control (article 83) similar to the former hierarchical control. Local governments are still dependent on the central authority, which has traditionally been more domineering than efficient. Whatever system of control is adopted, it must be made more efficient in the future.

The basic legal structure described above could already give considerable impetus to the decentralization process, if the authorities were to uphold and apply its precepts. Unlike other laws adopted by the 2004-2006 transitional government, the decrees making up the local government charter are seen in a negative light by certain figures who question their legitimacy, with one prime minister even calling for their suspension. However, there was a consensus that these texts should be used as a jumping off point for the creation of laws to fix the perceived problems. Ten years on, several attempts by the parliament to initiate the process of amending the decentralization framework decrees have failed. During the 49th parliament, the Senate passed the draft bill in question, but the Chamber of Deputies was unable to finalize the process.

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[86] Haiti ”Décret du 1er février 2006 du Conseil des ministres fixant le Cadre général de la décentralisation, ainsi que les Principes d’Organisation et de Fonctionnement des Collectivités territoriales haïtiennes.”

The legislative agenda of the 50th (2016-2020) parliament should therefore have included:

- finalizing passage of the law defining the framework for decentralization by the Chamber of Deputies in consultation with local government representatives;[87]
- passing the law on the organization and operation of communal sections, communes and departments via amendments to the existing decrees;
- passing the law on the regional civil service via amendments to the existing law;
- passing the law on the operation of the interdepartmental council;
- revising and updating municipal tax legislation in consultation with the relevant elected officials, in particular with regards to: CFPB; patent tax; building permits; mine, quarry and groundwater resource exploitation and the establishment of commune or communal section royalties;
- revising of the law on the FGDCT.

The final aim of decentralization as defined in the framework decree of 2006 can be summarized as follows: the provision of adequate basic services to the population and the promotion of local development and democracy.

That said, the 50th parliament rarely produced or passed draft bills. It is therefore up to civil society organizations and pressure groups to lobby the Haitian parliament to adopt these laws for the good of society.

APPENDIX III: REGULATORY BODIES AND COUNTERVAILING POWER TO ENCOURAGE TRANSPARENCY AND ACCOUNTABILITY

State bodies able to carry out corruption investigations include:

- the Central Financial Intelligence Unit (UCREF), charged with combating money laundering from illicit transactions and the fight against terrorism;

[87] The draft bill for the framework law passed through the Senate, since serious work was undertaken with the Chamber of Deputies in the first year of LOKAL+ leading to improved proactivity from the Chamber. However, for a draft bill to pass into law, it must pass both Chambers in the same terms. This was not the case for the draft bill on decentralization. It is also worth noting that the LOKAL+ project appears to have abandoned these legislative support efforts after Mr. André Lafontant Joseph left the project.

- the Anti-corruption Unit (ULCC), charged with combating corruption in all forms within the government;[88]
- the High Court of Auditors and Administrative Disputes (CSCCA), charged with overseeing the implementation of financial laws and ensuring compliance between the State accounts and the individual accounts of public accountants.

Other bodies, such as the Central Administration of Criminal Police (DCPJ), the media and civil society can also carry out independent investigations.

That said, the Haitian political system has always operated without transparency or respect for established rules. The bodies charged with overseeing public spending, specifically, the parliament, the UCREF, the ULCC and the CSCCA are largely controlled by the government.[89] Unfortunately, it appears that the same management philosophy has penetrated all spheres of government and public administration. The lack of transparency, centralized decision-making and disregard for rules all work against the principles of good governance and help contribute to and perpetuate corruption.

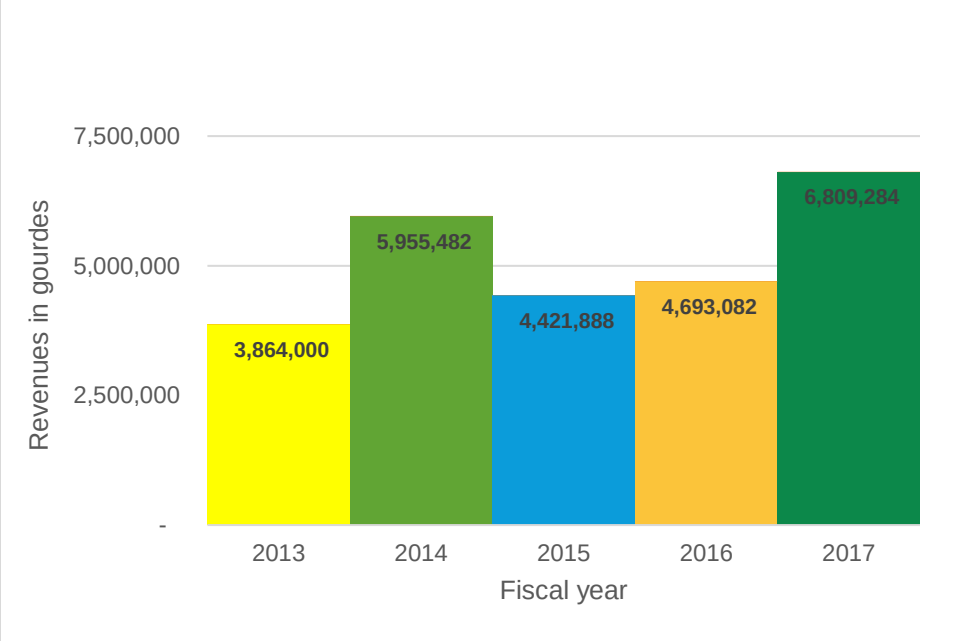
Therefore, strengthening State and local government capacities cannot alone guarantee adequate resources will be directed to basic social services. Internal and external regulatory bodies that combat corruption and promote decision-makers' accountability to the population both locally and nationally must be reinforced as a matter of urgency.

[88] The ULCC is charged with combatting corruption in all its forms within government, in order to : a) protect public and collective goods ; b) ensure that measures and actions to prevent, identify, sanction and eliminate acts of corruption and associated violations are effective; c) promote transparency in public affairs management; d) establish a climate of confidence to promote private investment; e) promote ethics in public affairs and public life in general. See Haiti. « Arrêté portant création de l'ULCC ».

[89] See Cadet, C. L**.** Haïti face aux défis de la décentralisation (Rapport de diagnostic et cadre d'orientation stratégique en vue de la définition de politiques publiques), p.72.

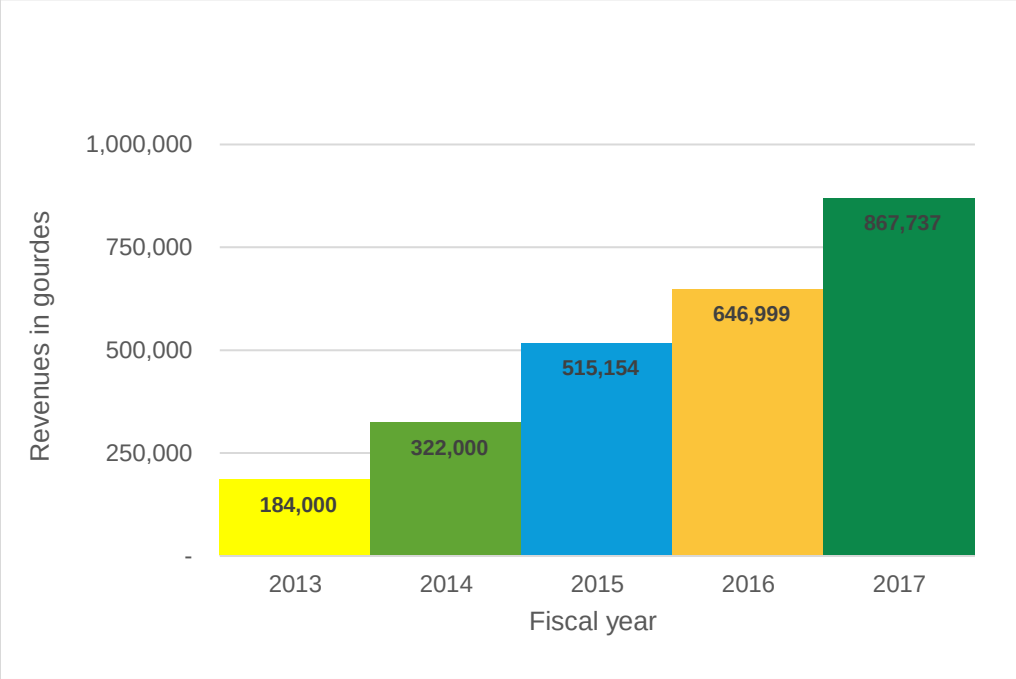
APPENDIX IV: REVENUES OF THE THREE COMMUNES DURING LOKAL+

Appendix IV figure 1. Kenscoff



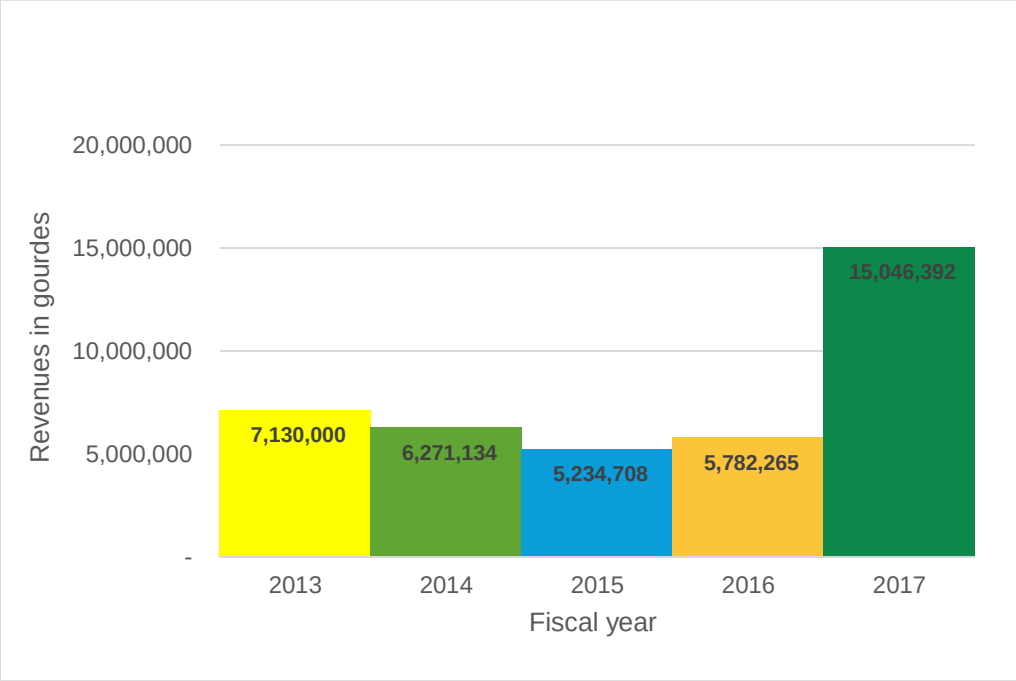
Source: LOKAL+. *Annual report* 2016-2017.
Note: Exchange rate for December 12, 2017: $1 = 62.35 gourdes.

Appendix IV figure 2. Limonade



Source: LOKAL+. *Annual report* 2016-2017.

Appendix IV figure 3. Saint-Marc



Source: LOKAL+. *Annual report* 2016-2017.

APPENDIX V: SOME SIMILAR PROJECTS TO LOKAL+

Several donors have conducted projects aimed at strengthening local government capacities. Several include raising internal resources (in particular those supported by Canada) or could do so (in particular those financed by Switzerland), although PACTE, LOKAL and LOKAL+ appear to be the main projects with a particularly strong emphasis on tax raising. It is however clear that other donors have learnt from the experience of PACTE/LOKAL/LOKAL+ regarding the integration of tax concerns to make their local governance projects more comprehensive.

Furthermore, MICT has set up a governance harmonization committee in order to improve coordination between governance and decentralization projects in Haiti. However, CIVITAX has so far remained within the scope of the LOKAL+ project.

The municipal cooperation program (PCM), Canada-Haiti

This project is almost identical to LOKAL+. In fact, its director is a former LOKAL manager.

The Canada-Haiti PCM was implemented in 2011 in order to help Haitian municipalities to better plan and coordinate their reconstruction efforts following the earthquake of January 12, 2010. The second phase of this initiative, which began in 2014, aimed at encouraging transparency and efficiency in municipal governments, as well as collaboration between national associations of local representatives and the central government.

The project's goals included:

- encouraging citizens to take part in planning and decision making in their communities;
- supporting censuses of buildings in municipalities in order to aid in tax mobilization, improve municipal services and fund community development projects;
- providing training to help national federations of local elected officials speak with a strong, united voice and lobby Haiti's central government on the interests of municipalities and the role of elected officials;
- supporting MICT's decentralization work by bringing stability to the public sector and collaborating with national federations.

UNDP – Regional governance and administrative reform program

This project aimed to provide the Haitian government with a reform implementation plan, in particular concerning the framework plan for the Office of human resource management (OMRH) and manuals containing norms and procedures for effective management of resources allocated to public institutions in Haiti.

The World Bank

The World Bank project consisted of supporting general policy reforms with the following aims: a) promote efficiency, transparency and accountability in the use of public resources, via reforms to the management and allocation of public funds; b) strengthen human resource management and promote responsibility among public sector workers; c) improve efficiency and transparency in the management of public infrastructure; d) support governance reforms in the education sector in order to promote accountability and transparency in the use of public funds attributed to the sector.

The European Union's thematic program Civil Society Organizations and Local Authorities (CSOLA)

On Wednesday July 5, 2017, the European Union (EU) announced seven new support projects in around six departments in Haiti. At the same time, the EU launched a new call for proposals for a sum of €2 million. According to the European ambassador, the end of the electoral process and the installation of legitimate institutions marked a turning point in the EU's goal to help build the capacities of local elected representatives and civil society, while improving living conditions and public services.

The Swiss agency for development and cooperation (SDC) in Haiti

The SDC has already funded projects to reinforce civil society and promote good governance in Haiti. It recently funded a feasibility study relating to good governance and decentralization via tax raising in some communes in the country's southeast (outside of USAID's development corridors). This study was carried out by GRIDE under the direction of André Lafontant Joseph.

APPENDIX VI: RESEARCH QUESTIONS

1 Did LOKAL+ generate a sustainable increase in commune revenue?

2 If yes, are these resources directed toward improving local services and do they benefit poor populations?

3 Are the project's revenue raising strategies progressive, regressive or neutral?

4 Are there explicit or implicit gender biases in these revenue raising systems?

5 Are there explicit or implicit gender biases in the provision of local services?

6 Has the project contributed to increased transparency in local governance and accountability towards citizens? If so, by what means (for example, regular public meetings, civic education etc.)

7 Did the project support the implementation of administrative and fiscal autonomy for commune governments as laid out in the 1987 Constitution?

8 Did the project contribute to increasing the proportion of decentralized, deconcentrated services?

9 Did the project help promote a true social contract between Haitian citizens and all levels of government?

10 How do the activities, procedures and results of the LOKAL+ project compare to those of other local governance projects led by the Inter-American Development Bank, the Swiss agency for Development and Cooperation and the World Bank? Are donor strategies in line with the national development program?

Questions 1 to 9 are answered in Chapters 6 and 7, and Question 10 in Appendix V.

APPENDIX VII: QUESTIONNAIRES

LOKAL+ and USAID

1 How does the LOKAL+ project align with any existing commune development plans or help to establish one?

2 How does the LOKAL+ project help to improve communes' administrative capacity to generate revenue and provide public services while raising public awareness?

3 What are the implications of the LOKAL+ project in terms of reducing social and economic inequality?

4 What are the main challenges to achieving decentralization in Haiti?

5 What lessons were learnt from the PACTE and LOKAL projects, and how did these inform the implementation of the LOKAL+ project?

6 What are the main achievements you feel proud of within the LOKAL+ project?

7 What criteria were used to select the communes involved in the project, aside from the USAID development corridors?

8 What improvements could be made to increase the impact of investments on the main groups and areas targeted?

The Haitian Government (MICT) and its municipal representatives

1 What is the government's tax policy in terms of decentralization?

2 What are your government's main sources of revenue?

3 Do the Haitian authorities have a strong political commitment to raising national resources within the framework of national policies?

4 What are the main political, economic and budgetary trends in Haiti today?

5 Does the Haitian government currently have a decentralized budget?

6 How is the political system structured? Which political authorities are responsible for drafting and implementing fiscal policy?

7 What is the current policy for reducing local authorities' fiscal dependence?

8 What is the current division of labor between municipal authorities and State representatives in the delivery of public services to citizens?

9 What do you know about the project LOKAL+ and what is your opinion of it?

10 How do the relevant municipalities update their Commune development plans, if such plans exist?

11 What challenges must be faced in order to support decentralization in Haiti?

12 How could effective decentralization contribute to reducing social and economic inequality in Haiti?

13 What is the current state of laws and policies aimed at decentralizing and deconcentrating local services?

Municipal authorities and local governments

1 What challenges must be faced in order to support decentralization in Haiti?

2 How has the LOKAL+ project strengthened your capacities in terms of administration, budgeting, planning and community service provision?

3 Why must your commune raise its own revenue? How do you go about this as a municipal government?

4 How has the support of LOKAL+ helped governments increase local revenue?

5 What kinds of tax regimes are promoted by LOKAL+?

6 How could effective decentralization contribute to reducing social and economic inequality in your commune?

7 How has the central government contributed to reinforcing local authorities via funding and services?

8 What are relations like between the central government (including its representatives in the commune) and local authorities?

9 In dialogue with the central government, to what extent do the municipalities involved have the capacity to make decisions relating to the governance of their commune?

10 What is the state of laws and policies aimed at decentralizing and deconcentrating local services?

11 As local leaders, how do you implement this political-legal framework in your work?

12 How do you ensure that municipal revenues are managed in accordance with the principles of good governance and transparency?

13 In terms of financial management, as local authorities, what commitments have you made to providing platforms to encourage accountability towards tax payers?

14 To what extent do citizens participate in the planning and implementation of development and governance in the commune?

15 What role do women play in your commune with regard to tax collection?

16 How does your commune engage with women by providing community services?

Haitian civil society and independent bodies working to strengthen local governments

1. How do you see decentralization in Haiti? Is Haiti a decentralized country?
2. What is the state of laws and policies aimed at decentralizing and deconcentrating local services?
3. What are the main challenges and obstacles in the way of decentralization in Haiti?
4. What are the implications of decentralization in terms of reducing social and economic inequality in Haiti? And in terms of good governance in Haiti?
5. Have you heard of the LOKAL+ project aimed at promoting decentralization by strengthening local authorities? If so, what do you think of it?
6. Are you aware of the contents of the current financial year's draft budget? Is it a decentralized budget?
7. How does your organization work towards supporting decentralization in Haiti?
8. What advice would you give the government and the LOKAL+ project to make decentralization a reality in Haiti?
9. Concerning resource raising (taxes and fees) in the commune, what do you think of the local authorities' current capacity to collect revenue, plan, budget, deliver services and engage citizens in this process?
10. What do you think of local fees and taxes in terms of equality?
11. To what extent does governance (including taxation) improve gender equality? What are the challenges in this area?

Male tax payers from the communes (Kenscoff, Limonade and Saint-Marc)

1. Have you heard of the LOKAL+ project? If so, what does it consist of and does it support the local government?
2. Are you satisfied with the services provided by your municipal council and the local authorities?
3. What would you suggest in order to improve services?

4 What do you intend to do to demand better services?

5 Do you regularly pay commune taxes? What are these taxes?

6 What are local authorities doing to ensure that services are provided with a maximum of transparency in your commune? What suspicions of corruption are there regarding the management of commune funds?

7 How do local authorities improve gender equality, through both service delivery and tax collection?

8 In your opinion, do local taxes and fees weigh heavier on men or women?

9 What recommendations would you give to the government and the LOKAL+ project to make decentralization a reality in Haiti?

Female tax payers from the communes (Kenscoff, Limonade and Saint-Marc)

1 Have you heard of the LOKAL+ project? If so, what does it consist of and does it support the local government?

2 Are you satisfied with the services provided by your municipal council and the local authorities?

3 What would you suggest in order to improve services?

4 What do you intend to do to demand better services?

5 Do you regularly pay commune taxes? What are these taxes?

6 What are local authorities doing to ensure that services are provided with a maximum of transparency in your commune? What suspicions of corruption are there regarding the management of commune funds?

7 How do local authorities improve gender equality, through both service delivery and tax collection?

8 In your opinion, do local taxes and fees weigh heavier on men or women?

9 What recommendations would you give to the government and the LOKAL+ project to make decentralization a reality in Haiti?

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