

Dutch Guide to Financial Management and Control Regulations (HAFIR-index)

Rule category	Name of rule (English)	Name of rule (Dutch)	Content of rule
Laws			
Constitution	Constitutional Rules concerning Financial Management	Grondwetsbepalingen inzake financieel beheer (art. 105 GW)	Constitutional rules concerning budget law, financial reporting and financial management
Law	Government Account Act 2001 (Organic budget Law)	Comptabiliteitswet 2001 (CW 2001)	Rules concerning the structure, preparation, execution and internal auditing of budget laws, administration and financial reports, the supervisory position of MoF in the budget, in the treasury, in financial control and in internal audit, the supervisory position of the financial directors of the ministries, external audit by the Supreme Audit Institution (Rekenkamer)
Law	European Subsidies Control Law	Wet toezicht Europese subsidies	
Royal decrees (RD)			
RD	Decree Function Financial Economic Affairs Department (FEAD)	Besluit taak FEZ	General regulation
RD	Decree Function Audit Department (IAD)	Besluit taak DAD	General regulation
RD	Decree Legal Transactions under private law	Besluit privaatrechtelijke rechtshandelingen 1996	Special regulation
RD	Decree Cash Management	Besluit kasbeheer	General regulation
RD	Decree Designation Public Legal Persons with a limited Cash Management Function	Besluit aanwijzing rechtspersonen met een beperkte kasbeheerfunctie	Treasury-banking (cash-pooling) facilities Special regulation
Ministerial rules (MR)			
MR	Regulation Internal Agencies	Regeling baten-lastendiensten	Accrual accounting regulations for agencies General regulation
MR	Regulation Budgetary Guidelines for Central Government	Regeling rijksbegrotingsvoorschriften	Budgetting and reporting regulations for the ministries General regulation
MR	Regulation Assignment Financial Commitments = Cash	Aanwijzingsregeling verplichtingen=kas	General regulation
MR	Regulation General Conditions for buying by Central Government	Algemene rijksinkoopvoorwaarden	General regulation
MR	Regulation Internal Payments	Regeling onderlinge betalingen	Special regulation
MR	Regulation Assignment Non-monetary Payments and Receipts	Aanwijzingsregeling niet-geldelijke betalingen en ontvangsten	Special regulation
MR	Regulation Remission and Non-recovery of Claims	Regeling kwijtschelding en buiteninvorderingstelling	Special regulation

MR	Regulation Giving Cash Advances	Regeling verlening voorschotten	Special regulation	
MR	Regulation Current Account Management and Loan Management of Third Parties	Regeling rekening-courant- en leningenbeheer derden	Special regulation	
MR	Regulation Periodical Evaluation Research and Policy Information	Regeling periodiek evaluatieonderzoek en en beleidsinformatie 2006	General regulation	
MR	Regulation Budget Accounting for Ministries	Regeling departementale begrotingsadministratie	General regulation	
MR	Regulation Assignment Financial Records outside the Budget	Aanwijzingsregeling boekingen buiten begrotingsverband	Special regulation	
MR	Regulation Equipment Management	Regeling materieelbeheer	General regulation	
Ministerial circulars (MC)				
MC	Budget Rules	Begrotingsregels	General regulation	
MC	Interdepartmental Budget Transfers	Interdepartementale overboekingen	Special regulation	
Ministerial decrees (MD)				
MD	Decree Set up IOFEZ	Instellingsbesluit IOFEZ	Interdepartmental committee of directors of the departments financial-economic affairs	
MD	Decree Set up IODAD	Instellingsbesluit IODAD	Interdepartmental committee of directors of the audit departments	
MD	Decree Assignment Supervision Central Governments Budget	Aanwijzingsbesluit toezicht rijksbegroting	Special decree	
MD	Decree Budgetary Marginal Amounts	Comptabele grensbedragen	General decree	
Informal documents (ID : guidelines and manuals)				
ID	Guidelines Direct Debit Central Government	Handleiding automatische incasso rijksoverheid		
ID	Guidelines Risk Management Central Government	Handleiding risicobeheer rijksoverheid		
Code	Code Contract Process Management Central Government	Code Contractprocesbeheer rijksoverheid		
Code	Code Public-Privat Co-operation Central Government	PPS-code rijksoverheid		
ID	Guidelines Central Government Tariffs	Handleiding overheidstarieven		
ID	Guidelines European System of National and Regional Accounts 1995	Handleiding Europees systeem van nationale en regionale rekeningen (ESR 1995)		
ID	Functional Classification	Functionele classificatie		
ID	Codes for Sensibility of Wage and Price Mutations	Codes voor loon-, prijs- en ongevoeligheid (LPO-codes)		