

International Budget Project
OPEN BUDGET QUESTIONNAIRE

ALBANIA

October 2005

International Budget Project
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org

This questionnaire was completed by:

Name: SYBI HIDA
Organization: ALBANIAN CENTER FOR DEVELOPMENT AND INTEGRATION
Address: Rruga Haxhi Sina 4, Tirana
Albania
Telephone: (+355 4) 204 076

Name: TOMI TRESKA
Organization: CATHOLIC RELIEF SERVICES, Albania program
Address: Rruga Dulle Keta 5, Tirana
Albania
Telephone: (+355 4) 234 699, 240 143
E-mail: ttreska@crs.icc-al.org
Internet Website: www.catholicrelief.org

International Budget Project OPEN BUDGET QUESTIONNAIRE ALBANIA

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	7
Table 4. Distribution of the Enacted Budget and Other Reports	8
Section Two: The Executive’s Budget Proposal	9
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year.....	21
Comprehensiveness.....	30
The Budget Narrative & Performance Monitoring.....	37
Additional Key Information for Budget Analysis & Monitoring	41
Section Three: The Budget Process	47
Executive’s Formulation of the Budget	48
Legislative Approval of the Budget.....	52
Executive’s Implementation of the Budget.....	56
Year-End Report and the Supreme Audit Institution.....	65

Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens Budget	Not Available
Enacted Budget	2004
In-Year Reports	2004
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Produced but Not Available to the Public
Budget Summary	Not produced
Executive’s Budget Proposal	www.minfin.gov.al
Supporting Budget Documents	www.minfin.gov.al/bankat
Citizens Budget	Not produced
Enacted Budget	www.minfin.gov.al see section PUBLIKIME
In-Year Reports	Produced by MoF available to the public, by website and printed copies. The system does not work so well. www.minfin.gov.al – see section PUBLIKIME
Mid-Year Review	Produced but not available to the public.
Year-End Report	www.minfin.gov.al – see section PUBLIKIME
Audit Report	www.klsh.org.al
Other Documents	www.minfin.gov.al see section PUBLIKIME
Relevant Ministries & Departments	www.minfin.gov.al see section DREJTORITE

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes			Yes			Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	NA	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	No	NA	Yes	Yes	NA
8. Written in more than one language	NA	No	NA	Yes	Yes	NA
9. News conference is held to discuss release	NA	No	NA	Yes	Yes	NA

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes		
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA		Yes
2. Advance notification of release sent to users, media	No	No	NA		No
3. Released to public same day as official release to media	Yes	Yes	NA		Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA		Yes
6. Free print copies available, mass distribution	No	No	NA		No
7. Readily available outside capital/big cities ⁺	Yes	No	NA		No
8. Written in more than one language	No	No	NA		Yes
9. News conference is held to discuss release	Yes	Yes	NA		Yes

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Refer to Budget law no. 9339 dated 21.12.2004, table 1 and 1.1. The level of expenditures is presented only by main budget institution, not by administrative unit. Also, Albania still uses the GFS - 86 classification for expenditures. This information is sent to the legislature in the same format as it is published when the budget law is approved. The budget proposal is published on the MoF site at the time it is approved by the Council of Ministers and is sent to the Legislature.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” In fact table 1 of the law shows a list of 79 different administrative units (e.g. ministries, directorates, agencies, etc.). The list appears pretty exhaustive. That would mean answer “a.” However, questions 1-55 should not be answered using the enacted budget but the budget proposal – thus rather something that looks like the document published in November 2004 that is available at the ministry’s web site and is called: Paketa Fiskale 2005.pdf. In this publication expenditures are not classified by administrative unit – thus the answer should be “d.”</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors maintained the researcher’s response. Even though the researchers reference the budget law, the researcher stated that the executive’s budget proposal is made public and published on-line at the time is sent to the Legislature. In case one needs to examine the executive’s budget proposal, the researchers state that they are able to produce a copy of the executive’s budget proposal for inspection.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Referring to the above answer, the expenditures are classified by functional classification, but based on GFS -86. Refer to Budget law no. 9339 dated 21.12.2004, table 6 (the budget proposal is published on the MoF site).</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." The researcher uses enacted budget data. No such information in document Paketa Fiskale 2005.pdf.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> Same as comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The new economic classification was introduced in 2005, but the treasury system is not able to implement it. In the meantime, all expenditures are classified by economic classification, see Budget law nr 9339 date 21.12.2004, table 7 and 8.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." The researcher uses enacted budget data. No such information in document Paketa Fiskale 2005.pdf. Answer "b" could remain if we accept the Medium Term Budget Program (MTBP) as a supporting document (see comment on question 5)</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> Same as comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Starting 2002, the budget is presented by program-level data (see Budget law nr 9339, date 21.12.2004, table 7). It is important to stress that the expenditures of local government are not presented by program level during the preparation phase – they are presented only when the expenditures are spent.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” The researcher uses enacted budget data. No such information in document Paketa Fiskale 2005.pdf.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> Same as comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
---	---

5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?
- a. Yes, multi-year estimates of aggregate expenditure are presented.
 - b. No, multi-year estimates of aggregate expenditure are not presented.
 - c. Not applicable/other (please comment).

b

Citation and/or comment: These indicators are presented in the Medium Term Budget Program (MTBP) 2005-2007, 2006-2008 (or multi year period) and in the budget sent by the executive to the parliament. The MTBP 2005-2007 is prepared during the first six months of the year. There are differences between the annual budget and MTBP indicators, but it is a normal process that has come in progress year by year. It is important that all have an idea about the fiscal situation over the three-year period.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "a." Every midyear, the Ministry of Finance publishes a Medium Term Budget Program (MTBP). According to its own definition, the MTBP is a document that is approved by the government each year. It provides a comprehensive analysis of public spending and sets out the key parameters and priorities for the subsequent development of the annual budget. It also provides the mechanism through which the priority measures identified in the National Strategy for Socio-Economic Development (NSSD) are integrated into the budget process. Given that the MTBP is not released strictly alongside the budget, the answer to the present question may as well be a "c." However, given the poor statistical and forecasting basis of the country macroeconomic projections and assumptions, they do not change a lot. In fact each year the forecasts for real GDP growth of the subsequent years are "by definition" 6% (the same holds true for inflation which is expected to accommodate to the Central bank's inflation target). Thus the answer "a" to the present question appears more appropriate. For that matter one can also compare the projection tables in the MTBP document (PBA 2005-2007.pdf) and the respective budget document (Paketa Fiskale 2005.pdf) on the finance ministry's web site. The projections remain basically the same.

Peer Reviewer TWO Comment:

IBP Comment: IBP chose the "b" response to maintain cross-country comparability. As the MTBP is not published alongside the budget as both the researcher and the peer reviewer indicate it cannot be used as a supporting budget document.

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year expenditure estimates are presented only for some ministries; they are not presented by program level or by functional classification.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” Given that multi-year expenditure estimates are presented for some ministries (in which publication can this be found?) – the correct answer must be “c” instead of “d.” If we accept the Medium Term Budget Program (MTBP) as a supporting document (see comment on question 5) we can find there multi-year expenditure estimates according to an economic classification.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researchers’ response. See comment above.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All the taxes are shown in the Budget law nr. 9339 date 21.12.2004. Some taxes are shown together as “national taxes.” Also this information is published on the MoF site when the budget proposal is sent to Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Non-tax revenues are identified as a separate item in the fiscal table, but they are not shown in detail. Refer to Budget law nr. 9339, date 21.12.2004, table 8. Also, this information is published on the MoF site when the budget proposal is sent to Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
--	---

9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?
- Yes, multi-year estimates of aggregate revenue are presented.
 - No, multi-year estimates of aggregate revenue are not presented.
 - Not applicable/other (please comment).

b

Citation and/or comment: These indicators are presented in the Medium Term Budget Program (MTBP) 2005-2007, 2006-2008 (or multi-year period) and in the budget sent by the executive to the parliament. The MTBP 2005-2007 was prepared during the first six months of the year. There is not a proper link between the MTBP and annual budget, but still there is some forecasting for the level of revenue for a three year time period.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "a." Every midyear, the Ministry of Finance publishes a Medium Term Budget Program (MTBP). According to its own definition, the MTBP is a document that is approved by the government each year. It provides a comprehensive analysis of public spending and sets out the key parameters and priorities for the subsequent development of the annual budget. It also provides the mechanism through which the priority measures identified in the National Strategy for Socio-Economic Development (NSSD) are integrated into the budget process. Given that the MTBP is not released strictly alongside the budget the answer to the present question may as well be a "c." However, given the poor statistical and forecasting basis of the country macroeconomic projections and assumptions, they do not change a lot. In fact each year the forecasts for real GDP growth of the subsequent years are "by definition" 6% (the same holds true for inflation which is expected to accommodate to the Central bank's inflation target). Thus the answer "a" to the present question appears more appropriate. For that matter one can also compare the projection tables in the MTBP document (PBA 2005-2007.pdf) and the respective budget document (Paketa Fiskale 2005.pdf) on the finance ministry's web site. The projections remain basically the same.

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." These data are not presented in executive's data or supporting budget documents.

IBP Comment: See comment to question 5.

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The multi-year revenues are presented in aggregate level.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "a." The table on page 10 of Paketa Fiskale 2005.pdf shows the projections for all kinds of sources and it provides an aggregate of tax revenue besides the total aggregate (similar info can be found in the MTBP document).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The total outstanding government debt is subject of the budget law 2005. The net borrowing is a requirement of the budget. See article 15 of the Budget law nr 9339 date 21.12.2004. Also this information is published on the MoF site when the budget proposal is sent to Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." The researcher uses enacted budget data. No such information in document Paketa Fiskale 2005.pdf or the MTBP document.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The interest payments on the debt (domestic and external debt) for the budget year are part of the fiscal table in the budget law. Refer to the Budget law nr. 9339 date 21.12.2004. Also, this information is published on the MoF site when the budget proposal is sent to Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Information related to the debt level is presented but is not comprehensive. For instance, information pertaining to maturity of stock debt is missing. Refer to Budget law nr. 9339 date 21.12.2004, Article no. 15 Also, this information is published on the MoF site when the budget proposal is send to the Parliament.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." The researcher uses enacted budget data. No such information in document Paketa Fiskale 2005.pdf or the MTBP document.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The forecast of macroeconomic situation is presented with some information on sector levels, but it is not presented as an integrated analysis, covering assumptions, models, and other information. Refer to the Budget Report sent to Parliament and published on: www.minfin.gov.al in the Budget section.</p> <p><u>Peer Reviewer ONE Comment:</u> Same holds true for the information in document Paketa Fiskale 2005.pdf and the MTBP document.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information provided in the executive's budget is related only to the analysis of the current situation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget process in Albania is still input based, not output based. Therefore, the budget does not highlight the link between policy proposals and expenditures, although the MTBP process allows the budget to be prepared according to policy goals. For example MTBP 2006-2008 that can be found at www.minfin.gov.al.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It has been always a critique of the Ministry of Finance that they do not have a proper unit to deal with fiscal policies. New fiscal policies are not accompanied with analyses that reveal the potential impact on the revenue side.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” The final table in the fiscal package 2005 document gives a crude estimate.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 1.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information classified by administrative unit is related only to the current budget year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year proceeding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This type of information is not presented in the executive’s budget. This information is published separately in the Bulletin of Fiscal Statistics of the Government and shows the total expenditures by administrative and functional classification including the previous year’s data.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year proceeding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The same comment for question 19 and 20.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “b.” The MTBP gives some information on this in table 5 but it is in % of GDP (<i>table 1 gives the aggregate also in nominal terms</i>).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures for individual programs for the year preceding the budget year is not part of the executive’s budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “a.” The MTBP gives some information on this in table 5, however, it is in % of GDP (<i>table 1 gives the aggregate also in nominal terms</i>).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The MTBP gives some information on this in table 5, however, it is in % of GDP (<i>table 1 gives the aggregate also in nominal terms</i>).</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” The MTBP gives some information on this in table 5, however, it is in % of GDP (<i>table 1 gives the aggregate also in nominal terms</i>).</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” Table 22 aggregate expenditure is comparable to the table 5 data of the MTBP (<i>table 1 gives the aggregate also in nominal terms</i>).</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the annual budget report which shows this information in the fiscal table. Detailed information is not included, for example some taxes and tariffs are presented as national taxes and other.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” Both documents (MTBP & fiscal package) show such data.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 1 and 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This data is shown in the annual budget but not in detail. There are summarized as other non-tax revenue.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “b.” The MTBP shows such data.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As the guideline of budget preparation is delivered before July 10th, the data for the purpose of estimation are updated based on the previous year data and the actual data for the 5 months of existing years. These data are shown in MTBP document.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “e.” From the MTBP & the fiscal package document this is not completely clear.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 1 and 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” The MTBP shows such data.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Please refer to the annual budget report, which presents this information in the fiscal table.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” See table 3 in the MTBP.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This data is not presented in any supporting budget documentation. However, these indicators are used during the preparation of the guidelines of budget preparation and also published in the Bulletin of Fiscal Statistics of the Government at the end of March.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “e.” The documents do not make this fully clear but it’s probably BY-2.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
---	---

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year proceeding the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year proceeding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Both the annual budget and the MTBP documents present and analyze the government debt, but the information is given only for total external and domestic debt. There is no comprehensive presentation of the composition of the domestic debt; no detailed information is given for what types of external debt the government has signed, who are the donors, or detailed information on domestic debt, the structure of it, the composition of lenders and other information. Refer to Article 15 of the Budget law nr. 9339 date 21.12.2004.</p> <p><i>“The ceiling of the annual current total increase for the state debt and guaranties, in benefit of third pairs beneficiaries, for the year 2005, is 62 781 million Lek, as detailed below:</i></p> <ol style="list-style-type: none"> 1. <i>The ceiling of the annual current total increase for the state debt, as a result of the 2005 state budget execution, is 37 721 million Lek, from the which:</i> <ul style="list-style-type: none"> - 14 million Lek for the Council of Ministers’ foreign direct credits. - 23 362 million Lek for the domestic financing of the budget deficit. 2. <i>The ceiling of the annual increase for the state guaranties, in benefit of third pairs beneficiaries, is 9 904 million Lek.</i> 3. <i>The ceiling of the annual increase for the stock debt, as a result of old un-disbursed foreign debts rescheduling, is 3 656 million Lek.</i> 4. <i>The ceiling of the annual increase for the stock debt, as a result of covering the differences throughout the currencies reappraising, is 11 500 million Lek, and it is emitted in accordance with the amounts resulted after the certification of the Bank of Albania’s balance.”</i> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
---	---

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information in the supporting budget documentation regarding debt figures which reflect actual outcomes. The data for the aggregate level of debt are published in the Bulletin of Fiscal Statistics of the Government and other reports, however there are not many details about the government debt.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "a." See table on page 2 of the MTBP (aggregate debt, foreign and domestic in % of GDP).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Two extra-budgetary funds exist in Albania (Social Insurance Institute-ISSH and Health Care Insurance Institute-ISKSH). Both are documented in the executive's budget proposal. Refer to Article 2 and table 7, table 8 of the Budget law nr. 9339 date 21.12.2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The multi-year estimates and the narrative report of the budget present in details the estimates of intergovernmental transfer. Refer to Annex 1, 2, 3 and table 3, table 4, and table 4.1 of the Budget law nr. 9339 date 21.12.2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Transfers to public corporations are part of the ministries budgets. There is no detailed information that shows how much money is transferred to each corporation. However, some information is presented in the tables of the annual budget but not as individual transfers to corporations, rather it is presented as a total and difficult to identify by non-budget experts. Refer to Article 604 on the table 7 of the Budget law nr. 9339 date 21.12.2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information on financial assets held by the government presented in the executive's budget proposal or any supporting documentation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The government has non-financial assets but this information is not presented in the executive's budget or supporting budget documentation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget law includes funds for expenditure arrears, however no detailed information is provided. Refer to Article 10 of the Budget law nr. 9339 date 21.12.2004.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." Can't really find that in the MTBP or the fiscal package document.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to question 1 and 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The annual budget law and its report present information on contingent liabilities, however no detailed information is presented. Refer to Article 10 of the Budget law nr. 9339 date 21.12.2004.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." Can't really find that in the MTBP or the fiscal package document.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher's response. See comment to questions 1 and 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The MTBP and annual budget report present some information about pension liabilities for a short term period. However, there is no documentation that deals with the problems of financing the pension scheme. The system of pensions in Albania is PAYGO, and each year the government takes the necessary measures to finance this scheme.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A large share of donor assistance is not channeled through the Treasury and the coordination of foreign aid between the MoF and Ministry of Economy remains weak. There is no documentation that presents the names of the donors.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the annual budget reports, the level of the VAT reimbursement is presented (required by IMF), but there is no specific document or part of MTBP document and annual budget report that deals with tax expenditures.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There was only one example of earmarked revenue, the “Majko” tax on vehicles to support the financing of a main highway. It was discontinued in 2003.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> Less than 1% of expenditure is used by the Ministry of Defense, Ministry of Public Order and the National Security Service. This information is contained in supporting documents.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” Can’t find that in the MTBP.</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c” or “a.” According to my calculations the ratio of expenses related to Ministry of Defense (9 billion leks), and National Security Service (Intelligence Service - adding 1.5 billion leks) to Total Expenditures of 200 billion leks without social security funds, or 255 billion leks with social security funds. In such case the ratio varies from to 4.2% - 5.25%. If this question does not include all the activities and expenses of Ministry of Defense, but only secret items, then the answer is “a.”</p> <p><u>IBP Comment:</u> IBP chose the response “d” The researcher’ and peer reviewers’ comments reveal that this percentage is not known to the public. Furthermore, the question refers to secret expenditures, not all the expenditures of the Ministry of Defense, Ministry of Public Order and the National Security Service.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Although some information linking the budget with policy goals is presented, the budget process in Albania still remains input-based rather than output-based. The fact that the budget is input based implies that it is derived from historical data rather than on policy goals although the MTBP process allows the budget to be prepared according to policy goals.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the comment of question 48. There is no real long-term policy planning linked to the budget. In the last 4 years, there has been an attempt to link the National Strategy for Social Economic Development to the multi-year estimations; however, the focus remains on the annual budget.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” The MTBP document has some scarce information on this.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> An effort was made in 2005 during the preparation of the Medium Term Budget Program 2006-2008, but this was done only for four ministries.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c.” Supportive documents of BY 2006 show several expenditure programs with non-financial data; such as the number of beneficiaries, increases or decreases in the number of beneficiaries, regions especially for social security, health care and medicaments reimbursements.</p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. It is not clear to which supporting budget documents the peer reviewer referred.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As the budget in Albania is presented by program, the non-financial data for assessing program performance does not exist in budget documents; it suffers from the input budget system. The procedures of MTBP 2006-2008 are the initial steps to remedy the situation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c.” The same comment of Question 50.</p> <p><u>IBP Comment:</u> IBP editors decided to maintain researcher’s response. It is not clear to which supporting budget documents the peer reviewer referred.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget does not operate on an output basis; therefore performance indicators are not evaluated. Also the Treasury information is not computerized and the information is in aggregate level.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Directory of Taxing and Customs has published some leaflets and brochures, however, because of frequent changes the information is not comprehensive.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	c
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no document that contains information on the tax burden. This has brought up a lot of public discussion.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Agreements with IFIs are published on IMF website, but the information is difficult to understand for the public and it is not published in a timely manner. At the signing of each agreement, the Minister of Finance and the Head of IMF mission hold a press conference where some information is delivered to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information explaining to the public the conditions associated with assistance from donor countries.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Since 2005, a summary of the budget proposals has been offered to the public; refer to www.minfin.gov.al.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There was an attempt to publish a citizens budget in 2004, but it was not informative enough.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the law “The Right of Information for Public Documents” nr. 8503, dated 30.06.1999. The information that is accessible through this law is not comprehensive due to the lack of databases.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- a. In practice, no highly disaggregated expenditure information is available.
- b. Not applicable/other (please comment).

Citation and/or comment: According to the law "The Right of Information for Public Documents" no. 8503, dated 30.06.1999, every person has the right to ask for information. There is information more disaggregated than those published in the budget proposal. However, since Albania does not have a computerized treasury system, the information available is not very detailed.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law “The Right of Information for Public Documents” no. 8503, dated 30.06.1999, every person has the right to ask for information. Because the MoF does not have a detailed database, the information that the public can obtain is not comprehensive. However, the line ministries can offer information, for example on how schools are built, the number of hospitals, roads, etc.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
--	---

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a set legal calendar for the entire budgeting process. See the Organic Budget Law no. 8379 dated July 29th, 1998 (Chapter III State Budget Execution).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ul style="list-style-type: none"> a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Organic Budget Law no. 8379 date July 29th, 1998 (Chapter II Budget Preparation, Presentation and Approval).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive adheres to the dates in its timetable, but some ministries submit their budget with a large amount of missing information. The deadlines but not with requested information quality.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Organic Budget Law no. 8379, dated July 29th, 1998 (Chapter II Budget Preparation, Presentation and Approval, Article 22.2). “22.2 <i>The Minister of Finance, on behalf of the Council of Ministers, presents the State Budget to Parliament and gives details about it.</i>” In practice, the consultation of the executive with members of the legislature is not commonplace, the executive (presented mostly by officials) answers questions of members of legislature during the approval process.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement is produced but not released to the public. It is only distributed internally among government officials as well as members of parliament.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement is not released to the public; in fact last year some information was published on the MoF website, however the information was scarce.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the budget law, the government presents the draft budget by November 20th.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> MoF and representatives from other ministries are part of the hearings on macroeconomic and fiscal framework; however, it is only open to the media, not to the public or civil society.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Each ministry discusses its budget with the respective parliamentarian committee, but other departments or agencies have a limited number of hearings with the executive branch.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There was a case when local non-governmental organizations (MJAFT and the Institute of Private and Public Finances) participated in the discussion of the budget 2004, but this is not normal practice.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> MoF specialists answer questions presented by the legislature during the hearings in Parliament. By the rules of the legislature, the executive is obliged to answer all questions that members of the legislature can pose. Those answers are kept in the minutes of the Parliament; however, there is no obligation that the answers should be appropriate.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The expenditures for the agencies that deal with secret activities are shown in the tables of budget law, but the details about expenditures in secret activities (like witness protection, number of employees of intelligence services) are not shown. The legislature (the member of commission for defense and security) has the right to receive all information related to the secret activities. The members of the Defense legislative committee has the legal right to obtain that information, which they get in practice.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The authority is stated in the Organic Budget Law, no. 8379, dated July 29th, 1998 (Chapter Budget preparation, presentation and approval).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Budget law no. 9339 dated 21.12.2004, table 1 and 1.1. The budget law is associated with other tables when the budget of ministry and budget institutions is presented in program level; the budget of their sub-departments is not included in the budget law.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> MoF publishes the Bulletin of Statistics every quarter and also prepares internal monthly reports for the government.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Bulletin of Statistics, Ministry of Finance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The bulletin shows the level planned and that of BY-1.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A summary is on the website of the Ministry of Finance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The monthly report is prepared in the aggregate level while the quarterly Bulletin is presented in more detail.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Quarterly reports are published in the Bulletin of Statistics. The information on actual borrowing is not comprehensive; it gives some information about the level, but omits information on structure and other important details.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is given on total (aggregate) level, not in detail. For example, information on the structure of borrowing, the maturity profile, the rate of interest for each bloc of borrowing and other information that is necessary, is not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The monthly data requires a 2-week preparation, so the report comes more than a month late.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Ministry of Finance prepares information about the current fiscal situation and it reveals the updated estimation for the fiscal data. It is prepared when the Ministry of Finance delivers the guide for the preparation of the next year budget and does not include detailed analysis. This kind of information is required by the Organic Budget Law no. 8379 dated July 29th, 1998 (Chapter III State Budget Execution, article 31). This information is used for internal purposes of the Government only, and is not released to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This kind of information is provided with the guidelines for the following budget year preparation. This information contains general information and is used for internal purposes.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is not provided to public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">d</div>
--	---

97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature.
- e. Not applicable/other (please comment).

c

Citation and/or comment: The Law no. 9339, dated December 21st, 2004 on “Budget Law for 2005,” grants the executive the ability to shift funds within a 5% limit among ministries and among programs for the public investment funds. Any change above that limit requires legislative approval. Taking into consideration that in the 2005 enacted budget, such shift of funds were approved three days before year end, it appears that the executive can easily find a way to shift funds.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Maybe I’m wrong, but publicly I have not seen any legislature round to consider shifting funds as parliament activity. Checking thoroughly the legislature laws for 2005, I noticed only one change of the approved figures. The above mentioned law (The Law no. 9339, date 21 December 2004 on “Budget Law for 2005”) is amended only once by Law No. 9463, date 27.12.2005, for some changes on Law 9339. So, it is amended three days before end year and it comprises of all the shifted funds. The approval is just formal, to fulfill the law requirements.

IBP Comment: IBP editors maintained the researcher’s response. Both the researcher and the peer reviewer’s comments imply that there is an approval of the shifting of funds after they were shifted.

<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A considerable amount of procurement processes are actually reported to the High Court for alleged violations. Most of procurement processes follow a competitive process, but significant examples of irregularities were found.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” The procurement process is full of irregularities, despite of the law. Most of procurement processes are conducted formally, but with predetermined winners.</p> <p><u>IBP Comment:</u> The researcher modified the response to this question from “b” to ‘c” following the peer reviewer’s comments.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The ministries/institutions cannot spend over the limit decided by the budget law. If the government has more money than has been approved by the legislature, in order to spend this money the legislature should approve a supplementary budget. The executive spends the money as approved by the legislature (for instance the supplementary budget in 2004, where 13 billion leke were earned by the privatization of a savings bank).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the supplemental budget of 2004, the difference was within 3.5%. The legislature has power to change it completely. In fact there is no restriction on the size of the supplemental budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Supplemental budgets are usually within 2% of the original budget (2004 is an exception, because MoF had an occasional inflow from the privatization of the largest public bank in Albania. Often, the problem is that many planned expenditures are not spent and MoF has changed the destination of the planned expenditures.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Contingency funds are part of the budget law and are approved with it. The executive has the power to expend these funds without the permission of the legislature. Refer to the Organic Budget Law no. 8379 dated July 29th, 1998 (Chapter II, article 21). <i>“The State Budget will include a reserve fund to meet unforeseen expenditures. This cannot be more than 3 percent of total appropriations. Expenditures may only be made from this reserve after proposal by the Minister of Finance and approval by the Council of Ministers. The Minister of Finance shall periodically report to Parliament on details of expenditures from the reserve.”</i></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the Organic Budget Law no. 8379 dated July 29th, 1998, article 50, the Minister of Finance shall present the accounts of the actual revenues and expenditures of the State Budget to the Council of Ministers and Parliament for examination and approval by the end of June. This information is not delivered to the public, and there does not exist any obligation that the information should be released to the public. However, the Finance Ministry published a report on the budget year 2004 in May 2005 (Raporti Vjetor 2004). This has been the first time that an annual report is published.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “a.” Actually the Finance Ministry published a report on the budget year 2004 in May 2005 (Raporti vjetor 2004.pdf)</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> The researcher has changed the response to this question from “d” to “b” following the peer reviewer’s comments.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The Researcher’s response to this question was ‘e.’ The data is audited by the Supreme State Audit (SAI). The budget process (drafting and implementation) must end when the Parliament accepts the report on the state budget implementation and the report from the SAI. The SAI is the highest institution of economic and financial control and is an independent institution. In the case of the state budget monitoring, it calculates the scale in which the expenditures of the budget resources match with the amounts planned and approved. The SAI reports to the Assembly once a year on the results of the audit. However, the data used in the year-end report (Annual Report 2004) does not indicate whether the data had been audited or not. The data used for the Annual Report is produced by the executive (treasury system).Information relating to this is contained in supporting documents.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “e.”From the Raporti vjetor 2004.pdf document, this is not clear.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose the response “d.” The researcher’s comment indicates that the data contained in this report are produced by the Treasury System without being subjected to external audited before being introduced in this report.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some explanation on the difference between enacted levels and the actual outcome on expenditures is presented in the Annual Report 2004, but the information is not comprehensive.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is published in the Annual Report 2004 (Raporti Vjetor 2004), however, the information is not comprehensive.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is published on the Annual Report 2004 (Raporti Vjetor 2004), but the information is not comprehensive.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The report is released, but without an explanation of the difference between the original estimates of non-financial data and the actual outcome.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The extra-budgetary funds are part of the consolidated (state) budget and follow the same rules as other parts of the budget. The extra-budgetary funds are audited by the SAI and form part of the report on the state budget. This report is released to the public and posted on the website of the SAI (http://www.klsh.org.al/albanianh.htm) as the Audit Report on Budget Execution for 2004, page 58.</p> <p><u>Peer Reviewer ONE Comment:</u> See also Raporti Vjetor 2004.pdf</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to http://www.klsh.org.al/albanianh.htm, Audit Report on Budget Execution for 2004, realized on September 2005.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>113. Two years after the completion of a fiscal year, what percentage of expenditures has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditures have been audited. c. Expenditure representing less than two-thirds of expenditures has been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The report is released to the public. For example, the Report on the activity of the Supreme Audit Institution for 2004 year is published on SAI's website, available on the Internet at: http://www.klsh.org.al/englishh.htm. However, the audit report is not so comprehensive that public can easily understand what is going on in public finance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The SAI does not hold any conference or present to the public any extra summary about the year-end audit report. Additionally, in itself the audit report does not include any summary.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The head of the High National State Control Institution is elected every 7 years by the parliament and can only be removed from office by parliamentary decision.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The SAI (or NSC) treats extra-budgetary funds as any other information. The information is released; however, it is difficult for the public to access. Refer to http://www.klsh.org.al/albanianh.htm for the 2004 Audit Report on Budget Execution, page 58.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This is a legal prerogative of the SAI.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A specific chapter in the Organic Budget Law no. 8379, dated July 29th, 1998 (Chapter on Execution and Monitoring) is dedicated to the SAI. Under its legal provisions, the executive cannot restrain the SAI's budget. The budget proposal is prepared by the MoF, but its budget is approved by the Legislature. The SAI has the right to discuss its budget during the budget approval in Parliament and the Legislature has the right to decide on its budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "b." The budget of SAI is determined by the executive (Ministry of Finance). If SAI has objections, it may oppose the figures, and legislature has the power to decide. During these years Albania has had some experiences, where independent institutions are opposed to the budget allocations of MoF.</p> <p><u>IBP Comment:</u> After consultation with the researcher, IBP editors maintained the researcher's response.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The audit reports are presented to the Legislature and discussed by them. According the Supreme State Audit site, it is written: “The Supreme State Audit for the 1998-2005 years was reported twice per year to the Parliament.” In October, the report is submitted “on implementation of the actual state budget and opinion of SAI for expenditure of the financial year" and in March, the report "on activity of Supreme State Audit" is submitted. It is important to say that the Legislature does not have a special structure to scrutinize the audit reports. Also, “<i>Prior to Assembly approval of the final report on the expenditures of the previous fiscal year, SAI must present a report on the Implementation of the Federal Budget with its recommendations for the Council of Ministries. Information regarding the result of financial controls must be furnished at the Assembly’s request in a timely manner. Also, SAI must present a yearly report on its activities to the Assembly. (article 164, organic law of SAI)</i>”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive is not legally required to publish a report on the steps it has taken to address audit findings.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Such practice does not exist. No official document is presented to the public that documents the actions taken by the executive to address audit recommendations.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The relevant committees in parliament receive audit reports related to national security and other secret programs. However, information on certain very secret items is only shared with members of the National Defense Committee chaired by the President of Albania. The level of secret programs is very low, and there are authorized persons within SAI to deal with these programs.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>