Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>&quot;Kuadri Makroekonomik e Fiskal per Periudhen 2015-2017&quot; (VKM, date 29.01.2014)</td>
<td>2015</td>
<td>January 29, 2014</td>
</tr>
<tr>
<td>Category</td>
<td>Description/Report</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>----------------------------------------------------</td>
<td>---------------------------------------------------------</td>
<td>-------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>&quot;Projektbuxheti 2014&quot;</td>
<td>2014</td>
<td>December 23, 2013</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Ligi Nr 185/2013 Per buxhetin e vitit 2014</td>
<td>2014</td>
<td>December 30, 2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Buletini Fiskal (Quarterly, Fourth Quarter 2013)</td>
<td>2013</td>
<td>March 26, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Statistika Fiskale (Monthly, Feb 2014)</td>
<td>2013</td>
<td>March 26, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Ekonomia dhe Buxheti (Monthly)</td>
<td>2013</td>
<td>N/A</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Produced for Internal Use</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Sources:** The documents described in this section are extracted from the MoF website. (Except for the Audit Report) It must be noted that the Albanian government also has another internet website for the official gazette which is considered equally important in transparency matters, for all the legislature's approvals. Links: PBS- [http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2015-2017_%28VKM_Nr. ___, date 29.01.2014%29.pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2015-2017_%28VKM_Nr. ___, date 29.01.2014%29.pdf) EBP-.
Comments: The researcher has consulted exclusively the MoF's website for the purpose of document's availability. However, as it is also noted by the MoF officials, this website has been offline sometime during the past months (randomly) because it has been under maintenance. Therefore, the publication dates for the PBS and EB, are extracted from the official gazette,s website. NOTE: This is done in order to provide a specific date in order to aid the research as well as not to penalize transparency for technical reasons.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
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<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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</tr>
<tr>
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<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td></td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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</tr>
<tr>
<td></td>
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<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Question</td>
<td>Albania</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** For the purpose of completing this section, the researcher has interviewed MoF's officials. Therefore the availability of the budget documents also represents the information supplied by them. - The link provided for the EBP, directs the researcher to the whole package of this document (including the supporting documents) in ZIP format. - The link provided for the EB, directs the researcher to the whole package of this document, in ZIP format.

**Comments:** As it may be noted from the table above, the Citizens Budget it is not produced at all (does not exist as a document). It only makes sense that the rest of the questions for the CB are left empty so please ignore the answers for the CB (except for the first question) which may add confusion. They cannot be unchecked once checked.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes 1</th>
<th>Yes 2</th>
<th>Yes 3</th>
<th>Yes 4</th>
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</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
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<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
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<tr>
<td>Is it machine readable? [only for electronic copies]</td>
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<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>
officer to the general page where all the different editions of each report are chronologically ordered. (The second link shows also an English version of the document)

Comments: For the purpose of this survey, there are included three IYR documents. Two of them are published according to the acceptable time frame whereas the third one is not. The question regarding the "machine readable" refers to the available ones. The third one (whose last edition is not published yet) it is not machine readable judging by the previous editions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Albania

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted
In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: The question about the In-Year Reports refers to the general practices followed by the MoF. As noted earlier, one of this reports is not published yet (the latest edition).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: I have a different score for the reports being produced throughout the budget year, since Ministry of Finance produces and publish them regularly.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

One of the In-Year Reports mentioned for this question, was not published at the time of the research. The previous editions were indeed published but the latest was not. It has not affected the questionnaire however since the other reports contain the necessary information to answer the questions.
## Albania

<table>
<thead>
<tr>
<th>Table 4. General Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is there a website or web portal for government fiscal information?</strong></td>
</tr>
<tr>
<td>YES/NO If yes, additional information; If no, please note N/A in the text box.</td>
</tr>
</tbody>
</table>

| **Is there a law (or laws) guiding public financial management?** |
| YES/NO |
| NO | Constitution, Article 23. LAW No. 8503, date |

| **Are there additional laws regulating: • Access to information?** |
| YES/NO |
| YES | Constitution, Article 23. LAW No. 8503, date |
Sources: The link for the law on the right to information: http://qbz.gov.al:81/doc.jsp?doc=docs/Ligj%20Nr%208503%20Dat%C3%AB%2030-06-1999.htm

Comments: Please note: For the first question the links included are from two main web portals 1- directorate general for duty/taxes. Please click on the links contained on the left panel "Legijslacioni Tatimor" for a comprehensive fiscal information (laws and regulations) 2- MoF. Please click on the links under the heading "Paketa Fiskale”. All the information is for the fiscal year 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Albania
A.
Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package by
including the supporting documents as well.

**Comments:** Please see "Buxheti 2014 tabelat shoqeruese". The excel file is one of the EBP supporting documents and is included in the link provided for the EBP (which contains the whole package), the bill along with the supporting documents. The information in support of the answer chosen is in "Tab_5" which continues on "Tab_5_"

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**
sdgsdfg | the frerench asdfasdf

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002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**A.** Yes, expenditures are presented by functional classification.

**B.** No, expenditures are not presented by functional classification.

**C.** Not applicable/other (please comment).

**Albania**

**A.**

**Score:** 100

**Sources:** Please see "Buxheti 2014 tabelat shoqeruese". The excel file is one of the EBP supporting documents and the information to support the option chosen is in "Tab_4" [http://arkiva.financa.gov.al/previewdoc.php?file_id=4817](http://arkiva.financa.gov.al/previewdoc.php?file_id=4817) Please note: The link provided is for EBP as a package by including the supporting documents as well.

**Comments:** There are 10 functional classifications (as per best international practices) present on the supporting document followed by the last one (not numbered) which includes the rest of the expenditures. Please note that the last general classification is explained (detailed/asterisk) which shows all the government expenditures under that category.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.
003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Albania

A.

Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please see the excel file "Buxheti 2014 tabelat shoqeruese". Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The document is one of the EBP supporting documents and the information to support the option chosen is in "Tab_4"

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Albania

A.
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

**Albania**

B. Score: 0

Sources: Please see the excel file "Buxheti 2014 tabelat shoqeruese". It is one of the EBP supporting documents and the information to support the option chosen is in "Tab_6" http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The information contained in the document cited above is not compatible with international standards.

**GOVERNMENT REVIEWER**

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Our economic classification with some minor adjustments is fully compatible with international standards. And I do not see a valid reasoning accompanying the answer of the evaluating person above.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE

According to the IMF manual (international standard) at the very beginning of "Appendix 4: Classifications" it is explained what international standards mean/are and the respective coding. It is clear at the beginning of the second paragraph which says "Codes beginning with 1 refer to revenue; codes beginning with 2 refer to expense" (etc) and the document referred to Sources Box; "Buxheti 2014 tabelat shoqeruese" fails at this very first step since it is used the same numbering system for both revenues as well as expenses. They both start with the number one (1) and carry on with the sub divisions. Perhaps it can be adjusted, but at the time of the research it is/was not and on the other hand this is not an alternative which can be selected for this question.

006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: Please see the excel file "Buxheti 2014 tabelat shoqeruese". It is one of the EBP supporting documents and the information to support the option chosen is in "Tab_5" http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: Please note: The excel tab referred above (Tab_5) covers all programs as per administrative unit. The rest of the expenses which do not fall under any administrative unit, are reflected on the following excel tab (Tab_5_). Both tabs combined, comprise 100% of the government expenditure. Hence option (a.) Each program is assigned a five digit code number.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In excel sheet of Tab 5 of the document “Buxheti 2014 tabelat shoqeruese” each program is presented by a five digit code. For example the programme of “Art and Culture” is presented by the code 08230 and falls under the Ministry of Culture with and administrative code of 12.
Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The EBP along with its supporting documents does not contain expenditure estimates for a multi-year period. This information is however present in the document "KUADRI MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2014 - 2016" but this is a PBS. Therefore answer (d.) is chosen by the researcher.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: For the budget of 2015, multi-year expenditure estimates have been introduced in administrative, economic and program classification

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

At the time that this research was conducted, we refer to EBP for 2014. The consequent fiscal/budget year (2015) could not be part of this research for the simple reason that the research took place too far in advance of the 2015 EBP. Therefore the expenditure estimates for 2015 are irrelevant.
008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Neither the EBP nor any of the supporting documents contains multi-year estimates for programs. Therefore the researcher has chosen option (d.)

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: As mentioned previously, budget 2015 introduced multi-year estimates for programs too.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The time this research was conducted referred to EBP for 2014. The consequent fiscal/budget year (2015) could not be part of this research for the simple reason because the research has taken place too far in advance of the 2015 EBP. Therefore the expenditure estimates for 2015 are irrelevant.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100


Comments: Please see the excel file "Buxheti 2014 tabelat shoqeruese." It is one of the EBP supporting documents and the information to support the option chosen is in "Tab_6" Please pay attention to the last column in the document provided. It is the translation in English of the first column.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100
Sources: Please see the excel file "Buxheti 2014 tabelat shoqeruese". It is one of the EBP supporting documents and the information to support the option chosen is in "Tab_6" [http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: non-tax revenues are portrayed under five main headings (see last column for the English version).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
After careful review, the revenue item entitled Te tjera (other non-tax revenues) constitutes less than .14% of the total tax revenue. IBP has chosen, for consistency purposes, to change the answer from B to A to be comparable to other countries.

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Albania

B.

Score: 0

Sources: [http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The EBP along with its supporting documents does not contain revenue estimates for a multi-year period (BY+2). This information it is however present in the document “KUADRI MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2014 - 2016” but this is a PBS. Therefore answer (b.) is chosen by the researcher.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Budget 2015 has featured revenue estimates for year 2016 and 2017 by economic classification.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The time this research was conducted referred to EBP for 2014. The consequent fiscal/budget year (2015) could not be part of this research for the simple reason because the research has taken place too far in advance of the 2015 EBP. Therefore all the data from EBP 2015 are irrelevant. The fact remains that the 2014 EBP along with its supporting documents does not contain revenue estimates for a multi-year period (BY+2)

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The EBP along with its supporting documents does not contain revenue estimates for a multi-year period (BY+2). This information it is however present in the document "KUADRI MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2014 - 2016" but this is a PBS. Therefore answer (d.) is chosen by the researcher.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: As mentioned previously, budget 2015 has multi-year estimates by economic classification

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: This is true only if we take into consideration the EBP documents. If we take into consideration the Macroeconomic and Fiscal Framework 2012-2014
RESEARCHER'S RESPONSE

The time this research was conducted referred to EBP for 2014. The consequent fiscal/budget year (2015) could not be part of this research for the simple reason because the research has taken place too far in advance of the 2015 EBP. Therefore all the data from EBP 2015 are irrelevant. In addition, the comment from the peer reviewer mentions "The Macroeconomic and Fiscal Framework 2012-2014" which is a PBS on one hand and furthermore it belongs to a previous fiscal year on the other hand. Therefore the answer remains the same.

A13. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. The information relevant to the current question can be found at: - Article 9 and 18 of the 2014 bill on budget "Ligji-Buxheti 2014" (main EBP document) - Relacioni i Projektbuxhetit 2014, pages 30-38 - excel file "Buxheti 2014 tabelat shoqeruese" "Tab_6"

Comments: The three documents cited above, picture in detail the government's debt and its composition whether domestic or foreign. Interest payments are also shown separately for domestic as well as foreign debt

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: - Relacioni i Projektbuxhetit 2014, pages 30-38 - excel file “Buxheti 2014 tabelat shoqeruese” “Tab_6”
http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: All the information to answer this question can be found at EBP’s supporting document "Relacioni i Projektbuxhetit 2014, pages 30-38". However, additional information can be found as well at the excel file "Buxheti 2014 tabelat shoqeruese" "Tab_6" to support the answer.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)
A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Albania

B.

Score: 67

Sources: "Relacioni i Projektbuxhetit 2014" http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The information necessary to answer this question is contained throughout the EBP supporting document mentioned above. However, special attention can be paid to sections "II.1 Parashikimet makroekonomike për vitin 2014" and "III.5. Ecuria e normave të interesit"

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There is indeed information on core elements being presented for the macroeconomic forecast

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The information is provided on "Relacioni i Projektbuxhetit 2014". I agree that the information may be improved, but I suggest that the score may be upgraded to b.

RESEARCHER’S RESPONSE

The information on the document "Relacioni i Projektbuxhetit 2014" includes the four components necessary to answer this question, aka "core" information. However the data and discussion regarding the "interest rates" is only up to year 2013 while it should have been up to 2014 (forecast). On the other hand, the researcher has noted the presence of beyond core elements in order not to penalize the score. However, after discussing this question and in order to comply with IBP methodology and standards, the researcher changed the initial response to a lower mark (the current one,"c"). Since interest rates for 2014 are not present (as one of the core elements), the answer reflecting this situation is "c".

IBP COMMENT

While the real GDP growth rate, nominal GDP level, and inflation is included, there are key macroeconomic indicators missing. If Albania includes interest rates for bonds that it intends to sell to finance the debt, then the answer will be A in future rounds.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: There is no document included on the EBP to contain relevant information on this question.

Comments: The Albanian government appears to not follow such practices.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: While there are significant changes in fiscal policy (Albanian - Paketa fiskale) it appears to be unclear what effect these changes have on government expenditures. The changes are indeed followed by a narrative discussion and are more relevant to the following question as revenue policies (strictly speaking).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The EBP supporting document "Relacioni i Projektbuxhetit 2014" in the chapter "II.3.2 Planifikimi i shpenzimeve të buxhetit të vitit 2014" presented some information on how the expenditures will be affected in general during the next year, but there is not a direct link or detailed analysis on how each measure of the fiscal policy for 2014 will affect expenditures.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Albania
D.

Score: 0


Comments: Neither the EBP nor its supporting documents contain information regarding new policies as distinct from existing policies.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The budget documents usually include policy proposals on the revenue side with their estimates.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The EBP supporting document "Relacioni i Projektbuxhetit 2014" in the chapter "II.3 Plani fiskal për vitin 2014" presented all the information on how the revenues will be affected during the next year. I can agree that this information may be improved but the financial effects of the new measures foreseen by the fiscal policies are presented.

RESEARCHER'S RESPONSE
After long discussions for this particular question with the IBP programme officer, again the score for this question was changed to a lower grade "d". This is for the simple reason that fiscal policies do not count as new policies as per IBP methodology. Beyond this, there is no information on new proposals such as - eliminating an existing programme, introducing a new one, or changing an existing programme which in turn, affect revenues.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).
Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: None of the documents for EBP contain information for BY-1 in regard of the three expenditure classifications. The documents are the same ones used for questions 1-5 and contain information only for the current budget year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: expenditures by economic classification (fiscal table) do include also BY -1 figures in each budget preparation excercise

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The documents for EBP 2014 do not contain information for BY-1 in regard of any of the three expenditure classifications. Perhaps the government reviewer is mentioning another document (not part of EBP) or 2015 EBP.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: None of the documents for EBP contain information for BY-1 in regard to expenditures for individual programs.
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Albania

A.

Score: 100


Comments: In the section used for this answer, there is a narrative explanation along with exact figures and differences from planned to actual (updated) expenditures. The period covered is January 2013 to end of October 2013 (time when the document was drawn.)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: None of the documents for EBP contain information for BY-2 in regard to expenditures.

Comments: It must be noted that information regarding expenditures for more than one year prior to the budget year does exist on the document "KUADRI MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2014 - 2016" which is a Council's of Ministers Decision- approved on 23.01.2013. However, this document is considered a Pre-Budget Statement and strictly adhering to the purpose of this survey, the researcher has not considered the document mentioned above to be relevant to this question. Therefore option (d.) is chosen.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please...
Albania

D.

Score: 0

Sources: None of the EBP's documents contain information for BY-2 and prior years

Comments: It must be noted that information regarding expenditures for more than one year prior to the budget year does exist on the document "KUADRI MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2014 - 2016" which is a Councils of Ministers Decision- approved on 23.01.2013. However, this document is considered a Pre-Budget Statement and strictly adhering to the purpose of this survey, the researcher has not considered the document mentioned above to be relevant to this question. Therefore option (d.) is chosen.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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).

Albania

A.

Score: 100

Sources: "Relacioni i Projektbuxhetit 2014" (pages 58-64) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: While section "II.3.2 Planifikimi i shpenzimeve të buxhetit të vitit 2014" of the document contains a narrative discussion, the relevant data in support of this answer is found on pages 58-64 annex "SHTOJCA 1. ECURIA E TREGUESVE TË SHPENZIMEVE BUXHETORE"
025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Albania

A. Score: 100


Comments: Please note: The section of the EBP supporting document "I.2 Analiza e të ardhurave 2013" contains a table which shows the revenues as a total. However, the narrative discussion that follows the table, presents revenues by categories (such as tax and non tax as well)

026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Albania

B. Score: 67

Sources: "Relacioni i Projektbuxhetit 2014" (pages 7-10) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: Please note: The section of the EBP's supporting document "I.2 Analiza e të ardhurave 2013 " contains a table which shows the revenues as a total. However, the narrative discussion that follows the table, presents revenues by categories and they can be identified on page 7. They are divided as follows: 1. Të ardhurat nga tatimet dhe doganat 2. të ardhurat nga pushteti vendor 3. të ardhurat nga fondet speciale 4. të ardhurat nga ndihmat për periudhën 5. të ardhurat jo-tatimore It is important to mention that the categories mentioned above comply with the same standards (the same categories) as the PBS. However the PBS is not used (referred) to support this answer but it is only mentioned under this section in order to help the programme officer to understand the format of the data presented in the EBP's supporting document.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: "Relacioni i Projektbuxhetit 2014" (pages 7-10) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.
Comments: Please note: The section of the EBP’s supporting document “I.2 Analiza e të ardhurave 2013” contains a table which shows the revenues as a total. However, the narrative discussion that follows the table, presents revenues by categories which can be identified on page 7. They are divided as follows: 1. Të ardhurat nga tatimet dhe doganat 2. të ardhurat nga pushteti vendor 3. të ardhurat nga fondet speciale 4. të ardhurat nga ndihmat për periudhën 5. të ardhurat jo-tatimore. In addition, the narrative discussion shows the original estimates of revenue for the year prior to the budget year (BY-1) which have been updated to reflect actual revenue collections (there is no table, narrative only).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Albania

B.

Score: 0

Sources: “Relacioni i Projektbuxhetit 2014” (pages 7-10) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: The table (page 7) present revenue estimates for BY-2 (in fact up to BY-5) as a total. It should be noted that there are some comparisons expressed as percentages of some other revenues (e.g. VAT, excise duty, import duty) option (b.) is chosen.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: “Relacioni i Projektbuxhetit 2014” (pages 7-10) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: It must be noted that for the revenues on this question there are only comparisons expressed as percentages of previous years BY-2 (only) and calculations are needed to work out the figure for the year (BY-2) see tables on pages 8-10.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).

Albania

D.

Score: 0

Sources: “Relacioni i Projektbuxhetit 2014” (pages 7-10) http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: Please see table on page 7. It also contains the consolidated budget up to October 2013.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Fiscal tables present actual data by economic classification for revenues

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Fiscal tables are not part of the 2014 Executive’s Budget Proposal. The information can not be used to answer this question.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).
032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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 government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. The information relevant to the current question can be found at: - Relacioni i Projektbuxhetit 2014, pages 30-38

Comments: Information is found on tables as well as along the narrative discussion on the section mentioned above "III. PERFORMANCA E BORXHIT PUBLIK" specifically: * total debt outstanding at the end of BY-1 - Table 1, page 30. "Stoku i borxhit total" * amount of net new borrowing required during BY-1 - table 2, page 31 "Financimi i deficitit". See also the paragraph just before the table. It mentions the expected debt at the end of the year. * interest payments on the debt - table 6, page 36 * interest rates on the debt instruments - graph on page 35 followed by an explanation on the same page. * maturity profile of the debt - tabel2, page 31. See also the paragraph that follows the table. * whether it is domestic or external debt - please see table 1 on page 30. ("Stoku i Borxhit të Brendshëm" - Domestic) and ("Stoku i Borxhit të Jashtëm" - External) The information beyond core elements is in regard to: * Profile of the creditors - page 34 Table 5 * Currency of the debt - last paragraph on page 36 and table on page 37

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Albania

C.

Score: 33


Comments: On the 2014 budget bill "Ligji-Buxheti 2014" please see Articles 4-7 (pages 28-29) The other document "Relacioni i Projektbuxhetit 2014" contains information on sections "Shpenzimet e fondeve speciale."; "Shpenzime të tjera sociale"; (pages 2-3) and "Tabela 1. Shpenzimet për mbështetje sociale 2009-2014" on Annex 2 page 63. While there is reasonable amount of information for this question, it also lacks some of the core elements such as "estimates of its income, expenditure, and financing" for some of the funds. Therefore the researcher has chosen option (c.)
034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Albania

Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. The information relevant to the current question can be found at the excel file "Buxheti 2014 tabelat shoqeruese" "Tab_6"

Comments: "Tab 6" of the document "Buxheti 2014 tabelat shoqeruese" shows government finances on a consolidated basis along with extra-budgetary funds such as Contingency for new pension policies, Health Fund, and Expenditure for owners’ in value-compensation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. The information relevant to the current question can be found at: - "Ligji-Buxheti 2014" (main EBP document) - Relacioni i Projektbuxhetit 2014, pages 27-28 - word file "Anekset 1 2 4 5 - Pushteti Vendor 2014" (part of the "Relacioni i Projektbuxhetit 2014") Annex 1 and 2

Comments: Please see Articles 1, 2, 3, 13 on the "Ligji-Buxheti 2014" (main EBP document) See also "ANEKSI NR. 3 – PROJEKTBUXHETI VENDOR" pages 54-57 of "Relacioni i Projektbuxhetit 2014" See also excel file "BUXHETI 2014-TABELAT PJESE E LIGJIT" Tab_3 and Tab_3_. This document is part of the Budget Law ( bill, at this stage)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Albania
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Albania

C. Score: 33

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. The information relevant to the current question can be found at: - - excel file "Buxheti 2014 tabelat shoqeruese" EBP supporting document

Comments: Please note: At the document "Relacioni i Projektbuxhetit 2014" there is a section relevant to this question. - Shpenzimet për subvencione (page 29) where it is mentioned the total amount of money to subsidize activities such as railway, water supply etc. See also Tab_6 of "Buxheti 2014 tabelat shoqeruese" for the total amount only. However the total amount of money for each of the categories in this section is unclear. Therefore, answer c.
Suggested Answer: b.

Comments: The proposal gives information on what funds are transferred to state owned enterprises.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Although there is an estimate of the transfers to public corporations; Tab_6 of "Buxheti 2014 tabelat shoqeruese" as well as a short description at the document "Relacioni i Projektbuxhetit 2014" (page 29), the information is not complete/detailed. Answer (c.) remains unchanged. Again, the research is referring only the 2014 EBP and it's supporting documents.

038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: It is difficult to identify quasi-fiscal activities and the EBP (including supporting documents) can be general and not detailed enough to tell with certainty. An example would be the EBP supporting document "Relacioni i Projektbuxhetit 2014" page 29, paragraph "Shpenzimet për subvencione". Here, it mentions expenses for subsidies (railways and water suppliers for eg) but not in a detailed way. Therefore the researcher has chosen answer (d.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: There is no such information included neither in the EBP nor in its supporting documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Albania

A. Score: 100


Comments: The paragraph cited above gives an estimate of the expenditure arrears as a total. It then goes on to detail what percentage of this amount is owed to what projects/purposes and it covers some 90% of the total amount owed. Please see also Tab_6 of the excel file "Buxheti 2014 tabelat shoqeruese". There is a specified category "Arrears"
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Albania

C.

Score: 33

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. "Relacioni i Projektbuxhetit 2014” Page 29,paragraph "Niveli i fondit rezervë të Këshillit të Ministrave dhe Kontigjencës për ruajtjen e deficitit " "Buxheti 2014 tabelat shoqeruese" Tab_6

Comments: On the documents mentioned above, only some information related to contingent liabilities is presented, (not including core information)
Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Albania

D. Score: 0

Sources: There is no information on the EBP documents in support of this question.

Comments: Generally, the EBS and its supporting documents are focused on the current fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?
A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: Both documents cited above include an estimate of donor assistance (Albanian; Të ardhurat nga ndihmat) but the sources nor the means are not mentioned. Therefore the researcher has chosen option (d.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In tab 6 of the EBP’s document “Buxheti 2014 tabelat shoqeruese”, it presents the lines ‘grants’ and ‘budget support’ which are not sufficient, and more should be done in this direction by the Government. Some efforts are made by the former Department of Strategy and Donor Coordination (www.dsd.gov.al) at Prime Minister Office, to collect the financial information from donors on grants, which is not included in the budget. There is not any information at all in Albania about the in-kind contribution of donors.

045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Albania

C.

Score: 33

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well. "Relacioni i Projektbuxhetit 2014"

Comments: There is very little information on tax expenditures for at least the budget year in the EBP. The supporting document "Relacioni i Projektbuxhetit 2014" mentions that the farmers will be VAT exempt for agricultural machinery as well as the taxes for small businesses will be reduced too, for example. (page 16) However the information is not sufficient to choose an option higher than (c.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No information is present for estimates of earmarked revenues.

Comments: None of the documents has information relevant to this question.
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: No information on policy goals is found in any of the documents of the EBP or its supporting document. The document above includes some narrative discussions but appears not to show links to government's policy goals for the budget year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Of course there is a clear explanation on what government policy goals are going to be achieved with the proposed budget. The explanation is done a bit in the explanatory notes, and also in the Medium Term Budget Program Document.
RESEARCHER'S RESPONSE
The research consults strictly the documents relevant to the current/particular question. The documents "the explanatory notes, and also the Medium Term Budget Program Document" are not part of the Executive's Budget Proposal. The answer does not imply that the government does not produce such information but rather the information is not present in the 2014 EBP and its supporting documents.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Albania

D.  

Score: 0


Comments: No information on policy goals is present on EBP and its supporting documents for a multi-year period.
049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: No information on non-financial data on inputs to be acquired are present on EBP and its supporting documents.
050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: No information on non-financial data on outputs/outcomes are present on EBP and its supporting documents.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As mentioned previously, the Medium Term Budget Program Document is presented altogether with the Budget Proposal to the Parliament, and it includes information on outputs and results.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Although “The Medium Term Budget Program Document” is presented together with the budget proposal, it is however not part of the EBP and its supporting documents. Hence, it cannot be considered for this question.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?
A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: No information on non-performance indicators or targets are present on EBP and its supporting documents.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Medium Term Budget Program Document includes performance targets on all outputs and on some of the policy objectives for each program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

"Medium Term Budget Program Document" is not part of the Executive's Budget Proposal.

052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished
populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=4817 Please note: The link provided is for EBP as a package. Therefore it includes the supporting documents as well.

Comments: No estimates of policies that are intended to benefit directly the country's most impoverished populations are present on EBP and its supporting documents.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Of course there are estimates of policies targeting the poor and vulnerable sections of the population, which are envisaged both in the Budget Proposal and in the MTBP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Medium Term Budget Proposal is not part of the EBP. Furthermore this document was not even published at the time of data collection although the current one is for 2015-2017. In addition, the MTBP for 2014-2016 is not even produced at all.

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053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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).

Albania

A.

Score: 100

Sources: Law No. 9936, Date 26.06.2008, on the "Management of the Budget System in the Republic of Albania"

Comments: The law outlines the steps which the budget formulation goes through(Please see article 29). For further/specific details please refer to the second document cited above. "Minister's Directive"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).
Albania

B.

Score: 67

Sources: PBS-"Macroeconomic and fiscal framework for 2015-2017"

Comments: The PBS contains information beyond core elements such as GDP deflator, exchange rate, rate of unemployment etc, however a discussion is missing. Please note: In terms of interest rates, the document shows the total amount of interests as well as a percentage of GDP. The researcher has therefore chosen answer (b.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The PBS contains information such as elements : a. exchange rate b. nominal GDP level c. unemployment rate d. inflation rate e. real GDP growth f. interest rate

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Albania

C.

Score: 33

Sources: PBS-"Macroeconomic and fiscal framework for 2015-2017"
The document includes an estimate of total expenditures which is shown as a nominal value as well as a percentage of GDP (pages 3,4 respectively). However, it lacks a discussion of expenditure policies and priorities. Therefore answer (c.) is chosen by researcher.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The proper answer would be b. since the explanatory notes accompanying the Medium Term Macro-Fiscal Framework do include a narrative on the policy priorities of the Government on the spending side.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
"the explanatory notes accompanying the Medium Term Macro-Fiscal Framework" are either not published at all or not published with the document itself. At the time of publication no such notes were found by the researcher. It would be necessary for a link to be specified along with the date of publication.

056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
B. Yes, the core information is presented for the government’s revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government’s revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Albania
C.
Score: 33

Sources: PBS-"Macroeconomic and fiscal framework for 2015-2017"
Comments: The document includes an estimate of total revenue which is shown as a nominal value as well as a percentage of GDP (pages 3, 4 respectively). However, it lacks a discussion of revenue policies and priorities. Therefore answer (c.) is chosen by researcher.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: PBS-"Macroeconomic and fiscal framework for 2015-2017"

Comments: Please see page three of the document. All three estimates are present on the table. Also look at page two, line named "Huamarrje totale neto" - (net borrowing) and "Borxhi publik total" - (Total public debt)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Albania

A. 

Score: 100

Sources: PBS-"Macroeconomic and fiscal framework for 2015-2017"

Comments: Please see page three of the document cited above.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Albania
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Albania

A.

Score: 100

Comments: Please see Tab_5 of the excel file "Buxheti 2014-Tabelat shoqeruese". It covers all programs under each administrative unit (numbered/column A). The rest of the expenses which do not fall under any administrative unit, are reflected on the following excel tab (Tab_5_). Both tabs combined, comprise 100% of the government expenditure. Each program is assigned a five digit code number (column B).
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Albania

A.

Score: 100

Sources: www.financa.gov.al/files/userfiles/Buxheti_2014/Buxheti_2014.rar Please note: The link provided is for the EB as a package by including all the documents which are part of the budget law.

Comments: Please see Tab_6 of the excel file"Buxheti 2014-Tabelat shoqeruese". The last column is in English where can be clearly identified revenue estimates by category such as tax and non-tax. See also Article 8 of the budget law "ligj nr. 185 dt. 28.12.2013"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Albania
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Albania

B. Score: 67

Sources: www.financa.gov.al/files/userfiles/Buxheti_2014/Buxheti_2014.rar Please note: The link provided is for the EB as a package by including all the documents which are part of the budget law.

Comments: Please see the excel file "Buxheti 2014 tabelat shoqeruese". "Tab_6" - the amount of net new borrowing required during the budget year can be seen under the heading "DEFIÇITI" which is further broken into foreign and domestic debt. See also article 9 of the budget law "ligj nr. 185 dt. 28.12.2013" - the interest payments on the outstanding debt for the budget year can be seen under the heading 2 "Interesat" (Foreign as well as domestic)
064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No such document is produced/published.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.
D. A Citizens Budget is not published.
Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No such documents are produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Albania
A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014. ("Buletini fiskal" is one of the In-Year reports. http://www.financa.gov.al/files/userfiles/Thesari/Buletini_Fiskal/Viti_2014/Buletini_Fiskal_6M_I_2014.pdf

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069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

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Albania

D.

Score: 0

Comments: The MoF does not publish expenditure data classified by program in the In-Year Reports.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

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Albania

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

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Score: 100

Sources: Fiscal bulletin "Buletini Fiskal", quarterly. It is one of the In-Year reports.

Comments: Please see pages 11-13 of the Fiscal bulletin. The expenditures are compared with enacted levels as well as with the same period in the previous year. See also pages 3-6 of the Monthly fiscal statistics.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014 ("Buletini fiskal" is one of the In-Year reports).
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Albania

A.

Score: 100

Sources: Fiscal bulletin "Buletini Fiskal," quarterly. It is one of the In-Year reports.

Comments: Please see table 1.2b on page 11 of the Fiscal bulletin. See also table on page 3 of Monthly fiscal statistics.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014. ("Buletini fiskal" is one of the In-Year reports.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: Fiscal bulletin "Buletini Fiskal," quarterly. It is one of the In-Year reports. 

Comments: Please see tables (1.2a and 1.2b) on pages 10-11 of the Fiscal bulletin where all sources of revenue are present.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014 ("Buletini fiskal" is one of the In-Year reports).

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Albania

A. Score: 100

Sources: Fiscal bulletin "Buletini Fiskal," quarterly. It is one of the In-Year reports. 

Comments: Please see the following tables: Table 1.2a on page 10, penultimate column which shows the percentage of
total revenues compared to the plan (enacted) Table 1.2c on page 12 where the monthly data is compared like for like with the previous fiscal year (2012)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014 ("Buletini fiskal" is one of the In-Year reports).


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074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Albania

B.

Score: 67

Sources: Fiscal bulletin "Buletini Fiskal," quarterly. It is one of the In-Year reports.


Comments: Please see (tables on) pages 20-23 of the document cited above. Tables 4.1a and 4.1b contain information regarding the amount of net new borrowing so far during the year. The following tables (on page 21) contain information regarding the central government's total debt burden at that point in the year (which coincides with the end of the year). Please note that the tables on page 23 contain information regarding only the public external debt including interest payments for this category. However no such information (interest payments) is included for the internal debt, therefore the researcher has chosen option (b.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Albania

C.

Score: 33

Sources: Fiscal bulletin "Buletini Fiskal," quarterly. It is one of the In-Year reports.


Comments: Please see (tables on) pages 20-23 of the document cited above. There is a reasonable amount of information regarding the maturity profile of the debt and whether the debt is domestic or external. Pages 24-28 provide additional information regarding debt such as the currency of the debt; a profile of the creditors; the amount for each economic sector etc. However there is no information regarding the interest rates. Therefore answer (c.) is chosen by researcher.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There is information regarding interest rates on foreign and domestic debt.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the fiscal report "Buletini Fiskal" for the first 6 months of 2014 ("Buletini fiskal" is one of the In-Year reports).
Please see (tables on) pages 24-26 of the document cited above. Pages 28-31 provide additional information regarding debt such as the currency of the debt, a profile of the creditors, the amount for each economic sector etc.

RESEARCHER’S RESPONSE

The document produced by the peer reviewer was not published at the time of the research although his comments are valid. It is unclear which document the government reviewer is referring to. It may either be published too late or corresponds to a different fiscal year. The document used for this question does not hold information regarding the interest rates.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology. Also to further clarify the matter, the MoF does not have any document named specifically as "Mid-Year Review" either.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We do not have a mid-year review of the budget as a common practice. However when there is a need to review the annual budget law, of course there is an macroeconomic and fiscal estimation attached to the budget review proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE
Since there is no document (Mid-Year Review) being produced and confirmed by the government reviewer as well, the answer remains unchanged.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: As mentioned previously, there is no indication in the organic budget law that there should be a mid-year review of the budget, but when there is such a review, these sort of estimates are prepared.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Since there is no document (Mid-Year Review) being produced and confirmed by the government reviewer as well, the answer remains unchanged.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As previously mentioned, the budget review falling somewhere in the middle of the year includes expenditure estimates by three classifications.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Albania

D. 
Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: As previously mentioned, it does

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Albania

D. 
Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which
fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: yes it does

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Albania
B.
Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: yes it does include

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: it includes information on most of the sources of revenues

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the
original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: While there are many documents being produced throughout the year, there is not a single document which fulfills the characteristics of a Mid-Year Review as per the OBS methodology.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: the proper answer would be c. as explained earlier in this section

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Since there is no such document (Mid-Year Review) being produced, the answer remains unchanged.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The proper answer would be c. as explained earlier

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or released too late.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

Comments: Of course the year end report is made available to the public. Please refer to the following links:
s_ne_zbatim_udhezimit_te_prillit_2014_(1).pdf
etor_2013_(1).pdf
A Year-End Report is produced, BUT it is NOT made available to the public or released too late. The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents have been mentioned by the researcher at the early stage of the data collection and are deemed not appropriate as Year-End Reports.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: It should be noted that we produce year end reports as previously mentioned

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

A Year-End Report is produced, BUT it is NOT made available to the public or released too late.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?
A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: We do publish year end reports

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Albania

B.
A Year-End Report is produced, BUT it is NOT made available to the public or released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: we do publish year end reports

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: we do publish year end reports

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic...
publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: as previously mentioned, we do publish year end reports

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?
A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Albania

Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We do publish year end reports, even though there is no info on the non-financial data.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and
the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: There are reports being prepared by line ministries which they publish on their websites regarding output and policy objective targets and actual outcomes.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.
E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: We do publish year end reports and we indeed include this kind of information.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Albania

D.
Score: 0
Sources: Please note: While a Year-End Report is produced, it is NOT made available to the public.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: We do publish year end reports

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Albania

B.

Score: 0

Sources: There is no separate report published as a financial statement while on the other hand, the year end report is not made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: there is a financial statement which is both part of the year end reports and also it is released as a separate one.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
A Year-End Report is produced, BUT it is NOT made available to the public or it is released too late. It should be noted that can only be one(1) Year-End Report. Not many (plural). The documents mentioned by the government reviewer are periodic
publications which in this case, coincide with the end of the year (the fourth quarter for instance). These documents are not Year-End Report(s).

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Albania

B.

Score: 67

Sources: Audit Report for the budget 2012;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2012)

Comments: Please see sections: - First Part "PJESA E PARË" - PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2012 "compliance section" (page 41) - (It appears to be another financial audit rather than a compliance audit) - Third Part "PJESA E TRETË" - MBI MENAXHIMIN FINANCIAR DHE KONTROLLIN, SI DHE AUDITIMIN E BRENSHËM "financial section"(page 213) - Fourth Part "PJESA E KATËRT" - MBI AUDITIMET E PERFORMANCE "performance section" (page 242)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the Audit Report for the budget 2013;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2013)
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Albania

B. Score: 67

Sources: www.klsh.org.al/previewdoc.php?file_id=927 RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2012 - "Report on the implementation of the state budget for the year 2012"

Comments: Please see the "Report on the implementation of the state budget for the year 2012", table on page 76, Chapter five. Compare this table with the excel file attached, Tab "Tabela Fiskale". The excel file represents the information on the budget year 2012 along with the amendments made (column D) "Akti normativ 2012" Chapter V gives details on expenditures for the budget year 2012.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Please consider the information in the following link. It provides information on the Audit Report for the budget 2013; (RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2013) "Report on the implementation of the state budget for the year 2013"

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Albania

A.

Score: 100

Sources: www.klsh.org.al/previewdoc.php?file_id=927 RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2012 - "Report on the implementation of the state budget for the year 2012"

Comments: Information regarding this question is found on: CHAPTER IX "Administrimi i buxhetit të sigurimeve shoqërore dhe shëndetësore" page 156 - IX.1 Buxheti i sigurimeve shoqërore (page 158) - IX.2 Buxheti i sigurimeve shëndetësore (page 183) - whereas "Expenditure for owners' in value-compensation" is mentioned on page 80 "Shpenzimet për fondet speciale"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the Audit Report for the budget 2013;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2013) "Report on the implementation of the state budget for the year 2013"

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Albania

B.

Score: 0

Sources: www.klsh.org.al/previewdoc.php?file_id=927 RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2012 -
"Report on the implementation of the state budget for the year 2012"

Comments: The summary is at the beginning of the report (pages 3-40)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please consider the information in the following link. It provides information on the Audit Report for the budget 2013; "Report on the implementation of the state budget for the year 2013"

101. 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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: While it is defined by law that the SAI must report on the steps taken by the government to address its recommendations, no such reports are found. Therefore the researcher has chosen option (d.)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Albania

D. 

Score: 0

Sources: No such actions are taken neither by SAI nor by legislature.

Comments: It should be noted that SAI audits many institutions throughout the year and gives recommendations on the respective matters. These recommendations are tracked by SAI which in turn include them in the main report "Report on the state budget implementation." However the recommendations given on the final report are not tracked by SAI or legislature. For example; see paragraph "IV. MBI ZBATIMIN E REKOMANDIMEVE TË DËRGUARA NGA KLSH" page 236 of the audit report http://www.klsh.org.al/previewdoc.php?file_id=927

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Albania

Score: 0

Sources: http://www.parlament.al/web/Komisionet_Parlamentare_10001_1.php

Comments: There are the so called “Permanent Parliament Commissions” but none of them satisfies the criteria of being a "specialized budget research office/unit"

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Albania

B.
Score: 67


Comments: Please pay special attention to article 23 of the Law cited above. During the month of January, the Minister of Finance prepares a report for the Council of Ministers, with the macroeconomic forecasts for By-2, By, BY+3. This leads effectively to the approval by the CoM of the Macroeconomic Framework (which in turn is nothing but the PBS). The document is then sent to the parliament before 10th of March. It is this stage which sparks the debate and where the Minister of Finance is called upon to give explanations in front of the parliamentary commission responsible for public finances. (Please note, this is not to be confused with the discussion regarding the EBP, which take place between November and December) See also Articles 25 and 28 which show different points in time where the Mid Term Budget program is discussed at the parliament (before the EBP is sent for discussion)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Albania

B.

Score: 67


Comments: Article 23 of the law cited above, states that the macroeconomic forecasts are sent to the parliament after the approval of the Council of Ministers. The parliamentary commission responsible for public finances, may call the minister of
Finances for further explanations and discussions. Article 25 and 28 show further the procedure of determining budget priorities and where the parliament is informed too.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Albania
C.
Score: 33


Comments: Please see Article 29 of the Law cited above. It is stated that the Prime Minister submits to the Parliament the Budget Proposal within the 1st of November.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Albania

B. Score: 67


Comments: Please see Article 30 of the Law cited above. It is stated that the Parliament approves the Executive's Budget Proposal within 31st of December.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Even though, the organic budget law suggests that the Parliament has a max. deadline of December 31st of the prior budget year, you should check in the Organic Budget Law, the Government submits the Budget Proposal non-later than November 1st, which gives enough time to the Parliament to discuss it and approve within the month of November.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

It is correct that the Government submits the Budget Proposal non-later than November 1st. However, the procedure follows with the examination of the budget proposal by the Committee for the Economy and Finances (Article 78 through 85 of the parliamentary regulation, http://www.parlament.al/web/pub/rregullore_e_kuvendit_e_perditesuar_20229_1.pdf) In essence this is a procedure that takes nearly a month and practically the budget is approved always in December. The 2014 budget certainly was.
108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.
E. Not applicable/other (please comment).

Albania

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

Score: 100

Sources: Parliament Regulation, Articles 80-84
http://www.parlament.al/web/pub/rrregullore_e_kuvendit_e_perditesuar_15172_1.pdf

Comments: The documents cited above, clearly show the procedure/steps for the budget approval. There are no restrictions beside the timing (to be approved before 31st of December) and furthermore article 84 of the Parliament Regulation that the budget can be discussed article by article.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

Not applicable/other (please comment).

Albania

Score: 0


Comments: Article 44, paragraph (a.) of the Organic Budget Law states that funds shifted between administrative units that receive explicit funding are approved by the Council of Ministers under the condition that they do not exceed 10% of the total amount of the approved programme. total expenditure current or total capital costs Article 17 of the budget law (EB) states also the same where, the Council of Ministers can shift (between administrative units) up to 10 percent of the total expenditure current or total capital costs, while maintaining the total for recurrent and capital expenditure. Please note: if other funds are needed by an administrative unit/program, but do not fulfill the requirements of articles above, the government may use the reserve fund of the state budget with the approval of the Council of Ministers. Organic Budget Law No.9936, date 26.6.2008, Article 45. So again the approval of the parliament is not needed. The only instance when the approval of the parliament is needed is when budget law is changed - Organic Budget Law No.9936, date 26.6.2008, Article 45. Judging by the procedure mentioned regarding fund shifting (even additional funds) where up to a certain amount (10%) is approved only by the council of ministers , the researcher has decided to choose option (d.)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Albania

D.

Score: 0


Comments: Please note: The laws and their respective articles are the same as for the previous question. Hence the same reasoning in support of this answer. Article 44, paragraph (a.) of the Organic Budget Law states that funds shifted within administrative units that receive explicit funding are approved by the Council of Ministers under the condition that they do not exceed 10% of the total amount of the approved programme. total expenditure current or total capital costs Article 17 of the budget law (EB) states also the same where, the Council of Ministers can shift (between administrative units) up to 10 percent of the total expenditure current or total capital costs, while maintaining the total for recurrent and capital expenditure. Judging by the procedure mentioned regarding fund shifting where up to a certain amount (10%) is approved only by the council of ministers , the researcher has decided to choose option (d.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

Not applicable/other (please comment).

Albania

Score: 100


Comments: No changes in the annual budget law can be made without the approval of Parliament.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Albania

Score: 100


Comments: Please note: The budget has been changed twice during the fiscal year 2013. The first change took place in 4 October 2013 [http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Viti_2013/Akt_Normativ_nr6_date_4102013/Aktnormativ_i_KM_6_04.10.2013.doc](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Viti_2013/Akt_Normativ_nr6_date_4102013/Aktnormativ_i_KM_6_04.10.2013.doc). At this time the budget was reviewed and as a consequence the budget was reduced, so a
reduction in expenses (See article 1 and 2 of the link above and compare it to the initial budged approved) The initial budget can be found at: 
http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Viti_2013/Buxheti_2013_Fillestar/LIGJ_nr.119_dt_17.12.2012.doc The second change however, took place in 14 December 2013. This time, the expenses were increased compared to both the initial budget as well as the first change. So this time we are dealing with a supplemental budget. 
http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Viti_2013/Akt_Normativ_nr7_date_14122013/Aktnormativ_i_KM_7_14.12.2013.doc (See article 1 and 2 of the link above and compare it to the initial budged approved) It is worth mentioning that there are two key elements. Firstly, in the Organic Budget LAW No. 9936, Dated 26.06.2008, on the "Management of the Budget System in the Republic of Albania," Article 45 deals with Supplementary funds requests and it clearly explains that for a certain amount (up to 10%) the government decides whether it will shift funds between different administrative units or for different projects within the same one. It then notifies the parliament (so in this case the government needs no approval. It is a shift in funds within the same state budget effectively). However, the change in the 2013 budget law deals with an entirely different situation because this time, the legislature must approve what essentially is a change in the budget law. Please see article 85 of the Parliament's regulation: 
http://www.parlament.al/web/pub/rregullore_e_kuvendit_e_perditesuar_15172_1.pdf (In a nutshell, it follows the same procedure as when the budget is approved) Answer chosen is (a.)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Albania

Score: 0


Comments: Both articles in the respective laws cited above state that the contingency funds can be spent by the government (by approval of Council of Ministers) without the need to seek prior approval from the legislature.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Albania

Score: 100


Comments: While the SAI sends to the parliament all the audit reports, the latter examines them first, through permanent committees (Economy and Finance in this case)
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Albania

A.

Score: 100

Sources: "Ligji Organik i Kontrollit të Lartë të Shtetit. Nr. 8270, datë 23.12.1997"
http://www.klsh.org.al/web/pub/20071109114943_ligji_per_klsh_shqip_29_1.pdf English version; Law on High State Control

Comments: Please see articles 6, 7, 9, 16, 17 All information that State Supreme Audit Institution deems necessary for carrying out its tasks shall be sent to or presented by the officials of the audit to the authorized representative of the authorized representative of the State Supreme Audit Institution. Authorities are obliged to put at the disposal of the SAI all required documents, including secret ones, which are administered by special rules.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Albania

B. 

Score: 67


Comments: Please see Part Four of Internal regulation - page 74. Information on quality assurance is found throughout Part Four, although special attention may be paid to paragraph 11.3.4 page 82; paragraph 11.4.1 page 83; whereas in paragraph 11.4.3 page 84, it is shown that various audit reports may be selected based on risk assessment factors. In addition, the people reviewing the reports must not have been part of audit procedures that are reviewed. There are publications on quality assurance too.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

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 he or she is 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).
Albania

A. Score: 100


Comments: Please see Article 11 The Chairman of the State Supreme Audit is appointed and dismissed by the PARLIAMENT upon the proposal of the President of Republic. His mandate lasts for 7 years, with the right of reelection. See also Article 14 for another provision in the Law, under which the head of the SAI may be removed.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. 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.

B. 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.

C. 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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Albania

A. Score: 100


Comments: Please see Article 3. The draft budget shall be proposed by the State Supreme Audit Institution to the
Economic, Financial and Privatization Committee and the latter presents it for approval to the PARLIAMENT in accordance with the budget law.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No such document is produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?
A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: The executive is not formally required to engage with the public to discuss the budget.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The proper answer would be c.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
There is no public engagement during formulation. The public becomes aware of the budget formulation after it is sent for discussion at the Committee for the Economy and Finances.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: The executive does not engage with the public to discus the budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Proper answer would be a. The Government engages with the public (or interest groups) in the budget preparation phase.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

By carefully examining the question, there is no evidence that the government follows such practices of public engagement.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Albania

D.

Score: 0
Sources: The executive does not engage with the public to discuss the budget.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: proper answer would be a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
No such information exists on governmental websites or any other mean of public communication.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: No such means are made available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public’s perspective on budget execution?
A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Albania

D.
Score: 0

Sources: No such means are made available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Albania
<table>
<thead>
<tr>
<th>126. 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?</th>
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<tbody>
<tr>
<td><strong>A.</strong> 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.</td>
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<tr>
<td><strong>B.</strong> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.</td>
</tr>
<tr>
<td><strong>C.</strong> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
</tr>
<tr>
<td><strong>D.</strong> No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</td>
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<tr>
<td><strong>E.</strong> Not applicable/other (please comment).</td>
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### Albania

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<th>Score: 33</th>
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**Sources:** Parliament Regulation, Articles 35 and 43

**Comments:** Article 35, Committee Meetings, as a rule, are public. Paragraph 3 of Article 43 states that there can not be held closed plenary sessions during State Budget discussions or financial Bills directly related to it.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Albania

B. Score: 67


Comments: Please see Articles 36 and 80. The Assembly committees can hold public hearings with the aim to receive comments and feedback from institutions, individuals or groups interested in the draft of the State Budget and financial bills directly connected to it.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Albania

C.

Score: 33


Comments: Please see Articles 36 and 80. The Assembly committees can hold public hearings with the aim to receive comments and feedback from institutions, individuals or groups interested in the draft of the State Budget and financial bills directly connected to it.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Albania

D.

Score: 0
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No such mechanisms are established.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?
A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: No such mechanisms are established.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Albania

B.

Score: 0

Sources: The SAI only makes the reports publicly available. No other efforts or mechanisms of communication.
133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Albania

D.

Score: 0

Sources: The SAI does not engage with the public to receive inputs through public consultations.