

Open Budget Survey 2017

Questionnaire

Albania

January 2018

COUNTRY QUESTIONNAIRE: ALBANIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The document is published online at the MoF website.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: The document is taken from the MoF website. However, it is also published on other government websites too, but as per IBP methodology the documents are extracted from the source (the institution producing them)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 16/02/2016

Sources: information taken from the MoF

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: Development followed by the researcher. While it may have been published slightly earlier, the difference wouldn't affect the OBS methodology since this document is produced at the beginning of the budget year BY-1 (way in advance). Researcher checked the MoF website at the end of February, since this document is usually produced sometime in January or February. In order to be more specific, the researcher received confirmation from the MoF officials that the document was published on the date indicated above. Taking in consideration previous Survey rounds, this is a document which has always been published promptly, shortly after its approval.

Sources: MoF website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_\(3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_(3).pdf))

Sources: The document(s) is published on the MoF website.

Comments: Researcher: While the first link refers to the main document which contains all the data, the second one is the narrative discussion for the main document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format

- c. No
- d. Not applicable

Answer: c.

Sources: document published on the MoF website

Comments: Researcher: The document is published in PDF format. Therefore the data is not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: VENDIM Nr.80, datë 3.2.2016 "PËR MIRATIMIN E KUADRIT MAKROEKONOMIK E FISKAL PËR PERIUDHËN 2017 - 2019" Council of Ministers Decision no. 80, date 3.2.2016 "On the approval of the macroeconomic and fiscal framework for the period 2017 - 2019"

Sources: Document published on the MoF website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-8: Is there a "citizens version" of the PBS?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The document is published in the MoF website

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 11 November 2016

Sources: <https://shqiptarja.com/m/ekonomi/projekt-buxheti-2017-ahmeta...> (<https://shqiptarja.com/m/ekonomi/projekt-buxheti-2017-ahmetaj-eshte-buxheti-i-qytetarit-385067.html>) <http://www.financa.gov.al/al/newsroom/lajme/ministri-ahmetaj...> (<http://www.financa.gov.al/al/newsroom/lajme/ministri-ahmetaj-prezanton-projekt-buxhetin-2017-buxheti-me-optimal-ne-25-vjet&page=1>)

Comments: Researcher: The links on the "Sources box" are only a couple of examples which illustrate the time when EBP was submitted to the legislature for consideration. Also, worth mentioning, the researcher has taken note of the date too (during the development).

Peer Reviewer

Opinion: Agree with Comments

Comments: <https://www.parlament.al/wp-content/uploads/2016/11/Komisioni-i-Ekonomis---dat---11.11.2016.pdf> (<https://www.parlament.al/wp-content/uploads/2016/11/Komisioni-i-Ekonomis---dat---11.11.2016.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 07 November 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The publication date has been observed by the researcher. Please note: The date the media refers to the EBP is 11th of November because this is in fact the official date the EBP was submitted to the legislature. Again, the document was published at the MoF website few days before this event.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The publication date is certified by the parliament as it is presented in the following <https://www.parlament.al/projektligj/projektligj-per-buxheti...> (<https://www.parlament.al/projektligj/projektligj-per-buxhetin-e-vitit-2017/>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

Sources: Unlike the previous round, the EBP and its supporting documents are published all together under the same section on MoF website, but not in a compressed format. The researcher is simply noting that the link provided above takes the researcher to the EBP and its supporting documents, but not in a zip (compressed) format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Numerical data in the EBP are in Excel format.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projektbuxheti 2017 "PROJEKT LIGJ Nr. PËR BUXHETIN E VITIT 2017"

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-8: Is there a "citizens version" of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 15 December 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 28 December 2016**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Development followed by researcher. I can confirm this myself because I kept a note with the exact date. Unfortunately, there are no articles referring to the publication date since the media has no interest at this point.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-2017/ligji-i-buxhetit-2017>)**Sources:** The document is published in the MoF website.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Ligji Nr. 130/2016 Per buxhetin e vitit 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-8: Is there a "citizens version" of the EB?

a. Yes

b. No

Answer: a.

Sources: n/a

Comments: Researcher: The Citizens Budget is a simplified version of the Enacted Budget. Consequently it is published after the budgeted approval by the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: n/a

Comments: Researcher: The document refers to the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 28 December 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The development has been followed by the researcher.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_i...

(http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_i_qytetarit/Buxheti_i_Qytetarit_2017.pdf) While the above link directs the researcher to the download page, the following link meanwhile is for the main page of the MoF where the CBs for different years are published; <http://www.financa.gov.al/legjislacioni/buxheti-thesari-b...> (<http://www.financa.gov.al/al/legjislacioni/buxheti-thesari-borxhi/buxheti-i-qytetarit>)

Sources: MoF website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Buxheti i Qytetarit 2017 "Citizen's Budget 2017"

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB corresponds to the Enacted Budget

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time

frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Dates of publication of the IYRs "Buletini fiskal" quarterly report (fiscal bulletin, second quarter BY2016) 27 September 2016 (fiscal bulletin, first quarter BY2016) 25 June 2016 (fiscal bulletin, fourth quarter BY2015) 28 February 2016 - Ekonomia dhe Buxheti-monthly report July edition published on 26 September 2016 June edition 31 August 2016 May edition 21 July 2016 April edition 30 June 2016 March edition 31 May 2016 February edition 13 May 2016 January edition 04 April 2016 - Statistika fiskale August edition published on 27 September 2016 July edition 02 September 2016 June edition 18 July 2016 May edition 16 June 2016 April edition 19 May 2016 March edition 26 April 2016 February edition 04 April 2016

Sources: The latest report published by MoF before the end of the fiscal year were: Ekonomia dhe Buxheti (monthly report) October edition published on 28 December 2016 Statistika Fiskale (monthly report) October edition published on 30 November 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: The publication date has been confirmed by MoF officials while most of the publication dates have been observed by the researcher. In addition I have had few meetings for this specific task

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Buletini Fiskal: http://www.financa.gov.al/files/userfiles/Thesari/Buletini_F... (http://www.financa.gov.al/files/userfiles/Thesari/Buletini_Fiskal/2016/Buletini_06-2016.doc) The following, is a link of the webpage where all the reports can be found: <http://www.financa.gov.al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/raportime/thesari/buletini-fiskal>)

Sources: n/a

Comments: Researcher: Statistika Fiskale Mujore: http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi... (http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Raporte_dhe_Statistika_Fiskale_Mujore/Statistika_Fiskale_Mujore/2016/Treguesit_analitik_Gusht_2016_paraprake.xls) The following, is a link of the webpage where all the reports can be found: <http://www.financa.gov.al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) Ekonomia dhe Buxheti: http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi... (http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Ekonomia_dhe_Buxheti/2016/Ekonomia_dhe_Buxheti_Korrik_2016.pdf) The following, is a link of the webpage where all the reports can be found: <http://www.financa.gov.al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Documents extracted from the MoF website. There are also two documents attached to illustrate the response.

Comments: Researcher: Two out of the three IYRs are not machine readable. More specifically, the documents are: Buletini Fiskal (the Fiscal Bulletin) and Ekonomia dhe Buxheti (Economy and the Budget). The former is in word format (last editions), while the latter is in PDF format. The only document produced in machine readable format is the "Statistika Fiskale Mujore" (the Monthly Fiscal Statistics). It should be noted that this document is produced in two formats; pdf (non machine readable) as well as excel (machine readable).

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Statistika fiskale gusht 2016 (Fiscal statistics - August 2016) Buletini Fiskal (Fiscal statistics of government, quarterly report) Ekonomia dhe buxheti (monthly report)

Sources: n/a

Comments: Researcher: Buletini Fiskal (Fiscal statistics of government, quarterly report) Ekonomia dhe buxheti (monthly report)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-8: Is there a "citizens version" of the IYRs?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: n/a

Comments: Researcher: A Mid-Year Review is not produced yet.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: There is not a single document published on the MoF website to satisfy the criteria of a MYR document. Even during the previous rounds of the survey such document has not been produced. This was also confirmed during the meetings with MoF officials.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 28 December 2015

Sources: n/a

Comments: Researcher: Please note that, as per Albanian law, this document (which is a law) has to be approved by the government first and then followed by the approval of the legislature which in turn is finalized by a presidential decree. The publication date refers to the first step (Government approval). The whole process is however finished before the end of the fiscal year (usually in November, meaning that this year the process is delayed but still within the acceptable time frame as per IBP methodology).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The publication date has been confirmed by MoF officials. It is also followed by the researcher as it happened. The document is approved by the government and then is published on the website. In previous Survey rounds, this document was not published at all.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Sources: n/a

Comments: Researcher: The link is for all the documents related to YER (Buxheti Faktik 2015)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: The document published is in PDF format. Hence it is not available in a machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Ligji nr.100 dt.20.10.2016 për miratimin e Buxhetit Faktik të shtetit për vitin 2015 "Law nr 100 date 20.10.2016 on the approval of the Actual Budget for year 2015"**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-8: Is there a "citizens version" of the YER?

a. Yes**b.** No**Answer:** b.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 27 October 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Development followed by researcher.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670)

Sources: SAI website

Comments: Researcher: In order to reach the Audit report published on the SAI website please follow the steps below: 1, click on <http://www.klsh.org.al/> (<http://www.klsh.org.al/>) 2, hover at the heading "Publikime" 3, click on "Raporti Buxhetit" 4, click on "RAPORT PËR ZBATIMIN E BUXHETIT TË SHITIT TË VITIT 2015" At this point, it is shown the page with the link of the SAI report, at the bottom of the page.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: SAI website

Comments: Researcher: The document is in PDF format. The numerical data are not available in a machine readable format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Raport per zbatimin e Buxhetit te Shtetit te vitit 2015. "Report on the Implementation of the State Budget for the Year 2015"

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-8: Is there a "citizens version" of the AR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: There few government websites which disseminate fiscal information.

Comments: Researcher: <http://www.financa.gov.al> (<http://www.financa.gov.al>) This is website of the Ministry of Finance where all the information regarding the budget (produced and publicly available), is published. The only exception is the Audit Report (published on the SAI's website) <http://www.klsh.org.al/> (<http://www.klsh.org.al/>) This is the SAI website where the Audit Report is published. There are other websites as well where it is possible to find information regarding the budget but are limited to those documents which are in the form of laws or Council of Ministers decrees. <http://www.kryeministria.al> (<http://www.kryeministria.al>) - this is the website of the Prime Minister's office/institution www.parlament.al (<http://www.parlament.al>) - this is the website of the parliament <http://www.ligjet.org> (<http://www.ligjet.org>) - this is a government website where it is possible to search for different documents starting from different government acts all the way to laws. <http://www.qbz.gov.al> (<http://www.qbz.gov.al>) - this is a similar website to the one above, it differs mostly on the configuration and the search function. <https://www.tatime.gov.al/sq-al/Pages/default.aspx> (<https://www.tatime.gov.al/sq-al/Pages/default.aspx>) - this is website of the directorate general for duty/taxes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Information can be found at the MoF website.

Comments: Researcher: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) The link refers to consolidated files that contain revenue/expenditure information for the current fiscal year. The excel files (workbook) contain information on multiple Tabs. Starting with the second Tab, there is depicted information for the current year (also compared to the previous one). The third Tab "B. i Konsoliduar (PROGnevite) " compares the information for multiple years (up to the month the document is produced). Please note, this is a monthly report/IYR. Similar information can also be found at: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... ([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/buxheti_2016/buxheti_/Copy_of_Tabela_6.1_shoqeruese_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/buxheti_2016/buxheti_/Copy_of_Tabela_6.1_shoqeruese_-_Treguesit_fiskale_(t-2_derit_t+2).xls)) - which is a document part of the EB. The information goes up to BY-2. Furthermore it is possible to compare different Budget Years by clicking on: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite>) - where it is shown all the information for past EBs. Of course, it would be necessary to extract the information from the same document "Tabela_6.1" (might be named differently for earlier years) for each and every year for a more in depth comparison. However there are no visualization tools to simplify data analysis. There are simple graphs though such as those found for instance, on: http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi... (http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Ekonomia_dhe_Buxheti/2016/Ekonomia_dhe_Buxheti_Korrik_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: All the data can be downloaded in consistent formats from the MoF website.

Comments: Researcher: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite>) This link takes you to the Budget through years. (Available in the same/consistent format) Same as above even for the following link: <http://www.financa.gov.al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/raportime/programimi-ekonomiko-fiskal/raportedhe-statistika-fiskale-mujore/statistika-fiskale-mujore>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: There are no infographics/visualizations or other similar tools.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Organic Budget Law: <http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhet...> (<http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhetit1.pdf>) <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr...> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>). This second link refers to the most recent changes of the Law. See also section 13 of the Constitution Organic Auditing Law: www.klsh.org.al/previewdoc.php?file_id=29 (http://www.klsh.org.al/previewdoc.php?file_id=29) See also section 14 of the Constitution To clarify: Section 14 of the Constitution refers to how the SAI is defined in the Constitution. It briefly lays out what it is and how it operates. The same can be said for section 13 of the Constitution, which is related to the budget law. There are no references neither to transparency nor to participation within the Constitution. Transparency (only) is defined only on the Organic Budget Law.

Comments: Researcher: In Article 4 (pages 4,5) of the Organic Budget Law (<http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhet...> (<http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhetit1.pdf>)), there are references to transparency. These are principles of the functioning of the budget system. There are no references to public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Law on the right to information: https://www.parlament.al/wp-content/uploads/2015/10/ligj_nr... (https://www.parlament.al/wp-content/uploads/2015/10/ligj_nr_119_dt_18_9_2014_19327_1.pdf) Constitution, Article 23: <https://www.parlament.al/wp-content/uploads/2015/10/kushtetu...> (<https://www.parlament.al/wp-content/uploads/2015/10/kushtetuta-perditesuar-1.pdf>)

Comments: Researcher: Please note: in the "Law on the right to information" please refer to Article 7, letter e) for a definition/obligation of budget transparency (page 3). It must also be noted that the notion of transparency itself, is defined in Article 2, point 5) on page 2 as a transparency programme.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The supporting documents are published on the MoF website at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) The excel files (supporting documents) are the following: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_5_shoqeruese_-_Shpenzimet_sipas_institucioneve.xls) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_5_shoqeruese_-_Shpenzimet_e_tjera_2017.xls) which account for all expenditures for the budget year.

Comments: Researcher: Please see "Projektbuxheti 2017". The information is found on the EBP's supporting documents. More specifically, see "Tabela 5 shoqeruese - Shpenzimet sipas institucioneve" and "Tabela 5 shoqeruese - Shpenzimet e tjera 2017".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The supporting documents are published on MoF website at: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) Please see: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_6_shoqeruese_-_Shpenzimet_sipas_funksioneve_te_Qeverise.xls)

Comments: Researcher: Please see "Projektbuxheti 2017". The information is found on the EBP's supporting documents. More specifically, see "Tabela 6 shoqeruese - Shpenzimet sipas funksioneve te Qeverise". Besides the 10 functional classifications (as per best international practices) there is also a (last) a general classification which shows all the government expenditures under that category.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 6 shoqeruese - Shpenzimet sipas funksioneve te Qeverise" published on the MoF website at: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_6_shoqeruese_-_Shpenzimet_sipas_funksioneve_te_Qeverise.xls)

Comments: Researcher: The functional classification is compatible with international standards, at the very high level headings (General public services; Public order and safety, Economic affairs, Environmental protection, Housing and community amenities, Healthcare, Recreation, culture and religious affairs, Education, Social protection).

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: The information in support of this answer is highlighted (in blue) which corresponds to the BY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: While the expenditures are presented by economic classification, the latter is not compatible with international standards.

These standards call for a specific numbering and more precisely; Codes beginning with 1 refer to revenue while codes beginning with 2 refer to expense" (etc) and the document referred above, shows that both revenues as well as the expenditures use the same numbering style. They both start with the number one (1) and carry on with the sub divisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The supporting documents are published on MoF website at: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...>

(<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) The excel files (supporting documents) are

the following: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_5_shoqeruese_-

_Shpenzimet_sipas_institucioneve.xls) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_5_shoqeruese_-_Shpenzimet_e_tjera_2017.xls)
Comments: Researcher: Please see "Projektbuxheti 2017" . The information is found on the EBP's supporting documents. More specifically, see - "Tabela 5 shoqeruese - Shpenzimet sipas institucioneve" and - "Tabela 5_ shoqeruese - Shpenzimet e tjera 2017". The first excel file covers all programs as per administrative unit. The rest of the expenses which do not fall under any administrative unit, are reflected on the second excel tab. The level of detail is below an administrative unit where each program is assigned a five digit code.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Multi-year expenditure estimates are presented only by one of the three classifications. The document represents expenditures by economic classification and satisfies the criteria since the estimates extend up to BY + 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The multi-year estimates are not presented by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: The information can be found on the excel file cited above (one of the EBP's supporting documents). The last column is in English which facilitates to find the information in support of the selected answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Non-tax revenues are portrayed under five main headings. The last one "others" which is general, accounts for less than a third of the total non-tax revenues. For this reason, researcher has chosen option "b"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Multi-year estimates of revenue (BY+2) are presented by category

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Individual sources of revenue (but not all) are presented for a multi-year period (BY+2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The following documents used to answer this question are published at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...>

(<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) The information relevant to this question can be found in: - Article 9 (the amount of net new borrowing) and 20 (total debt outstanding at the end of the budget year) of the 2017 bill on budget "Projektligj per Buxhetin e vitit 2017" - Excel file "Tabela 5_ shoqeruese - Shpenzimet e tjera 2017" (information on interest payments) - Excel file "Tabela 4 - Treguesit Fiskal" also includes information on the amount of net new borrowing. Heading "Deficit" (Cash Balance in English, last column on the right hand side of the sheet)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The following documents used to answer this question are published at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017> Information relevant to this question can be found at: - Excel file "Tabela 4 - Treguesit Fiskal" - "Relacioni i projektligjit te buxhetit 2017" (pp. 110-116)

Comments: Researcher: The document "Relacioni i projektligjit te buxhetit 2017" contains some information regarding the maturity profile of the debt as well the interest rates of the debt mainly for the internal debt, but it lacks this some information for the external debt. Therefore the researcher has chosen answer "c". More specifically: looking at the last column of the excel file (headed "Cash Balance") which is the English version of the document, one will find "Domestic borrowing" and "Foreign". So there is info on domestic and external debt. Regarding the worsening of the score (in comparison with the 2015 OBS): in the last round of the Survey, the MoF had produced a much better/thorougher narrative discussion (relacioni i projektligjit te buxhetit). This year it appears they have worked more with the tables rather than the narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Please see "Relacioni i projektligjit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx Information regarding the inflation rate can be found on pages 8-11, nominal GDP level p. 23 (PBB means nominal in Albanian.)

Comments: Researcher: The document above mentioned contains information for some of the core elements but it lacks others. In other words, there is not enough discussion/data regarding the real GDP growth and interest rates. Some information is catered throughout the document but it does not contain substantial information to be considered for this particular question. Additionally, it should be noted that some information beyond the core elements exists, such as the unemployment rate for instance, but again, the information is not enough for a higher score. Consequently, answer "c" is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no such document included on the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) EBP and its supporting documents. There appears not to be any information on new policy proposals as distinct from existing policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) EBP and its supporting documents. There appears not to be any information on new policy proposals as distinct from existing policies.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Expenditure estimates for BY-1 are presented only by one of the three classifications. The document represents expenditures for the year preceding the budget year, by economic classification and satisfies the criteria since the estimates extend to up to BY-3.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Expenditure estimates for BY-1 are not presented by program.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See "Relacioni i projektligjtit te buxhetit 2017" - http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx) Chapter 9.3 "9.3 ANALIZA E SHPENZIMEVE BUXHETORE PËR PERIUDHËN JANAR-SHTATOR 2016" (pp 97 - 105)

Comments: Researcher: That chapter includes updated expenditure estimates along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Expenditure estimates for BY-2 are presented only by one of the three classifications. The document represents expenditures preceding the budget year, by economic classification and satisfies the criteria since the estimates extend to up to BY-3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Expenditure estimates for BY-2 and prior years are not presented by program.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see "Tabela 4 - Treguesit Fiskal" - http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls)) The excel file is one of the EBP's supporting documents.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:
http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Estimates of revenue (BY-1) are presented by category.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
d. (0) No, individual sources of revenue are not presented for BY-1.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Individual sources of revenue for the year preceding the budget year (BY-1) are presented. The only category under heading "other" which has not defined the sources, is 0.9 % of the total revenue, hence answer "a" is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See "Relacioni i projektligjit te buxhetit 2017" - http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx) Chapter 9.2 "ZHVILLIMET FISKALE GJATË 9-MUJORIT 2016" (pp 92 - 97)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: Revenue estimates for BY-2 and prior years (BY-3) are presented by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: individual sources of revenue estimates for BY-2 and prior years are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the document "Tabela 4 - Treguesit Fiskal" published on the MoF website at:

http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: All revenues reflect actual outcomes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to government debt is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The following documents to answer this question are published at; <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>) The information relevant to the current question can be found at: - Excel file "Tabela 4 - Treguesit Fiskal" - "Relacioni i projektligjit te buxhetit 2017" (pp 110-116)

Comments: Researcher: While the document "Relacioni i projektligjit te buxhetit 2017" discusses the aspects of the core elements, contrary to domestic debt, it lacks information on interest rates as well as the maturity profile of external debt; Therefore the researcher has chosen answer "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

32: 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. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... ([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: The actual outcome for debt is shown for the budget year (BY-2). The data reflect the financing of deficit with external as well as external debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
b. (67) Yes, the core information is presented for all extra-budgetary funds.
c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
d. (0) No, information related to extra-budgetary funds is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Projektligji i buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Projektligji_Buxheti_2017.doc) "Relacioni i projektligjit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx) "Tabela 4 - Treguesit Fiskal" (5. Shpenzime per Fondet Speciale) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... ([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))

Comments: Researcher: On the document 2017 budget bill "Projektligji i buxhetit 2017" please see Articles 4-7. Further more detailed information can also be found on the "Relacioni i projektligjit te buxhetit 2017" more specifically: * Pritshmëria e të ardhurave nga Fondet Speciale (p.15) where estimates of its income are presented. * Shpenzimet e fondeve speciale (p.21) where estimates of expenditure are presented However, the documents in support of this answer lack some of the core elements such as "statement of purpose or policy rationale" for some of the funds. Therefore the researcher has chosen option (c.)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...[http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2).xls)**Comments:** Researcher: The document "Tabela 4 - Treguesit Fiskal" shows government finances on a consolidated basis along with extra-budgetary funds under the heading "Social insurance outlays".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** "Projektligji i buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Projektligji_Buxheti_2017.doc (Articles 3, 16) "Relacioni i projektligjit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx (pp. 27-34)**Comments:** Researcher: For further detailed information on estimates of intergovernmental transfers please see also:<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

Aneksi 1 - Formula e transfertes se pakushtezuar Aneksi 2 - Kriteret e shperndarjes se fondit rezerve te PV Tabela 3 - Transferta e pakushtezuar per Bashkite Tabela 3 - Transferta e pakushtezuar per Qarqet

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

Comments: Researcher: None of the EBP documents illustrates the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit_t+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit_t+2).xls))
"Relacioni i projektligjtit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx)

Comments: Researcher: The first document cited above shows the total amount of subsidies (only) while the second documents (p. 21) shows the amount along with a short narrative discussion. Subsidies in sectors such as railway, water supply etc are mentioned but without specifics on the amount of money transfers for each and every one of them.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Relacioni i projektligjit te buxhetit 2017 (pp.24-26) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx)

Comments: Researcher: The documents shows for example, the power supply company getting loans at below-market rates and the purpose for such activity. The document shows information on "why" and "who the beneficiaries are of what" for a very small section on quasi-fiscal activities, but it was not possible for the researcher to find additional QFAs not mentioned in the document, and yet existing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and its supporting documents. <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...>
(<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and its supporting documents. <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...>
(<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2).xls))
"Relacioni i projektligjit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx)

Comments: Researcher: Please note: On the first document cited above (excel file) there is a heading "Arrears Payment" which is nil. Furthermore, on the second document cited above, (page 86) "7.2.AKUMULIMI I DETYRIMEVE TE REJA " it is mentioned explicitly that all the arrears have been liquidated. For this reason answer "e" is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Relacioni i projektligjit te buxhetit 2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx) Please see page 85. "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2).xls)) Please see heading "Fondi Rezerve"

Comments: Researcher: The documents mentioned above show very limited information related to contingent liabilities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information on the EBP and its supporting documents in relation to government's future liabilities and the sustainability of its finances over the longer term.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: "Tabela 4 - Treguesit Fiskal" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\).xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2).xls))

Comments: Researcher: The document cited above includes an estimate of donor assistance (Të ardhurat nga ndihmat) but the sources are not present and furthermore it lacks differentiation between financial and in-kind assistance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relacioni i projektligjtit te buxhetit 2017 (p.84) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx)

Comments: Researcher: The document cited above presents an estimate of the revenue foregone but the rest of the core elements is missing. Answer "c" is chosen.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Neither the EBP nor its supporting documents presents information on earmarked revenues.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)**Sources:** Relacioni i projektligjite buxhetit 2017 http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...[\(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx\)](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Projekt_buxheti/2017/Relacion_-_Projektbuxheti_2017_Final.docx)

Comments: Researcher: The document cited above includes only a narrative discussion. The proposed budget contains information throughout the document regarding policy goals and the budget but not in a clear and consistent way. For instance, chapter 4 "POLITIKAT SEKTORIALE 2013-2017 DHE PËRFITIMET PËR QYTETARIN" attempts to identify what the budget is trying to achieve in different sectors (such as education and health for example) by means of the respective politics.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No information is present on how the proposed budget is linked to policy goals for a multi-year period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP and its supporting documents can be found at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...>
(<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

Comments: Researcher: EBP and its supporting documents do not present information on non-financial data on inputs to be acquired.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP and its supporting documents can be found at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...>
(<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>)

Comments: Researcher: EBP and its supporting documents do not present information on non-financial data on results.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: The EBP and its supporting documents can be found at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>

Comments: Researcher: EBP and its supporting documents do not present non-financial data on results.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: d.

Sources: The EBP and its supporting documents can be found at: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/projektbuxhet/projektbuxheti-2017>

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

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Organic Budget Law: <http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhet...> (<http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhetit1.pdf>). See also: <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr...> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr-57-dt.-2.6.2016.pdf>). This second link refers to the most recent changes of the Law. Minister's Directive No. 4 date 29.02.2016 "Preparation of the medium term budget program 2017-2019": <http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/U...> ([http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/per_buxhetin_2016/Udhezimi_Nr_4_date_29_02_2016_-_Per_pergatitjen_e_Programit_Buxhetor_Afatmesem_2017-2019_\(2\).doc](http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/per_buxhetin_2016/Udhezimi_Nr_4_date_29_02_2016_-_Per_pergatitjen_e_Programit_Buxhetor_Afatmesem_2017-2019_(2).doc)) Council of Ministers Decision "on the approval of the calendar for public expenditures for 2016" http://www.qbz.gov.al/botime/fletore_zyrtare/2016/PDF-2016/1... (http://www.qbz.gov.al/botime/fletore_zyrtare/2016/PDF-2016/11-2016.pdf)

Comments: Researcher: To support the answer of this question please see the "Changed Budget Law" (second link above), in particular Article 17 (referring to Article 29 of the original Law) and Article 18 (referring to Article 30 of the original Law). See also Article 4 of the "Minister's Directive" for further details. Whereas article 22 of the organic budget law specifies who produces and when should be ready the calendar for public expenditure. Please see the third link for a detailed information (calendar) the budget process goes through. The information can be found on page 64 of the pdf (page 634 as per the document)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS-"Macroeconomic and fiscal framework for 2017-2019" http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi... ([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi... ([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_3).pdf))

Comments: Researcher: The PBS contains information beyond core elements such as, to mention a few: GDP deflator, exchange rate, rate of unemployment, etc. Please note: regarding the interest rates, the document shows the total amount of interests as well as a percentage of GDP. It is then followed by a narrative discussion. 1) The nominal GDP level (PBB in Albanian) can be found on Table 1 (p2) of the first link above. 2) inflation rate (inflacioni in Albanian) can be found on Table 1 (p2) of the first link above (second row). 3) real GDP growth (rritja reale e PBB in Albanian) can be found on Table 1 (p2) of the first link above (seventh row) 4) interest rates, information can be found on tables on pages 3 and 4 of the documents under the heading "1.2 Interesat"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: PBS-"Macroeconomic and fiscal framework for 2017-2019" http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_3).pdf))

Comments: Researcher: The document includes an estimate of total expenditures (as a nominal value as well as a percentage of GDP), tables on pages 3-4 of the first link above, under the heading "TOTALI I SHPENZIMEVE" respectively. Additionally, it contains a brief/general discussion of expenditure policies and priorities on the document on the second link above. Therefore answer (b) is chosen by researcher.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS-"Macroeconomic and fiscal framework for 2017-2019" http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_3).pdf))

Comments: Researcher: The document includes an estimate of total revenue (as a nominal value as well as a percentage of GDP). Additionally it contains a brief/general discussion of revenue policies and priorities (pp. 2-3 of the second link) of the narrative discussion. Some beyond core information includes tax and non-tax revenues as well as Value Added Tax, income tax. Therefore answer (a) is chosen by researcher.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS-"Macroeconomic and fiscal framework for 2017-2019" http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_3).pdf))

Comments: Researcher: The table on page three of the document (first link) contains all three estimates . - total net borrowing (domestic and external) - total debt (Borxhi Publik Total (Stok)) - interest payments 1.2 Also look at page 2, lines "Huamarje totale neto" - (net borrowing) and "Borxhi publik total" - (Total public debt) expressed as percentage of GDP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS-"Macroeconomic and fiscal framework for 2017-2019" http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_\(VKM_Nr_80_dt_3_2_2016\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Kuadri_Makroekonomik_e_Fiskal_per_Periodhen_2017_2019_(VKM_Nr_80_dt_3_2_2016).pdf)) http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...
([http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_\(3\)_3\).pdf](http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Kuadri_Makroekonomik_dhe_Fiskal/Relacioni_per_VKM_e_Kuadrit_2017-2019_05_1_2016_(3)_3).pdf))

Comments: Researcher: Please see page 3 of the document (first link) cited above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Enacted Budget presents expenditure estimates by all three expenditure classifications as follows: - administrative classification http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_5_shoqeruese_-_Shpenzimet_sipas_institucioneve_2017.xls) - functional classification http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_6_shoqeruese_-_Shpenzimet_sipas_funksioneve_te_Qeverise_2017.xls) - economic classification http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\)1.xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2)1.xls))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see "Tabela 5 shoqeruese - Shpenzimet sipas institucioneve" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_5_shoqeruese_-_Shpenzimet_sipas_institucioneve_2017.xls)
Comments: Researcher: The rest of the expenses which do not fall under any administrative unit, are reflected on the following excel sheet "Tabela 5 shoqeruese - Shpenzimet sipas institucioneve" at: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_5_shoqeruese_-_Shpenzimet_sipas_institucioneve_2017.xls) Both documents combined, comprise 100% of the government expenditure. Each program is assigned a five digit code number (column B).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tabela 4 shoqeruese - Treguesit fiskale http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\)1.xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2)1.xls))
Comments: Researcher: Please see the last column (in English) where revenue estimates by category such as tax and non-tax are easily identified. The same information can be found on Article 8 of the budget law (p.3) at: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\)1.xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2)1.xls))

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tabela 4 shoqeruese - Treguesit fiskale http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\)1.xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2)1.xls))

Comments: Researcher: All individual sources of revenue are presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Tabela 4 shoqeruese - Treguesit fiskale http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...
([http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_\(t-2_derit+2\)1.xls](http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/Tabela_4_-_Treguesit_fiskale_(t-2_derit+2)1.xls)) 2017 budget law: http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2017/ligj_nr_130_dt_15.12.2016_-_Buxheti_2017.docx)
Comments: Researcher: Please see the excel file "Tabela 4 shoqeruese - Treguesit fiskale". - the amount of net new borrowing required during the budget year can be seen under the heading "DEFIÇITI" as well as on Article 9 of the budget law. - the interest payments on the outstanding debt for the budget year can be seen under heading 2 "Interesat" There is no information however, on the the debt outstanding at the end of the budget year. Therefore answer "b" is chosen.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Buxheti i Qytetarit 2017 http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_i_...
(http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_i_qytetarit/Buxheti_i_Qytetarit_2017.pdf)

Comments: Researcher: Please note: The documents includes revenue total (p.9) as well as the estimate of deficit (p.10). However, it is not explicitly display total expenditure. It is only a matter of a simple mathematical calculation to work out the expenditure so the researcher assumes it is ample information. The macroeconomic forecast can be found on page 7 while the main policy initiatives can be found throughout the document. They are written in such a form where estimates of costs are shown along with the impact they will have on the citizens. Lastly, there is also included the contact information on the last page.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Citizens Budget is disseminated by being posted on the executive's official website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: While the executive has established mechanisms to engage the public throughout the budget process, e.g. engaging all the line ministries with the public and civil society, there is no evidence of such action. In other words, there are no reports or any other similar documents made public

by any means of communication.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The citizens budget is published only for one stage of the budget process. The EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Fiscal bulletin "Buletini Fiskal," http://www.financa.gov.al/files/userfiles/Thesari/Buletini_F...
(http://www.financa.gov.al/files/userfiles/Thesari/Buletini_Fiskal/2016/Buletini_06-2016.doc)

Comments: Researcher: Actual expenditure presented by; - Economic classification on page 10 - Functional classification on page 12 - Administrative unit classification on page 13 Additional information on expenditures presented by economic classification can be found at "Statistika Fiskale Mujore", <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raportedhe-statistika-fiskale-mujore/statistika-fiskale-mujore>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Buletini fiscal <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Expenditure data classified by program is not present in the In-Year Reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Buletini fiscal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics" <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Please see pages 9-13 of the Fiscal bulletin (first link). The expenditures are compared both with enacted levels and with the same period in the previous year. See also Monthly fiscal statistics (tabs 2, 4, 6).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Buletini fiscal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics" <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte->

dhe-statistika-fiskale-mujore/statistika-fiskale-mujore) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Please see table 1.2b on page 10 of the Fiscal bulletin. See also tab 2 of the Monthly fiscal statistics (excel book).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Buletini fiskal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics" <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Information in support of this answer can be found on the document Buletini fiskal "Fiscal bulletin" (first link above) on pages 9-10. The tables present essentially the same information but in different ways. The information can be also found on the document Statistika Fiskale Mujore: "Monthly fiscal statistics" (second link above). Please see second and third Tabs. and the document "Ekonomia dhe Buxheti" (third link above) on page 15 of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Buletini fiskal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...> (<http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics" <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raporte-dhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Please see Buletini fiskal "Fiscal bulletin". Special focus on tables on pages 9 and 11. The penultimate column (Table on page 10) shows the percentage of total revenues compared to the plan (enacted). Table on page 12 where the monthly data comparison (like for like) with the previous fiscal year (2015) Further information where the In-Year Reports compare actual year-to-date revenues the original estimate can be found on the monthly report Statistika Fiskale Mujore "Monthly fiscal statistics" (excel book, second tab) at:

http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...

(http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Raporte_dhe_Statistika_Fiskale_Mujore/Statistika_Fiskale_Mujore/2016/Treguesit_analitik_NENTOR_2016_paraprake1.xls) Likewise, the same document compares actual year-to-date revenues with the original estimate for the same period in the previous years (third tab of the excel sheet, "Monthly fiscal statistics" monthly report)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Buletini fiscal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...><http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics"<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raportedhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Please see Buletini fiscal "Fiscal bulletin" with special focus on: - the amount of net new borrowing so far during the year can be found on tables on page 21 - the central government's total debt burden at that point in the year can be found on tables on page 22 Please note that the tables on page 23 of the same document, contain information on interest payments regarding only the public external debt. However such information (interest payments) for both domestic and external debt, is shown on the table (page 9) under the heading 1.2 Interesat. The central government's total debt burden at that point in the year can also be found on the monthly report "Ekonomia dhe Buxheti" on Table-7, page 17; at http://www.financa.gov.al/files/userfiles/Programimi_Ekonomi...

(http://www.financa.gov.al/files/userfiles/Programimi_EkonomikoFiskal/Ekonomia_dhe_Buxheti/2016/Ekonomia_dhe_Buxheti_NENTOR_2016.pdf) Therefore the researcher has chosen option (a.)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** Buletini fiscal "Fiscal bulletin" <http://www.financa.gov.al/al/raportime/thesari/buletini-fisk...><http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal>) Statistika Fiskale Mujore: "Monthly fiscal statistics"<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/raportedhe-statistika-fiskale-mujore/statistika-fiskale-mujore>) Ekonomia dhe Buxheti: <http://www.financa.gov.al/al/raportime/programimi-ekonomiko-...> (<http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/ekonomia-dhe-buxheti>)

Comments: Researcher: Please see the first document "Fiscal bulletin" (link cited above) focusing on pages 21-28. There is information regarding debt composition as well as maturity profile. The external debt further details the debt instruments and the profile of the creditors. However none of the IYR documents contain information on interest rates. For this reason answer "c" is chosen.

Peer Reviewer**Opinion:** Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No such document is produced for the current Budget Year.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No such document is produced for the current Budget Year.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such document is produced for the current Budget Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_fa...

([http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_\(1\).docx](http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_(1).docx)) The document is a narrative discussion of the Factic Budget 2015. The information regarding the actual outcome for expenditures can be found on pages 14-15 starting at the paragraph "Shpenzimet e përgjithshme të buxhetit"

Comments: Researcher: There are some (but not all) estimates of the differences between the enacted levels and actual expenditures for the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Comments: Researcher: Please see "Relacioni i Buxhetit Faktik 2015" The information in support of this question is found on (pp. 10-14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Comments: Researcher: Please see "Relacioni i Buxhetit Faktik 2015" The information in support of this question is found on (pp. 10-14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_fa...

([http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_\(1\).docx](http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_(1).docx))

Comments: Researcher: Please see "Relacioni i Buxhetit Faktik 2015" The information in support of this question is found on (pp. 10-14) While the data is not presented on a table format, it presented through a narrative discussion instead.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: <http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Comments: Researcher: Strictly speaking, there are no estimates of the differences between the original estimates of government borrowing and debt for the fiscal year. The format of this report represents only actual estimates. Therefore the researcher has chosen option "d." However there is ample information on the points raised by this question such as: - the amount of net new borrowing required during the budget year, on page 2

(http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_fa...

([http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Ligj_nr.100_date_20.10.2016_-_Per_miratimin_e_Buxhetit_Faktik_te_Shtetit_per_vitin_2015_\(2\).pdf](http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Ligj_nr.100_date_20.10.2016_-_Per_miratimin_e_Buxhetit_Faktik_te_Shtetit_per_vitin_2015_(2).pdf))) - the interest payments on the outstanding debt for the budget year, on page

23 of the narrative discussion document, here: http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_fa...

([http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_\(1\).docx](http://www.financa.gov.al/files/userfiles/Buxheti/buxheti_faktik/Relacioni_i_Buxhetit_Faktik_2015_(1).docx)) - interest rates on the debt, on page 26 of the same narrative discussion document. - whether the debt is domestic or external, on page 17 of the same narrative discussion document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: <http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vi...> (<http://www.financa.gov.al/raportime/buxheti/buxheti-ne-vite/buxheti-faktik-ne-vite1482915269/buxheti-faktik-2015>)

Comments: Researcher: There are no estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year since the format of this documents does not compare such indicators.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No such estimates are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No such estimates are presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No such estimates are presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No such estimates are presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No such document is released for the 2015 BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670) Audit Report for the budget 2015;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2015) Information on Compliance Auditing; Part one-Chapter II page 41.

Information on Financial Auditing pages 194-200 of the report-heading "PËR PËRGATITJEN E LLOGARIVE VJETORE TË BUXHETIT TË SHTETIT DHE RAPORTIT VJETOR TË KONSOLIDUAR TË BUXHETIT TË SHTETIT" Information on Performance Auditing; Part Four pp 286-292

Comments: Researcher: For specific information on compliance auditing; please see subheadings 2.1 and 2.2 A conclusion regarding transparency and accountability can be found on pages 70-71 and 76-79 respectively (for headings above) All three type of audits are also regulated by law. A short description can be found on the SAI Organic Law; "LIGJ Nr.154/2014 Për Organizimin dhe Funksionimin e KLSH", articles 11, 12, 13 http://www.klsh.org.al/previewdoc.php?file_id=1622 (http://www.klsh.org.al/previewdoc.php?file_id=1622)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670) Audit Report for the budget 2015;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2015) Please see heading "2.2 MBI REALIZIMIN E SHPENZIMEVE TË BUXHETIT TË VITIT 2015" pp 72-76 Excel file form EB "Tabelat 6 shoqëruese - Treguesit fiskale 2015-2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne...

(http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2015/Tabelat_6_shoqeruese_-_Treguesit_fiskale_2015-2017.xls)

Comments: Researcher: In order to answer the question it is necessary to compare the expenditure levels from the 2015 Enacted Budget with the expenditures audited by SAI (table at the top of page 73 of the Audit Report). The expenditure estimates on both documents match 100%.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670) Audit Report for the budget 2015;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2015) Please see heading; Shpenzimet për fondet speciale pp 75-76 Excel file form EB "Tabelat 6 shoqëruese - Treguesit fiskale 2015-2017" http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/Buxheti_2015/Tabelat_6_shoqeruese_-_Treguesit_fiskale_2015-2017.xls)

Comments: Researcher: In order to answer the question it is necessary to compare the extra-budgetary funds from the 2015 Enacted Budget (5. Shpenzimet për fondet speciale, excel file cited above) with the extra-budgetary funds audited by SAI (table on pages 75-76 of AR) The expenditure estimates on both documents match 100%.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670) Audit Report for the budget 2015;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2015)

Comments: Researcher: While the Audit Report contains a summary (pp.1-29) it is deemed to be too long to be considered as an executive summary. Therefore answer "b" is chosen.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such reports are produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=2670 (http://www.klsh.org.al/previewdoc.php?file_id=2670) Audit Report for the budget 2015;(RAPORT PËR ZBATIMIN E BUXHETIT TË SHTETIT TË VITIT 2015) "ANEKSI NR. 1 pp 293-307"

Comments: Researcher: The SAI reports publicly on some audit recommendations. More specifically, only for those which are 1) not accepted and 2) not executed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Such institution does not exist in Albania

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Such institution does not exist. All the macroeconomic and/or fiscal forecasts are produced and published by the Ministry of Finance.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No such institution exists.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Since this structure is nonexistent, the researcher chooses option e). Choosing another option such as d), would imply that the IFI does exist but simply never takes part and testify in hearings of a committee of the legislature. Due to consistency considerations, however, IBP has selected response "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: Law No, 9936, date 26.6.2008 "On the Management of the Budget System in the Republic of Albania" Articles 23, 24, 25, 28 <http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhet...> (<http://shtetiweb.org/wp-content/uploads/2012/10/Ligji-buxhetit1.pdf>) The first link is for the Organic budget law (cited above). However this law has had some amendments in February 2016 which are cited in the following link below: <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr...> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>)

Comments: Researcher: Please see articles 23, 24, 25 on the second link (the budget change) cited on the sources box, pages 7-8. Article 23 and 24 refer to the first cycle of the budget. This is the part when the Minister of Finances, introduces and seeks the approval of the Council of Minister for the Macroeconomic Framework (which is the PBS) and only after the approval, the CoM forwards it to the parliament. At this point the minister of Finances may be called upon for explanations by the parliamentary commission. However, neither the legislature nor the legislative committee does not approve recommendations for the upcoming budget. Article 25, portrays the same procedure but for the Mid Term Budget Program (as well as article 28, page 15 on the first link above)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr...> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>) The link is for the Changes on the Organic Budget Law. Please see article 29 on page 10, of the law.

Comments: Researcher: It is stated on the law that the EBP is sent to the parliament by 20th of October. This is a new development compared to the previous law (before it changed) where it was stated that the EBP was to be sent to the parliament by 1st of November. Please note, the above comment is in regard to the law. The EBP has yet to be sent to the parliament (in practice)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=196 (http://arkiva.financa.gov.al/previewdoc.php?file_id=196) Law No.9936, datë 26.6.2008 On the Management of the Budget System in the Republic of Albania" Amended by Law Nr. 57/2016: <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr....> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>)

Comments: Researcher: Please see Article 30 of the Law cited above (second link). It is stated that the Parliament approves the Executive's Budget Proposal within 15th of December. This is in essence a ceiling, a date before which, the EBP must be approved by the parliament. This also means that the EBP (potentially) can be approved before December, but practically it has always been approved sometime during December. The last one was approved on 15 December 2016 (EB 2017) The following, is a link which shows when the 2017 Budget was approved. <http://top-channel.tv/lajme/artikull.php?id=343303> (<http://top-channel.tv/lajme/artikull.php?id=343303>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Parliament Regulation, Articles 80-84 (pages 36-37) depict the process of budget approval when the proposal (EBP) is sent to the parliament.

Comments: Researcher: See also article 30 of the Organic budget law (amended version) <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr....> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>) where it is described the level of detail of how the budget can be approved by the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <https://www.parlament.al/wp-content/uploads/2016/12/Komisioni-i-Ekonomis---dat---23.11.2016.pdf> <http://www.balkanweb.com/site/seanca-maratone-miratohet-ne-p...> (<http://www.balkanweb.com/site/seanca-maratone-miratohet-ne-parim-projektbuxheti-2017-opozita-largohet-nga-salla/>)

Comments: Researcher: The first link on the Sources box refers to minutes of the Finance Committee meeting discussing the EBP. One amendment example would be the debate regarding the excise duty of LPG(fuel). The EBP proposed the introduction of this duty at the amount of 13 ALL per liter. The This value was lowered to 8 ALL per liter when the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <https://www.parlament.al/wp-content/uploads/2016/01/raport-n...> (<https://www.parlament.al/wp-content/uploads/2016/01/raport-ne-parim-projektbuxheti-2016.pdf>) The link above is for the report published by the committee of Economy and Finance. "Committee on Economy and Finances, in it's capacity as the responsible committee, held 7 meetings, on 23 24, 25 and 27 November, as well as 2 December 2015, to examine and develop the principle draft law "On the Budget of 2015", proposed by the Council of Ministers."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.javanews.al/projektbuxheti-2016-vijon-diskutimi-n...> (<http://www.javanews.al/projektbuxheti-2016-vijon-diskutimi-ne-komisionet-parlamentare/>) <https://www.ata.gov.al/prbuxheti-2016-komisionet-parlamentar...> (<https://www.ata.gov.al/prbuxheti-2016-komisionet-parlamentare-vijojne-diskutimin-ne-parim/>) The links above illustrate that the EBP is discussed by legislative committees.

<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Please see also Article 80 (page 36) of the parliament regulation on how the permanent committees examine the budget proposal.

Comments: Researcher: Article 80 of the parliament regulation states that the permanent committees (after the budget discussion/examination) draft a report and then send it to the committee for the Economy and Finance. It is not mention whether it is made publicly available and furthermore there is no evidence for it being publicly available either. Hence, answer c) is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: While examinations have been made, there are no reports on the parliaments website for this matter. Answer chosen is "c"

Comments: Researcher: <http://www.gazeta-shqip.com/lajme/2016/09/06/komisioni-i-eko...> (<http://www.gazeta-shqip.com/lajme/2016/09/06/komisioni-i-ekonomise-ahmetaj-me-rishikimin-e-buxhetit-synojme-me-shume-investime-publike/>) <http://www.financa.gov.al/al/newsroom/fjalime/komisioni-i-ek...> (<http://www.financa.gov.al/al/newsroom/fjalime/komisioni-i-ekonomise-miratona-aktin-normativ-te-buxhetit-te-rishikuar-20161473233849&page=1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=196 (http://arkiva.financa.gov.al/previewdoc.php?file_id=196) Organic Budget Law No.9936, date 26.6.2008. Please see Articles 44, 45, 46 (pages 21-23) http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne... (http://www.financa.gov.al/files/userfiles/Buxheti/Buxheti_ne_vite/buxheti_2016/Ligji_147-2015_-_Per_buxhetin_e_vitit_2016.docx) (Enacted Budget 2016) Please see article 17

Comments: Researcher: 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 when they do not exceed 10% of the total amount of the approved programme. Article 17 of the annual budget law (EB 2016) states 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 the budget law is changed - Organic Budget Law, Article 45.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=196 (http://arkiva.financa.gov.al/previewdoc.php?file_id=196) Organic Budget Law no.9936, date 26.6.2008, Article 46 <https://www.parlament.al/wp-content/uploads/2015/10/kushtetu...> (<https://www.parlament.al/wp-content/uploads/2015/10/kushtetuta-perditesuar-1.pdf>) Constitution of Albania, Article 160 <https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Parliament Regulation, Article 85, page 38

Comments: Researcher: Any excess revenue (that is, amounts higher than originally anticipated), is considered to be a change of the annual budget law. Therefore the procedure for changes in the budget law applies, which requires the approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=196 (http://arkiva.financa.gov.al/previewdoc.php?file_id=196) Organic Budget Law no.9936, date 26.6.2008, Article 46 <https://www.parlament.al/wp-content/uploads/2015/10/kushtetu...> (<https://www.parlament.al/wp-content/uploads/2015/10/kushtetuta-perditesuar-1.pdf>) Constitution of Albania, Article 160 <https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Parliament Regulation, Article 85,

Comments: Researcher: Please see Article 46 of the Organic budget law (special focus on letter ç). In this instance (prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls) the Minister of Finances proposes the amendment (to the CoM) of the annual budget law , accompanied by the necessary explanations for this change. Once it is approved by the CoM, the next step follows with the approval of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Parliament regulation, Articles 18, 19, 102. <https://www.parlament.al/wp-content/uploads/2015/10/kushtetu...> (<https://www.parlament.al/wp-content/uploads/2015/10/kushtetuta-perditesuar-1.pdf>) Constitution of Albania, Article 164

Comments: Researcher: <https://www.parlament.al/wp-content/uploads/2016/07/Komision...> (<https://www.parlament.al/wp-content/uploads/2016/07/Komisioni-i-Ekonomis---dat---28-06-2016-2.pdf>) The above link is a record/transcript of the discussion regarding the Audit Report produced by SAI. The report links to a discussion that took place on 28th December 2016 for the Audit Report that was published on 27th October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=1622 (http://www.klsh.org.al/previewdoc.php?file_id=1622) This is the new law No 154/2014 on the Organization and Functioning of the SAI English version: https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwiwI2vo_TPAhUKWhQKHbjaCy0QFggeMAA&url=http%3A%2F%2Fwww.klsh.org.al%2Fpreviewdoc.php

Comments: Researcher: Please see Chapter 3, Article 19 (page 9) 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=1622 (http://www.klsh.org.al/previewdoc.php?file_id=1622) This is the new law No 154/2014 on the Organization and Functioning of the SAI English version: https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwiwI2vo_TPAhUKWhQKHbjaCy0QFggeMAA&url=http%3A%2F%2Fwww.klsh.org.al%2Fpreviewdoc.php

Comments: Researcher: Please see Chapter 3, Article 19 (page 9) 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. This chapter details also, other details (circumstances under which) the head of SAI can be removed but the final decision is made either by legislature or the judiciary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), and 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=1622 (http://www.klsh.org.al/previewdoc.php?file_id=1622) This is the law No 154/2014 on the Organization and Functioning of the SAI English version: https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwiwI2vo_TPAhUKWhQKHbjaCy0QFggeMAA&url=http%3A%2F%2Fwww.klsh.org.al%2Fpreviewdoc.php

Comments: Researcher: Please see Article 7. The draft budget shall be proposed by the SAI to the Economic and Financial Committee while the latter presents it for approval (after examining it) to the PARLIAMENT in accordance with the budget law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.klsh.org.al/previewdoc.php?file_id=1622 (http://www.klsh.org.al/previewdoc.php?file_id=1622) This is the law No 154/2014 on the Organization and Functioning of the SAI English version: <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&c...> (https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKewiwlJ2vo_TPAhUKWhQKHbjaCyOQFggeMAA&url=http%3A%2F%2Fwww.klsh.org.al%2Fpreviewdoc.php)

Comments: Researcher: Please see Chapter 2, more specifically Article 9 (page 5). Further info can be found on Articles 10, 11, 12, 13 and 14.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The SAI report is not subject to such reviews. It is only discussed at the parliament and parliamentary commission and then approved by the legislature.

Comments: Researcher: In order to answer this question I have reviewed the new Law which regulates SAI. There is no mentioning (change from the previous one) of such practices. I have also had the same discussion with an official from SAI during the last round of the survey. In short, there are no new developments on this issue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Usually, the head of the Supreme Audit Institution (SAI) takes part and testify in hearings mainly about the Audit Report on the state budget.

Comments: Researcher: There are other instances in which he may take part but these are very rare events. For instance, when the new Organic Law of SAI was being discussed or when a major problem surfaces after a particular audit. Within the last 12 months however, it has been once or twice. Beside the facts, reports, media etc, I have discussed this question with an MoF official since they are involved during this process (with their representatives) and this happens very rarely (as per selected answer)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such participation mechanisms are used by the government .

Comments: Researcher: The mechanisms do exist (or at the very least, do not prohibit), which allow interested parties to take part at and give their inputs but this is after the budget is formulated by the MoF and prior to the budget being tabled in parliament. So in essence, it is possible to make amendments before the EBP goes to the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The executive does not use public participation mechanisms during the budget formulation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget formulation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget implementation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The executive does not use public participation mechanisms during the budget implementation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

130:
During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget implementation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

131:
When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: http://arkiva.financa.gov.al/previewdoc.php?file_id=196 (http://arkiva.financa.gov.al/previewdoc.php?file_id=196) Organic Budget Law no.9936, date 26.6.2008, Amendments of the organic budget law at: <https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr...> (<https://www.parlament.al/wp-content/uploads/2016/06/ligj-nr.-57-dt.-2.6.2016.pdf>) Please see Article 29 (article 17 of the amending law, page 9-10) <http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/U...> ([http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/per_buxhetin_2016/Udhezimi_Nr_4_date_29_02_2016_-_Per_pergatitjen_e_Programit_Buxhetor_Afatmesem_2017-2019_\(2\).doc](http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/per_buxhetin_2016/Udhezimi_Nr_4_date_29_02_2016_-_Per_pergatitjen_e_Programit_Buxhetor_Afatmesem_2017-2019_(2).doc))

Comments: Researcher: Article 29 of the Organic budget law details all the steps along with the respective deadlines the budget formulation goes through. Further details are also found on the second link " A Minister's Directive" for the MTBP 2017-2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: While I have had confirmation from the interviews (with MoF officials) that such mechanism has been implemented for the current budget year, there is no evidence (publicly available) of it's implementation. Therefore answer d) is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <https://www.parlament.al/wp-content/uploads/sites/4/2015/11/...> (<https://www.parlament.al/wp-content/uploads/sites/4/2015/11/Rregullore-e-Kuvendit-e-perditesuar.pdf>) Parliament Regulation, Articles 35, 36 and 43(pages 17, 20)

Comments: Researcher: Article 35 states that Committee Meetings are public while article 36 specifies that public hearings can take place if a third of the committee asks it in writing. 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..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not use public participation mechanisms during its deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not use public participation mechanisms during its deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The SAI has not established mechanisms through which the public can provide suggestions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The SAI has not established mechanisms through which the public can provide suggestions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The SAI has not established mechanisms through which the public can contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Albania for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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