



# ■ WeBER Indicator Summary

AREA: PUBLIC FINANCE MANAGEMENT

## ALBANIA

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<b>PAR Area</b>	<b>PUBLIC FINANCE MANAGEMENT</b>	<b>Country</b>	<b>ALBANIA</b>
<b>SIGMA Principle</b>	<b>5. Transparent budget reporting and scrutiny are ensured</b>		

<b>WeBER Indicator</b>	<b>PFM_P5_I1: Transparency and accessibility of budgetary documents</b>
<b>Indicator approach</b>	<i>Elements of this indicator cover the key budgetary documents: annual budget, and budget execution reports – monthly, mid-year, and year-end. First three elements focus on ease of access of documents on official websites of responsible institutions. Remaining elements look into transparency and quality of data from these documents, in relation to citizen-friendliness, performance information and open data. For all elements of this indicator analysis of available budgetary information and documents from the website of ministries responsible for finances is performed, unless specified otherwise.</i>
<b>Summary of the findings</b>	<i>Enacted annual budgets are accessible online on the web page of the Ministry of Finance and Economy. However, accessibility-wise, the annual budgets are more than three clicks away. In-year, mid-year and year-end budget execution reports are also available online (See specific observations below). Nevertheless, the quality of reporting needs improvement, especially towards the format and comprehensiveness of budget classification information. Only the year-end report is supplemented with tabular data on expenditure as per the organisational, economic and functional classification. However, during the measurement period, some of the links with the tables were not working. The mid-year report and year-end report contains some nonfinancial performance information available for individual policies. The first citizen budget for Albania was published in 2016 and subsequent citizen budgets are published online for 2016-2018.</i>
<b>Specific observations</b>	<i>Annual budget documents for the current (2018) and previous fiscal year (2017) are taken into consideration.</i>

<b>Indicator score</b>	12 (out of 24 points) <sup>1</sup>
<b>Final indicator value</b>	2 (scale 0-5)
<b>Measurement period</b>	06 June – 12 June 2018

<sup>1</sup> Conversion of points: 0-4 points = 0; 5-8 points = 1; 9-12 points = 2; 13-16 points = 3; 17-20 points = 4; 21-24 points = 5.