

PAR Monitor report Albania  
**PUBLIC FINANCIAL  
MANAGEMENT**

2024/2025



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PAR Monitor report Albania  
Public Financial Management 2024/2025

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<sup>1</sup> A joint initiative of the European Union and the OECD.

## ABOUT WEBER 3.0

Building upon the achievements of its predecessors, the WeBER (2015 – 2018) and WeBER 2.0 (2019 – 2023) projects, the **Western Balkan Enablers for Reforming Public Administrations – WeBER 3.0** project is the third consecutive EU-funded grant of the largest civil society-led initiative for monitoring public administration reform (PAR) in the Western Balkans. Its implementation period is February 2023 – July 2026. Guided by the SIGMA/OECD Principles, the first two phases of the initiative laid the foundation for WeBER 3.0's ambition **to further empower civil society organisations (CSOs) to contribute to more transparent, open, accountable, citizen-centric and thus more EU-compliant administrations in the WB region.**

WeBER 3.0 continues to promote the crucial role of CSOs in PAR, while also advocating for broader citizen engagement in this process and inclusive reform measures which are user-tailored and thus lead to tangible improvements. By grounding actions in robust monitoring data and insights, WeBER 3.0 will empower civil society to more effectively influence the design and implementation of PAR. To foster collaborative policymaking and bridge the gap between aspirations and actionable solutions, the project will facilitate sustainable policy dialogue between governments and CSOs through the WeBER Platform and its National PAR Working Groups. Finally, through small grants for local CSOs, WeBER 3.0 bolsters local-level PAR engagement, amplifying the voices of citizens – the final beneficiaries of the public administrations' work.

WeBER 3.0 products and further information about them are available on the project's website at [www.par-monitor.org](http://www.par-monitor.org).

WeBER 3.0 is implemented by the Think for Europe Network (TEN), composed of six EU policy-oriented think tanks in the Western Balkans:



By partnering with the Centre for Public Administration Research (KDZ) from Vienna, WeBER 3.0 has ensured EU-level visibility.



## EXECUTIVE SUMMARY

The assessment of the transparency and openness of public financial management focuses on four critical aspects - 1) inclusiveness and transparency of the budget formulation process, 2) availability and comprehensiveness of budgetary documentation, 3) transparency and competitiveness of the public procurement system, and 4) openness and transparency of supreme audit institutions' work. The first aspect examines the extent to which the budget formulation process is inclusive and transparent, ensuring timely access to information, formal participation opportunities, and proactive involvement of citizens and other external stakeholders by the relevant institution. The second aspect focuses on transparency and quality of budgetary documentation across all stages of the budget cycle, assessing whether medium-term projections, policy impacts, and detailed expenditure data are present, while also examining the timeliness of publishing and budgetary documents' accessibility. When it comes to the public procurement system, emphasis is placed on examining whether the policy, legal and institutional framework promotes open and fair procedures, if those procedures are applied in practice and if the procurements are competitive and regularly reported on. Finally, the last aspect is devoted to assessing whether the supreme audit institutions engage in active communication and cooperation with external stakeholders and ensure regular and accessible publication of activity and audit reports, in user-friendly and open formats. Findings of this report reflect the period since the publication of the PAR Monitor 2021/2022, starting from the second half of 2022, and until the end of 2024.<sup>2</sup>

The findings of the 2024-2025 assessment of public financial management with the focus on four above critical aspects show different positive and also problematic gaps in this area. Participation and inclusiveness in budget formulation remain weak in practice. Albania's PFM strategy framework formally includes transparency and stakeholder engagement principles and foresees participatory processes. Yet consultations on key budget/planning documents remain limited by short timeframes and advance notice. Public perceptions<sup>3</sup> reinforce this with 69.8% of respondents disagreeing that they have an opportunity to influence how state-budget money is spent.

Budget documentation and execution reporting show strong technical coverage but still continuous gaps in usability.

Citizen budgets are published annually in simplified language. Year-end execution reports are comprehensive, timely, and compliant in presenting expenditure by administrative/economic/functional/program classifications,

<sup>2</sup> For 2022, only developments not captured by the PAR Monitor 2021/2022 are included.

<sup>3</sup> Public perception survey conducted 11-18 February 2025 using CATI+CAWI on a nationally representative sample of 1,026 adult residents of Albania (margin of error  $\pm 3.49\%$ ).

including performance indicator annexes. However, access to these reports remains difficult to handle (multi-menu navigation), and in-year reporting is incomplete on functional/sector grouping.

Importantly for transparency of results, year-end documentation does not identify the five largest capital investment projects nor provide project-specific explanations for deviations.

Open fiscal data is an area where performance is stronger, but perceived transparency remains low. Fiscal data are published in machine-readable formats and an open-data portal dataset covering central and local revenues/expenditures.

However, non-state experts highlight limited plain-language explanations, fragmented details, and uneven publication practices across line ministries/municipalities and public perceptions also indicate low confidence that authorities publish information on budget spending.

Procurement transparency is strong at the system/portal level, but weak at contracting-authority level. A National Public Procurement Strategy 2024-2030<sup>4</sup> is in force and defines concrete measures for transparency and competitiveness, including digital upgrades and expanded publication. The e-procurement portal is largely user-friendly and provides open data exports, central bodies (PPA/PPC) publish annual reports.

Yet key central-level contracting authorities do not systematically publish procurement plans and annual procurement reports, and recent concerns persist around increased use of exceptional/non-public procedures and limited oversight.

External audit transparency has improved in accessibility and connecting with stakeholders, but open data and citizen-friendly reporting remain the main gaps.

The SAI publishes audit reports accessibly (searchable PDFs, executive summaries, ≤3 clicks) and communicates through multiple channels including active social media. At the same time, there is no publication of audit information in open, machine-readable formats, and non-specialists still find many audit products highly technical. Follow-up attention by Parliament is also flagged as needing strengthening.

Looking ahead to the next cycle, reform should focus on priorities such as building meaningful and traceable public consultation in the budget process, improving the timeliness, clarity and usability of budget execution reporting especially on deviations and public investment, ensuring stronger procurement transparency by contracting authorities alongside tighter controls over the use of exceptions and reorienting external audit transparency towards citizen-friendly outputs and reusable open data.

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4 Decision no. 304, dated 22 May 2024, "On the approval of the national strategy for public procurement 2024-2030 and its implementation action plan 2024-2027", <https://qbz.gov.al/eli/ven-dim/2024/05/22/304/71f1dc00-5677-409d-a3a2-869041ab60db>

## LIST OF ABBREVIATIONS AND ACRONYMS

ADF	Albanian Development Fund
AKUK	National Agency for Water Supply and Sewerage
ALL	Albanian Lek
ALSAI	Albanian Supreme Audit Institution
APP	Public Procurement Agency
ARRSH	Albanian Road Authority
ASPA	Albanian School of Public Administration
CHU	Central Harmonisation Unit
CPO	Centralized Purchasing Operator
CPV	Common Procurement Vocabulary
CSO	Civil Society Organisation
CSV	Comma-separated values
DAPB	Department of Budget Analysis and Programming
DBM	Department of Budget Management
DCM	Decision of the Council of Ministers
ECHR	European Court of Human Rights
EU	European Union
GDB	General Directorate of Budget
IA	Internal Audit
JSON	JavaScript Object Notation
KI	Key informant
KPI	Key Performance Indicator
KPP	Public Procurement Commission
MoF	Ministry of Finance
MTBP	Medium-Term Budget Programme
NAIS	National Agency for Information Society
OBP	Centralized Purchasing Operator
PDF	Portable Document Format
PFM	Public Financial Management
PIFC	Public Internal Financial Control
PPA	Public Procurement Agency
PPC	Public Procurement Commission
PPL	Public Procurement Law
PPP	Public-Private Partnership
SAI	Supreme Audit Institution
SME	Small and Medium-sized Enterprises
SPAK	Special Anti-Corruption Structure
ToR	Terms of Reference
VAT	Value Added Tax
WeBER	The Monitoring and Evaluation of Public Administration Reform in the Western Balkans
XLSX	Microsoft Excel Open XML format

# I. WEBER PAR MONITOR: WHAT WE MONITOR AND HOW?

## I. WeBER PAR Monitor: What we monitor and how?

### I.1 WeBER's approach to monitoring PAR

The Public Administration Reform (PAR) Monitor methodology was developed in 2015-2016, as part of the first Western Balkans Enabling Project for Civil Society Monitoring of Public Administration Reform (WeBER) project. Since the onset, WeBER has adopted a markedly evidence-based approach in its endeavour to increase the relevance, participation and capacity of civil society organisations (CSOs) in the Western Balkans to advocate for and influence the design and implementation of PAR. The PAR Monitor methodology is a cornerstone WeBER product, enabling civil society monitoring of PAR based on evidence and analysis.

In line with WeBER's focus on the region's EU accession process, once the SIGMA Principles of Public Administration were revised in 2023, the WeBER PAR Monitor methodology was also redesigned in 2024, building on the Principles,<sup>5</sup> and on SIGMA Methodology,<sup>6</sup> and complementing the monitoring by SIGMA by providing additional observations focused on transparency, inclusiveness, openness or other aspects of state administrations' work depending on PAR area in question. This revision helps maintain the focus of WeBER's recommendations on EU-compliant reforms, thus guiding the governments in the region towards successful EU accession and future membership. The main changes in the revised PAR Monitor methodology are briefly listed below.<sup>7</sup>

### Table 1: Main changes in the PAR Monitor methodology

#### Structure

In order to align with the new SIGMA methodological approach, the following structural changes are introduced:

- Introduction of single indicator per PAR area, divided into sub-indicators, further consisting of several sub-indicator elements (i.e. specific criteria assessed), in order to streamline the approach and emphasise the focus on transparency, inclusiveness and openness in each PAR area.

5 OECD (2023), The Principles of Public Administration, OECD Publishing, Paris, <https://doi.org/10.1787/7f5ec453-en>.

6 Available at: <https://www.sigmaweb.org/en/publications/documents/2024/assessment-methodology-of-the-principles-of-public-administration.html>.

7 For detailed information on the scope and process of methodology revision please visit <https://www.par-monitor.org/par-monitor-methodology/>.

- Introduction of types of sub-indicator elements, ensuring that all following aspects of reform are covered:
  1. Strategy and Policy,
  2. Legislation,
  3. Institutional Setup,
  4. Practice in Implementation, and
  5. Outcomes and Impact.
- Introduction of a 100-point scale, for a more nuanced assessment of progress in each PAR area.

### Data sources

- Introduction of interviews with “key informants”, i.e. key non-state actors engaged and familiar with the processes. These interviews serve as a data source for the “Outcomes and Impact” elements instead of the formerly implemented survey of civil society organisations.
- More systematic use of public perception survey results as a data source for “Outcomes and Impact” elements and expanding the scope of the survey to complement the assessment in five PAR areas – all except “Strategy for PAR”.
- Removal of the survey of civil servants as a data source due to persistent issues with ensuring adequate response rates across the region’s administrations.

### PAR Monitor reporting

- Six national PAR Monitor reports, one per PAR area (36 in total for the entire PAR Monitor), in order to facilitate timely publication and advocacy for the monitoring results rather than publishing the results of 18 months of research at the end of the process.
- Six regional Western Balkan overview reports, one per PAR area (6 in total).

#### I.2 Why and how WeBER monitors the “Public Financial Management” area

The manner in which public resources are planned, allocated, spent, and reported on has a direct influence on the efficiency and integrity of public administration. Thus, transparent, accountable, and well-managed public finances reflect the government’s commitment to serving citizens’ needs and using resources responsibly. WeBER’s focus on participatory budget formulation and transparent budget execution, therefore, aims to assess how open and accountable the management of public finances is in practice. The monitoring focus extends to the accessibility and user-friendliness of budget documentation, as they

enable citizens and civil society to meaningfully participate and oversee the entire budget cycle. Additionally, WeBER looks into whether the legal and institutional framework for public procurement provides a sound ground for conducting transparent and competitive processes, and whether a transparent and competitive public procurement system exists practice. Finally, equally important aspect of external oversight of public finances is observed through the transparency of work of supreme audit institutions and their practice of proactive engagement of the public. Weaknesses in transparency, inclusiveness, or accountability mechanisms risk fostering inefficiency and corruption, while strong and open PFM systems strengthen public trust, fiscal responsibility, and the overall credibility of public administration reform.

Monitoring in the **Public Financial Management area** is based on six SIGMA Principles in this area:

**Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.**

**Principle 25: The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.**

**Principle 26: Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.**

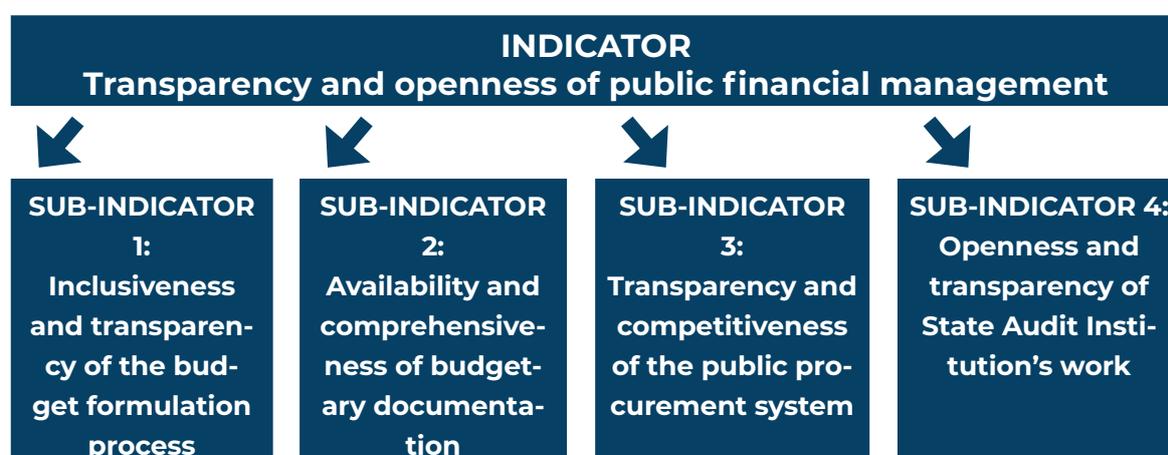
**Principle 28: Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.**

**Principle 29: Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.**

**Principle 31: All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.**

These Principles are assessed from the perspective of the availability and accessibility of all relevant information on the budget process, while also examining the extent to which open and competitive public procurement processes are present within the system. A focus on transparency and openness

seeks to determine the extent to which relevant authorities publish information which helps the interested public gain insight into crucial aspects of the system – budget formulation and execution, and the audit of the use of public resources.



The monitoring period for the Public Financial Management covers developments since the last PAR Monitor cycle, which lasted from January until November 2022. Thus, this report focuses primarily on 2023 and 2024, as well as the end-of-2022 developments not covered in the previous cycle. Although this report provides a comparison of findings with previous PAR Monitor editions, country scores are incomparable to the previous monitoring due to methodological changes.

The **first sub-indicator** focuses on the existence of policy and legal frameworks that provide for an inclusive and transparent budget formulation process and envisage citizen involvement, while also examining if external stakeholders are engaged in practice. For the assessment of outcomes and impact, researchers conduct three key informant interviews with non-state actors who possess significant expertise in the area and/or experience participating in the analysed processes and use the public perception survey findings.

**Table 2: Indicator elements under sub-indicator 1**

Indicator element: number and title	Type
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation

Indicator element: number and title	Type
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact
E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact

The **second sub-indicator** assesses the availability and comprehensiveness of budgetary documentation, while also looking into the accessibility of reports. Monitoring of strategy and policy and practice elements is performed by analysing strategic documents and official data publicly available on the websites of relevant institutions. Assessment of outcomes and impact is based on the findings obtained from three key informant interviews and the public perception survey.

**Table 3: Indicator elements under sub-indicator 2**

Indicator element: number and title	Type
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation
E 2.4 Citizen Budget is regularly published online	Practice in implementation
E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation

Indicator element: number and title	Type
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation
E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation
E 2.13 Budgetary data is published in open data format	Practice in implementation
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact

The **third sub-indicator** examines the openness and competitiveness of the public procurement system. Specifically, the assessment looks into the existence and public availability of procurement plans and reports, competitiveness and openness of procedures, and user-friendly characteristics of the public procurement portal.

Monitoring of strategy and policy, legislation and practice aspects is performed by combining various data sources to maximise reliability of results. It includes qualitative analysis of strategic documents, legal acts and official data that is publicly available or obtained from responsible institutions using FOI requests. The analysis of certain practice type elements under this sub-indicator is conducted on a sample of five contracting authorities with the highest contracted procurement values in the calendar year preceding the year of the monitoring. For the outcomes and impact assessment, researchers conduct three key informant interviews.

**Table 4: Indicator elements under the sub-indicator 3**

Indicator element: number and title	Type
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation
E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional set-up
E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation
E 3.8 Public procurement portal is user-friendly	Practice in implementation
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation
E 3.12 Public procurement processes are competitive	Practice in implementation
E 3.13 Public procurement data is available in open format(s)	Practice in implementation
E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact

Indicator element: number and title	Type
E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact

The **fourth sub-indicator** focuses on the regular communication and citizen-friendly presentation of supreme audit institutions' (SAI) activity and reports. Monitoring of this sub-indicator is based on the review of the strategic framework, regulations and SAI's website. For the assessment of outcomes and impact, researchers conduct key informant interviews.

**Table 5: Indicator elements under the sub-indicator 4**

Indicator element: number and title	Type
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact

## II. TRANSPARENCY AND OPENNESS OF PUBLIC FINANCIAL MANAGEMENT

This section presents the assessment results for Albania. Each sub-section presents the results for one sub-indicator (four in total), beginning with a brief overview of developments since the PAR Monitor 2021/2022. This is followed by a detailed assessment of the sub-indicator elements, starting with the policy, legislation and institutional framework, then moving to the practice in implementation, and ending with outcomes and impact. Each sub-indicator assessment concludes with the graph showing the awarded points.

The graph below displays the overall results for the Public Financial Management area in Albania, measured on a scale from 0 to 100 points.

Transparency and openness of public financial management (score 0-100)



### II.1 Inclusiveness and transparency of the budget formulation process

**Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.**

#### Awarded points per element in sub-indicator 1: Inclusiveness and transparency of the budget formulation process<sup>8</sup>

Indicator elements	Element type	Score
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy	1/1

<sup>8</sup> The first sub-indicator focuses on the following SIGMA sub-principle: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools.

Indicator elements	Element type	Score
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation	1/1
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation	0/2
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation	2/3.5
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact	0/3
E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact	0.5/2
<b>Total score for sub-indicator 1</b>		<b>4.5/12.5</b>

Since the previous WeBER monitoring cycle, Albania has adopted an updated PFM strategic framework that explicitly places transparency, stakeholder engagement, and participatory processes among its reform principles. However, consultation practice for key budget/planning documents remains limited in time and predictability (typically 15 days and sometimes shorter), with limited evidence of advance notification and weak perceived influence of citizens over budget allocation decisions.

Albania has adopted a Public Finance Management Strategy 2023- 2030 with an Action Plan 2023-2026 that commits to enhancing inclusiveness and transparency of the budget formulation stage.<sup>9</sup> The plan mandates the Directorate of Analysis and Budget Programming of the Ministry of Finance to upgrade public participation procedures in the Medium-Term Budget Program (2024)<sup>10</sup> and to institutionalize the publication of an overview of deviations between MTBP ceilings and those approved by Parliament (2024–2025).<sup>11</sup>

9 Public Finance Management Sectoral Strategy 2023-2030 and Action Plan 2023-2026, <https://qbz.gov.al/eli/vendim/2024/06/12/390/5554a02b-8387-43bb-a118-8a0ec01151ce>

10 Ibid., Measure 2.2.1(4)

11 Ibid., Measure 2.2.1(5)

Albania's legal framework mandates citizen participation in budget formulation.<sup>12</sup> The Ministry of Finance organizes hearings with each central government unit and the budget directorate conducts consultations with civil society during the programming stage. The Medium-Term Budget Program must include a summary of conclusions from these hearings and serves together with the program itself as the basis for the annual budget bill.<sup>13</sup> Ministry of Finance Instruction No. 7 "Standard procedures for preparing the MTBP", operationalizes this by requiring every first-level budget organization to hold consultations by 30 April, publish at least 15-day advance notices, and annex a co-signed report of proposals to the Medium-Term Budget Program.<sup>14</sup>

Although Albanian law and ministerial instructions require that civil society be consulted during the preparation of the Medium-Term Budget Program, no public evidence could be found that the Ministry of Finance provided the necessary information in advance of the latest budget cycle consultations. The Ministry's website contains budget annexes and minutes of meetings with civil society for the 2026-2028 MTBP, but these were published after consultations had already taken place.<sup>15</sup> Neither the Ministry's transparency portal nor the national e-Consultation portal displayed advance notices including the draft budget proposal, the duration of the consultation, and clear participation instructions at least 14 days in advance.<sup>16</sup>

In April 2025, as part of the Medium-Term Budget Program 2026-2028 cycle coordinated by the Ministry of Finance, several line ministries held consultations with external stakeholders.<sup>17</sup> The Ministry of Health and Social Protection engaged a broad group of social-policy organizations, including the "National Centre for Social Studies"<sup>18</sup>, "Together for Life"<sup>19</sup>, "Autism Speaks"<sup>20</sup>, "The National Association of the Blind of Albania"<sup>21</sup> and "The National Association of the Deaf"<sup>22</sup>. The Ministry of Justice brought together women's rights groups such as "The Counselling Line for Women and Girls"<sup>23</sup> and "The Women's Forum of Elbasan"<sup>24</sup>.

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12 Law No. 9936/2008 "On the management of the budgetary system", Article 25, <https://qbz.gov.al/pre-view/bd0b4271-0d84-4d62-b7b6-63ac9d7058d5/cons/20211022>

13 Ibid., Article 26(5)

14 Ministry of Finance Instruction No. 7 (28.02.2018, updated 18.10.2024), "Standard procedures for preparing the MTBP", Part 2(5), Annex 6, <https://financa.gov.al/udhezime-vjetore-te-planifikimit-buxhetor-afatmesem/>

15 <https://financa.gov.al/programi-buxhetor-afatmesem-2026-2028-faza-1/>

16 <https://konsultimipublik.gov.al/Konsultime/Institucioni/4>, <https://konsultimipublik.gov.al/PlanetVjetore/PlanetVjetore/4>, <https://konsultimipublik.gov.al/Konsultime/InstitucionReports/4>

17 Ministry of Finance, Medium-Term Budget Program 2026-2028, Annex 5, <https://financa.gov.al/programi-buxhetor-afatmesem-2026-2028-faza-1/>

18 <https://wbc-rti.archiv.zsi.at/object/organisation/8128.html>

19 <https://www.togetherforlife.org.al/en/>

20 <https://albanianchildren.org/en/home-2/>

21 <https://www.shvsh.org.al/>

22 <https://www.anad.al/>

23 <https://hotlinealbania.org/en/>

24 <https://kriik.al/home/en/women-forum-of-elbasan/>

The General Directorate of Prisons included the Prison Police Union, while additional professional input came from research and advocacy organizations. These records show active consulting with at least four stakeholder categories such as trade unions, professional/expert organizations, women’s-rights organizations, and organizations representing persons with disabilities and other marginalized groups. However, no public evidence was identified regarding engagement to business associations, academia, or the associations of local governments.

All three key informants<sup>25</sup> interviewed for this topic describe a formal, top-down Medium-Term Budget Program where key ceilings and budget choices are set inside government before consultation, so early participation is limited and feedback rarely changes allocations. One of these experts interviewed, with long local governance finance experience reports a recent decline in transparency, incomplete publication by ministries and municipalities, reliance on the “Local Finance Platform” as the only consistently updated source, and an inactive “Transparent Albania<sup>26</sup>” portal. They also note cases where professional input was ignored (e.g., Income Tax Law). Another expert, confirms the legal framework and portal create formal openness and notes some improvement in planning-stage disclosure, but consultations arrive late, focus on strategies rather than core budget choices, and show little evidence of influencing outcomes. A dedicated fiscal-risk statement is still absent even if some risks appear in execution reports. The third KI also describes the process as fragmented, top-down, and largely unchanged in recent years. They see civil-society feedback growing but not visibly reflected in decisions.

Public perceptions<sup>27</sup> of influence over state-budget spending are overwhelmingly negative. On the topic of opportunity to influence how money from the state budget funds is spent 69.8% disagree that they have such opportunity (of which 53.3% “strongly disagree”), while only 21.1% agree (of which 6.2% “strongly agree”) and 9.1% answered “don’t know/no opinion”. This result indicates a persistently weak sense of voice in budget formulation and allocation.

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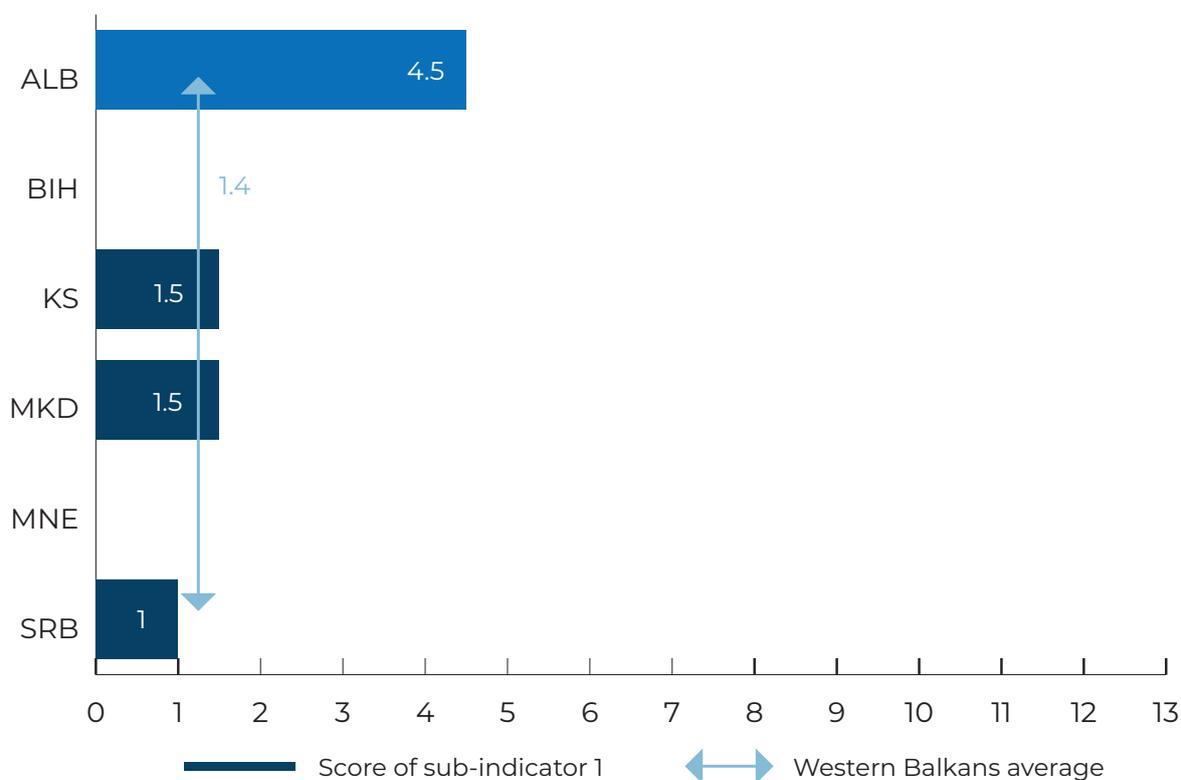
25 Key informant interviews with civil society representatives, and other non-state actors (from academic community, professional organisations, media associations, investigative journalism outlets, thematic experts etc.) are conducted to gain insight into perspectives and experiences of participants on public availability and coverage of basic statistic and reports on civil service policy implementation.

26 <https://transparentalbania.al/>

27 Public perception survey conducted 11-18 February 2025 using CATI+CAWI on a nationally representative sample of 1,026 adult residents of Albania (margin of error  $\pm 3.49\%$ ).

## How does Albania do in regional terms?

Sub-indicator 1: Inclusiveness and transparency of the budget formulation process (maximum score 12.5)



## II.2 Availability and comprehensiveness of budgetary documentation

**Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.**

**Principle 25: The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.**

**Principle 26: Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.**

## Awarded points per element in sub-indicator 2: Availability and comprehensiveness of budgetary documentation<sup>28</sup>

Indicator elements	Element type	Score
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy	1/1
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation	3/3
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation	2/2
E 2.4 Citizen Budget is regularly published online	Practice in implementation	2/2
E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	0/3
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3/3
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	2.5/3

28 The second sub-indicator focuses on the following SIGMA sub-principles: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools; The annual budget documentation is comprehensive and includes all public expenditures and revenues, fiscal risks, tax expenditures and multi-annual commitments; The budget is presented in administrative, economic, functional, and programmatic terms, and makes use of non-financial performance information. Expenditures related to policies such as green transition and gender equality are tracked to assess the impact of initiatives where there are relevant targets or goals; The ministry of finance monitors the execution of the budget throughout the financial year and regularly publishes budget execution information to enable effective decision-making and transparency; The government publishes its annual financial report no later than six months after the end of the financial year. The supreme audit institution audits the report, and the parliament discusses it before the next budget debate; The annual financial report of the government is comprehensive and based on an appropriate financial reporting framework, is in a format mirroring the format of the budget, explains variations from the budget figures, includes an analysis of state assets and liabilities, and contains non-financial performance information comparing results with performance targets; The government, in its annual financial report or a separate report, provides information on the significant economic, social and environmental impacts of its policies, procurements and operations; The government provides information on capital investment in its annual financial report or a separate report; A single ministry co-ordinates implementation of internal control, reviews progress and reports annually to the government on the development of internal control in the public sector.

Indicator elements	Element type	Score
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	1.5/3
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	4/4
E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation	2/2
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation	0/3
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation	2/2
E 2.13 Budgetary data is published in open data format	Practice in implementation	2/2
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact	0/3
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact	0.5/2
<b>Total score for sub-indicator 2</b>		<b>25.5/38</b>

Since the previous monitoring cycle where budget transparency scored at a moderate level and persistent accessibility gaps remained, 2024/2025 shows stronger medium-term orientation in budget laws and continued publication of citizen budgets and open fiscal datasets. At the same time, core execution reporting is still not consistently timely/user friendly (in year reporting delays and missing functional grouping), and the main budget execution documents remain hard to reach online and for investment spending, project level deviation explanations are still missing.

Albania's PFM Strategy 2023-2030<sup>29</sup> includes concrete, responsibility assigned steps to improve budget documentation. *Measure 2.2.1* requires clearer

<sup>29</sup> Public Finance Management Sectoral Strategy 2023–2030 and Action Plan 2023–2026, (<https://qbz.gov.al/eli/vendim/2024/06/12/390/5554a02b-8387-43bb-a118-8a0ec01151ce>)

Medium Term Budget Program (MTBP) documentation, including a regular overview of deviations between MTBP ceilings and the budget approved by parliament. *Measure 2.2.2* commits to enhancing budget documentation, especially performance information, with Directorate of Analysis and Budget Programming (DAPB) as lead and the Directorate of Budget Management (DBM) supporting. *Measure 2.5.1* introduces a Citizens' Budget Execution report, led by DBM with the MoF's General Directorate of Budget (GDB) and Treasury, with publication starting from 2025.

Albania's recent budget laws demonstrate a consistent medium-term orientation in the presentation of public finances. The 2024 Budget Law stipulates that the annexed *Table 4* must display total revenues and expenditures for the two preceding fiscal years and the three years ahead, thereby providing an aggregate fiscal outlook extending to 2026.<sup>30</sup> Also, it requires *Tables 1/1* and *1/2* to present detailed expenditure limits for each ministry and institution, broken down by program and distinguishing recurrent and capital spending, for the forward years 2025 and 2026.<sup>31</sup> The 2025 Budget Law follows the same structure where *Table 4* again projects revenues and expenditures for a five-year window (including 2026 and 2027), while *Tables 1/1* and *1/2* define program level ceilings for these forward years, ensuring continuity of the medium-term budgeting framework.<sup>32</sup>

The budget documentation for both 2024 and 2025 shows that Albania systematically presents the fiscal impact of its policies across all four priority areas defined by the methodology<sup>33</sup>. In the *Relation on the 2024 Budget*<sup>34</sup>, detailed sections outline measures to promote private-sector growth and SME competitiveness under the Business and Investment Development Strategy 2021-2027, as well as renewable-energy and digitalization initiatives within the energy, water, and communications sectors.<sup>35</sup> Human-capital policies are also costed, covering health services, education reforms, vocational training, and social-protection program.<sup>36</sup>

The document also discusses rule of law and justice sector reforms, free legal aid, anti-corruption investigations, and improved police response times.<sup>37</sup> The 2025 *Relation* part maintains this same structure, reporting progress and updated performance indicators in each area. Continued SME and investment support, concrete green and digital transition targets (renewable share, broadband

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30 Law no. 97/2023 "2024 Budget Law", Article 11(3), <https://qbz.gov.al/preview/58ac9fd3-a833-4ba2-868b-5268a6b4d2a3/cons/20250226>

31 Ibid., Article 11(2)

32 Law no. 115/2024 "2025 Budget Law", Article 11(2), (3), <https://qbz.gov.al/preview/8d836c2f-1a87-4843-8e53-49bdb5a400c7/cons/20250717>

33 1) Private Sector Development and Business Environment, 2) Green and Digital Transition, 3) Human Capital, 4) Fundamental Rights and Rule of Law.

34 Relation on 2024 Budget, <https://financa.gov.al/projektbuxheti-2024/>

35 Ibid., pp. 21-33

36 Ibid., pp. 24-30

37 Ibid., pp. 37-41

coverage, energy efficiency), expanded education and social program, and measurable outcomes in justice and public order.<sup>38</sup>

The Ministry of Finance publishes accessible budget summaries for citizens on its official website each year. The *Citizen's Budget 2024*<sup>39</sup> and *Citizen's Budget 2025*<sup>40</sup> both provide simplified explanations of the approved budget, outlining key revenue sources, expenditure priorities, and major policy measures in non-technical language. Each document is formally issued by the Ministry of Finance and made publicly available on their website.<sup>41</sup>

The Ministry of Finance also publishes in year budget execution materials under its "Raporte Monitorimi" section<sup>42</sup>, but the reporting cycle does not meet methodological requirement for timely delivery or ease of access<sup>43</sup>. The summary report for the first four-month period of 2025<sup>44</sup> was created on 10 July 2025 about six weeks after the methodological requirement, along with other supplementary reports from line ministries.

Moreover, the execution materials and reports are reachable only after five navigation steps from the homepage<sup>45</sup> exceeding the three-click accessibility threshold.

A consolidated mid-year execution report is published each year.<sup>46</sup> The reports for 2024 and 2025 are dated 30 June on their covers, which is within three months of the mid-year period. The reports are reachable within three clicks from the MoF website.<sup>47</sup>

Other reports which are regularly produced of MoF are the in-year and mid-year budget execution reports that present expenditure data in multiple dimensions, though not all classifications are yet fully present in the in-year documentation. The in-year monitoring report for the first four-month period of 2025, published as a consolidated Excel summary, includes clear administrative and economic classifications.<sup>48</sup> Each budget institution is listed with program codes and names, accompanied by data on current and capital expenditure

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38 Relation on 2025 Budget, pp. 22-42, <https://financa.gov.al/projektbuxheti-2025/>

39 Citizen Budget 2024, chrome-extension://efaidnbmnnnibpcajpcgiclfindmkaj/<https://arkiva.financa.gov.al/wp-content/uploads/2023/11/Buxheti-p%C3%ABr-Qytetar%C3%ABt-Ministria-e-Financave-dhe-Ekonomis%C3%AB.pdf>

40 Citizen Budget 2025, chrome-extension://efaidnbmnnnibpcajpcgiclfindmkaj/<https://financa.gov.al/wp-content/uploads/2024/11/Buxheti-per-Qytetaret-Ministria-e-Financave-2025.pdf>

41 <https://financa.gov.al/buxheti-per-qytetaret/>

42 <https://financa.gov.al/buxheti-per-qytetaret/>

43 Criteria definition:

- Timely: if reports are published within four weeks of the month/quarter end.

- Easily accessible: if reports can be found not more than three clicks away from the homepage of the responsible institution's website.

44 Titled in Albanian as "Përmbledhëse e monitorimit për 4 Mujorin e I 2025"

45 Clicking path from the main website: Raportime & Statistika - Buxheti - Raporte Monitorimi - Viti 2025 - 4 Mujori I 2025 - Përmbledhëse e Monitorimit për 4 Mujorin e I 2025 and other reports

46 Midyear execution report 2024 & 2025, <https://financa.gov.al/raporti-i-mesvitet/>

47 Clicking path from the main website: Raportime & Statistika - Buxheti - Raporti i Mesvitet

48 Summary report for monitoring for the first quarter of 2025, <https://financa.gov.al/4-mujori-i-2025/>

plans, revisions, and actual execution. However, the same report does not contain a functional or sectoral grouping of expenditures across government such as total health, education, or defense spending.

In contrast, the Mid-Year Budget Execution Report for 2025<sup>49</sup> presents a thorough structure that meets all three methodological requirements<sup>50</sup>. It contains detailed administrative data through tables showing actual spending by each line ministry<sup>51</sup>, economic data through consolidated fiscal indicators and breakdowns by expenditure type (wages, goods and services, capital, transfers, interest payments)<sup>52</sup>, and a fully developed functional classification.<sup>53</sup> The report is presented in sectoral tables that cover the main public functions, including health and social protection, education, agriculture, infrastructure and energy, tourism and environment, justice, defense, public order and safety, economy, and foreign affairs. Each sector table reports both planned and executed amounts, as well as performance ratios, offering a complete overview of expenditure by purpose.<sup>54</sup>

Another comprehensive published report is the year-end budget execution report that consolidate fiscal, macroeconomic, and performance information for the entire general government. The reports for 2023<sup>55</sup> and 2024<sup>56</sup> cover detailed analyses of revenue performance, expenditure by economic and functional category, local-government finances, public debt management, and fiscal risks. Each report is dated May of the following year, thus meeting the time requirement of publication within six months after the close of the fiscal year. However, access to these documents on the Ministry's website requires navigation through approximately five in sequence sub-menus, exceeding the three-click accessibility threshold set by the methodology.<sup>57</sup>

Both the 2023<sup>58</sup> and 2024<sup>59</sup> year-end reports published under the Ministry of Finance's "*Buxheti Faktik ndër vite*" series contain comprehensive quantitative data and annexes that together cover all four required dimensions: administrative, economic, functional, and program classification. For the administrative

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49 Midyear execution report 2024 & 2025, <https://financa.gov.al/raporti-i-mesvitet/>

50 1. The reports contain data on administrative expenditures, 2. The report contain data on economic expenditure, 3. The reports contain data on functional expenditures

51 Ibid., Table 38, p.62

52 Ibid., Tables 6-9, pp. 17-29

53 Ibid., Tables 39-50, pp. 63-78

54 Ibid.

55 Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2023, <https://financa.gov.al/buxheti-faktik-2023/>

56 Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2024, <https://financa.gov.al/buxheti-faktik-2024/>

57 Clicking path from the main website: Raportime & Statistika - Buxheti - Raporte Faktik ndër vite - Buxheti Faktik 2023 or 2024 - The report

58 Ministry of Finance, Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2023, <https://financa.gov.al/buxheti-faktik-2023/>

59 Ministry of Finance, Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2024, <https://financa.gov.al/buxheti-faktik-2024/>

dimension, each report provides a complete tabular presentation of spending by ministry and central institution. *Tables 25-29* in the 2023 report<sup>60</sup> and *Tables 27-39* in the 2024 report<sup>61</sup> show, for every line ministry, the initial and revised plans as well as the actual outturns for both current and capital expenditure. Under the economic classification, *Sections 4.1* of both reports disaggregate total expenditure by the economic nature of spending personnel, interest payments, operations and maintenance, subsidies, transfers to social and health insurance funds, and capital investment.<sup>62</sup> The accompanying charts illustrate the relative shares and year-to-year movements of current versus capital spending and other key items, thereby providing a clear picture of resource use by type of transaction.

The functional dimension is also fully met as required by the assessment methodology. *Sections 4.2* of the reports include *Table 10 (2023)* and *Table 11 (2024)*, each titled “Expenditure by Function.” These tables display consolidated totals by major functions consistent with the standard for social protection, health, education, economic affairs, housing and community amenities, general public services, public order and safety, and defense. The analysis notes, for instance, that social protection consistently accounts for around one-third of total public expenditure, followed by education and health with roughly one-tenth each, showing the policy orientation of government spending.<sup>63</sup>

Finally, the program classification is also well developed. Both reports contain an annex titled “*Key Performance Indicators by Line Ministries*,” which links budget resources to specific programs and objectives. The 2023 report lists 130

60 Table 25, p. 65 “Budget realization 2023 in selected central institutions (000 ALL)”, followed by per ministry tables with plan vs. revised plan vs. results (e.g. Budget realization 2023 for the Ministry of Health and Social Protection” Table 26, pp. 66-67; Ministry of Education, Table 27, pp. 68-69; Ministry of Agriculture, Table 28, p. 69; Ministry of Infrastructure and Energy, Table 29, p. 72, etc.

61 Table 27, p.61, “Budget realization 2024 for ministries and central institutions (000 ALL)” and the series of per ministry tables that follow (Tables 28–39: Health and Social Protection, Education and Sports, Agriculture and Rural Development, Infrastructure and Energy, Tourism and Environment, Justice, Justice-system institutions, Finance, Defense, Economy/Culture/Innovation, Interior).

62 For the 2023 report: Section “Expenditures by economic nature” (4.1, pp. 27-32) presents amounts by economic categories and their dynamics. Examples cited:  
 – Personnel expenditures ≈ 100.5 bn ALL (18.4% of current spending) and up 18.6% vs. 2022.  
 – Interest expenditures 47.6 bn ALL, up 20.1% vs. 2022.  
 – Operations & maintenance ≈ 70.5 bn ALL;  
 – Subsidies ≈ 1.9 bn ALL;  
 – Social funds (Social Security, Health Insurance, Compensation of Former Owners) ≈ 226.8 bn ALL in total;  
 – Unemployment benefits 858 m ALL; Economic aid & disability 25.7 bn ALL.  
 Graphs 24 to 35 in this section visualize the same economic split.

For the 2024 report: Section 4.1, pp. 25-30, “Expenditures by economic nature.” The report quantifies current vs capital expenses and major economic items (personnel, interest, operations & maintenance, subsidies, social and health insurance funds), with accompanying figures and charts (Graphs 24-35).

63 For the 2023 report: Section 4.2 “Expenditures by functional classification” of the document which contains:  
 Table 10, p.33, “Expenditure by function (million ALL)” and text noting shares (e.g., Social Protection ≈ 31%, Health and Education ≈ 10% each, Economic affairs ≈ 13%, Housing ≈ 8%, General public services ≈ 16%).  
 For the 2024 report: Section 4.2, p.31, “Expenditures by functional classification,” Table 11 “Expenditure by function (million ALL).” The table aggregates government wide spending by functions such as Social Protection (~31% of total), Health, Education, Economic affairs, Housing, General public services, etc.

programs<sup>64</sup>, and the 2024 report lists 131<sup>65</sup>, each accompanied by program codes, planned and actual expenditure, and relevant performance indicators. The annexes cover all line ministries such as Health and Social Protection, Education and Sports, Infrastructure and Energy, Agriculture and Rural Development, Justice, and Defense, providing a clear connection between financial inputs and policy outputs. These annual budget execution documentations provide clear, measurable information on the outcomes and policy impacts of budget implementation across all four priority areas identified in the PFM framework.<sup>66</sup> Both the 2023 and 2024 year-end reports show a structured approach that links financial execution to sectoral performance indicators and quantitative results.

In the field of private-sector development and the business environment, the 2023 report recorded robust growth in corporate and personal income tax receipts corporate income tax increased by over 35 percent year-on-year supported by reforms that simplified depreciation rules, extended loss carry-forward periods, and exempted small family businesses from personal income tax until 2029.<sup>67</sup> The 2024 report confirmed continued progress, citing a 29% rise in domestic VAT collections and a 4% increase in registered VAT taxpayers, reflecting the impact of compliance and formalization measures under the Medium-Term Revenue Strategy.<sup>68</sup> Concerning the green and digital transition, both reports document consistent efficiency gains in the energy sector. In 2023, electricity production increased to 8.8 TWh, while distribution losses declined to about 18.9 percent and collection rates reached 99%.<sup>69</sup>

The 2024 report further confirmed network-loss reduction and stable cash-collection performance, demonstrating continued improvement in the financial and technical sustainability of state-owned energy utilities.<sup>70</sup>

The human capital dimension is reflected in both years' reports. In 2023,

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64 Annex 3 "Key performance indicators by line ministries" states that 130 budget programs were financed in 2023 and reports program-level products and performance (pp. 65–83). Each line-ministry table gives program names and numeric plan/ revised/ outturn by current and capital for every program (e.g., Health: "Primary Health Care Services," "Secondary Health Care Services," "Public Health Services," "Social Care," with amounts; or Education: "Basic Education," "Upper-Secondary," "Higher Education," etc.).

65 Annex 3, Table 26, pp.60-61 "Key performance indicators by line ministries." The report states the 2024 budget financed 131 programs and then lists per ministry program tables with program names/codes and numeric plan – revised -results, split into current and capital (e.g., for Health: Primary Care, Secondary Care, Public Health, Social Care; for Education: Basic, Upper-secondary, Higher education; etc.). Tables 28–39 per ministry.

66 See reference no.24

67 Ministry of Finance, Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2023, Chapter 3 "Fiscal policy & revenues", Table 8 "Tax & customs revenues (ALL m)", Subsection "Corporate income tax", p.19, <https://financa.gov.al/buxheti-faktik-2023/>

68 Ministry of Finance, Report on the Implementation of the Annual Budget and the Macroeconomic and Fiscal Situation 2024, Chapter 3 "Fiscal policy and revenue performance", Table 9 "Main revenue indicators (ALL bn)", p.17, Table 10 "Tax and customs revenues (ALL m)", p.21, <https://financa.gov.al/buxheti-faktik-2024/>

69 Chapter 7.1 "Energy sector", Graphs on OSHEE collections & losses, p.47

70 Chapter 7.1 "State-owned enterprises", Energy sector, Graph 45 "OSHEE collections", Graph 46 "Network loss rate", p.45

the Government executed comprehensive social assistance and pension support programs, distributing over 25 billion ALL in economic-aid and disability benefits and additional one-off pension bonuses to more than 200 thousand beneficiaries.<sup>71</sup> The 2024 report details further social-policy expansion with full indexation of pensions, a year-end pension bonus worth 9.9 billion ALL, and a special 2.2 billion ALL fund that provided 15 000 ALL transfers to 144 000 vulnerable citizens.<sup>72</sup>

The fundamental rights and rule of law area is covered through reporting on compliance with judicial and constitutional decisions. The 2023 report lists payments of European Court of Human Rights awards and domestic court judgments under specific government decisions, showing that Albania uses budget funds to fulfil legal obligations and remedy rights violations.<sup>73</sup> The 2024 report continues this practice, highlighting execution of Constitutional Court ruling on magistrates' pay adjustments and publication of detailed tables of ECHR awards.<sup>74</sup> Overall, Albania's year-end reports not only track expenditure but also describe measured outcomes for each priority policy area. But the 2023 and 2024 year-end budget documentations do not identify the five largest capital investment projects nor present their individual physical implementation or project-specific explanations for deviations from the original allocation.

The Ministry of Finance's Central Harmonization Unit consistently publishes consolidated annual reports on internal financial control and internal audit covering all general-government units. The reports for 2023<sup>75</sup> and 2024<sup>76</sup> were both released within the statutory end-May deadline set by the Law on "Financial Management and Control"<sup>77</sup> and are accessible on the Ministry's website within three clicks from the homepage.<sup>78</sup>

The Ministry of Finance also publishes of budgetary data in open, machine-readable formats. Monthly "*Analytical Fiscal Indicators*" published under the "Macroeconomic Statistics" section of the Ministry's website provide consolidated-budget revenue and expenditure data in Excel files, updated

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- 71 Chapter 4.1 "Expenditure by economic nature", Chapter 4.5, Graphs 33-35; "Reserves & Contingencies"
- 72 Chapter 4.1 "Expenditure by economic nature", Chapter 4.5 "Reserves & Contingencies ,Graph 33 "Social & health insurance spending (ALL bn)", p.29
- 73 Chapter 7.4 "Contingent liabilities", Table 22 "ECHR awards (EUR)", p.57
- 74 In 2024 the Contingency Fund financed ALL 520 m to execute the Constitutional Court decision no. 35/22.11.2022 on magistrates' salary adjustments (rule-of-law compliance). The report also details payments/execution of ECHR judgments (see Table 24), evidencing budgetary implementation of rights-protection obligations, Chapter 4.4-4.5 "Reserves and Contingencies, Contingency fund for magistrates' pay", Chapter 7.4 "Contingent liabilities - ECHR/Arbitration", Table 24 "ECHR awards (EUR), p.54
- 75 Report on the Functioning of the Public Internal Financial Control System for 2023, <https://financa.gov.al/drejtorse-se-menaxhimit-financiar-kontrollit-dhe-kontabilitetit/>
- 76 Report on the Functioning of the Public Internal Financial Control System for 2024, <https://financa.gov.al/drejtorse-se-menaxhimit-financiar-kontrollit-dhe-kontabilitetit/>
- 77 Law no. 10296, dated 8 July 2010 "On financial management and control" (updated), Article 18(2), <https://qbz.gov.al/preview/31b024a3-7973-4283-8499-cbfc69a3a74/cons/20230327>
- 78 Clicking path from the main website: Raporte dhe Statistike - kontrolli Financiar Publik- HARMONIZIMI I MENAXHIMIT FINANCIAR DHE KONTROLLIT

throughout 2024-2025.<sup>79</sup> In parallel, the national open-data portal contains the dataset “Data on public, central, and local revenues and expenditures,” offering central and local government fiscal data in downloadable CSV/XLSX/JSON formats.<sup>80</sup>

The non-state experts interviewed for this section were of the opinion that the headline budget documents are online and findable at MoF and in the Official Gazette, publication is uneven across line ministries and municipalities, and many municipalities post only the current budget or nothing. Comprehensiveness and usability remain weak for non-experts. The format has the key tables but little plain language and no clear way to trace a programme from plan to results. Key informants suggest short sector summaries, a glossary, and a one-page “*what changed and why*”. Key gaps that they identified include clearer multi-year financing breakdowns (budget support and project loans by creditor, with explicit EU Growth Plan labels), concise impact assessments of major measures, and the absence of consolidated whole of government financial statements. One key informant adds that budget change Normative Acts lack accompanying documentation, are not pre-published and appear late in the Official Gazette. They also flag opaque “Reconstruction Fund” reporting, Reserve Fund use beyond criteria, and PPP allocations shown beyond contract terms without explanation. Overall, the documents are used for analysis, but consolidation is limited and key details are fragmented.

Public perception survey<sup>81</sup> results indicate a generally low level of confidence among citizens that state authorities publish information on how state budget funds are spent. Only about 30% of respondents<sup>82</sup> believe such information is made publicly available, while a majority either disagree (13.8%) or strongly disagree (41.2%), reflecting extensive scepticism regarding fiscal transparency. Another 14.7% of respondents expressed no opinion, suggesting limited awareness or engagement with available budget reporting channels. Overall, the findings show that the perception of government openness on budget execution remains weak, indicating the need for clearer, more accessible, and proactive communication of spending information to the public.

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79 <https://financa.gov.al/treguesit-analitik-fiskal/>

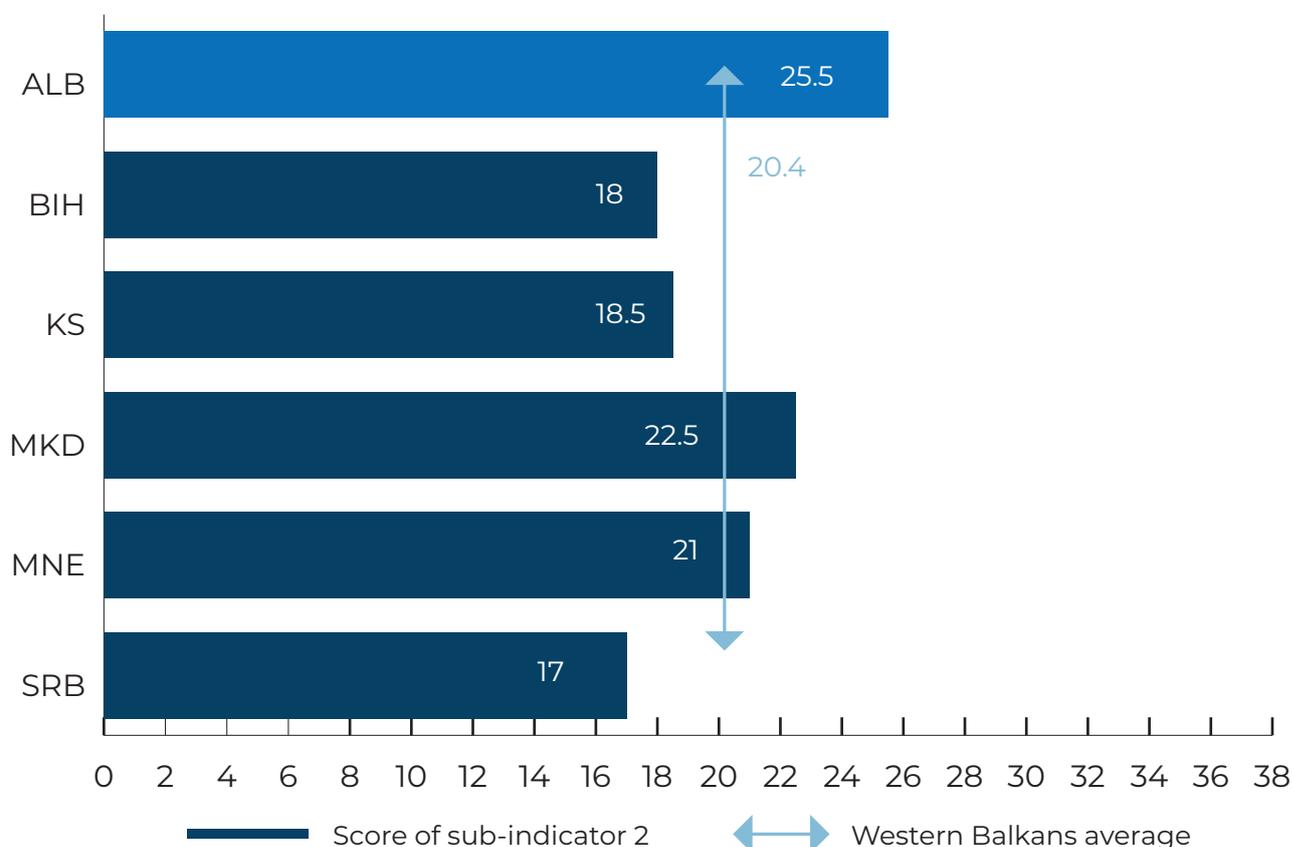
80 [https://opendata.gov.al/datasets-list/te\\_dhena\\_mbi\\_te\\_ardhurat\\_dhe\\_shpenzimet\\_publike,\\_qendrore\\_dhe\\_vendore](https://opendata.gov.al/datasets-list/te_dhena_mbi_te_ardhurat_dhe_shpenzimet_publike,_qendrore_dhe_vendore)

81 Public perception survey conducted 11-18 February 2025 using CATI+CAWI on a nationally representative sample of 1,026 adult residents of Albania (margin of error  $\pm 3.49\%$ ).

82 24.1% “agree” and 6.3% “strongly agree”

## How does Albania do in regional terms?

Sub-indicator 2: Availability and comprehensiveness of budgetary documentation (maximum score 38)



### II.3 Transparency and competitiveness of the public procurement system

**Principle 28: Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.**

**Principle 29: Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.**

### Awarded points per element in sub-indicator 3: Transparency and competitiveness of the public procurement system<sup>83</sup>

Indicator elements	Element type	Score
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy	1/1
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation	1/1
E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation	0/1.5
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional set-up	2/2
E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation	2/2
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation	1/1.5
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation	2.5/2.5

83 The third sub-indicator focuses on the following SIGMA sub-principles: The public administration has clear and comprehensive policies in place for the longer-term development of the public procurement system, including PPPs and concessions; Public procurement legislation, including public-private partnerships (PPPs) and concessions, reflects internationally recognised principles, such as value for money, free competition, transparency, non-discrimination, equal treatment, mutual recognition and proportionality; A body with a clear political and legal mandate at central level is entrusted with a policy-making function to steer and manage public procurement reform. The key functions and responsibilities to implement the public procurement system are clearly distributed among central procurement institutions, which have the necessary authority and resources; A central procurement body monitors, oversees and evaluates the procurement system and identifies possible improvements. It provides public access to consolidated data on public procurement operations (including both contract award and performance); Contracting authorities widely use e-procurement, which covers all stages of the procurement process; The public procurement market is competitive and attracts interest of domestic and international economic operators, especially small and medium-sized enterprises; Contracting authorities develop annual or multi-annual procurement plans, aligned with budget planning, and publish them on time. A thorough needs analysis and market research guide the preparation of individual procurement, including definition of desired outcomes; Competitive procedures are standard procurement methods, and contracting authorities use other procedures only in duly justified exceptional circumstances.

Indicator elements	Element type	Score
E 3.8 Public procurement portal is user-friendly	Practice in implementation	2.5/3
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation	0/3
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation	0/3
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation	2/2
E 3.12 Public procurement processes are competitive	Practice in implementation	1/2
E 3.13 Public procurement data is available in open format(s)	Practice in implementation	1/2
E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact	1.5/3
E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact	1.5/3
<b>Total score for sub-indicator 3</b>		<b>19/32.5</b>

As in 2021/2022 assessment cycle where Albania performed relatively strongly overall but scored zero on contracting authorities' publication of procurement plans, the assessment report for the 2024/2025 cycle confirms again that central procurement bodies provide solid portals, open procedure prevalence, and extensive datasets, while transparency at contracting authority level remains the key weakness. This gap is amplified by concerns about increased use of exceptional/nonpublic procurement and weak substantive oversight of exceptions.

Albania has a formally adopted National Public Procurement Strategy 2024-2030 with an accompanying Action Plan 2024-2027, approved by Council of Ministers Decision No. 304 of 22 May 2024.<sup>84</sup> The strategy sets objectives to strengthen both transparency and competitiveness of the public procurement

<sup>84</sup> Council of Ministers Decision no. 304, dated 22 May 2024, "On the approval of the national strategy for public procurement 2024-2030 and its implementation action plan 2024-2027", <https://qbz.gov.al/eli/vendim/2024/05/22/304/71f1dc00-5677-409d-a3a2-869041ab60db>

system through concrete, time-limited measures with defined institutional responsibilities.

For the transparency component, the Action Plan provides for the drafting and approval of new legal and sub-legal acts to expand data publication and integrate artificial-intelligence and robotic processes into procurement oversight, led by the Public Procurement Agency (PPA) in cooperation with the National Agency for Information Society (NAIS).<sup>85</sup> The same section mandates the technical upgrade of the electronic procurement platform, ensuring interoperability with other state systems and introducing an electronic catalogue to simplify market access. Another measure<sup>86</sup> foresees the interconnection of the electronic complaints system with e-procurement and the automation of decision-making within the Public Procurement Commission (PPC), while other different activities<sup>87</sup> require the publication of all PPA decisions and administrative measures and the monitoring of contract execution through a digital contract-management module. Each of these measures/ actions lists responsible and supporting institutions, including PPA, NAIS, PPC, and the Ministry of Finance, with yearly deadlines from 2024 to 2027.

Competitiveness objectives are also included in the Strategy. The plan mandates specialised training and improved efficiency of procedures through cooperation between the CPB, PPA, and the Albanian School of Public Administration (ASPA).<sup>88</sup> The accompanying Indicator Passport specifies measurable competitiveness objectives by requiring an increase in the average number of bids per tender and a reduction in negotiated procedures without prior notice, using data from the e-procurement system monitored by the PPA.<sup>89</sup>

In Albania public procurement legislation establishes transparency and competition as fundamental legal principles. The Law on Public Procurement, indicates that the purpose of the legal framework is “to promote competition among economic operators”<sup>90</sup> and “to ensure integrity, public trust and transparency in public procurement procedures”<sup>91</sup>. These guiding objectives are reinforced by Article 3, which instils the general principles governing all contracting authorities as they must “act in a transparent and proportionate manner”<sup>92</sup> and must “not circumvent the scope of this law or artificially restrict competition.”<sup>93</sup>

Outside the general Public Procurement Law framework, different legal

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85 Ibid., Annex 1, Activities 2.2.1-2.2.2, p.31

86 Ibid., Annex 1, Activity 3.2.2, p.32

87 Ibid., Annex 1, Activity 3.3.2-3.3.3, p.32

88 Ibid., Annex 1, Activities 1.3.2, p.30

89 Ibid., Annex 2, Indicator Passport “Promotion of Competition”, p. 33

90 Law No. 162/2020, “On Public Procurement” (as amended by Law No. 16/2024), Article 2(ç), <https://qbz.gov.al/preview/aef29e14-849b-4f8c-9915-888c861bcb4f/cons/20240308>

91 Ibid., Article 2(dh)

92 Ibid., Article 3(1)

93 Ibid., Article 3(2)

provisions in it contain special regimes which create exceptions. Article 7 of the PPL lists specific exclusions from the law's scope (e.g., real estate, certain media content and legal services, civil protection, non-profit services, diplomatic mission purchases, and electronic-communications network/service grants, etc).<sup>94</sup> Another article states that exceptional cases are regulated by other legal or sub-legal acts.<sup>95</sup> This is an article that enables *lex specialis* like the reconstruction regime<sup>96</sup>.

Also, Concessions/PPPs operate under a parallel statute with scope exclusions and a non-standard entry channel.<sup>97</sup> It states that this law does not apply to concession/PPP contracts in the specific cases and excludes “*construction and exploitation of renewable-energy sources...except hydropower*”.<sup>98</sup> It also confirms that excluded cases are “*governed by other legal or sub-legal provisions*”<sup>99</sup>. Separately, Article 25 of the Law authorizes unsolicited proposals for specified network sectors such as ports, airports, district-heating energy, natural-gas distribution, and electricity generation/distribution (excluding hydropower).<sup>100</sup>

Albania has an established central procurement body with a full system mandate that supports transparency and competition. The Public Procurement Agency (PPA) is created by primary law as a central institution with system-oversight duties “*to ensure efficiency and transparency in the public-procurement*

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94 Law No. 162/2020, “On Public Procurement” (as amended by Law No. 16/2024), Article 7(1), <https://qbz.gov.al/preview/aef29e14-849b-4f8c-9915-888c861bcb4f/cons/20240308>

95 Ibid., Article 7(3)

96 Normative Act No. 9, dated 16.12.2019, “On coping with the consequences of the natural disaster”, <https://qbz.gov.al/eli/akt-normativ/2019/12/16/9/946f0872-3eb0-4d8e-8155-ab81e04f8134>:

Article 4(9) - precedence of this Act over the PPL

“Public procurement for reconstruction’ is the accelerated procurement process applied by the contracting authorities for the selection of the winners of public contracts for goods, works and services, within the framework of the implementation of the reconstruction process, in accordance with the provisions of this Act and of the law on public procurement, insofar as it does not conflict with the provisions of this Act.”

Article 24(4) - explicit exclusion of the Public Procurement Law

“For the purchase of furnished dwellings, the public procurement legislation does not apply. The responsible authorities assess, for such purchases, the average prices in the free market, selecting on the basis of the favorable price and the required quality in the invitation for offers which they send to commercial entities on the free market. The responsible authorities take measures to organize transparent procedures for the purchases provided for in this Article.

Article 40(1) - special rules for procurement in reconstruction

“The object of this Chapter is the determination of the special rules that apply to the procurement of goods, works and services by the implementing units in function of the reconstruction process, except where this Act provides otherwise.”

Article 44 - mandatory use of negotiated procedure without notice

“For emergency needs in the assessment of damages, the conclusion of consultancy contracts, the purchase of equipment of primary importance for the situation created, and, by way of exception, in cases of impossibility to use the procedures provided for in this Act, for the purpose of coping with the consequences of the natural disaster, the responsible state authorities shall use the negotiated procedure without prior notice according to the legislation in force on public procurement. The public-procurement procedure in this case is conducted in written form.”

97 Law no. 125/2013 as amended by Law No. 28/2024, “On concessions and public-private partnership”, Articles 5(1)(g), 5(1)(h), <https://qbz.gov.al/preview/e1c4e228-b8bf-4e65-b269-e1b5ef253417/cons/20240603>

98 Ibid., Article 5(1)(i)

99 Ibid., Article 5(2)

100 Ibid., Article 25(1)

process.”<sup>101</sup> Its statutory functions include: (a) submits to the Prime Minister legal and sub-legal proposals on public procurement, (b) issues decisions, instructions and recommendations for proper implementation of the legal framework, (c) approves by decision the standard tender documents ..., (ç) provides advice and assistance in public procurement ..., (d) verifies the legality of procurement procedures ...; (dh) monitors the execution of contracts ... .”<sup>102</sup>

A Council of Ministers decision operationalizes these functions and force the PPA to draft, continuously update, and publish standard tender documents, normalizing routine online publication as part of its mandate.<sup>103</sup> In practice, the PPA’s public website<sup>104</sup> provides access to the procurement legal framework<sup>105</sup>, standard documents<sup>106</sup>, manuals/guides and other reference materials<sup>107</sup> and general information and the PPA duties<sup>108</sup>. and as well as annual reports. Its website has also an *Annual Reports*<sup>109</sup> section containing the reports for 2023<sup>110</sup> and 2024<sup>111</sup>, each within three clicks from the homepage.

These reports present statistical data on procurement volumes and values, the distribution of procedures by type, the proportion of open and negotiated tenders, the number of complaints received and resolved, and the Agency’s own activities in oversight, monitoring, and professional support.

The Public Procurement Agency’s *Annual Report 2024* is mostly citizen-friendly on all three methodologically required criteria<sup>112</sup>. First, it opens with a short foreword “*Main achievements during 2024*” section but it does not actually contain a summary on annual procurement results/achievements, it rather speaks of EU integration process, international cooperation, national strategies and such.<sup>113</sup> Second, the report relies heavily on visuals, dozens of

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- 101 Law No. 162/2020, “On Public Procurement” (as amended by Law No. 16/2024), Article 22 - “Public Procurement Agency”, <https://qbz.gov.al/preview/aef29e14-849b-4f8c-9915-888c861bcb4f/cons/20240308>
- 102 Ibid., Article 23
- 103 Decision no. 285, dated 19 May 2021, “On the approval of the public procurement rules”, <https://qbz.gov.al/preview/a63e115a-6ea9-4bf1-bf0e-502d8e701243/cons/20240918>
- 104 <https://www.app.gov.al/home/>
- 105 From the homepage header “E-Procurement” leads to the portal page with operator/authority sections.
- 106 The page lists STDs for multiple procedures (incl. English-labelled files like “Partnership for innovation - goods/works/services”).
- 107 <https://www.app.gov.al/other/manuals>
- 108 <https://www.app.gov.al/about-us/main-duties>
- 109 <https://www.app.gov.al/about-us/annual-reports>
- 110 Public Procurement Agency of Albania- Annual Report 2023, <https://www.app.gov.al/GetData/DownloadDoc?documentId=e80ef00c-1ddb-4610-a4f5-3c9f12f101ad>
- 111 Public Procurement Agency of Albania- Annual Report 2024, <https://www.app.gov.al/GetData/DownloadDoc?documentId=eb2e911b-36b6-4686-8032-d7e61f20674a>
- 112 1.Reports contain concise, reader-friendly summaries of the main outcomes within the reporting period.  
2.Reports contain visual presentations (graphs or similar) of the main procurement outcomes  
3.All reports are published at clearly designated website location accessible from the homepage of central procurement authority’s website with a maximum of three clicks.
- 113 Public Procurement Agency of Albania- Annual Report 2024, Main achievements during 2024, pp. 10-11, <https://www.app.gov.al/GetData/DownloadDoc?documentId=eb2e911b-36b6-4686-8032-d7e61f20674a>

tables and charts covering performance indicators such as procured value vs GDP<sup>114</sup>; regional comparisons and forecast-register<sup>115</sup>; on procedures by type, values, winners, contracts signed, and framework agreements<sup>116</sup>; awarded values and savings<sup>117</sup>; and the use of negotiated procedures without prior notice over time<sup>118</sup>. Third, as also mentioned above, the document is accessible from the PPA website within three clicks of the homepage.<sup>119</sup>

Albania's central review body, the Public Procurement Commission, regularly reports to the public on its oversight of complaint procedures in the procurement system. In the Commission's website<sup>120</sup> the annual reports for 2023<sup>121</sup> and 2024<sup>122</sup> can be found, each presenting data on the total number of appeals lodged, the types of procurement procedures challenged, average processing times, and the proportions of decisions accepted, rejected, or partially upheld. These reports also summarise institutional activities and legal developments affecting the review process.

The public e-procurement portal operated by the Public Procurement Agency is mostly user-friendly. From the homepage, users can open the *Contract Notice area*<sup>123</sup>, run an Advanced Search with filters including *covering notice/procedure type, contracting authority, date range*, and through the *Winner Notice* section one can locate procedures by contracted bidder.<sup>124</sup>

Individual tender pages expose a *Tender Folder* where the full tender documents are downloadable without authentication. The site also provides an extensive *E-Procurement User's Guide*<sup>125</sup> set and a *Frequently Asked Questions*<sup>126</sup> page that explain registration and use of the system. In addition, an *Open Data* page offers CSV exports of public calls by year (2010-2025)<sup>127</sup>. The dataset contains detailed records of public procurement procedures conducted in that year. Each entry includes the contracting authority, reference number, procurement object, type of procedure, contract type, and whether a framework agreement is used. It also provides financial information such as the ceiling (limit) fund, the winning bidder, their tax ID, the winning offer value, and the contracted value including VAT. The dataset further documents key timeline dates (publication,

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114 Ibid., Chart 3, p.26

115 Ibid., Charts 4-6, pp.28-31

116 Ibid., Tables/Charts, pp. 32-66

117 Ibid., Charts 18-21, pp 52-56

118 Ibid., Charts 32-35, pp 78-84

119 Clicking path from the main website: About Us---> Annual Reports

120 <https://kpp.al>

121 Public Procurement Commission\_ Annual Report 2023, <https://kpp.al/Raporte>

122 Public Procurement Commission\_ Annual Report 2024, <https://kpp.al/Raporte>

123 <https://www.app.gov.al/contract-notice/>

124 This is possible only in the realised procurement's part

125 There is a full "E-Procurement User's Guide" list (guides for open, restricted, negotiated, DPS, framework agreements, consulting, RfP, small value, etc.). <https://www.app.gov.al/other/trainings/trainings/>

126 FAQ page covers registration, login, submissions, availability, etc., <https://www.app.gov.al/other/trainings/frequent-questions/>

127 <https://www.app.gov.al/export-public-calls/>

opening, closing), the number of submitted and qualified bids, and whether the procedure was cancelled or suspended, including the stated reason. Also, each procedure is tagged with the relevant CPV (Common Procurement Vocabulary) codes. The only missing feature is a dedicated *glossary of procurement terms*.

Based on the analysis of official procurement data exported from the APP electronic procurement system for 2024, the five central contracting authorities with the highest total value of awarded contracts were identified as the Albanian Road Authority (ARRSH), the Albanian Development Fund (ADF), the National Agency for Information Society (NAIS), the National Agency for Water Supply and Sewerage (AKUK), and the Centralized Purchasing Operator (CPO).<sup>128</sup> Together, these institutions account for the majority of public procurement spending at the central level, with ARRSB alone responsible for over 37.6 billion ALL (approximately 376 million EUR) of awarded contracts in 2024.<sup>129</sup>

The selection of these authorities follows the methodological rule that only central-level bodies are considered, excluding municipalities even when their procurement volume is high. The assessment examined whether these major institutions regularly publish and update their annual procurement plans and whether the same plans are also available on the national public procurement portal. On the institutional websites, the situation is fragmented. The Albanian Road Authority<sup>130</sup> and the Albanian Development Fund<sup>131</sup> have both published their 2025 procurement forecasts, yet their plans for 2024 are no longer available online. The Centralized Purchasing Operator performs notably better, maintaining public access to both the 2024 and 2025 forecast registers in a clear and regularly updated format.<sup>132</sup> In contrast, the National Agency for Information Society still displays only an outdated 2021 plan<sup>133</sup>, while the

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128 2024 Procurement procedures – year 2024 –.csv, <https://www.app.gov.al/export-public-calls/>

129 Ibid.

130 I.ARRSH (Albanian Road Authority), <https://www.arrsh.gov.al/programi-i-transparences-2>, The updated procurement plan for 2025 is present in the website. It can be found within three clicks Transparenca---- Informacion për procedurat e prokurimit/procedurat konkurruese të koncesionit/partneritetit publik privat (Information on procurement procedures / competitive concession procedures / public-private partnership procedures) ----- REGJISTER PARASHIKIMI 2025 (Procurement forecast register 2025)  
The 2024 procurement plan is missing. (The 2023 and previous years are present)

131 ADF (Albanian Development Fund, <https://www.albaniandf.org/2020/01/09/regjistri-i-parashikimeve-te-prokurimit-publik-te-fondit-shqiptar-te-zhvillimit-viti-2025/>)  
The updated procurement plan for 2025 is present in the website. It can be found within three clicks Transparenca----Informacion për procedurat e prokurimit (Information on procurement ----- Regjistri i parashikimeve të prokurimit publik (Procurement forecast register)  
The 2024 procurement plan is missing.

132 CPO (Centralized Purchasing Operator) ,<https://obp.al/regjistri-i-parashikimeve-te-prokurimit-publik-i-perditesuar/>  
The updated procurement plans for both 2024 and 2025 are present. They can be found within three clicks Transparenca---- Informacion për procedurat e prokurimit/procedurat konkurruese të koncesionit/partneritetit publik privat (Information on procurement procedures / competitive concession procedures / public-private partnership procedures) ----- Regjistri i parashikimeve të prokurimit publik i përditësuar viti 2024 dhe 2025 (Updated public procurement forecast register for 2024 and 2025)

133 NAIS (National Agency for Information Society), <https://akshi.gov.al/programi-i-trasparences/>  
The updated procurement plan is present in the website but it is for year 2021. There are no procurement plans for the other years.

National Agency for Water Supply and Sewerage<sup>134</sup> provide no plan at all, just an empty section within its transparency program. A similar pattern appears on the public procurement portal (APP). The portal's forecast register<sup>135</sup> contains entries for ARRS, ADF, and CPO for 2024, confirming that it functions as an online publication platform of procurement plans. However, no data were found for NAIS or AKUK.

On the other side transparency in the reporting phase of public procurement remains notably weak among Albania's main contracting authorities. The analysis covered the same five central institutions that account for the highest procurement volumes in 2024, the Albanian Road Authority, the Albanian Development Fund, the National Agency for Information Society, the National Agency for Water Supply and Sewerage, and the Centralized Purchasing Operator. None of these authorities publish an annual procurement report that summarises procedures conducted, contract values, or implementation results for the preceding year. Their official websites include sections on procurement plans, contract notices, and transparency programs, but no documents corresponding to the required yearly procurement report were identified for either 2023 or 2024. Similarly, the national Public Procurement Agency's portal (APP) provides only notice bulletins and the forecast register, without any archive of annual procurement reports. The absence of such reporting limits public insight into procurement performance and prevents year to year comparison of execution against plans.

Albania's procurement practice in 2024 seems to be competitive. Based on the APP's 2024 Annual Report<sup>136</sup>, and for methodological purposes, we treat the "*negotiated procedure without prior publication of a contract notice*" as the only materially non-open procedure. All other procedures used in Albania (open, simplified open, restricted with notice, competitive procedure with negotiation and publication, etc.) require a published call and are therefore considered open.

The report records that *negotiated-without-publication* accounted for just 115 awards<sup>137</sup>, or 2.3% of all procedures, and only 0.4% of the total value awarded.<sup>138</sup> Open procedures therefore covered 97.7% of all procedures and 99.6% of awarded value in 2024.

Competition in Albania's public procurement during 2024 was overall present, though not yet at a level that would meet the "high competitiveness" threshold

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134 AKUK (National Agency for Water Supply and Sewerage), <https://www.akum.gov.al/publications/transparency-program/show>

The updated procurement plans are missing and they are not uploaded in the website under the category that they should be reads "nuk ka" (none).

135 <https://www.app.gov.al/regjistri-i-parashikimeve/>

136 Public Procurement Commission\_ Annual Report 2024, Chapter 7.12 "Data on negotiated procurement procedures without prior publication", <https://kpp.al/Raporte>

137 Ibid., Table 45, pp.80-81

138 Ibid., Chart 32, Chart 33, p.79

in the assessment methodology<sup>139</sup>. The Public Procurement Agency’s annual report records 6,811 procedures published during the year, of which 1,704 were concluded with a single bid.<sup>140</sup> Therefore almost roughly three quarters of awards attracted more than one tenderer ( $\approx 75\%$ ).

The public procurement portal (APP) makes core procurement data available in open, machine-readable form through year-by-year CSV exports covering all published procedures.<sup>141</sup> These files, which include fields such as contracting authority, procedure type, CPV and estimated/awarded values, are directly downloadable from the portal’s export pages and require no login. By contrast, a review of the national *Open Data* catalogue did not locate any datasets published by the procurement authority that shows these records on the national open data hub.<sup>142</sup>

Interviewed key informants for this topic on procurements, think that digitalization via the e-procurement platform has improved access to announcements, tender files, and results, but transparency is uneven and often short-lived. Several datasets appear briefly or in closed formats. Forecasting and implementation registers are incomplete as also subcontracts and some data on foreign operators are missing. They added that many auctions or leasing procedures occur outside the e-system. Process-level visibility is limited as in criteria and ToR are online, yet there is no public view into evaluations or bidder files, and the framework allows awards with a single bidder, which weakens competition. Recurrent practices cited include tailored or narrow specifications that favour a predetermined winner (notably in construction), delayed or inconsistent publication, and “secret” or non-public tenders used under emergencies. On oversight, the APP verifies procedures post-award and can push institutions to fix restrictive ToR, ALSAI checks compliance and contract implementation, including on-site verification, the KPP reviews complaints, though a recent SPAK inquiry<sup>143</sup> into its head has hurt perceived integrity.

They recommend deeper civil society monitoring and analysis of published data. All three non-state experts also acknowledge the law lists exceptions, but stress ambiguity in scope and justification and the risk of broad or unjustified use.

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139 If there are at least 90% of procurement procedures with more than one tenderer.

140 Public Procurement Commission\_ Annual Report 2024, Chapter 7.17.2, Chart 45, Table 63, pp.100-101, <https://kpp.al/Raporte>

141 <https://www.app.gov.al/export-public-calls/>

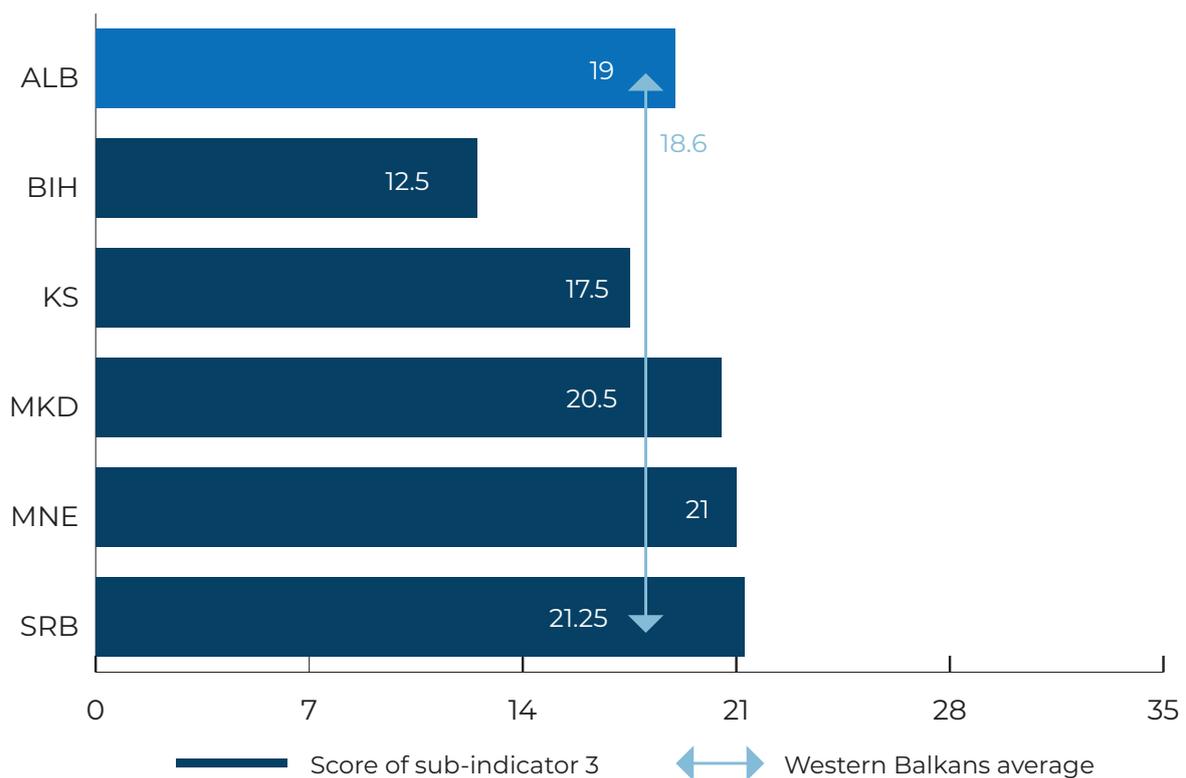
142 [opendata.gov.al](https://opendata.gov.al)

143 The Special Anti-Corruption Prosecution (SPAK) opened a criminal case against the head of Albania’s Public Procurement Commission (KPP), Jonaid Myzyri, over alleged irregularities in tender decisions. In April 2025 he was questioned as a person under investigation on suspicions of “abuse of office” and “favoring companies,” and that his phone was seized as evidence. By late June 2025, he had been formally indicted for “violation of equality in public tenders,” and the anti-corruption court ordered his temporary suspension from duty. This last measure was lifted in October 2025 while the investigation continues.  
<https://www.voxnews.al/english/aktualitet/jonaid-myzyri-paraqitet-ne-spak-kreut-te-kpp-se-pritet-ti-komunikohet-i95114>  
<https://politiko.al/english/e-tjera/gjeko-heq-pezullimin-nga-detyra-per-jonaid-myzyrin-e-kpp-se-i541603>

In practice, one informant reports a high volume of procedures outside the PPL based on special laws/DCMs, and notes a 2024 amendment that permits direct negotiations in “strategic sectors” for a three-year period. Another again highlight expanded use of non-public or “secret” tenders during COVID and a broader recent increase in such procedures. Formal controls exist (reporting by contracting authorities and AMPP monitoring), yet oversight is described as weak or fragmented and focused on formalities rather than the substance of invoking an exception. Suggested safeguards include staff training, stronger CSO monitoring, avoiding special laws to create public contracts, tighter parliamentary control, referring unconstitutional limits to the Constitutional Court, minimum publication of award notices even when exceptions apply, and systematic ex-post reviews with sanctions for misuse.

### How does Albania do in regional terms?

Sub-indicator 3: Transparency and competitiveness of the public procurement system (maximum score 32.5)



### II.4 Openness and transparency of state audit institution’s work

**Principle 31: All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.**

## Awarded points per element in sub-indicator 4: Openness and transparency of state audit institution's work<sup>144</sup>

Indicator elements	Element type	Score
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy	1/1
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation	1/1
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation	4/4
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation	4/4
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation	0/2
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation	2/2
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact	0/3
<b>Total score for sub-indicator 4</b>		<b>12/17</b>

Since the previous monitoring cycle where citizen-friendly summaries remained absent and communication channels were limited by SAI, the 2024/2025 cycle shows a clearer expansion of communication channels and accessibility of audit outputs, including active social media use and searchable published audit reports with executive summaries. Nevertheless, publication is still predominantly PDF-based with no open, machine-readable datasets, and non-specialists continue to flag readability and follow-up attention as areas needing improvement.

The State Supreme Audit Institution's 2023-2027 Development Strategy<sup>145</sup> sets out concrete commitments to strengthen both public communication and cooperation with external stakeholders and assigns implementation to senior management.

<sup>144</sup> The fourth sub-indicator focuses on the following SIGMA sub-principles: Audit reports are concise and contain relevant and useful recommendations, and procedures are in place to follow up on audit reports; The SAI communicates widely on its activities and audit results through the media, websites and other means and makes its reports publicly available, in a timely manner.

<sup>145</sup> State Supreme Audit Institution Strategy 2023-2027, <https://www.klsh.org.al/wp-content/uploads/2025/02/Strategjia-e-Kontrollit-te-Larte-te-Shtetit-2023-2027.pdf>

On communication, it commits SAI to produce understandable, clear, and relevant audit reports as well to enrich the official website periodically;<sup>146</sup> create a citizen complaints space and intensify work with print and broadcast media.<sup>147</sup> These commitments are put into practice and clearly assigned in the Communication Strategy 2022-2025<sup>148</sup>, extended through 2027 by the Chair's decision of 22 April 2025<sup>149</sup>, which adds different strategic objectives among which: (i) promote SAI role by expanding tools and ensuring the audit message reaches citizens and Parliament;<sup>150</sup> (ii) raise impact through concise, plain-language reports with clear recommendations;<sup>151</sup> and (iii) increase communication with auditees and consultation with citizens, media, civil society, academia, and international partners<sup>152</sup>. The Sector of Communication, Publications and External Relations monitors, implements, and evaluates the Strategy and reports to the Secretary-General together with the Media Adviser it manages media/CSO relations and maintains communication tools with the IT Directorate, while audit staff ensure professional, understandable reporting and coordinated messaging to auditees.<sup>153</sup>

On cooperation, the Development Strategy also foresees sustained interaction with Parliament and partners, continuing cooperation with peer SAIs and INTOSAI via joint projects and other activities including regular cooperation with the Economy and Finance Committee, regular transmission of reports, and updating the inter-institutional platform for tracking recommendation implementation.<sup>154</sup>

SAI in Albania has also binding transparency framework anchored in Law No. 154/2014 and detailed in its by-laws.<sup>155</sup> The law establishes the duty to inform the public through publication of reports<sup>156</sup>, requires publication of performance-audit reports<sup>157</sup>, mandates submission to Parliament and an annual activity report<sup>158</sup> and provides for a regular bulletin that includes final and annual audit reports, conclusions and recommendations, and SAI's own annual accounts with

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146 Ibid., Chapter 5, Point 1, p.15

147 Ibid., Chapter 6, Point 2, p.19

148 SAI Communication strategy 2022-2025, <https://www.klsh.org.al/wp-content/uploads/2025/02/Strategjia-e-Komunikimit-te-KLSH-2022-2025.pdf>

149 On the extension of the duration of the communication strategy 2022-2025 and the update of its implementation action plan, No. 78, dated 22 April 2025, <https://www.klsh.org.al/wp-content/uploads/2025/07/Vendim-per-Zgjatjen-e-Afatit-te-Veprimit-te-Strategjise-se-Komunikimit-2022-2025.pdf>

150 SAI Communication strategy 2022-2025, Objective 1, p.11, <https://www.klsh.org.al/wp-content/uploads/2025/02/Strategjia-e-Kontrollit-te-Larte-te-Shtetit-2023-2027.pdf>

151 Ibid., Objective 2, p.12

152 Ibid., Objective 4, p.13

153 Ibid., Section "Roles and responsibilities," p.14

154 State Supreme Audit Institution Strategy 2023-2027, Chapter 8, 9, 10, pp.21-26, <https://www.klsh.org.al/wp-content/uploads/2025/02/Strategjia-e-Kontrollit-te-Larte-te-Shtetit-2023-2027.pdf>

155 Law no. 154/2014, "On the organization and functioning of the State Supreme Audit Institution", <https://qbz.gov.al/eli/ligj/2014/11/27/154/17635fe6-8b9d-46b6-a50a-f68641805c3f>

156 Ibid., Article 2

157 Ibid., Article 13(3)

158 Ibid., Article 31(1), (3)

the audit opinion<sup>159</sup>, while using basic methods such as website publication, press conferences, and press releases, within legal confidentiality limits<sup>160</sup>. The by-laws operationalize these duties with concrete procedures, timelines, formats, and owners.

Decision No. 07/2024<sup>161</sup> “*Regulation on auditing procedures*” requires final audit reports to be published in full on the SAI website within 60 working days after transmission of recommendations and the Chair’s decision, with names anonymized to initials and functions. It provides for quarterly bulletins, immediate transmission of the final package to the *Sector of Communication and Publications* upon dispatch to the auditee, and English versions for reports sent to Parliament, while its adoption clause charges the *Sector of Communication and Publications* and the *IT Service Directorate* with web publication.<sup>162</sup> The Internal Regulation No. 197/2022 assigns<sup>163</sup> the *Directorate of Communication, Publications and External Relations* responsibility for media relations, website upkeep, publications, and English-language outputs. Also, the 2024 amendments<sup>164</sup> establish a dedicated *Directorate for Relations with the Parliamentary Sub-commission* to coordinate hearings and inter-institutional communication.

The Communication Strategy 2022-2025, extended to 2027, reinforces and deepens these binding rules by defining operational practices that support transparency. It includes commitments to draft concise and simple-language reports<sup>165</sup>, ensure timely and multi-platform communication with media and the public, and maintain open channels for citizen complaints and requests.<sup>166</sup>

SAI regularly publishes its annual activity/performance reports and keeps them easy to find on the website. From the homepage, “*ALSAI Reform Report*” for 2023<sup>167</sup> and 2024<sup>168</sup> are both present open as downloadable reports and easily accessible.<sup>169</sup>

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159 Ibid., Article 33(1)

160 Ibid., Article 34

161 Approval of the regulation on auditing procedures in the State Supreme Audit Institution, No.07/2024, <https://www.klsh.org.al/wp-content/uploads/2025/02/Rregullo-re-e-procedurave-te-auditimit-ne-Kontrollin-e-Larte-te-Shtetit-miratuar-me-Vendimin-nr.-07-date-17.01.2024.pdf>

162 Ibid., Chapter III, Article. 41, pp.28-29

163 Internal regulation on the organization and functioning of the State Supreme Audit Institution, No.197/2022, pp.43-46, <https://www.klsh.org.al/wp-content/uploads/2025/04/Rregullo-re-e-Brendshme.pdf>

164 On the approval of certain additions and amendments to the “internal regulation on the organization and functioning of the State Supreme Audit Institution,” approved by decision no. 197, dated 12 October 2022, of the Chair of the State Supreme Audit Institution, No.211/2024, Article 23(2), <https://www.klsh.org.al/wp-content/uploads/2025/07/Vendim-per-miratimin-e-disa-shtesave-dhe-ndryshimeve-ne-Rregulloren-e-Brendshme-mpi-Organizimin-dhe.pdf>

165 SAI Communication strategy 2022-2025, Objective 2, p.12, <https://www.klsh.org.al/wp-content/uploads/2025/02/Strategjia-e-Kontrollit-te-Larte-te-Shtetit-2023-2027.pdf>

166 Ibid., objective 4, p.13

167 Annual performance report of the State Supreme Audit Institution (SAI) for 2023, <https://www.klsh.org.al/wp-content/uploads/2025/04/Raporti-Vjetor-i-Performances-2023.pdf>

168 Annual performance report of the State Supreme Audit Institution (SAI) for 2024, [https://www.klsh.org.al/wp-content/uploads/2025/05/Raporti-i-Performances-KLSH\\_2024\\_me-anekse.pdf](https://www.klsh.org.al/wp-content/uploads/2025/05/Raporti-i-Performances-KLSH_2024_me-anekse.pdf)

169 Clicking path from the main website: homepage/ ---> ALSAI Reform Report

During the monitoring window (Aug-Sep 2025) there are around 68 final audit reports issued within the eligible period (Feb-July 2025). All reports of the first half of 2025 contain a clearly labelled executive summary section and key information conclusions/summary, some of them include visual/structured elements (numbered tables, figures, or screenshots), and all are published as searchable text PDFs (Ctrl+F function can also be used).<sup>170</sup> The reports can be found the homepage in ≤3 clicks.<sup>171</sup>

The State Supreme Audit Institution does not provide external-audit information in open, machine-readable formats. The website offers final audit outputs as PDF reports<sup>172</sup>, but there are no downloadable datasets (e.g., CSV/XLSX/JSON) that would allow software to identify and extract fields such as auditee, sector, audit type, dates, key findings, financial effects, or recommendation-follow-up status. A search of the national open-data portal likewise returned no datasets published by or attributed to the SAI.<sup>173</sup>

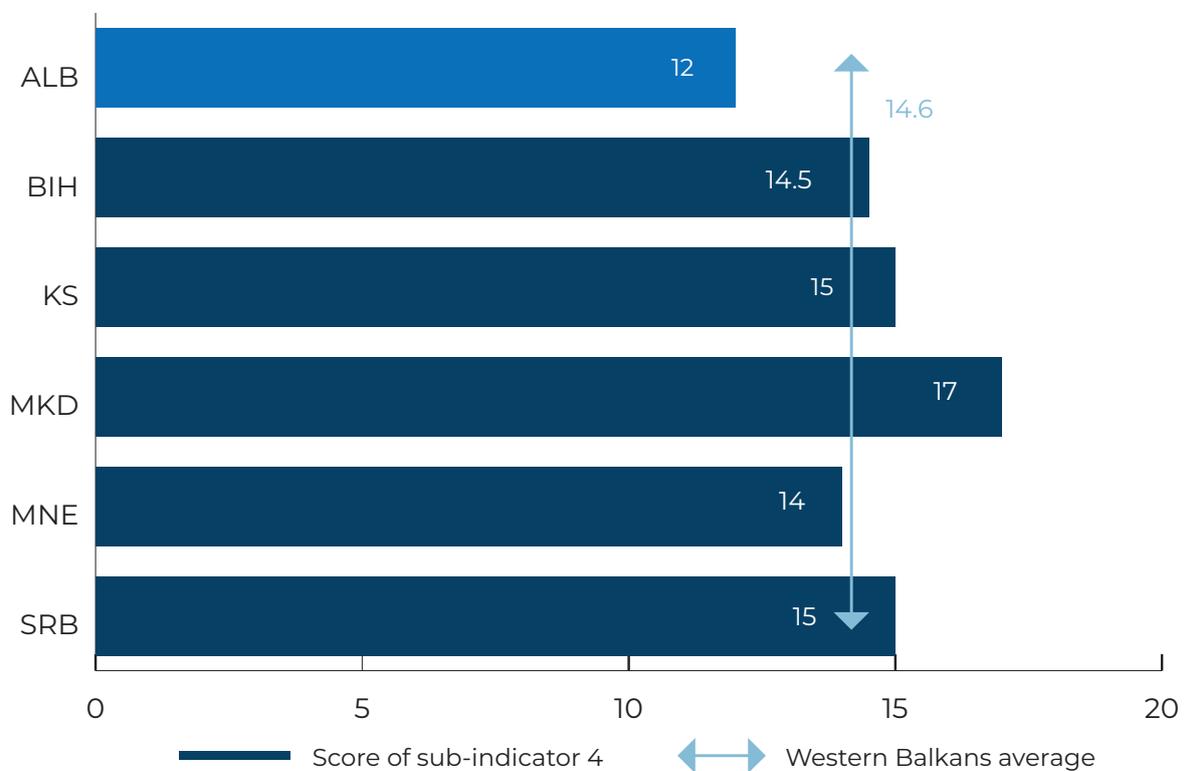
During the year preceding the monitoring window (July 2024-July 2025), the State Supreme Audit Institution communicated proactively through channels beyond its website. The official Facebook page<sup>174</sup> posted regular institutional updates and promotion of SAI outputs. The official Instagram account<sup>175</sup> was active with institutional announcements and event posts. National media also carried SAI content, with multiple items across major portals during the same period.<sup>176</sup>

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- 170 Some reports links:  
<https://www.klsh.org.al/raport-perfundimtar-auditimi-i-ushtruar-ne-bashkine-elbasan-2/>  
<https://www.klsh.org.al/raport-perfundimtar-per-auditimin-e-teknologjise-se-informacionit-ne-universitetin-e-sporteve-te-tiranes/>  
<https://www.klsh.org.al/raport-perfundimtar-auditimi-i-ushtruar-ne-agjencine-kombetare-te-ujes-jelles-kanalizime/>
- 171 Clicking path from the main website: homepage/ ---> Auditime---> Audit Reports
- 172 <https://www.klsh.org.al/category/auditime/>, <https://www.klsh.org.al/raporti-i-aktivitetit/>, <https://www.klsh.org.al/raporti-buxhetit/>, <https://www.klsh.org.al/plani-strategjik/>
- 173 <https://opendata.gov.al/home>
- 174 <https://www.facebook.com/klsh.al>
- 175 [https://www.instagram.com/klsh\\_org\\_al/](https://www.instagram.com/klsh_org_al/)
- 176 SAI presence in national media channels and portals from July 2024 – July 2025, examples:  
- <https://top-channel.tv/2025/06/08/fondet-publike-dem-10-mln-euro-klsh-nga-agjencia-e-zonave-te-mbrojtura-e-deri-te-institucionet-arsimore/>  
- <https://shqiptarja.com/lajm/skandali-te-onkologjiku-kreu-i-klsh-pika-fundore-e-pergjegjesise-tw-hetohen-faktoret-qe-kane-ndikuar-ne-rritjen-e-te-semureve-me-semundje-tumorale>  
- <https://shqiptarja.com/video/komisioni-antikorrupsion-kryetari-i-klsh-duam-qartesi-dhe-komunikim-konkret-per-komisionet-e-reja>  
- <https://boldnews.al/2025/05/20/100-vjetori-i-klsh-shehu-misioni-yne-mbikeqyrja-e-perdorimit-te-drejte-te-fondeve-publike/>  
- <https://shqiptarja.com/lajm/permybtjet-ne-vlore-klsh-nis-auditim-institucioneve-do-zbardhen-shkaqet-e-pergjegjesite>  
- <https://www.panorama.com.al/klsh-nxjerr-zbuluar-ballukun-dhe-atrakon-vetting-dyshime-se-auditimi-i-koncensioneve-bllokohet-qellimisht-dy-oret-e-joniad-myzyrajt-ne-spak/>  
- <https://www.oranews.tv/vendi/klsh-nis-auditim-financiar-ne-shkallen-e-pare-te-komisionit-te-venting-ut-i1192755>  
- <https://top-channel.tv/2025/01/05/censusi-2023-raporti-per-instat-me-te-dhenat-e-shqiptareve-duhej-te-ruheshin-ne-ambiente-me-te-sigurta>  
- <https://shqiptarja.com/lajm/raporti-i-klsh-shkelja-e-disiplines-financiare-nga-institucionet-kush-toi-10-milione-usd>

The key non-state experts interviewed describe the SAI mostly as transparent and active. Audit plans, reports, and key findings are regularly posted and can be accessed in a timely and user-friendly way and media and civil society have space to engage. However, as not all three experts agreed in their positive evaluation, the element was assessed with 0 points. Improvement needs are noted on readability. Many compliance and financial audits are highly technical and hard for non-specialists. Another point raised is that Parliament should give more follow-up attention to SAI findings.

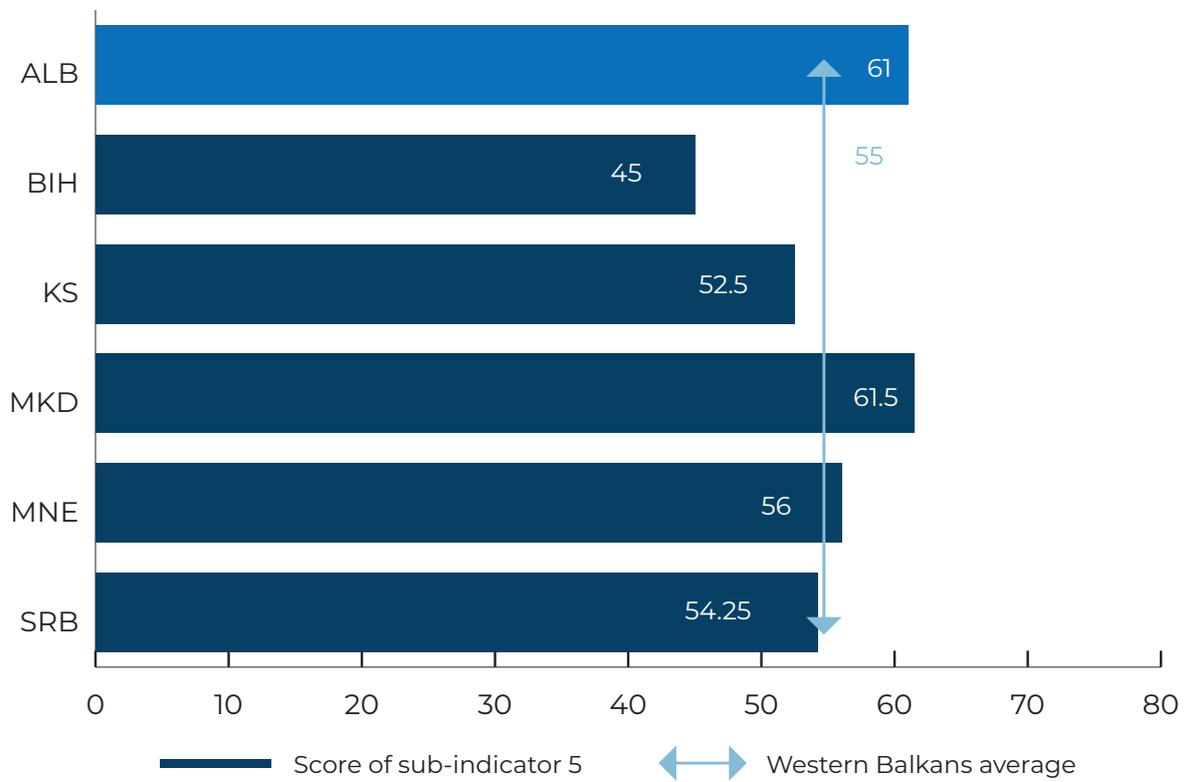
### How does Albania do in regional terms?

Sub-indicator 4: Openness and transparency of State Audit Institution's work (maximum score 17)



## Overall scores comparison in the Public Financial Management area

Indicator: Transparency and openness of public financial management



## II.5 Recommendations for the Public Financial Management area

### II.5.1 Tracking recommendations from PAR Monitor 2021/2022<sup>177</sup>

Recommendations	Type (short term/medium term/long term) <sup>178</sup>	Status	Explanation
Budget information ought to be organized separately from the rest of the documents to be found under the “Legislation” tab on the website of the Ministry of Finance and Economy. The documents can be presented in a user-friendly manner by including short explanations on the content that is to be found in the document.	Short term	Partially implemented	Key budget documents exist online (e.g., Citizen’s Budget is published annually). However, access to core budget execution documents still requires navigating around five sub-menus, exceeding the 3-click threshold, and non-state experts still request clearer “one-stop” presentation and plain-language aids

<sup>177</sup> Recommendations nr.5,6,7,8 and 12 of the previous PFM PAR Monitor 2021/2022 (<https://www.par-monitor.org/albania-par-monitor-2021-2022/>) are not assessed in the 2024/2025 PFM PAR Monitor report therefore there are not analyzed and evaluated here.

<sup>178</sup> Recommendations for which the assessed time for implementation is up to one year are labelled as short-term. Medium-term recommendations should be implementable within a period of one to three years. Long-term recommendations require more than three years to be implemented.

Recommendations	Type (short term/medium term/long term) <sup>178</sup>	Status	Explanation
<p>In-year budget reporting should include short commentaries to explain the budgetary data, particularly divergences between forecasted and actual figures.</p>	<p>Short term</p>	<p>No action taken</p>	<p>The four-month 2025 in-year execution summary was produced with delay and published as an Excel summary. The findings point to non-compliance with timeliness/ease-of-access requirements and does not evidence systematic explanatory commentary on deviations.</p> <p>For investment spending, year-end documentation still lacks project-level explanations for deviations.</p>
<p>Budgetary information under economic, organizational, and functional expenditures need to be better explained and distinguished from each other – particularly the latter two.</p>	<p>Medium term</p>	<p>Partially implemented</p>	<p>Year-end execution reports are fully compliant on presenting expenditure by classification (administrative, economic, functional, program). Mid-year reporting is structured and includes functional classification, but in-year reporting still lacks functional/sectoral grouping.</p>

Recommendations	Type (short term/medium term/long term) <sup>178</sup>	Status	Explanation
<p>The year-end report should include a methodology to explain the rationale for the performance indicators chosen, and establish a clear link between policy objectives and outcomes.</p>	<p>Medium term</p>	<p>Partially implemented</p>	<p>Year-end reports include annexed “Key Performance Indicators by Line Ministries”, linking resources to programs/objectives and measurable outputs. Still, non-state experts report difficulty tracing programs from plan to results and request clearer “what changed and why” and capital investment reporting lacks identification of the five largest projects and project-specific deviation explanations.</p>
<p>Central-level contracting authorities must publish procurement plans and reports in accordance with the Law on the Right to Information.</p>	<p>Short term</p>	<p>No action taken</p>	<p>Publication of procurement plans is described as fragmented, for key central-level authorities, plans are missing for 2024 and annual procurement reports are not published for 2023/2024.</p>

Recommendations	Type (short term/medium term/long term) <sup>178</sup>	Status	Explanation
SAI should introduce standardised citizen-friendly summaries for each published audit report in order to increase understanding of SAI's findings and recommendations.	Medium term	Partially implemented	Some audit reports include visual/structured elements and SAI uses social media more actively than in the past. However, there is still no open, machine-readable publication of audit information to enable broader reuse/visualization.

## II.5.2 Recommendations from the 2024/2025 Monitor report

Recommendations from the monitoring cycle 2024/2025 for the Public Financial Management area are listed below. The recommendations are grouped into three types, according to the estimated time needed for their implementation. Recommendations for which the assessed time for implementation is up to one year are labelled as short-term. Medium-term recommendations should be implementable within a period of one to three years. Long-term recommendations would likely require more than three years to be implemented.

### Short-term recommendations

1. MoF should consolidate and reorganize the existing budget documentation pages into a single clearly labelled hub, ensuring that the Citizen Budget, MTBP documents, and in-year/mid-year/year-end execution reports (and links to the published open fiscal datasets) are reachable within  $\leq 3$  clicks, with a year-by-year index and short plain-language notes.
2. The MoF with the support of line ministries/budget institutions should restore compliance and usefulness of in-year execution reporting. Publish in-year execution updates on the legally/methodologically expected timeline, add functional/sector grouping, and include a short deviation monitor (top deviations and reasons). [carry-over from last reporting cycle]
3. The Public Procurement Agency with the support of all the contracting authorities should require systematic publication of procurement plans and annual procurement reports by all central-level contracting authorities. Set a single standard template and publication calendar (plan + updates + annual report) and ensure publication in machine-readable format. [carry-over from last reporting cycle]

### Medium-term recommendations

4. The MoF with the support of line ministries should make MTBP/budget consultations timely, predictable as well ensure advance notice, proper consultation duration, and publication of consultation reports showing how inputs were considered.
5. The MoF with the support line ministries and investment-implementing agencies should strengthen year-end reporting on public investment and deviations. Add a standard annex including, five largest capital projects, progress and deviations from original allocations and reasons. [carry-over from last reporting cycle]
6. The Public Procurement Agency with the support of PPC should tighten transparency and safeguards around exceptional/non-public

procurement. Ensure minimum publication of award notices and justification for exceptions, strengthen ex-post reviews and sanction misuse.

7. SAI with support from NAIS which is the open data portal administrator should standardize citizen-facing external audit communication and enable reuse through open data. For each final audit, publish a one-page citizen summary (issue, key findings, financial effect, recommendations, follow-up status) and publish a machine-readable dataset (auditee/sector/audit type/dates/key findings/amounts/recommendations/follow-up). Current publication is PDF-based with no datasets on the open data portal. [carry-over from last reporting cycle]

## METHODOLOGY APPENDIX

For producing this report for Albania, the following research methods and tools were used for data collection and calculation of elements:

- Analysis of official documentation, data, and official websites
- Requests for free access to information
- Interviews with stakeholders and key informants
- Public perception survey.

Monitoring heavily relied on the analysis of official documents publicly available on the websites of administration bodies and on the data and information contained therein. However, in cases where the data was not available, researchers sent requests for free access to information to relevant institutions in order to obtain information necessary for awarding points for the elements.

**Table 6. FOI requests sent in Albania<sup>179</sup>**

Institution	Date of request	Date of reply to the request

Interviews with key informants were conducted and used as a base for point allocation for elements 1.5, 2.14, 3.14, 3.15 and 4.7. Additionally, they were used to collect qualitative, focused, and in-depth inputs on monitored phenomena. Interviews with other stakeholders (such as representatives of public administration bodies) were additionally used in the research to complement and verify otherwise collected data and findings. Selection of interviewees was based on purposive, non-probability sampling, targeting interlocutors based on their expertise on the topic.

Key informant interviews were comprised of a set of up to four questions where the participants expressed their agreement on a four-point scale: fully disagree,

<sup>179</sup> No FOI requested were needed for this PFM PAR Monitor cycle

tend to disagree, tend to agree and fully agree. Points under elements 1.5, 2.14, 3.14, 3.15 and 4.7 were allocated if all key informants stated that they tend to agree/fully agree with the statement. Additionally, a set of open-ended questions was used, allowing for a discussion with interviewees and on-the-spot sub-questions rather than strictly following a predetermined format. Interviewees were given full anonymity in terms of personal information and institutional/organisational affiliation.

**Table 7. Interviews conducted in Albania**

Date	Interviewees
30.09.2025	PAR Expert/ Academia
03.10.2025	Researcher/ International Organization Expert
06.10.2025	Researcher/ CSO Expert
10.10.2025	Researcher/ CSO Expert
13.10.2025	Researcher/ CSO Expert
24.10.2025	Researcher/ CSO Expert

### List of interview questions

- Element 1.5

The following questions are used for point allocation for element 1.5. Point allocation is determined based on fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **The budget formulation process is transparent.**
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree
  
2. To what extent do you agree with the following statement: **The budget formulation process is inclusive.**
  - a. fully disagree

- b. tend to disagree
- c. tend to agree
- d. fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Can you describe your experience, if any, with participating in the budget formulation process?
2. In your opinion, how open and accessible is the budget formulation process to non-state actors?
3. Have you observed any improvements or setbacks in transparency or inclusiveness over the past few years? If so, what triggered them?
4. Do you think that feedback from non-state actors is taken into account during the budget planning process? Please elaborate

- Element 2.14.

The following questions are used for point allocation for element 2.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 0.75 points are allocated.

1. To what extent do you agree with the following statement: **Available annual budgets are comprehensive enough.**
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree
2. To what extent do you agree with the following statement: **Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring.**
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree
3. To what extent do you agree with the following statement: **Available budget execution reports are comprehensive enough.**
  - a. fully disagree

- b. tend to disagree
  - c. tend to agree
  - d. fully agree
4. To what extent do you agree with the following statement: **Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring.**
- a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the accessibility of annual budgets and execution reports online? Are they easy to find and use?
2. In your view, does the format and structure of the published budget documents support understanding and analysis by non-experts?
3. What kind of information do you find missing or insufficient in the available annual budgets or execution reports?
4. Have you or your organisation used publicly available budget documents for research, advocacy, or monitoring? If so, how useful were they?
5. Have you encountered any challenges when trying to access or understand budget documentation? If yes, can you describe them?

- Element 3.14.

The following questions are used for point allocation for element 3.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is transparent.**
- a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree

2. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is competitive.**
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Based on your experience, how would you describe the overall transparency of the public procurement system at the central level?
2. Do you believe that the current legal and institutional framework ensures fair competition in public procurement?
3. Have you observed any common practices or patterns that reduce transparency and competitiveness in procurement procedures?
4. Are there mechanisms in place that allow for meaningful oversight or public scrutiny of procurement processes? If yes, how effective are they?

- Element 3.15

The following questions are used for point allocation for element 3.15. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **The public procurement law adequately regulates exceptions to its application.**
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree
  
2. To what extent do you agree with the following statement: **Exceptions from the application of the public procurement law are in practice limited to those regulated by the law.**
  - a. fully disagree
  - b. tend to disagree

- c. tend to agree
- d. fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the clarity and adequacy of legal provisions regulating exceptions to the public procurement law?
2. In your experience, are exceptions applied strictly within the legal framework, or are there cases where they are used more broadly?
3. Do you think the use of exceptions has increased or decreased over time? What factors might have influenced this trend?
4. Are there sufficient oversight or control mechanisms to monitor the use of exceptions in public procurement?
5. What reforms or safeguards would you recommend to ensure that exceptions are used appropriately and do not undermine integrity of public procurement, transparency or competition?

- Element 4.7.

The following questions are used for point allocation for element 4.7. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: The work of the SAI is transparent.
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree
  
2. To what extent do you agree with the following statement: SAI's reports are easily accessible online.
  - a. fully disagree
  - b. tend to disagree
  - c. tend to agree
  - d. fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the overall transparency of the SAI's work, including its audit and reporting practices?
2. In your experience, how easy is it to access SAI reports online? Are they published in a timely and user-friendly manner?
3. Do you find the content and structure of the SAI's reports suitable for understanding key findings and recommendations?
4. Do you think the SAI engages sufficiently with civil society, media, or the public to communicate its work and findings?

The public perception survey is based on a questionnaire targeting the general public (18+ permanent residents) of Albania. The survey was conducted through computer-assisted telephone interviewing (CATI) in combination with computer-assisted web interviewing (CAWI).

The survey was conducted between 11th and 18th February 2025. The margin of error for the sample of 1026 citizens is  $\pm 3,49\%$ , at the 95% confidence level.

**Table 8: public perception survey questions in the area of Public Financial Management**

Statement 20	Strongly disagree	Disagree	Agree	Strongly agree	Don't know/ No opinion
I have the opportunity to influence how money from the state budget funds is spent.	53.3%	16.5	14.9	6.2	9.1
Statement 21	Strongly disagree	Disagree	Agree	Strongly agree	Don't know/ No opinion
State authorities publish information about how money from the state budget funds is spent.	41.2	13.8	24.1	6.3	14.7

## LIST OF REFERENCED SOURCES IN THIS REPORT

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