**Metadata 2015**

**Institutional Coverage in Albania**

Budgetary units of central government

The units of the central government are:

* President, Parliament, Council of Ministers, 16 ministries, 8 non-ministerial departments, and various central institutions.
* These units are made up to 1400 individual spending units.

Local government

The Administrative-Territorial Reform in 2015 led to the consolidation of small local government units into larger and more efficient units that are capable to provide greater access and deliver high quality and adequate public services to their citizens and communities.

The Administrative-Territorial Reform organized local government in 12 regions (qarks) and 61 municipalities.

Albanian Local Government had 12 regions (qarks) before the Reform, 308 communes, and 65 municipalities.

Extra budgetary units of general government

Recently Ministry of Finance has prepared a list of extra budgetary units with the assistance of IMF missions. The next step will be data request.

Currently there is no data on extra budgetary units.

Special Funds

-Social Security Fund

-Health Fund

-Agency of Property Treatment (currently included in central government data)

**Arrears**

The Government acknowledged the existence of a large stock of unpaid obligations (arrears) in September 2013. The Government has taken a number of measures to address the underlying problem and has developed a strategy to clear the arrears in a transparent and equitable manner over the medium term and to prevent the creation of new arrears. The payment process started in 2014 and **34,035** million ALL were paid within the year. The clearance process continued in 2015 with payment of **17,678** million ALL.

In the GFS tables payments of arrears have been recorded, according to accrual basis of recording (Debit: **Other Accounts Payable** and Credit: **Cash and deposits)**

In the table of Cash-flow operations (cash-basis of recording) payments of arrears have been treated same way as a similar transaction not in arrears.

**Implementation of GFSM 2001/2014**

* Complete list of public sector units, classified according to sectors (A draft list have been prepared but not yet approved and published)
* Acquire source data to expand coverage to general government (Identify annual and sub-annual source data for extra-budgetary units.)
* Automation of GFS compilation.
* Publish a time series (quarterly data) of GFSM 2014 General Government data.