

Metadata

### Budgetary central government

The units of the central government are:

- President, Parliament, Council of Ministers, 14 ministries, 8 non-ministerial departments, and various central institutions.
- These units are made up to 1300 individual spending units.

### Local government

Local Government has 371 units (Qarks, municipalities and communes).

### 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 33,919 million ALL were paid within the year. 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 (annual and quarterly data) of GFSM 2014 General Government data.
- A new project (from 2016) on implementation of International Public Sector Accounting Standards in Albania.