

## **a Albania**

### **b Units of General Government**

#### **c Central Government**

d Subsector 1. Budgetary central government  
e 1.1 Budgetary institutions, council of ministers, ministries, non ministerial departments, parliament, and president

d Subsector 2. Extrabudgetary units/entities  
e 2.1 Compensation of former political prisoners  
e 2.2 Compensation of former owners from expropriation

d Subsector 3. Social security funds  
e 3.1 Not applicable

#### **c State Governments**

d Subsector 4. State governments  
e 4.1 Not applicable

#### **c Local Governments**

d Subsector 5. Local governments  
e 5.1 36 districts and 64 municipalities and 313 communes (administrative units)

d Subsector 6 Extra budgetary units/entities  
e 6.1 Not applicable

#### **c Special Funds**

d Subsector 7 Social security funds  
e 7.1 Social Security Institute

d Subsector 8 Health Care security funds  
e 8.1 Health Care Security Institution

d Subsector 9 Funds of compensation and restitution to former owners  
e 9.1 Agency of Compensation and Restitution to Former Owners

### **b Accounting Practices**

f1. Liquidation or complementary period is reported until 31<sup>st</sup> January of the next year.

f2. Valuation of assets and liabilities:

Fixed assets are valued at historical cost; financial assets at market prices and loans and bonds at face value.

This institutional table is based on information reported in 2013. We are in discussion to include self financing units in financial statements. It's prepared the draft strategy for moving gradually to accrual basis accounting until 2020 year.