

Project Name

***“Budget analysis and Public Expenditure
Review with a specific view on the analysis of
the impact of financial decentralization on
children’s budgets”***



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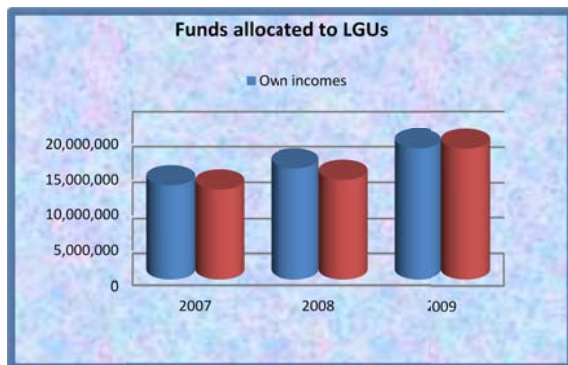
Our report is the product of a wide analysis at central and local governing levels about the public expenditures for children target group under the framework of knowing and respecting the children rights. This analysis will try to provide comparative basis with objective criteria as scrutinizing the funds allocation, public services provision under the legal framework and efficiency and effectiveness requirements.

In Section 1, the analysis is focused on Public Expenditure Budget review for the last three years 2007, 2008, 2009 at national level to point out on comparable basis the budget allocated for children versus the public expenditures incurred.



Since we are referring to national level then the analysis will involve two components: strategic documents (National Strategy for Development and Integration, National Strategy for Children Rights, Government Program and The National Plan for the Implementation of the Stabilization and Association Agreement 2007 – 2012) and the funds allocation according to Medium Term Budgeting Plan 2007-2009 to comment on the structure of the funds, the tendency of the budget allocation in general and for children particularly.

In this section we'll point out the strategic point of view for children, the policies and the action plans at national level. We are analyzing the strategic documents in order to understand how are the best international experiences translated and transformed in the strategic priorities for Albania.



In Section 2, we'll analyze and comment the Public Expenditure Budget Review at regional level for the same period expenditures. This analysis will be focused on the budget structure for the time period 2007-2009 from the point of view of the ratio of central funds against local funds under the decentralization framework and the expenditures for fulfilling the needs and the demand for the children target group. Regional disparities will be

pointed out and specific cases will be analyzed in more details.

In section 3 we'll analyze the Public Expenditures at local level and two pilot municipalities will be scrutinized in more details. Assessment of the own incomes of the municipalities (local taxes and tariffs), trends and structures, 2007-2009 and of respective incomes from institutions related to children target group



together with analytical report of the services, investments and activities that have been undertaken from the pilot local units with regard to children.

At the end we'll provide recommendation based on the analytical analysis at the basis of planned policies and implemented ones. Or main goal is to give a clear picture of what is being planned vs what is actually invested in the practice to fulfill the needs and demands of children target group.