

# List of Public Institutions

**Tiranë, September 11<sup>th</sup> 2025:**

According to the European System of Accounts (ESA 2010), INSTAT provides the list of Public Sector institutions, which includes all entities within the General Government sector, Public Non-financial Corporations, Public Financial Corporations and the Central Bank.

[The list of public institutions \(Link\)](#)

The General Government sector (S.13), as defined by the ESA 2010 methodology, is divided into the following sub-sectors: Central Government (S.1311), State Government<sup>1</sup> (S.1312), Local Government (S.1313) and Social Security Funds (S.1314).

**Tab. 1 Public Sector by sub-sectors in Albania, Year 2024**

Public Sector, classification by sub-sector		2024
Public Non – Financial Corporations	S.11001	37
Public Financial Corporations (from which):	S.12	2
Other Financial Intermediaries	S.12501	1
Financial Auxiliaries	S.12601	1
Insurance Corporations	S.12801	0
Central Bank	S.121	1
Central Government (from which):		1,406
Budgetary <sup>2</sup>	S.1311	1,349
Extra-budgetary		57
State Government	S.1312	0
Local Government (from which):		340
Budgetary	S.1313	257
Extra-budgetary		83
Social Security Funds	S.1314	2
<b>Total</b>		<b>1,788</b>

The units classified within the Public Sector for the year 2024 are comprised of the following: Central Government sub-sector (S.1311) with 1,406 units (from which: 1,349 budgetary spending units and 57 extra-budgetary spending units), Local Government sub-sector (S.1313) with 340 units (from which 257 budgetary spending units and 83 extra-budgetary spending units), and the Social Security Funds sub-sector (S.1314) with 2 spending units.

<sup>1</sup> This subsector is not applied in the case of Albania.

<sup>2</sup> The list of institutions classified as budgetary units is composed by the active spending units for each respective year.

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In addition to the budgetary and extra-budgetary units, the public sector also includes: Non- Financial Public Corporations sub-sector (S.11001) with 37 units, the Public Financial Corporations sub-sector (S.12) with 2 units and the Central Bank (S.121) sub-sector with 1 unit.

The fluctuation in the number of spending units over the years is due to the government structural changes, reclassifications, the establishment of the new units, or the closure of the existing ones.

The main purpose of publishing the list of units within the General Government sector (S.13) is the compilation of the Government Finance Statistics (GFS) and the Excessive Deficit Procedure (EDP) tables, in accordance with the European System of Accounts (ESA 2010) methodology.

Classifying units by economic sectors and sub-sectors is crucial for various evaluations and analyses enabling better monitoring of the existence and functioning of units that contribute to the country's economy, particularly in the context of policymaking.

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# Methodology

In the context of the statistical background, the National Accounts are used to describe the activities within a national economy. All of the units (enterprises) operating in an economy are classified into one of the institutional sectors (financial corporations, non-financial corporations, general government, households, non-profit institutions and the rest of the world). Transactions between these sectors are categorized into specific components within National Accounts, making the classification of units by institutional sectors a vital part of the statistical production process.

The unit classification by institutional sectors and the transactions among them play an essential role in developing other statistical data produced by the Albanian Institute of Statistics (INSTAT). This classification ensures that Albania's statistics are aligned with data from other European Union countries. It has a significant impact on labour market statistics, trade statistics, government finance statistics, debt statistics produced based in European Union (EU) legislation and the Maastricht Debt, Gross Domestic Production (GDP) and other macroeconomic statistics.

This publication provides an overview of the Public Sector in Albania, following the European System of Accounts (ESA 2010) methodology, which is also adopted by all the European Union member states.

For the compilation of Government Finance Statistics (GFS) and the Excessive Deficit Procedure (EDP) tables, it is necessary to classify all the units that are part of the General Government sector (S.13) and by sub-sectors: Central Government (S.1311), State Government (S.1312), Local Government (S.1313) and Social Security Funds (S.1314), following European System of Accounts (ESA 2010) methodology, the Manual of Deficit and Debt (MGDD 2022) and other guidelines published by Eurostat.

## Which is the difference between “General Government sector” and the “Public Sector”?

The General Government sector (S.13) is composed by the subsectors:

- 1- Central Government (S.1311)** – under this sub-sector are classified the budgetary units like: the ministries, the parliament or other central institutions. Part of this sub-sector are also the extra – budgetary units that are under the units that operate in the central level of governance.
- 2- Local Government (S.1313)** – under this sub-sector are classified the budgetary units like: the municipalities, prefectures or other local institutions under the municipalities. Part of this sub-sector are also the extra-budgetary units, which are under the institutions that operate in the local level of governance.

For more information please see the links below:

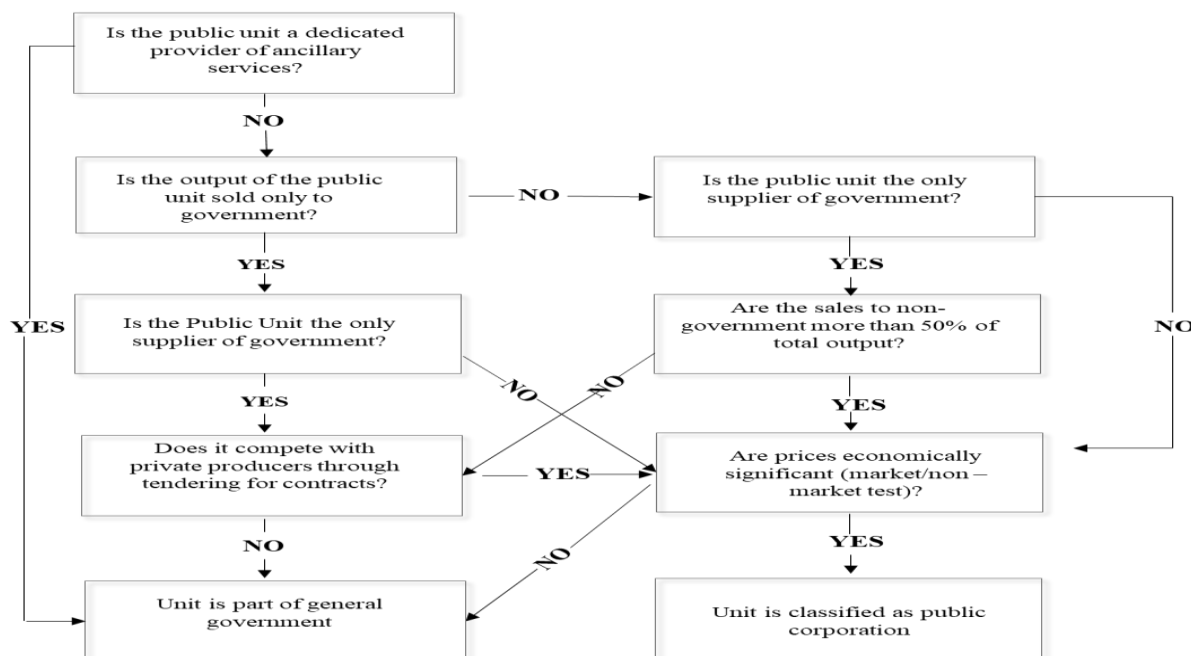
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**3- Social Security Funds (S.1314)** – is composed by two budgetary units: Social Insurance Institute (SII) and the Compulsory Health Insurance Fund (CHIF). Part of this sub-sector are also the regional branches under these two units.

The Public Sector, includes all units that are classified under the General Government sector, and the Non-financial corporations, Financial corporations and the Central Bank.

For the classification of the units that are part of the Public Sector, INSTAT has followed the decision-tree framework, specified in the Manual of Government Deficit and Debt (MGDD 2022), Chapter 1, page 22, published by Eurostat.



According to the European System of Accounts (ESA 2010), all the indicators mentioned above should be analysed in order to decide on the classification of the unit. Only one indicator is not enough to distinguish nor decide on the unit classification.

## Definitions

**Budgetary units** - are all the units that periodically report on their revenues, their expenditures and other transactions included in the Albanian Government Financial Information System (AGFIS), using all data sources that are reported from the Ministry of Finance.

**Extra-budgetary unit** – are all the units that have a state capital and that receive transfers from the government periodically, due to their inability to cover all their activities costs.

**Financial public corporations** – consist of the institutional units that have a state capital and that receive transfers from the government or self-financing and for which the main activity is on financial services provision.

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***Non-financial public corporations*** – consist of the institutional units that have a state capital and that receive transfers or grants from the government in order to cover investments or other expenditures to support other sectors of the economy.

***Non-profit institutions serving households*** (where the government has shares) consist of units that are created by a state capital (partly or fully funded) and that are mostly funded by donations, foreign grants and government transfers. Their main goal is not to gain profits and they also fulfil other criteria's or elements that makes possible their classification under the sector of the non-profits institutions serving households (NPISH).

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