

UDHËZUESI I KOSTIMIT I PRE-SË: pse nevojitet dhe cilat janë veçoritë kryesore të tij?

Ekspertët bashkëpunëtorët i CEF



Pse nevojitet Udhëzuesi i Kostimit i PRE?

- Kapitulli i RS i PRE-ve ka ndryshuar/është përmirësuar dukshëm gjatë viteve të fundit...
- ... megjithatë, nuk është bërë asnjë përmirësim në “efektet fiskale” të RS-së
- Vendeve u është kërkuar që të llogarisin “efektet fiskale”, por pa ndonjë udhëzim metodologjik
- Është ofruar asistencë teknike, por zbatimi ka qenë nënoptimal



- Udhëzuesi i Kostimit të PRE-së ofron një vegël metodologjike për matjen e implikimeve fiskale të RS-së në kuadër të PRE-ve
- Prandaj Udhëzuesi i Kostimit i PRE-së e plotëson Shënimin Udhëzues të PRE-së të Komisionit Evropian në këtë fushë



Korniza e përgjithshme e përgatitjes së Udhëzuesit të Kostimit të PRE-së

- Përgatitja e tij bazohej në shqyrtimin e detajuar të përvojave që vendet në rajon e kanë pasur me përgatitjen e PRE-së
- Ajo është përgatitur në aso mënyre që të mund të aplikohet për të gjitha vendet dhe për të gjitha ministritë e linjës brenda një vendi
- Ajo kishte për qëllim të jetë e thjeshtë dhe ishte bërë në mënyrë që të përdorej lehtë



Veçoritë kyçe të kostimit/financimit të Udhëzuesit të Kostimit të PRE-së

- Fokusi vetëm në shpenzimet e masave të RS
- Fokusi vetëm në “shpenzimet e tjera” të masave të RS
- Fokusi vetëm në efektet direkte, fiskale të nivelit të parë të masave të RS-së
- Klasifikimi sistematik i shpenzimeve nën masat e RS-së
- Klasifikimi sistematik i burimeve për financimin e masave të RS-së



Tabelat për kostimin/financimin e RS sipas Shënimit Udhëzues të PRE-së

- Shënimi Udhëzues i PRE-së jep sqarime themelore për kostimin e masave individuale të RS-së
- Në mënyrë më specifike, Shënimi Udhëzues i PRE-së përmban shabllone të tabelave (secili me sqarim metodologjik)
 - Një për kostimin - vëllimin dhe strukturën - e një mase të RS-së
 - Një tjetër për financimin e masës së RS-së



Tabela 10a e Shënimit Udhëzues të PRE: kostimi i RS-së

Table 10a: Costing of structural reform measure: (NAME OF THE MEASURE) (in EUR) (Fill in one per reform)

Year	Salaries	Goods and services	Subsidies and transfers	Capital expenditure	Total
Year X					
Year X+1					
Year X+2					

Methodological explanation of the table:



5. Tabela 10a e Shënimit Udhëzues të PRE: kostimi i RS-së

Methodological explanation of the table:

- Only “additional costs” are to be calculated in the table. This means that only those costs are to be calculated that would not be there if the measure would not be implemented. For example, if existing staff is working on implementing a measure, their salaries should not be calculated.
- The table addresses only direct first-level costs of the reform measure. In case the reform measure can be implemented without additional costs, all spaces in the table should be filled with “0” (zero). In case the measure generates first-level implications on the revenue side of public finances (for example, an increase in budget revenues or an increase in pension fund contributions); this should be explained and quantified in a footnote to the table.
- Costing is to be done for a three-year period with the year X being the first year under the ERP, i.e. 2019.
- If a measure is composed of several activities, a sub-table for each of them has to be prepared as an input for the summary table that shows costing for the structural reform measure as a whole – these sub-tables do not have to be included in the ERP.
- Category “*Salaries*” and its costing: The category is composed of costs for salaries to be paid for hiring additional staff that is needed to implement the structural reform measure. Costing of the additional staff has to take into account not only the number of new staff members but also their qualifications as well as salary increases for the existing staff members. Standardised salaries for different categories of new staff members should be applied. Such a table of standardised costs does not need to be included in the ERP. If standardised costs are either not available or not appropriate, expert opinion can be applied.
- Category “*Goods and services*” and its costing: The category is composed of the following categories of costs: (i) training, (ii) expertise, (iii) office equipment, (iv) utilities (rent, electricity, travel). Standardised costs for each category should be applied whenever possible. Such a table of standardised costs does not need to be included in the ERP. If standardised costs are either not available or not appropriate, expert opinion can be applied.
- Category “*Subsidies and transfers*” and its costing: The category includes different types of subsidies and transfers that the beneficiary may get in order to implement the structural reform measure. Expert opinion can be used for calculating this category of costs.
- Category “*Capital expenditures*”: The category includes capital expenditures associated with implementation of the structural reform measure. Expert opinion can be used for calculating forecasted expenditures under this category of costs.
- Category “*Total*”: This is a sum of the categories in the three columns.

Tabela 10b e Shënimit Udhëzues të PRE: financimi i RS-së

Table 10b: Financing of structural reform measure: (NAME OF THE MEASURE) (in EUR) (Fill in one per reform)

Year	Central budget	Local budgets	Other national public finance sources	IPA funds	Other grants	Project loans	To be determined	Total
Year X								
Year X+1								
Year X+2								

Methodological explanation of the table:



5. Tabela 10b e Shënimit Udhëzues të PRE: financimi i RS-së

Methodological explanation of the table:

- The table should give an overview of funding sources to finance the total costs of the structural reform measure calculated in Table 10a.
- Category “*Central budget*”: The category includes funds to be realistically provided from the central budget either from national public finance revenues or from borrowing in the form of financial loans. For the year X, the funds are actually available under the budget adopted for this year.
- Category “*Local budgets*”: The category includes funds to be realistically provided by budgets at sub-national level, regional level and/or municipal level.
- Category “*Other national public finance sources*”: The category includes funds to be realistically provided from other national public finance sources (apart from central budget and local budget revenues), such as health and pension fund contributions.
- Category “*IPA funds*”: The category includes funds to be realistically disbursed from IPA funds.
- Category “*Other grants*”: The category includes funds to be realistically disbursed in the form of grants from all multilateral and bilateral donors; the category excludes IPA funds.
- Category “*Project loans*”: The category includes funds to be realistically disbursed from foreign multilateral and bilateral lenders in the form of project loans. Financial loans should not be included here, but rather under the “*Central budget*”.
- Category “*To be determined*”: The category quantifies the portion of funds that is needed for implementing the structural policy measure concerned but for which the funding source(s) is/are yet to be determined. The category should be calculated as a residual between the category “*Total*” and the sum of categories for all already known funding sources for the structural policy measure concerned.
- Category “*Total*”: The category is the sum of the categories and must be equal to the category “*Total*” in Table 10a for each respective year.

