



## **COUNCIL OF MINISTERS**

### **DRAFT DECISION**

**No 67. dated 13.2.2019**

**ON**

### **APPROVAL OF DETAILED RULES AND PROCEDURES FOR ACCOUNTS MANAGEMENT, ESTABLISHMENT AND USE OF REVENUE, OF THE ALBANIAN DIASPORA DEVELOPMENT FUND.**

Pursuant to Article 100 of the Constitution of the Republic of Albania and Article 7(3), Article 17 of the Law no. 32/2018, “Albanian Fund for the Development of Diaspora”, upon the proposal of the Minister of State for Diaspora, the Council of Ministers

#### **DECIDED:**

1. Approval of detailed rules and procedures for administration of accounts, establishment and use of revenue, of the Albanian Diaspora Development Fund.
2. ADDF manages accounts in accordance with the financial accounting and financial reporting legislation in force provided for public institutions.
3. Regarding to funding from foreign donors, reporting standards as provided in the financing agreement shall apply.
4. The financial resources of the Albanian Fund for the Development of Diaspora are specified at Article 7(1) of Law no.32/2018 “On the Albanian Fund for the Development of Diaspora”
5. Revenues of ADDF are acquired from agreements between the Republic of Albania, Council of Ministers, and different donors for the financing of implemented projects from ADDF, funds of the state budget for projects funded by the Council of Ministers; individuals and institutions, within and outside the Republic of Albania, pursuant to the relevant agreements; revenues received from the activities and services provided; material contributions from bilateral and multilateral programs, as well as from natural persons and various non-profit organizations that perform philanthropic activities as well as other resources in accordance with the by applicable legislation.



6. ADDF manages accounting records in accordance with the specifications of the internal regulations of the institution enabling:
  - a) Facilitation of auditing and reporting of projects/programs;
  - b) the identification of cost groups and subgroups for all costs, with a view to physical comparison and other monitoring;
  - c) presentation of expenses, by cost categories, such as maintenance, goods, consulting services, training, operating costs, etc.;
  - d) presentation of financial resources whenever required;
  - e) record of assets and liabilities and accumulated funds of the project for target groups.
7. ADDF has its own accounts plan named and codified according to the legislation in force, in order to record transactions by type, category, source of funding and destination of use of the funds established;
8. Presentation in the accounting of the bank accounts is performed in base currency and its equivalent in ALL or EUR
9. Fund deposit in the accounts is carried out by the donor upon request for funds withdrawal.
10. Bank accounts, pursuant to Article 7 (1/b) of Law no. 32/2018 “On the Albanian Fund for the Development of Diaspora”, “on funds from the state budget for projects financed by the Council of Ministers” are opened in accordance with the provisions of the legislation in force for budgetary funds.
11. Bank accounts dedicated to all other revenue established pursuant to Article 7(1) of Law no. 32/2018 “On the Albanian Fund for the Development of Diaspora”, are opened by AFDD unless otherwise provided for by law.
12. ADDF, in accordance with the financing agreement, opens a special bank account nominated “Diaspora to Diaspora”.
13. The funds in this account will be acquired by donations from members of the Diaspora, dedicated to expenses of economic, socio-cultural, scientific and health character,
14. The revenue generated from these financing shall be administered by the ADDF in accordance with the financing agreement, as well as financial management and control rules.
15. The use of these funds is determined depending on the source of their creation, as follows:
  - a) the revenue generated pursuant to Article 7, letter “a”, “c” of Law no. 32/2018, “Albanian Fund for the Development of Diaspora”, shall be used in accordance with the terms and conditions of the relevant agreements.
  - b) The revenue generated pursuant to Article 7, letter “b.” of Law no. 32/2018, “Albanian Fund for the Development of Diaspora”, are used through the treasury system in accordance with the legislation in force on budgetary and financial management.
  - c) Revenue generated pursuant to Article 7 point “ç”, and point “dh”, are deposited in the AFDD Bank Account



16. Costs related to external audit carried out by companies and independent experts, service demanded by Donors in accordance with the specifications of the financing agreement, shall be borne by the Donor.

17. The Minister of State for Diaspora and the Albanian Fund for the Development of Diaspora are responsible for the implementation of this decision.

This decision enters into force after its publication in the Official Gazette.

**PRIME MINISTER  
EDI RAMA**