Beyond Formal Compliance: Proactive Transparency in Albania's Central and Local Governments

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Abstract

Transparency has played a central role in debates on governance. It is considered a key element in combating corruption and ensuring good governance. In Albania, transparency as a right to information was introduced with the transition to democracy. Currently, the legal framework provides for proactive transparency, which refers to information that public authorities must publish on their websites, and reactive transparency through requests for information. This study, through a quantitative analysis of transparency indicators across Albanian ministries and municipalities, aimed to identify the main shortcomings in proactive transparency compliance. While there has been improvement over the years, fiscal transparency remains the main shortcoming in both ministries and municipalities. Furthermore, this study finds that differences in administrative capacities do not appear to explain variations in proactive transparency between central and local government levels, but municipality size may contribute to variations within local government, where medium-sized and small municipalities perform better than the largest ones.

Keywords: ***Transparency, Fiscal Transparency, Right to Information, Proactive Transparency, Albania***

1. Introduction

Transparency is considered a central component of democratic gove rnance. Through transparency, citizens and other stakeholders can have insight into the decision-making process of public authorities and its outcomes, and form their opinion, which may influence their voting behavior. Through transparency, citizens and investigative journalists may

expose government misbehaviors, thus, it can be a helpful tool in ensuring accountability, fighting corruption, and guaranteeing good governance. This is especially relevant in new democracies, where transparency reforms are often linked to broader efforts to strengthen accountability and democratic institutions.

Transparency is often provided through legal acts. The right to information enables the fulfillment of other rights, like freedom of speech, and is protected with certain limitations, such as privacy or national security, under international conventions and by most national legislations worldwide (ARTICLE 19, 2018).

Albania regulated this right during the transition to democracy through the Constitution and by approving a dedicated law (Constitution of the Republic of Albania, 1998; Law No. 8503, 1999). Currently, with Law No. 119/2014 "On the right of information", as amended (Law No. 119/2014, as amended), public authorities must publish a vast range of information on their websites, and provide other information upon request. Based on the Proactive Transparency Index of the Albanian Commissioner for the Right of Information and Data Protection (IDP), this study seeks to answer the following questions:

- To what extent do public authorities at central and local levels comply with their legal proactive transparency obligations?
- What are the main shortcomings in compliance?
- Are there differences between central and local authorities associated with differences in administrative capacities?

To address these questions, the study uses a quantitative analysis of transparency indicators across Albanian ministries and municipalities.

Understanding compliance is crucial, as gaps may undermine accountability, public trust, and anti-corruption efforts. Thus, the Commissioner and other studies in the country focus on measuring mere compliance as an aggregate of several proactive transparency indicators. This study aims to contribute to the existing literature by going beyond mere compliance and identifying the main shortcomings. The aim is to show whether there are persistent patterns of discrepancy at central and local levels. Identifying common patterns is important because, for ensuring accountability and combating corruption risks, some indicators, such as those of fiscal transparency, are more important than others, for example, those related to the formal organization and functioning of public authorities. It is also the first study in the country to make a comparison between central and local government compliance, and between different sizes of municipalities, in order to assess whether variations in administrative capacities are associated with differences in proactive transparency compliance.

2. Transparency and Governance: Conceptual and Empirical Perspectives

Transparency has played a central part in governance debates, attaining what Hood (2006) described as "quasi-religious significance".

There are several definitions of government transparency. For Hood (2010), transparency "broadly means the conduct of business in a fashion that makes decisions, rules and other information visible from outside.". According to Ball (2009), the concept reveals three metaphors: first, it is used as a public value to combat corruption, thus intertwining it with accountability; second, it is seen as synonymous with open decision-making, increasing concerns about secrecy and privacy; and third, it is considered a complex tool of good governance, alongside accountability, efficiency and effectiveness. Grimmelikhuijsen (2010, p. 10), while considering it a nebulous concept, defines transparency as "the active disclosure of information by an organization in such as way as to allow the internal workings or performance of that organization to be monitored by external actors.".

Studies suggest a robust and independent relationship between transparency and various forms of corruption (Bauhr & Grimes, 2017). According to Hood (2001), access to information enables interested groups to monitor the government, and, more generally, is pivotal for preventing corruption and promoting accountability. Transparency allows citizens to better understand what is happening inside the government and how public resources are being used, thus encouraging public officials to better meet public expectations (Piotrowski, 2007). Conversely, a lack of transparency can create a fertile ground for corruption (Tanzi, 1998). Transparency in both decision-making and policy implementation is an element against which good governance is assessed (Fozzard & Foster, 2001).

However, transparency alone, without proper policies, cannot enhance trust, accountability, or reduce corruption. Although it is considered a central tool for combating corruption and increasing trust, its effects depend on its form and implementation and may lead to unintended outcomes (Park & Blenkinsopp, 2011). The effects of transparency are often context-dependent. For example, in countries where corruption is endemic and pervasive, knowing more about

government affairs can create disillusionment and political apathy among citizens, rather than increased mobilization and participation in decision-making (Bauhr & Grimes, 2014). Similarly, Heald (2006) argues that transparency would be beneficial if corruption practices lead to accountability and punishment, but if no actions are taken, public knowledge will lead to cynicism or even exacerbate corruption.

According to Florini (2002), while transparency is fundamental for assessing whether institutions pursue the right goals and operate efficiently, it may under some conditions be neutral or harmful. Acquiring information does not necessarily lead to understanding it or to doing something with it (Florini, 2002). Based on research by behavioral economists, Etzioni (2010) also stresses that individuals often face limitations in processing the information or acting upon it. Moreover, although original documents are increasingly accessible, the public still may prefer to depend on official press or non-institutional intermediaries, such as NGOs, to interpret this information (Fenster, 2015). Transparency alone, without the establishment of formal channels for action, is insufficient to promote greater accountability and responsiveness (Porumbescu, 2015).

Regarding trust, findings are mixed. Transparency can create a backfire effect: while it enhances information credibility, greater insight into the decision-making processes may reduce the perceived competence of the decision-maker (Grimmelikhuijsen, 2010). Other studies suggest that the effect of transparency on trust is limited, as citizens' pre-existing beliefs about government (Grimmelikhuijsen, 2012) and prior knowledge (Grimmelikhuijsen & Meijer, 2014) often have a stronger influence. Even exposure to transparency principles does not necessarily increase trust, as it may lead to greater skepticism and a critical attitude toward the government (Grimmelikhuijsen et al., 2020). Conversely, other studies show that a high level of confidence in public officials is followed by a reduced interest in transparency (Piotrowski & Van Ryzin, 2007).

An extensive systematic review by Porumbescu et al. (2022) concludes that transparency is not an automatic solution to all governance problems, but remains a key component of democracy. While its relationships with trust, legitimacy, and accountability are complex and inconsistent, transparency has been relatively successful in combating government corruption and improving government performance (Porumbescu et al., 2022). Similarly, Kosack & Fung (2014) argue that, although the effectiveness of transparency is context-dependent, it has the potential to catalyze governance reforms. Michener (2019) also notes that theoretical and empirical literature has overemphasized the limitations of transparency, while overlooking that the lack of strong impacts may have been constrained by the lack of proper implementation and compliance.

3. Fiscal Transparency

There is a vast literature that stresses the importance of fiscal transparency. Fiscal transparency is fundamental for addressing the information asymmetry that exists between policymakers and citizens (Esteller-Moré & Polo Otero, 2012), and it is considered a critical element of effective fiscal management (International Monetary Fund, 2018). Enhancing fiscal transparency enables voters, financial markets, and even policymakers to obtain insight into fiscal policy, and their possible immediate and long-term consequences (Alt et al., 2006). The release of public data can have great social and economic benefits (da Silva Craveiro & Albano, 2017). Available information on economic data has been found to be positively related to better quality of governance (Islam, 2006; de Renzio & Masud, 2011). However, while some studies document a negative correlation between fiscal transparency and corruption, they cannot establish a strong causal claim (de Renzio & Wehner, 2017).

According to the OECD (2025), efforts to strengthen fiscal transparency rely mostly on three principles: first, by publishing budget documents and financial statements in a timely and systematic manner; second, by providing this information in a comprehensive and reliable way; and third, by enhancing their accessibility and relevance. Budget transparency, as a subset of fiscal transparency, is particularly important because it enables citizens and financial actors to assess the government's financial position and performance, thereby improving decision-making and promoting fiscal responsibility (Benito & Bastida, 2009). It goes beyond simply ensuring government accountability to Parliament, serving also as a tool for connecting budgeting with market expectations, civil society, and citizens' participation (Caamaño-Alegre et al., 2011).

In the context of reducing corruption and ensuring accountability, particularly in developing countries, the literature emphasizes the importance of promoting compliance with transparency provisions also in procurement practices (Arrowsmith, 2010; Larbi et. al., 2019). According to Thai (2001), as soon as the subject of corruption is mentioned, most people will think of public procurement, which is the award of contracts for public goods and services. Thus, the transparency of these processes is considered critical.

The debate over public spending is further enriched by reports from International Financial Institutions and Supreme Audit Institutions (OECD, 2025), which may show the public in a specialized manner how the budget and public procurement processes have been managed, providing insight into the allocation, use, and oversight of public resources.

4. Freedom of Information and the Role of Technology

Laws on access to information and information technology play an important role in making the information truly usable and accessible to citizens (Krah & Mertens, 2020). Freedom of Information (FOI) is central to transparency and an essential component of modern democracy (Piotrowski, 2007). Freedom of information "is a human right; it enables us to fulfill our potential as humans." (Birkinshaw, 2006a), and it is also fundamental for exercising other rights, such as freedom of speech and access to justice (Birkinshaw, 2006b). FOI laws provide the legal backbone on which a basic level of transparency is founded and protected (Grimmelikhuijsen et al., 2019) and have proven more effective than informal requests (Worthy et al., 2017; Grimmelikhuijsen et al., 2019). Through these laws, transparency is institutionalized, making it more difficult for officials to use public office for private gain.

However, political actors have incentives to adopt FOI laws: first, these laws, which came with the promise of greater transparency and good governance, have large support from the electorate; second, political actors that may become the opposition, through these laws can guarantee their access to information (Berliner, 2014). FOI is beneficial for several reasons: it gives the public the necessary information to enable its participation in the democratic processes, and at the same time, it improves government performance since information that will be publicly available is more likely to be based on justifiable and objective reasons (Banisar, 2006). "Without governmental transparency and freedom of information, it is much more difficult to hold elected and appointed officials accountable for their actions. The release of information promotes democratic accountability." (Piotrowski & Van Ryzin, 2007). Even the anticipation of public accountability may influence public officials' decision-making processes (Meijer, 2000).

The traditional centrality of FOI has been challenged by the computer-based movement of open government, which, driven by technological innovation, places emphasis also on participation and collaboration (Berliner et al., 2019). In particular, the use of websites for interaction between government and citizens influences citizens' perceptions of transparency, efficiency, and the fight against corruption (Valle-Cruz et al., 2016). Technology-mediated participation can enhance perceptions of government transparency, suggesting that transparency is strengthened not only through information disclosure but also through user-friendly technological engagement (Kim & Lee, 2012). Regarding fiscal transparency, through the use of e-government, resource-allocation responsiveness is enhanced directly, by increasing public officials' accountability and enabling citizens' participation in budgetary decision-making, and indirectly, by providing voters with fiscal information, which may influence their voting behavior (Justice et al., 2006).

4.1 The right to information in Albania

The right to information was not recognized substantially during the Albanian communist regime (Miço, & Çani, 2023). This right was embraced only with the transition to democracy, when the country undertook several legislative reforms to improve access to public information, adapting to technological advancements, and addressing growing concerns about harmonizing it with data protection (Karamuço & Nikaj, 2025).

In 1998, the right to information was introduced among the fundamental rights and freedoms. According to Article 23 of the Constitution of the Republic of Albania, this right is guaranteed: everyone may get information about the activity of state organs and public officials, as well as follow meetings of elected collective bodies (Constitution 1998, as amended). In 1999, Law No.8503, dated 30.6.1999 "On the right to information on official documents" was approved (Law No. 8503, 1999). However, its provisions have been considered insufficient to guarantee the right to information in practice, and it was largely unknown not only to citizens but also to public officials themselves, thus remaining extensively unapplied (Instituti Shqiptar i Medias, 2012; ARTICLE 19, 2004).

During 2014, based on the need to improve the legal framework on the right to information, Law No. 119/2014 was approved. The decision to draft a new law instead of amending the existing one was made based on the need for a radical reform of the legal framework for the right to information in Albania, which could not be addressed only through an amending law.

Law No. 119/2014 "On the right to information", as amended, regulates the right of access to information produced or held by public sector bodies (Art. 1). The law provides for both proactive transparency, which refers to information that public bodies must publish in their transparency programs, and reactive transparency through access to public

information upon request for unpublished information. Regarding the transparency program, the law provides that public bodies, taking into account the highest public interest, shall: first, ensure maximal access to public information; second, make available as much information as possible to narrow the gap caused by the need for individual requests for information; and third, comply with the models of transparency programs approved by the Commissioner for the Right to Information and Protection of Personal Data (Art. 4).

Today, the use of information technology plays an important role in increasing transparency and informing the public. Therefore, it is envisaged that public institutions shall prepare the information required for the transparency programs in an easy-to-understand, accessible format, and make it available to the public through their websites (Art. 7). There is a vast category of information that must be published, such as laws, codes of conduct, education, qualifications and salaries of functionaries, budget, procurements and contracts, controlling mechanisms such as SAI reports, information on the services offered including their standards, procedures for filing complaints, or for submitting opinions, etc. (Art. 7).

Detailing the law, the Commissioner for the Right to Information approves and disseminates transparency program models for various public authority categories (Art. 6). The public bodies shall, for the purpose of implementing this law and for coordinating the efforts for ensuring the right to information, nominate a coordinator for the right to information (Art. 10). There are provisions for administrative contraventions and sanctions for failure to comply with the law (Art. 18).

5. Methods

This study employs a quantitative descriptive research design based on secondary data from the Commissioner for the Right to Information and the Protection of Personal Data (IDP). Relying on the proactive transparency index for local government and the proactive transparency index for central government, this analysis is based on measuring transparency at the indicator level across municipalities and ministries to identify the major shortcomings in compliance.

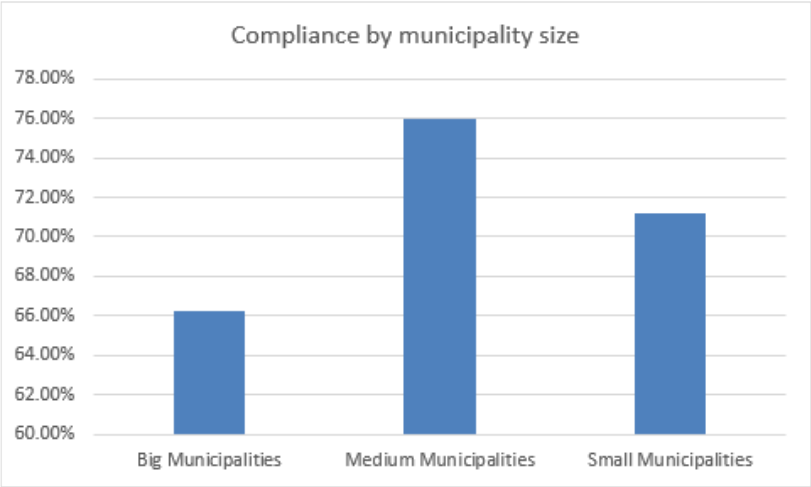
It also combines comparative analysis of overall compliance and indicators-based analysis across levels of government and municipality size, and longitudinal analysis (across years) to identify patterns in compliance with a main focus on fiscal transparency. In the longitudinal analysis, ministries that underwent restructuring during the assessed period were excluded, as changes in their institutional structure limited the comparability of transparency indicators across years.

Using standardized measurements from the Commissioner for the Right to Information enables comparison across public bodies and over time, but this approach has also limitations. The index does not provide information on the completeness and accuracy of the information published. Furthermore, because the study relies on predefined indicators and a descriptive design, it can identify patterns of compliance, but cannot provide causal explanations for the factors underlying these patterns. Future research could complement these findings with qualitative approaches to better understand institutional factors influencing transparency compliance.

5.1 Proactive transparency in municipalities

According to the Commissioner for the Right to Information and Protection of Personal Data, proactive transparency index for local government in 2025, the overall compliance score of municipalities for the 16 indicators measured is 71.6% (IDP, 2026a). The monitoring has found that 24 municipalities had a high level of proactive transparency, 26 municipalities had a medium level of proactive transparency, 7 municipalities had a low level of proactive transparency, and 4 had a minimal level (IDP, 2026a).

For this study, based on the 2023 national census (INSTAT, 2023) the municipalities were classified into three categories based on their population size: small (<40,000), medium (40,000–100,000), and large (>100,000)**.** This classification allows for a comparison of administrative capacity and performance across different groups of local government units.

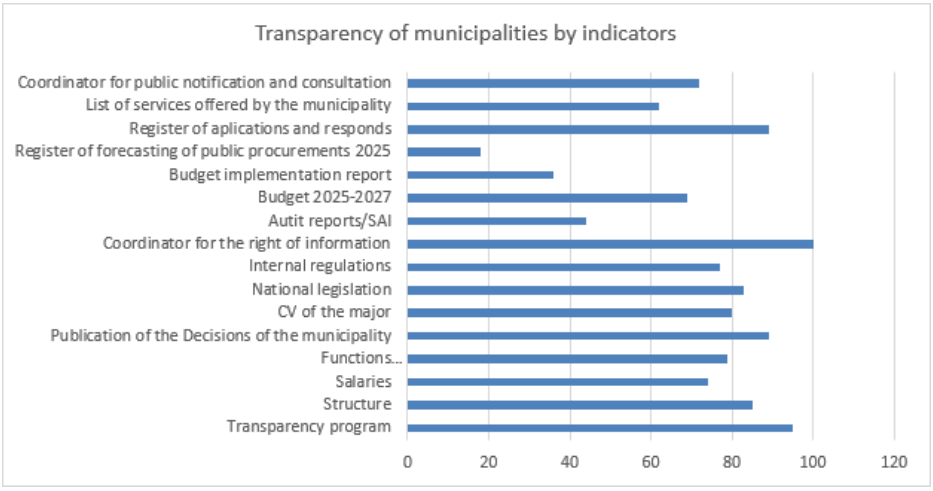


Note. Based on INSTAT (2023) and IDP (2026a)

The chart shows that although large municipalities are expected to have greater administrative, financial, and human resource capabilities, they constitute the group that performs the worst in complying with proactive transparency legal obligations, with 66%. Medium-sized municipalities perform with a mean of 76% and small ones with a mean of 71.2%. The indicators measured across municipalities are the same, so these results do not depend on the possibility that greater administrative capacity may produce more documents, but may be rather the result of institutional commitment and organizational priorities to comply with legal obligations. For example, the best-performing municipalities are all small, like the Municipality of Divjakë, Klos, Mirditë, and Patos, while among the worst performing are the municipalities of Durrës and Fier (IDP, 2026a).

Although simple averages were calculated, median values were also taken into consideration due to the varying number of municipalities in each group. The median scores out of 16, which is the maximum score of the index, were 12 (75%) for small municipalities, 12.5 (78%) for medium municipalities, and 9 (56%) for large municipalities, which are close to the respective averages.

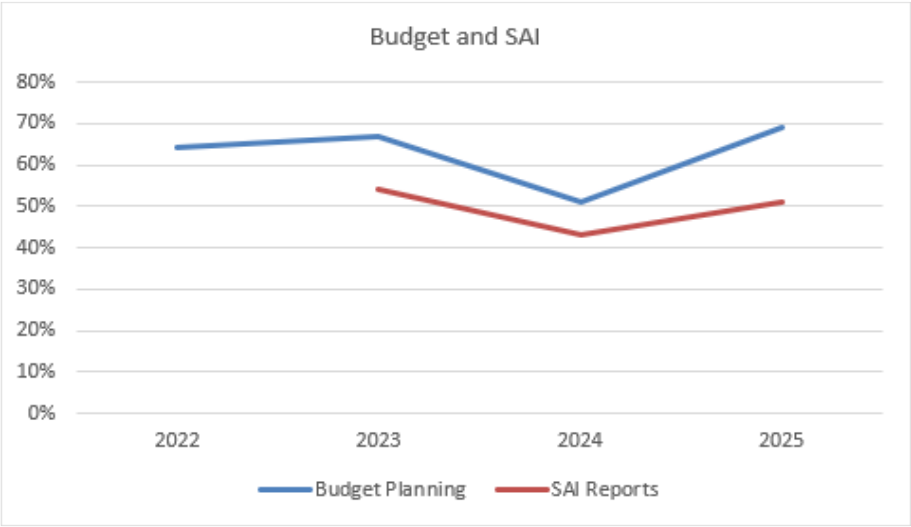
The Commissioner also does not provide an analysis on the weight of each indicator in the overall transparency score for municipalities, nor an analysis of which indicators represent the main shortcomings.



Note. Based on IDP (2026a)

The analysis conducted in this study reveals significant variation across municipalities, with certain indicators fully fulfilled and others only partially fulfilled or not fulfilled at all. Municipalities generally comply with the obligation to have a transparency program on their websites. However, data show that three municipalities, Dimal, Fushë-Arrëz and Memaliaj, fail to follow this basic legal obligation (IDP, 2026a). In the transparency program there is high compliance for the publication of the decisions of the municipality, organizational structure, CVs of the Mayor, and municipality functions with compliance rates of 89%, 84%, 80% and 79%, respectively. It is interesting that municipalities are more prone to publishing national legislation (83%) rather than their internal regulations (77%). Although being near the citizens and often the main service providers, the municipalities comply with the obligation to publish the list of services offered only at 62%. However, what is more problematic is fiscal transparency. While there is a compliance rate of 69% for publishing budget planning, consolidated budget reports are published only by 36%. Low transparency is also evident in the publication of audit information, such as internal audit and SAI reports, with a score of 44%, limiting the ability of the public and civil society organizations to better monitor performance, hold officials accountable, and participate more effectively in public oversight. The only indicator fulfilled by 100% is the appointment of the coordinator for the right to information and the publication of the contact details, while the information on the register of applications and responses is published in 89% of cases, and the contact details of the coordinator for public notification and consultation in 72%.

To analyze trends over time, the indicators of Budget Planning and Audit Reports were selected, as the set of indicators monitored by the Commissioner varied across years. Focusing on these consistent indicators, which show shortcomings, allows for a meaningful comparison of performance over time.



Note. Based on the IDP (2023; 2024a; 2025a; 2026a)

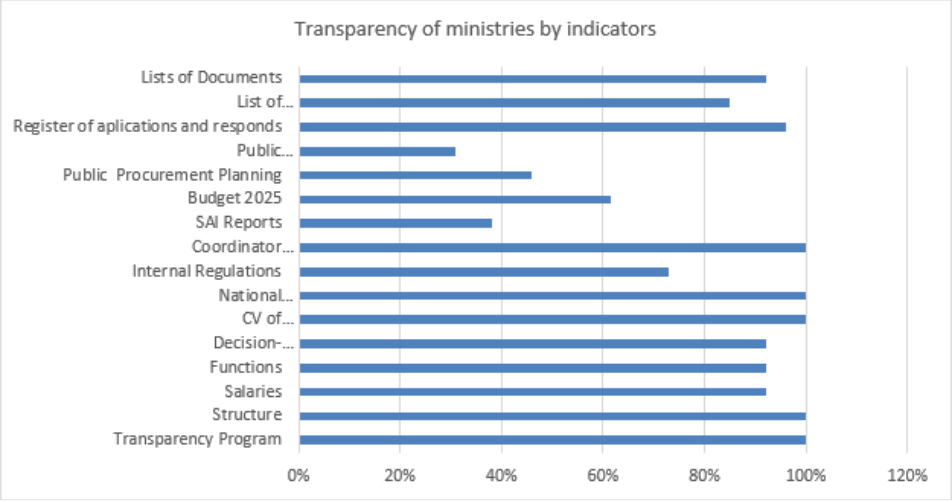
In 2022, publication of budget planning was fulfilled at 64%. The situation slightly improved in 2023, but there was a decline in 2024 when compliance with the obligation decreased to 51%. Currently, there is better transparency for this component with an average score of 69%.

The Commissioner included in the index measurement the component of publishing SAI reports starting in 2023 (IDP, 2024a). Across the years, the publication of SAI reports has remained lower than that of Budget Planning, indicating weaker compliance with this aspect of transparency. However, there is a similarity and a difference between the two indicators. The SAI indicator also had a decline in transparency from 2023 to 2024, decreasing from 54% to 43%. However, currently, SAI reports have a lower level of transparency than in 2023, as compliance for 2025 across municipalities is 51%.

Although the two indicators analyzed here show a decline in 2024, the overall transparency index for the municipalities reported by the Commissioner increased from 2023 to 2024 (IDP, 2025a). This apparent discrepancy is due to the inclusion of additional indicators in 2024, which contributed positively to the total score, while the two original indicators remained consistent in methodology but decreased in performance.

5.2 Proactive Transparency in Ministries

IDP (2026b) measured proactive transparency in central government based on 16 indicators. For the Prime Minister's Office and 12 ministries, the overall compliance for 2025 was 81%. However, this study shows significant differences between indicators.



Note. Based on IDP (2026b)

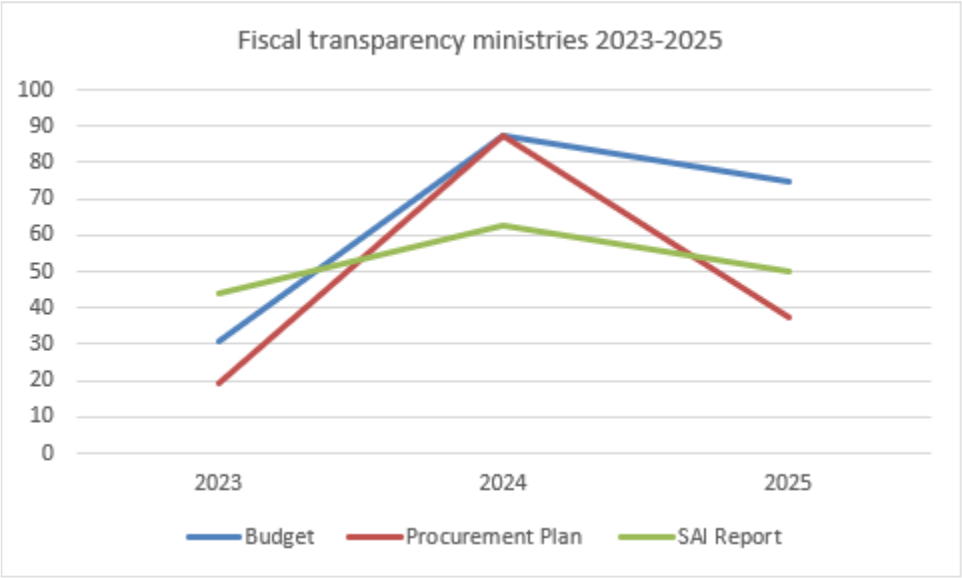
Ministries fully comply with the obligation to have a transparency program, to publish their structure, CVs of the minister, national legislation, and the contacts of the coordinator for the right to information. They also have a good compliance rate of over 90% for publishing the salary structure, their decision-making procedures, functions, and the register of applications and responses. However, here too, the publication of indicators related to fiscal transparency is problematic. The publication of the budget for 2025 is fulfilled at 61.5%. The publication of procurement planning is at 46%, while procurement execution is at 31%. Also, the publication of controlling mechanisms such as SAI reports is fulfilled by only 38%.

Table 1. Note. Based on IDP (2026b; 2025b)

	Procurement Plan		Budget		SAI Reports	
	2024	**2025**	**2024**	**2025**	**2024**	**2025**
Ministry of Defense	1	1	1	1	1	1
Prime Minister's Office	1	1	1	1	0	0
Ministry of Agriculture	1	0	1	1	1	1
Ministry of Justice	1	0	1	1	1	1
Ministry of Finance	1	1	1	0	0	0
Ministry of Interior	1	1	1	1	1	1
Ministry of Infrastructure	0	0	1	1	0	0
Ministry for Europe and International Affairs	1	0	0	0	0	0
Ministry of Health	1	0	1	0	1	0
Total	**8**	**4**	**8**	**6**	**5**	**4**

A longitudinal analysis was performed for three indicators that are considered fundamental for fiscal transparency, namely budget publication, procurement planning, and SAI reports, for the Prime Minister's Office and 8 ministries. The ministries that have been reconstructed were excluded from the assessment to ensure comparability. While the Commissioner for the Right to Information (IDP, 2026b), in the proactive transparency index, evaluates that there has

been an improvement from 2024 to 2025, Table 1 shows that for fiscal transparency there is a decline in all three assessed indicators. For example, the publication of the procurement plan decreased in 2025 by 50% in comparison to 2024. Only the Ministry of Defense and the Ministry of Interior have maintained full compliance for fiscal transparency during the years, while the worst performing ministry is the Ministry for Europe and International Affairs.



Note. Based on IDP (2024b; 2025b; 2026b)

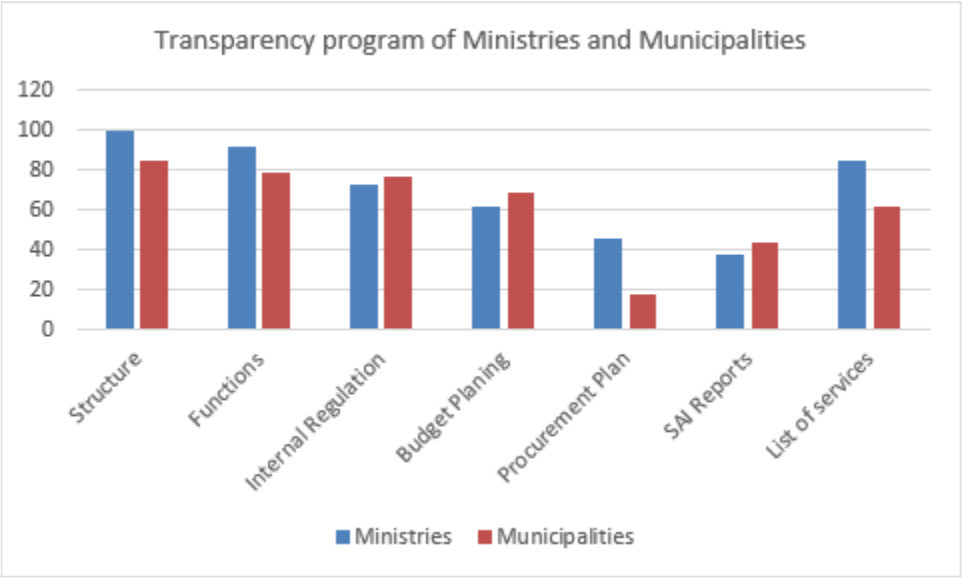
The longitudinal analysis of three years from 2023 to 2025 shows again a fluctuating pattern. Ministries complied poorly with financial indicators in 2023, had a significant improvement in 2024, and their proactive transparency for publishing budget, procurement plan, and SAI reports declined again in 2025.

6. Discussion

Although the law on the right to information entered into force in 2014, there is still not full compliance with the proactive transparency legal obligation by central and local authorities. Partial measures across 16 indicators (IDP, 2026a; IDP, 2026b) revealed that municipalities comply with the legal obligation at 71.6% and ministries at 81%. While there is an improvement from previous years in both ministries and municipalities (See also Faktoje, 2026; Res Publica, 2024), this study shows that formal transparency exists, but substantive transparency is lacking. Both ministries and municipalities mostly fail to comply with provisions related to fiscal transparency, which is pivotal for citizens' participation in decision-making, the accountability of public bodies, and the fight against corruption (Islam, 2006; Benito & Bastida, 2009). According to the fiscal transparency literature, the disclosure of budgetary, procurement, and audit information exposes the allocation and use of public resources to external scrutiny, making these disclosures potentially more politically sensitive than formal organizational and procedural information (Alt et al., 2006; Benito & Bastida, 2009; Arrowsmith, 2010; OECD, 2025). As a result, institutions may find it easier to comply with formal obligations, such as publishing legal acts and internal regulations or organizational structures, rather than disclosing information that would enable accountability for public spending. While complying with formal information satisfies legal requirements, the lack of fiscal transparency provides limited opportunities for public oversight (Piotrowski, 2007).

By comparing the same indicators across central and local levels, ministries outperform municipalities in publishing their structure, functions, and list of services offered to citizens. However, they have worse performance regarding fiscal transparency in two components, namely budget planning and SAI reports. The only indicator of fiscal transparency in which ministries perform better than municipalities, while both are at a low level of respectively 46% and 18%, is the publication of the public procurement plan. Given that procurement is widely recognized as a high-risk area for corruption

(Arrowsmith, 2010), lower transparency in this field reinforces concerns about accountability and integrity. This pattern is consistent for the two levels of government, suggesting that transparency compliance is less influenced by administrative capacities than by the characteristics of the information being disclosed, particularly information related to financial accountability.



Note. Based on IDP (2026a; 2026b)

This pattern is also observed across municipalities of different sizes. Medium-sized and small municipalities have better proactive transparency than the largest ones, which are generally expected to have greater human and financial resources. This is partially in line with studies that stress that decentralization may have an impact on fiscal transparency, because it is greater in the case of small jurisdictions (Esteller-Moré, & Polo Otero, 2012), although in this study medium-sized municipalities showed the highest transparency compliance.

While there has been an overall improvement in proactive transparency among municipalities, fiscal transparency has fluctuated over the years. The findings show that both budget planning and the publication of SAI reports declined in 2024 compared to the previous year, before increasing again in 2025. In 2025, the ministries assessed perform worse in publishing budget information, the procurement plan, and SAI reports compared to the previous year. These patterns suggest that fiscal transparency may be influenced by factors beyond legal requirements, such as institutional commitment and organizational priorities. However, these factors were not directly examined in this study, and the findings do not allow causal conclusions.

It is important to note that there is a problem with the measurement index of the Commissioner for the Right to Information. First, the Commissioner measures proactive transparency only partially. Both municipalities and ministries have been evaluated in 2025 for 16 indicators. While there is an increase over the years in the number of indicators measured, and the 16 are the most important, the list is not complete. For example, starting from 2026, as established by Order 280/2025 of the Commissioner, central institutions must publish in their transparency program around 50 documents (IDP, 2025c). Second, the Commissioner's index gives equal weight to every indicator, implying that every item has the same importance for proactive transparency, which the literature considers incorrect (da Cruz et al., 2016). For example, the Ministry for Europe and International Affairs has a good proactive transparency level of 66%, but for 2025 it fails to publish all the fiscal transparency indicators, as the budget, public procurement plan, public procurement execution, or SAI reports (IDP, 2026b). The findings suggest that efforts to improve transparency should focus not only on increasing the number of disclosed items, but also on improving compliance in financially sensitive areas such as budgeting, procurement, and audit reporting. Third, by giving equal weight to every indicator, the Commissioner may also fail to hold public bodies at central and local level responsible for non-compliance with fiscal transparency obligations.

Institutions may achieve relatively high scores despite failing to disclose key fiscal information, which limits the ability of the index to fully capture substantive transparency.

7. Conclusions

Recent literature has reduced the expectations of transparency as a cure for all government problems, stressing that its relation with trust and accountability is complex and inconsistent, while accepting that transparency is crucial in combating corruption and improving government performance (Porumbescu et al., 2022). These reduced expectations may be linked to the gap between transparency commitments and their implementation in practice. According to Hood (2006), transparency has attained a quasi-religious significance in the debate over governance, but it is "more often preached than practiced", and the lack of proper implementation and compliance may have limited its effects (Michener, 2019).

In combating corruption and ensuring accountability, fiscal transparency plays a key role. Corruption is mostly related to how public funds are used and misused, and making budget and procurement data available enables citizens, civil society, and other stakeholders to hold the government responsible. This is facilitated by the publication of audit reports of Supreme Audit Institutions, which may give a specialized insight into the use of public finances (OECD, 2025).

Transparency as a right to information was institutionalized in Albania after the transition to democracy with the Constitution of 1998 and a dedicated law in 1999, which remained mostly unapplied (Instituti Shqiptar i Medias, 2012; ARTICLE 19, 2004). The situation improved with the new Law No. 119/2014 "On the right to information", as amended, and public bodies at central and local level, as this study shows, demonstrate relatively good aggregate levels of compliance with the legal obligations of proactive transparency. However, the good compliance results relate more to publishing formal indicators (e.g., laws, structure), rather than substantial fiscal ones (e.g., budget, procurement plan, SAI reports). This is a pattern for both ministries and municipalities, showing that public authorities demonstrate consistently lower compliance with disclosure obligations that enable direct scrutiny of financial management and resource allocations. It also suggests that this pattern is not primarily explained by administrative capacities, such as human and financial resources, but rather by factors related to the nature of fiscal information.

These findings have important policy implications. First, efforts to improve transparency should move beyond formal compliance and focus more on ensuring disclosure in fiscally sensitive areas such as budgeting, procurement, and SAI reporting. Prioritizing financially significant indicators could enhance the effectiveness of transparency policies. Second, the Commissioner for the Right to Information, when assessing the proactive transparency index of public authorities could consider the relative importance of different indicators rather than assigning equal weight to all of them. While there is a legal obligation for public authorities to comply with every indicator, greater emphasis on fiscal transparency is necessary because of its direct implications for enabling accountability, combating corruption, and ensuring, more broadly, good governance.

Finally, this study has some limitations. It relies on secondary data and predefined indicators derived from the proactive transparency index of the Commissioner for the Right to Information, which may not fully capture qualitative aspects of transparency or how information is used by citizens. Future research could complement these findings with qualitative approaches, including case studies or surveys, to better understand the factors contributing to these patterns and examine the broader implications of proactive transparency in Albania for accountability, trust, corruption risk reduction, and enhancing citizen engagement.

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