How to Succeed with an EU Twinning Project

A Case Study on a Twinning Project in Albania

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Abstract
During the term of 2010 we received a Minor Field Study scholarship from the Swedish International Development Cooperation Agency (Sida), which allowed us to do a two-month study in Tirana, Albania. The study examined one of Europe’s most common tools when it comes to assisting candidate countries, potential candidate countries, and neighbouring countries of the European Union: Twinning. The idea of Twinning is that the beneficiary country gets assistance from EU member state institutions in order to develop its own institutions, in terms of standards of quality and safety. We have observed a Twinning project structured in the form of a consortium between the Swedish Tax Agency and the French Tax Agency assisting the Albanian General Tax Directorate (GTD) in Tirana. The study highlights the relationship between the four different actors involved in the ongoing project (EU, Sweden, France and Albania) and Twinning as a working method. More specifically we investigated (A) the transition from an old to a new system and if any difficulties emerged in the process, (B) what necessary factors are needed for a successful Twinning project, and (C) how the actors’ different backgrounds affect the project.

The result we gained from the field study shows that the transition towards a new system progresses well as long as the project follows the main principles of Twinning: partnership and cooperation. These two principles allow the Albanian GTD to direct the project and decide the direction of their Europeanization process. Twinning generates many positive aspects e.g. institutional understanding and friendship, and it brings the cooperating nations closer to each other. The difficulties that have emerged have been technical or when one of the actors has not followed the structure of the project. These difficulties are natural in the beginning of any project since structures and relations take time to establish. Three main qualities affect the outcome of this Twinning project: experience, flexibility and communication. Actors involved in the project have to be experienced, in form of personal as well as institutional experience. Besides, they have to be flexible since the project follows the development of society where unpredicted needs can emerge. Most importantly, communication has to be free from friction between the actors in order to maintain the partnership principle of Twinning. Our analysis shows that the outcomes of this Twinning project are mutually shaped between the actors involved. Therefore, the emphasis should be on personal abilities to mutually create a working structure that follows the principles of Twinning.

Key words: Albania, Twinning, European Union, Europeanization, acquis communautaire, constructivism, experience, flexibility, and communication.
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**Key Terms**

**Acquis Communautaire**: French term referring to the total body of EU law.

**BC**: Beneficiary Country (beneficiary of Twinning projects).

**CEECs**: Central and Eastern European countries.

**Copenhagen Criteria**: Three main principles that non-member states have to live up to, in order to become member states. These three principles are democracy, functional market economy, and the fulfillment of the acquis communautaire.

**Consortium**: When two member states or more together create a Twinning suggestion in collaboration with each other. In a consortium it has to be stated which member state is the Lead Partner and which state(s) are Junior Partner. The Lead Partner has the main responsibility for the project in the field and the Junior Partner(s) supports the Lead Partners e.g. with experts, information and knowledge.

**Europeanization**: In this study it refers to the process in which states adopt EU conditionality.

**Fiche**: Twinning project description and expected results as agreed between by the beneficiary institution/country and the European Commission. The member states structure their Twinning proposal according to this document.

**GTD**: General Tax Directorate in Albania.

**NCP**: National Contact Point is designated public official in each of the member state that forwards the incoming fiches to the concerned institutions in the country.

**RTA**: Resident Twinning Adviser. He/She will lead the Twinning project for up to two years in the beneficiary country.
PART ONE: Background and Introduction

Part one of this study contains three chapters. Chapter one presents an introduction to the field and the purpose of the study. Chapter two explains our methodological procedure to gather material, where we explain in detail how we have approached the field. Chapter three constitutes our theoretical framework used when analyzing our gathered material.

1. Background
In 2009 it was the 20\textsuperscript{th} anniversary of the fall of the Berlin Wall, one of the most important political happenings in European history, marking a new political direction for many European countries.\cite{Erlanger2009} The fall of the Berlin Wall in 1989 spurred a striking transformation in Europe, which lead to a great leap forward for the Central and Eastern European countries (CEECs) in the direction towards the European Union (EU).\cite{Bogdani2007, Grabbe2006, Borzel2001} The development of the CEECs towards being included in the EU culminated in May 2004, when the European Union welcomed their biggest enlargement in its history, with ten new member states. In 2007 two other CEECs, Romania and Bulgaria, also managed to become EU members.\cite{Svensson2009} The EU described these two occasions as historic moments where former Soviet republic states and Soviet allies were transformed into modern European states in the relatively short period of fifteen years. The Central and Eastern European states managed to change and integrate their political, economic, and administrative structures in line with EU standards and regulations, which lead to their membership. This far reaching process of Europeanization\cite{Commission2005} also reached the countries in Western Balkan through the EU Western Balkan Summits of Zagreb (2000) and the summit of Thessaloniki (2003). From the perspective of the EU, this process is today a key factor for the establishment of political stability, security, and economic prosperity in Western Balkan.\cite{Commission2005}

States in Western Balkan that want to become a part of the European Union have to succeed in changing and implementing both social and political structures. To start with, non-member states have to live up to three principles of the Copenhagen Criteria regarding democracy,

\begin{itemize}
\item \cite{Svensson2009} Svensson, Jenny (2009), \textit{The Regulation of Rule-Following: Imitation and Soft Regulation in the European Union}, p. 13
\item \cite{Commission2005} Europeanization in this study refers to the process in which states adopt EU conditionality.
\item \cite{Commission2005} Commission of the European Communities (2005), \textit{Regional Cooperation in the Western Balkans: A Policy Priority for the European Union}.
\end{itemize}
market economy, and the fulfillment of the acquis communautaire, which means to incorporate and act according to the common rules, standards, and policies that are followed in member states. A country from Western Balkan that wants to become an EU member has to implement the entire series of the acquis communautaire, commonly including over 80,000 pages of conditionality, mostly legislation. One of these countries in Western Balkan, which is trying to become a member state of the European Union, is Albania.

This master thesis explores one of the European Union’s most common instruments when assisting potential candidate countries in their process towards implementing the above mentioned regulations, Twinning. The specific Twinning project that we have studied is a Swedish and French consortium. The project’s main objective is to assist the Albanian General Tax Directorate (GTD) in its development towards European Union standards. The purpose of the thesis is to highlight the function of Twinning along with the work process and relationship between the various actors in the Twinning project in Albania.

1.1 Albania
In 2006, Albania started to collaborate with the EU by integrating and implementing different EU programs so that they would be able to become a member state in the future. The country’s development towards democratization and its transition to EU have been both long and difficult with many setbacks. Albania’s historical background differs from Western Balkan countries that were part of Yugoslavia. Albania was much more isolated and controlled by its authoritarian communist regime. However, Albania has developed towards democracy since 1992, with liberal thinking and market economy as the main models. Still, the country has major problems with corruption and poor regulation, and it is one of Europe’s poorest countries. The ability of Albania to become a member state in the European Union hinges on its continued commitment to reform its regulations and institutions in accordance with the Copenhagen Criteria. Albania has made improvements in establishing a functioning market economy and a good progress in taxation. However, Albania still needs to develop and strengthen its legal system and increase its tax collection. Albania’s economic situation has,

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7 Schimmelfennig, Frank & Sedelmeier, Ulrich (eds.) (2005), *The Europeanization of Central and Eastern Europe*, p. 2
10 Ibid.
compared to the Central and East European states, slowed down the process towards the country’s potential membership. Still, Albania is gradually developing towards becoming a candidate country and this is done through one of the EU’s most commonly used tools: Twinning.

1.2 Introduction to Twinning
To provide non-member states with the right assistance in order to fulfill the criteria of membership, the EU created a pre-accession instrument named Twinning. It was first launched in 1998 in order not to repeat the mistakes that were made in previous EU financed aid programs, especially when it comes to the vagueness of objectives, difficulties in monitoring progress, and evaluation.\(^\text{11}\) In Western Balkan, Twinning was launched in summer of 2002, mainly in Justice and Home Affairs.\(^\text{12}\) The idea of Twinning is that the receiving country gets assistance from EU member state institutions. This helps the beneficiary institution to develop towards reaching the levels of standards of quality and safety as EU member states. Twinning is therefore an instrument used to assist and develop candidate countries’ institutions to become full-grown members in terms of the Copenhagen Criteria. The introduction of Twinning was announced by the European Commission as a ‘sweeping operation in a specific field that must yield guaranteed results’ and its stated intention is to help applicant countries to develop an efficient working organization in order to fulfill its community obligations.\(^\text{13}\) Today, Twinning is the most commonly used tool to assist candidate countries and potential candidate countries in adopting and implementing different standards and regulations (e.g. strengthening democracy and the rule of law and establishing a functioning market economy). The assistance given from the member states is based on the needs of the non-member state and focuses on broad fields such as agriculture, financial, justice, freedom, and security.\(^\text{14}\)

Twinning projects are based on cooperation between the European Commission, the member states, and the beneficiary country, with different degrees of involvement in different stages of the process. The Commission emphasizes that Twinning is a ‘joint project’ and not a ‘one-way’ delivery of technical assistance from a member state to a beneficiary country. Instead it is based

\(^\text{13}\) Papadimitriou & Phinnemore (2004), p. 624-625
\(^\text{14}\) http://www.sida.se/Svenska/Samarbetsparter/Offentlig-sektor/eutwinning2/Aktuella-Twinning-uppdrag/
on partnership. The Commission holds the overreaching responsibility for the Twinning projects and performs several different actions so that the main goals can be reached. Its work contains supervising, approving, supporting and most importantly, monitoring the financial plan. In practice, Twinning brings together civil servants and experts from existing EU member states and applicant states within the framework of a one (Twinning Light) or two-year (Twinning Classic) project to exchange experience on an issue of common relevance. The knowledge which member states provide can be both in the form of positioned experts in the applicant countries and through temporal experts. Their main task is to advise and educate national and local administrations in their work on the implementation of different legislation.

1.2.1 The Procedure of Twinning

The procedure of Twinning emphasizes partnership. The Commission, in close cooperation with the beneficiary country (in this case, Albania) forms a Twinning fiche (mission) concerning a specific institutional sector that needs improvement. The institution in need of improvements and support was in this case was the General Tax Directorate of Albania (GTD). The project fiche was then forwarded to the 27 member states’ Twinning advisors, so called National Contact Points (NCP). The Swedish NCP is included in the Swedish International Development Cooperation Agency (Sida) under the Baltic Sea Unit in Visby. When the incoming Twinning mission reached the Swedish NCP, Swedish institutions (in this case the Swedish Tax Agency) with accurate knowledge about the improvement needed are informed about the Twinning fiche. If the Swedish institution has the time and the capacity to take on the Twinning mission, they create a proposal. The proposal can also be done in a consortium through cooperating with other EU member states. Then the proposing country/countries present/s/ their proposals, unknowing of other countries’ proposals and how they would administer and provide assistance to reach the goals of the project in the beneficiary country. After the presentation, the beneficiary country chooses which proposal and country they want as their partner. If the beneficiary country chooses a consortium proposal, one of the member states is the Lead Partner and the other(s) are Junior Partners. This structure between the member states is decided beforehand and the Lead Partner has the overreaching responsibility in the field of the project.

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16 Svensson (2009), p. 33
19 http://www.sida.se/Svenska/Samarbetsparter/Offentlig-sektor/eutwinning2/
1.3 The Swedish and French Twinning Project in Albania

In the beginning of March 2010, a Twinning project\textsuperscript{20} in the form of a consortium between the Swedish Tax Agency as Lead Partners and the French Tax Agency as Junior Partners was launched in Tirana, Albania. The overall objective of the project is to “assist the Government of Albania in strengthening the fiscal system in line with EU standards”\textsuperscript{21}, which refers to assistance of the Albanian government in their process of Europeanization, through strengthening the country’s economic system in line with the European Union’s standards and regulations. The main purpose of the project is to assist the Albanian General Tax Directorate (GTD) and its several district offices in their daily work and development towards aligning their legislative framework and procedures with European central standards, or as it is stated in the project document; “to support the GTD and its district offices to align the legislative framework and procedures with EC standards and to develop human resource and information technology goals”.\textsuperscript{22} The assistance is delivered through Swedish and French experts and is focused on four different components that aim towards strengthening different areas lagging behind in the GTD. The responsibility of the components are divided between Sweden and France where France is responsible for component one (Harmonization of Legislation, Procedures and Practices) that concerns with “Creation of concrete legal and administrative framework which ensures that excise and tax systems are in line with international and EU standards”, and component two (Adoption of Internal Audit Procedures, Aligned with EU Standards) with focus on “Restructured internal audit and internal security departments capable of identifying high risks to the integrity of the tax administration operations, effectiveness of procedures and management controls”. Sweden on the other hand, is, except for the overreaching responsibility of the whole project, also responsible for component three (Support to Tax Investigation Department) which deals with “Further development of the structure and administrative procedures for the Tax Investigation Department”, and component four (IT) that focuses on “Establishment of a well functioning IT Department and to provide for the connectivity with all regional branches through a secure and reliable network.”\textsuperscript{23}

\textsuperscript{20} European Commission, Twinning Fich: AL 07 IB FI 01, Support to the General Tax Directorate of Albania.
\textsuperscript{22} Ibid., p. 17
\textsuperscript{23} Ibid., p. 18-20
1.3.1 The Course of the Twinning Project
Since Sweden is Lead Partner in this Twinning project, a Swedish Resident Twinning Adviser (RTA) from the Swedish Tax Agency is stationed in Tirana. The RTA will lead the Twinning project in the field for two years. Before starting the project, a Twinning Contract between the member state(s) and the Beneficiary country has to be signed. The contractual agreement on the Twinning project includes a detailed work plan\textsuperscript{24} stating what will be done by whom and when during the two years of the project. The Swedish and French Twinning project we have studied involves four different actors:

\textbf{Figure 1:} Twinning Project: Support to the General Tax Directorate of Albania (illustrated by Majed Mahdi & Sarang Ahsani).

(1) The European Commission, which holds the overreaching responsibility for the Twinning project. They monitor the progress of the whole project and through the EU delegation in Tirana, they have the last word regarding changes and modifications. They also make sure that the budget and the work plan is followed.\textsuperscript{25}

(2) The Swedish Tax Agency is the Lead Partner and they have the main responsibility in the field. They have a project leader based in Sweden but paying frequent visits to the field, and monitoring the development of the project. They also have a Resident Twinning Adviser (RTA) based in Albania for two years that leads the practical and administrative work in the field.

\textsuperscript{25} Ibid., p. 20-21
They also contribute with short-term experts from the Swedish Tax Agency, who visit the field regularly to assist component three and four.26

(3) The French Tax Agency as Junior Partner have a project leader based in France but paying frequent visits to the field and observing the development and the work-process. The French part also contributes with short-term experts that are operating in component one and two. However, the French part does not have an RTA stationed in the field.27

(4) The Albanian General Tax Directorate (GTD) has a Project Leader monitoring the progress of the Twinning project. They also have a counterpart RTA or Pre-Accession Advisor (PAA) who functions as an operative manger, who works closely with the Swedish RTA on practical and administrative questions.28 They also have counterpart short-term experts that the Swedish and French experts assist.

As described above, the four actors are greatly interrelated through the process of constructing the project fiche (The European Commission and the Albanian GTD) and the responding proposal (Sweden and France). However, there is a difference between writing a mission or a proposal, and working in the field. For example, unpredicted difficulties related to different backgrounds of the actors can emerge and disturb the progress of the projects.

1.4 Purpose and Aim
The aim of our thesis is to study the relationship between the four different actors involved in the ongoing Twinning project in Albania and Twinning as a working method. We have approached our field with broad open-ended questions without any specific predefined notion of the field in order to investigate how our informants experience their work, the progress of the project, the cooperation between the four actors, and their thoughts about Twinning as a working method. However, as our collected data have increased, our research questions have been shaped by our informants’ responses. More specifically, we have investigated;

(A) The transition from an old system to a new system and if any difficulties have occurred along the way regarding implementation, adaptation, and accommodation of new policies, (B) what factors are necessary for Twinning to be a successful method, and (C) if the different backgrounds of the involved actors affect the project.

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26 Ibid., p. 19
27 Ibid., p. 19
28 Ibid., p. 25-26
2. Methodology
In this field study we have used qualitative research based on a case study method and grounded theory. A case study method means that the researcher uses objective questions, which he/she poses towards all of his/her material during the research process. In this study, the general sets of questions have been obtained through interviews conducted in Tirana, Albania. We have also used grounded theory as a method. By using grounded theory we let the ideas and the influence of the respondents build the foundation of the analysis. In this way we could revise our questions continuously and redraft them as we went along in order to improve them. Hence, grounded theory leaves the conclusions free from as much interference of preconception as possible.

2.1 Case Study Method
The case study method is accepted from a scientific point of view as a valid research tool. The case study method allows the researcher to investigate and study specific phenomena. A case study is a well-defined aspect of a historical event that the researcher selects for analysis, rather than a historical happening itself.\textsuperscript{29} The researcher constructs general questions that objectively reflect the core of his/her study. The general questions can then be asked and tested during the research process.\textsuperscript{30}

When using the case study method, the analytical part of the research can be retained from interference for a fairly long period of time. This means that the researcher can be more open-minded, including ‘new’ impressions and discovering important variables at a late stage in the research process. This is very valuable in fields where the existing theory is poorly investigated and developed, such as in the case of how the relationships between the different actors in a Twinning project functions.\textsuperscript{31}

The case study method allows the researcher to go deeper when he/she focuses on specific events, and it also increases the understanding of the context. The method is appropriate in studies where the researcher is interested in explaining not only why, but also how something occurred at a certain point in time.\textsuperscript{32} Due to the complexity of the Swedish and French Twinning

\textsuperscript{29} George, Alexander L. & Bennett, Andrew (2004), \textit{Case Studies and Theory Development in Social Sciences}, p.18
\textsuperscript{30} Ibid., p. 66-67
\textsuperscript{31} Gustavsson, Jakob (1998), \textit{The Politics of Foreign Policy Change: Explaining the Swedish Reorientation on EC Membership}, p. 7
\textsuperscript{32} Ibid., p. 7
project we chose to use the case study method, so that we could gain a greater understanding of the relationship between the different actors and Twinning as a work method in practice. Our case study was put in motion through testing our general sets of questions during interviews in Tirana, Albania.

2.2 Qualitative Research
The interviews are based on qualitative interview technique which allows our respondents’ thoughts about the project and their relationship with other actors involved to be well highlighted and presented. Lars Kaijser and Magnus Öhlander describe ethnological fieldwork interviews as a form of communication, where someone explains and answers questions posed by another person in a conversation that is recorded in some form. The core of an interview is the meeting between the researcher(s) and the interviewed. The focus is on a specific topic with a clear purpose; in our case the Twinning project in Albania. Steinar Kvale explains that the greatest advantage of qualitative interviews is their openness. There are no standard techniques or solid rules as to how they should be carried out. We found that semi-structured interviews are the most appropriate tool for our purpose because they emphasize the informants personal point of view.

2.2.1 Semi-Structured Interviews
Our research was carried out under semi-structured interviews with pre-formulated open-ended questions, where we started from a range of themes and issues stated in the purpose and aim section. These issues were addressed to the informants without relating them to any specific problems. According to Kvale, the idea of semi-structured interviews is that the interviews should be structured by the informants’ responses. This means that during the interviews the informants have the opportunity to deal with matters they consider important and not only the topics posed by us. In this way, our informants themselves had the opportunity to highlight what they considered of value to discuss and what issues they found problematic in the field. However, in order not to leave the framework of the study, we, in our role as researchers, had to lead our informants back to relevant topics with the help of our discussion subjects. As Kvale stresses, semi-structured interviews give the informants a relatively large space to leave the

33 Kvale, Steinar (1997), Den kvalitativa forskningsintervjun, p. 34
34 Kaijser, Lars & Öhlander, Magnus (Ed.) (1999), Etnologisk fältarbete, p. 57
35 Kvale (1997), p. 82
35 See paragraph: 1.4 Purpose and Aim
36 Kvale (1997), p. 80
topic in their answers. This requires that the researcher has a good judgment to determine which
data can be useful in order to sustain the quality of the interview. But at the same time, the
researcher has to be flexible and open to unexpected answers and perspectives. Furthermore,
the researcher has to be active during the interviews through follow up questions to get
deepness in the interviews.  

A semi-structured interview can be regarded as a social situation in which the different parts
have defined roles from the beginning. We, as researchers, have a steering role in the
interview situation, which creates a position of power where we as researchers have the upper
hand. In situations like that, the researcher has to create an atmosphere in which the informant
feels safe to share their innermost thoughts. Since we had permission to carry out this research
from all partners involved (the EU, the Swedish project leader, the French experts and most
importantly the Albanian GTD), we managed to establish good contact with the concerned
informants and the working field. This generated an open and calm atmosphere, where the
position of power between us and our informants was only used to guide our interviews into
relevant topics.

2.3 Grounded Theory
The Grounded theory method emerged in the 1960s, when Barney G. Glaser and Anselm L.
Strauss found a pattern studying dying people at a hospital. Glaser and Strauss developed
grounded theory through analyzing their collected data carefully and later creating patterns and
codes out of it. They also exchanged and developed their analytical ideas in conversations and
through exchanging groundwork notes and observations from the field, which, according to
Kathy Charmaz, is the foundation of the method. Grounded theory offers organized strategies
for qualitative research practice. The significant base that defines grounded theory is a
coincident connection between the gathered data, analysis of the data and memo-writing so that
the researcher can find patterns, categories and different relationships in the collected material.
Furthermore, the foundations of the analytical codes should be based on collected data rather
than predetermined logically deduced hypotheses, meaning that the results would more likely
be free of preconceptions. Preconceived information should earn its way into the analysis, since
classic grounded theory seeks to create new theories by looking at the world as free as possible

38 Kvale (1997), p. 118
39 Kaijser & Öhlander (1999), p. 45
40 Kvale (1997), p. 118
from preconceived views. The validity of the theories generated is dependent upon how well the theories are grounded in the data.\textsuperscript{43}

One of the central elements of grounded theory is the coding process. When using grounded theory coding, the researcher slows down, reevaluates his/her material and raises analytical questions towards the gathered material continuously during the study. One of the benefits of the grounded theory approach is that the researcher can find gaps in the data in an early stage of the research, and then locate sources of important data and gather them.\textsuperscript{44} The coding consists of two phases. The first one is open coding, meaning that the material is broken down in several pieces by naming each word, line, or segment of the data. Open coding is a relatively mechanical work where the researcher has to work through the text line by line in search for words or phrases that describe particular phenomena.\textsuperscript{45} Throughout this part of the coding the researcher must be open to all potential theoretical directions that are implied in the information. The second form of coding is called theoretical coding, which means that the open codes are structured and put in relation to each other. Through the theoretical codes, the open codes are integrated into a theory. As the process of coding progresses during the research, overall patterns will appear in the material. Patterns and phenomena that become clear through the coding process will then be used as central themes in the analysis of collected data. In this way, words and phrases in the text will be used as indicators when concepts develop from the collected data material.\textsuperscript{46}

\textbf{2.3.1 Grounded Theory as Methodological Tool}

In this study, we have not used grounded theory all the way towards structuring and creating a new theory from the gathered material. We have approached our research field with open-ended questions about how our informants experience the Twinning project they are involved in. Jan Hartman states that coding is the essential link between the gathered data and constructing an evolving theory that can clarify the information. By coding, the researcher defines the process of the data and understands the meaning of it.\textsuperscript{47} In the analysis section\textsuperscript{48}, we performed an open encoding that represents the most common characteristics mentioned by our informants.

\begin{footnotesize}
\begin{itemize}
\item\textsuperscript{42} Charmaz, Kathy (2006), \textit{Constructing Grounded Theory: A Practical Guide through Qualitative Analysis}, p. 4
\item\textsuperscript{43} Charmaz (2006), p. 5-6
\item\textsuperscript{44} Charmaz (2006), p. 42-43
\item\textsuperscript{45} Hartman, Jan (2001), \textit{Grundad teori: Teorigenerering på empirisk grund}, p. 60-62.
\item\textsuperscript{46} Ibid., p. 79-82
\item\textsuperscript{47} Charmaz (2006), p. 46
\item\textsuperscript{48} See Part Two: Presentation and Analysis of Results.
\end{itemize}
\end{footnotesize}
Through the open coding of our material, we founded structures that could divide our interviews in different themes. These structures can in other words be explained as recurring characters in our material that characterize certain situations in the field. We have, however, excluded the theoretical coding since we have only used the grounded theory method to generate different categories from our gathered material. Subsequently, these categories have been analyzed in accordance with our theoretical framework in the study. Therefore, a theoretical coding of the material was not only unnecessary, but also misleading since we have only used grounded theory as a methodological tool.

Our open coding was done by comparing the answers from our informants with each other. Based on the results, we have found several related categories and problem areas. These categories have then been put in relation to each other for clarification of what our informants mainly have emphasized. When the coding was completed, two main core categories emerged from the material. These two main core categories are central in this study and are visible in the second section of this essay through two chapters. The first main core category concerns how Twinning affects the field (chapter four) and the second category emphasizes on important factors that affects Twinning as a method (chapter five).

2.4 Ethical Considerations
During the realization of our study, we have followed the ethical codes given by the Swedish Research Council in the field of humanistic social sciences research.49 Information, permission, confidentiality, and the requirements for using the material have been met and followed. We have informed the participants in detail about the following four main ethical guidelines before starting the interviews. Information demand implies that information regarding the study purpose must be given to all those concerned. The informants were reminded that the participation is voluntary and that they are entitled to cancel their participation at any time. The consent requirement means that permission must be obtained from study participants to determine their involvement, which is if they want to participate, how long and under what conditions. The confidentiality requirement means that all material gathered from the interviews will be kept confidential and used only in this essay. All information about the informants must be handled in a way so that they cannot be identified by others than the researcher. The working requirement states that the data collected about individuals is used only for research. In our

case, the material can be used in this study only and when the project work is complete, the recorded material has to be deleted.\textsuperscript{50}

Due to the size of this Twinning project and the small number of Swedish and French experts, Albanian employees, and representatives of the European Union, we felt that our informants were relatively identifiable. Hence, it was of utmost importance to follow the Research Council’s ethical guidelines so that the informants would not be put in complicated situations because of their participation in the study, both individually and collectively. We clearly explained to the informants their rights and how the result of the interviews will be handled. In this project we have not used any names or information that can be traced back to our informants.

\textbf{2.5 Selection of Respondents and Limitations}

In the initial phase of this study, we contacted the Swedish RTA in Tirana and requested permission to carry out our study on the field in Tirana. After being approved by the RTA, we informed the other actors involved about our study and got their permission as well. By receiving an MFS (Minor Field Study) scholarship, we got the opportunity to visit Tirana for two months, between 27\textsuperscript{th} March and 23\textsuperscript{rd} May 2010, to conduct a field study through mainly interviews and some observations.

Grounded theory states that the study should be based on a diverse selection of respondents, which makes it relevant to compare different answers, views and concrete situations. The gathered data should rather deal with ideas than events and be descriptive so that it can be integrated in different figures. When selecting groups, the researcher chooses any groups that will help generate as much valued data as possible.\textsuperscript{51} With this in mind, we started gathering our material by observing an expert meeting and holding two pre-interviews. Our final material consisted of seventeen interviews with totally twenty-two persons related to the project. Out of these twenty-two persons, nine were females and thirteen were males, and all four actors in the project where represented. The interviews lasted between 30 minutes up to one hour. Eleven of our interviews were single interviews, three were group interviews and three where done by Email, due to the fact that the respondents were not in Albania during our time there.

\textsuperscript{50}The Swedish Research Council & Kvale (1997), p. 106-113
\textsuperscript{51}Glaser & Strauss (1967), p. 49-53
Some difficulties arose during the study which lead to limitations. One of these limitations was linguistic, since some of the Albanian and French experts did not speak English. As a result, we had to use unprofessional interpreters, most often working at the Albanian GTD. Those interviews lead to that the interpreters in some cases answered our questions and gave us their point of view instead of being neutral. This lead to us involving the interpreter in the conversation even more by posing questions directly to them instead of the informant. Moreover, sometimes the informants seemed to give us answers that they thought we were expecting from them rather than speaking their mind. Another problem occurred when doing group interviews, because often one of the informants in the group took the command. A limitation is those situations is that he/she can influence the others’ answers and make it hard for them to give their own point of view on our questions. Thus, we only got one point of view when we had actually interviewed several people. The third problem we experienced was regarding our contact with the field. A common limitation when doing field studies is the risk of getting too close to field and loosing objectivity, by developing friendship with the informants. Since this study was conducted during an extended period of two months and we had almost daily contact with some of our informants, that risk was constantly present. In some cases, we felt that developing friendship was necessary in order to gain access to the field. However, we were constantly aware of the risk and tried not to let this affect our objectivity. The fourth limitation was that three of the interviews where made through Email, leading to us not having the possibility to follow-up questions and letting our informants to develop their answers. However, this form of interviewing was the only alternative we had since the informants were not in Albania at the time. All these limitations have been taken in consideration in this study. We have excluded certain material which, according to us, had been influenced too strongly by the factors presented above.

2.6 Sources
To understand the complex procedures of Twinning, Europeanization, Albania, international relations and our chosen theoretical framework, constructivism, academic literature has bestowed the foundation of our knowledge. Articles, documents, and information material have furthermore helped us gain a better understanding of the complex subjects. The basis of our empirical results and analysis is composed of the coding and developed out of the interviews. Moreover, our personal observations have allowed a broader and deeper insight to the field during the study.
3. Theoretical Framework

After the coding process, we analyzed the material through the concept of Europeanization and our theoretical framework, which is constructivism. We found the concept of Europeanization appropriate in the way that it explains in detail the reasons why countries from the Western Balkan region are seeking membership in the European Union. Our theoretical framework constructivism on the other hand, highlights the important qualities that the non-member states are required to have for the realization of this membership. Due to the interconnection between the concept of Europeanization, and our theoretical framework constructivism, the two terms are presented in the same chapter. However, it is important to keep in mind that Europeanization is a concept rather than a theory.

3.1 The Concept of Europeanization

Since the fall of the Soviet Union in the late 1980s, a far-reaching process of Europeanization has influenced Central and Eastern Europe. This process recently reached the Balkan countries. The concept of Europeanization is highly debated among scholars\textsuperscript{52} and there are many models and conceptions of what this notion ‘actually’ means. In this study, the term Europeanization refers to the process in which states adopt EU rules, standards, and policies to achieve membership. Europeanization works both in a ‘top down’ downloading way through adopting laws standards and policies and sometimes in a ‘bottom up’ uploading process, where countries can influence the Union when they become member states.\textsuperscript{53}

According to Mirela Boghdani and John Louglin there are three main reasons as to why the process of Europeanization has attracted previous communist states, including the Balkan states. The first reason is that EU has demonstrated a positive development, where member states have enjoyed prosperity, stability and wellbeing. EU’s economic and political influence in the world is also a major reason for EU’s attractiveness. The second reason is that states in the Union have managed to develop from unstable authoritarian states to stable functional democracies. A good example of this is the progress of Greece, Spain and Portugal during the 1980’s, when they managed to become democracies and members of the European Union. This demonstrates EU’s influence and that the process of Europeanization and democratization is highly interconnected. The third reason to why the Central and East Europeans have been attracted to the EU is that the Union has showed political stability and economic prosperity for

the last fifteen years, in contrast to the turmoil that the Balkan region and the other previous communist states have experienced. This is a simplified explanation of the Europeanization process in the Balkan region; naturally, it is more complex and complicated with cultural, social, and historical factors.

3.1.1 Europeanization in Practice
The process of Europeanization and the implementation of EU’s acquis communautaire cover a broad range of issues and structures, and they are both formal and informal. Acquis means to integrate and act towards the common rules, standards, and policies of the EU that all member states share. However, this is not something easy, the acquis consists of more than 300 000 legal documents on how to stand and deal with broad sets of issues from nutrition, fight against fraud, to the information society. When classifying the adoption of acquis ‘rules’, the scholars often divide the implementation into two main dimensions. The first basic dimension is the likelihood of adoption or the credible prospect of membership. It refers to the fact that candidate countries have to be certain that they will be accepted if they fully implement the rules, if so, they will wholeheartedly work for the realization of the conditionality. The second dimension is the necessity of the conditions to be implemented on a domestic level. If the rules are too demanding they could jeopardize the survival of the implementing government.

3.2 Constructivism
The end of the Cold War opened a space for alternative explanatory perspectives in order to explain changes that occurred in the scene of world politics. The constructivist school of thought rose from that space in order to provide explanatory pretensions that other mainstream theories could not provide. While realist and liberalist theories tend to focus on material aspect such as power or trade, constructivist approaches stress the importance of ideas. Constructivism considers the interest and identity of a state as a very important factor, in the way that it has shaped the state’s historical development. Constructivism is therefore considered one of the

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53 Börzel, A, Tanja (2001), States and Regions in the European Union: Institutional Adaptation in Germany and Spain, p. 15
55 Piazolo, Daniel (2001), The Integration Process between Eastern and Western Europe, p. 18-19
56 Schimmelfennig & Sedelmeier (eds.) (2005), The Europeanization of Central and Eastern Europe, p. 7
new fields in the debate concerning Europeanization, and developed as a spillover from the international relations discipline. Constructivism argues that social reality is created by human daily practice in a social environment and through a collective shared system of meanings, most often defined as culture. The social environment defines and shapes who we are, our identities as social beings in a collective community. The social and cultural aspects are not static but reproduced, modified, and changed over time.\textsuperscript{60}

### 3.2.1 The Core of Constructivism

Constructivism in the international relations field cannot be summed into one single theory; instead it is a mixture of different approaches that all ‘share a skepticism to any kinds of ontological given’.\textsuperscript{61} The focus is on how the world hangs together, how the identities and interests of actor’s are shaped by normative structures, and the relationship between agents and structures.\textsuperscript{62} There are various versions of constructivism that are all united through their emphasis of the importance of normative as well as material structures, the relationship between agents and structures, and how identity structures political actions.\textsuperscript{63} They argue that the world is produced and reproduced in the interplay of structures and agents. According to constructivists, the world is constructed and interpreted by individuals through their knowledge, meaning symbols, rules, concepts, and categories. In other words, constructivists argue that individuals construct reality through their knowledge. This construction of reality is historically produced and bounded to cultures, and it is through these constructions that individuals give meaning to their reality.\textsuperscript{64} Therefore, cultural environment plays an important role in constructivist interpretation of reality. According to Jill Steans and Lloyd Pettiford, constructivists:

Do not accept any social features in life as given. Instead, while they acknowledge that human beings are always situated in particular contexts which inform their actions, they also reproduce, or construct, their ‘world’ through their actions. The world we live in is therefore always contextual.\textsuperscript{65}

\textsuperscript{60} Ibid., p. 160
\textsuperscript{61} Steans, Jill & Pettiford, Lloyd (2005), \textit{Introduction to International Relations: Perspective and Themes}, p. 201
\textsuperscript{63} Barnett (2008), p. 162
\textsuperscript{64} Ibid., p. 164
\textsuperscript{65} Steans & Pettiford (2005), p. 181
Constructivists agree that the structures of world politics are social rather than material. The process of construction is a social process which makes constructivism a social theory that concerns how to conceptualize the relationship between agent and structures, and not a substantive theory of international politics. However, the constructivist school of thought is today an important approach in the field of international relations.

### 3.2.2 Common Ground for Constructivism

All constructivists share two common understandings: the social construction of knowledge and the construction of social reality, meaning that the material world is not determined and that the objects of our knowledge depend on our interpretations and our language. Constructivism separate social facts from material things, since social facts are created through human agreement and that their existence depends on human consciousness and language. Social facts depend on collective understanding and discourse. Although, in order to create social facts, an interaction between knowledge and the material world has to occur. This is done through attachment of collective knowledge to physical reality.

### 3.2.3 Structures, Identity and Interests

Constructivists emphasize three ontological assumptions about social life that are closely interacted and dependant on each other. These three are: structures, identities, and interests that are produced and reproduced by each other. Constructivists argue that normative and ideational structures, that is a system of shared ideas, beliefs, and values, shape the behavior of social and political actors, whether they are individuals or states. These non-material structures shape the behavior of actors by forming actors’ identities. Identities on the other hand, is explained as “basis of interests”, meaning that interests are reflections of identities. This means that structures and agents are mutually constituted and that normative and ideational structures would not have existed if it were not for the knowledgeable practice of those actors. In other words, structures, identities, and interests are in constant interaction with each other in order to "create and instantiate the relatively enduring social structures in terms of which we define our identities and interests", as described by Alexander Wendt.

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66 Rosamond, Ben (2000), *Theories of European Integration*, p. 172  
67 Barnett (2008), p. 162  
70 Reus-Smit (2005), p. 197-198  
There are three mechanisms that help normative structures to shape actors’ identities and interests. These are imagination, communication, and constraint. Normative and ideational structures shape actors’ imagination by framing their thoughts and actions. Institutionalized norms and ideas state what actors’ consider necessary and possible. Communication is essential for establishment of norms that can justify a certain behavior. If normative or ideational structures do not shape the imagination of an actor or provide a linguistic or moral court of appeal, constructivists argue that actors’ behavior can be shaped by significant constraints. 72

72 Reus-Smit (2005), p. 198
PART TWO: Presentation and Analysis of Results

In this part of the essay, the result and analysis of our material gathered through interviews is presented. This part contains three parts beginning with chapter four, Outcomes of Twinning, where the focus is on Twinning as a working method and how it affects the field. More specifically, the chapter highlights the transition from an old system to a new system. Chapter five, Factors Affecting Twinning, emphasizes important factors that affect and shape the outcome of the Twinning project. These factors are essential for the successfulness of the project. Chapter four has an overall view on Twinning and focuses on what Twinning has and will continue to contribute, while chapter five deals with factors that have contributed to the overall result of this Twinning project. Furthermore, each chapter is completed with a theoretical discussion and a conclusion where we connect out gathered material with our theoretical framework. The last chapter, Conclusion, connects the whole essay through a final discussion.

4. Outcomes of Twinning
This chapter starts with the positive outcomes of Twinning where we present what effects Twinning has on the Albanian GTD, how Twinning is used to fulfill its purpose, and what makes Twinning a successful tool for the enlargement of the European Union. The last two sections of this chapter points out the negative aspects of Twinning and how they can jeopardize the goals set in this project. The chapter is completed with a conclusion and theoretical discussion section.

4.1 Positive Outcomes when Using Twinning
As mentioned in the introduction chapter, Twinning is a modern way of assisting potential candidate and candidate countries in their development towards becoming members of the European Union. Twinning has many different positive aspects. One of these is that the beneficiary country, Albania, chooses which partner or partners that they want assistance from. This gives Albania a deciding role in the project, with several alternatives and a broad possibility of choosing which institutional system they want to implement. This quote from one of our interviews illustrates the positive aspects of Twinning:

Twinning is a fantastic tool, because if you really have good and right people, you get a partnership and out of this you can really get the results you want! But, of course you have to be strong enough and you need a broad and deep knowledge. If you have the knowledge and know more or less in which directions you are going, Twinning is a fantastic tool.
Because you can get, you will get the best experts. So if you use them in the right way, you can get a lot of things and it is flexible because you can modify its actions along the way.\textsuperscript{73}

The budget of this Twinning project is 2.2 million Euros\textsuperscript{74} and the main amount is invested on the technical assistance, namely experts coming from Sweden and France to provide their expertise. As mentioned above, the experts have to be good, skilled, and thoughtful so that they can assist the Albanian GTD. Furthermore, a mutual understanding based on partnership rather than a teacher-student relation has to exist for the project to be successful. Here is an explanation stating how the experts are approaching their missions:

The approach from the beginning has been one that I appreciate. It is very open, frank, among equal level. Nobody has ever been bossing around, and when that’s the case it’s not difficult for anyone to work, and you see people committed. The fact that they have appreciated Albanians coming up with request and tailor making the project to the needs, to the very needs that was expressed by the Albanian specialists rather than just come up with ready made products that you can sell very easily elsewhere, which very often fails to work, because the environment is different.\textsuperscript{75}

The majority of our Albanian informants have so far appreciated the Swedish and French experts’ efforts to assist them. The experts are taking notice and strive to meet the requests of their Albanian counterparts. The Swedish and French experts are structuring their work after the Albanians requests, situation, needs, and expectations. The experts are, as mentioned, tailor making the project after the needs of the Albanian GTD and in the end, it is the GTD that chooses which model they want to adapt. The Swedish and French experts also thought that the work process has proceeded well. The experts mentioned that the positive characteristics of the Albanian employees; such as their friendliness, understanding, and professionalism, were the reasons for the progression. Here is a quotation from an expert explaining the work process of one of the four components of the project:

The main purpose of this mission was to obtain a common understanding of the main problems concerning the Project Management and see how our experience can give ideas for how to address their problems. Through the discussions during the week, such an understanding was developed and more articulate picture was drawn up concerning the training to take place during the coming mission. The participants were well prepared for the mission and illustrated with practical examples the types of problems they are facing. Many similarities were found with the problems, which our home Tax Agency has faced in its development.\textsuperscript{76}

\textsuperscript{73} Interview number: 15
\textsuperscript{74} Twinning Contract, AL/2007/IB/FI/01, p. 3
\textsuperscript{75} Interview number: 17
\textsuperscript{76} Interview number: 6
The majority of the Swedish and French experts we interviewed stated that they prepared themselves long before starting their work on the field. The Swedish experts did this through a ‘fact finding’ period where they gathered as much information as possible about Albania and their tax system, the conditions of the specific area they will assist, and the structure of the Albanian GTD. A major part of this job was done during the previous project that Sweden had with the Albanian GTD before starting this Twinning project. The French experts organized themselves similarly but the focus was on their previous experience from assisting countries abroad. Since France did not have an ongoing project in Albania, they did not have the same experience as the Swedish experts. Most of the experts have also previously been involved in other projects in developing countries, giving them a significant advantage in the field when it comes to solving unpredicted problems, understanding the conditions and most importantly, respecting the needs of the Albanian GTD. Respecting and understanding the desires of the Albanian employees is something that the experts mentioned often. They stated that there have to exist a mutual understanding so that the project goal could be reached. This is how one expert explains this common understanding:

It takes time and we cannot just come down here and explain to them about how we work and that they should work as we do. But we are trying all the time, very explicitly, to explain to them that this is our model and so, explain how our tax system works, what we get for our tax money, that way of life in our country means that you go to work at 08.00 and go home at 17.00. So all people should work. The working model is very important [...].

4.1.1 Good Partnership Leads to Friendship and Cooperation

As mentioned in the previous section, Twinning is a work model that emphasizes partnership and not a one-way delivery of directives. Partnership is a very important factor in the project, because the different actors will be working with each other for a long time. If it does not exist a good relationship between them, based on equal thinking, the project can be harmed. The idea of Twinning is that the experts present alternatives they find suitable for the Albanian GTD. Then, the GTD and the experts together, through partnership, structure and progress the most suitable formula from the alternatives for Albania’s further development in the field of taxes. Still, Twinning emphasizes specifically the importance of ownership; that the beneficiary country holds the overreaching responsibility, meaning that the Albanian GTD makes the final decision. They can also change some technical matters along the way so that the project succeeds properly:

77 Interview number: 4
We just give them (the GTD) the different options, because, regarding this directives this is applied differently. There are (EU) member states that choose some options and there are other members states choosing some different options from the first one (EU member state). So we explain all this, then they have to make their own choices.  

The partnership is also important in the way that it brings together and links the Swedish, French, and Albanian tax agencies into a close friendship. This friendship is essential and can be very useful in the future after the project, if difficulties arise and the experts have left, or when the member state needs advice. Here are two different explanations of this partnership:

Besides that Twinning assists the beneficiary country in detailed questions, competence exchange, and in experience management, it also interconnects people into close friendship and bilateral understanding for each other’s situations in respective country and administration. For instance, we had a close cooperation with Lithuania during their development of EMCS-system where we assisted them through direct contact both concerning development questions and system technical related questions. This was only possible because of the previous contact, which we managed to gain during our Twinning project in Lithuania.  

Twinning as a tool is very good because you are developing on the long term. You develop good contacts, sometimes friendships and relations between administrations if you are strong enough. However, if you are not strong enough and just beg for training the friendship won’t develop.  

As mentioned, Twinning is directed towards assisting and developing national and local administration in their work of implementing different legislation. This is done through the help of member state experts who have an extended knowledge and experience in the desirable legislation that the Albanian GTD requests. The Swedish and French experts will work with Albanian experts who have equivalent academic background and work interest. This factor increases the possibility of partnership and friendship compared to other developing projects. Here is an explanation of this:

[…]Twinning is better than other projects because it gives you this partnership between organizations and contacts in different countries. When service contracts are over and consultants are going home, maybe you developed good relations and you can ask them for something. But as an organization you don’t have contact with another organization, something which Twinning projects does.
Besides that Twinning leads to friendship it also improves the cooperation between different agencies and departments inside Albania. This improvement starts in the beginning of the project, when the project fiche is created, and continues after the Swedish and French experts have left the country. When the project fiche is created, the different sections at the GTD have to evaluate what kind of assistance they need, what their main focus are, and most importantly their role and work assignment so that they get the right support. The Swedish and French experts sometimes also act as links between the agencies and contribute to a better cooperation between them, especially when it comes to cooperating with other ministries or departments where it can be some communicative difficulties. This how one Albanian expert explains the improvement between the agencies and departments:

[…]This Twinning project has improved the cooperation inside Albania, in our country. This happens in different meetings with different agencies. So in this way we also improve our cooperation and other issue is that we can improve taking the good experiences from other countries, like Sweden. In this way we can improve, discuss different issues, different topics to change the rules and so.  

4.1.2 Learning from the Mistakes of Other Countries

Another positive aspect of Twinning is that it helps prevent the Albanian GTD from making the same mistakes as the assisting countries. The Swedish and French experts we interviewed often mentioned that they present the most suitable options, through illustrating mistakes committed in their own country or other countries they have been working in when implementing similar legislation. This leads to that the decision-making becomes easier, because the outcomes of different negative options are available. The Albanian GTD can then be more critical in their decision-making and selection when adopting methods and projects in the future. Here are two different quotations explaining this:

For the Albanian side it is clear, for I guess there are a lot of… I mean I guess they need and they get a lot of technical expertise. They get other experience, they can get more experience and they can learn more from other countries and system mistakes, which they don’t have to necessarily repeat in the same way and they can be critical in there thinking and be more selected in adopting things.  

The intention is that our Albanian colleagues should avoid making the same or similar mistakes we did in our country. Due to this it is necessary to build a mutual trust, and share both successes and setbacks. So far there is no indication that this will not be reality.
Another positive factor about this Twinning project is that it assists and reconstructs both the individual and institutional knowledge about EU legislation. This is done through the expertise provided by Sweden and France. The missions from one expert group, e.g. component one, are held once or twice a month and last three to five days. The experts’ first objective is to review their activities in the Albanian GTD, so that they together can restructure the work to become more similar to what is done in other member states. The experts have several seminars, assignments and homework for their Albanian counterpart in order to reach the goals desired. The experts also visit local offices and other administrations of the GTD in order for the ‘new’ way of working to become policy.

4.3 Organizational Difficulties
As mentioned, this Twinning project has just begun and there are many details and risks that have to be considered in the process. Hopefully, these problems will be solved or adjusted along the way. In addition to assisting Albania in their implementation of EU legislation, Twinning is also constructed to assist the GTD in its daily work and in educating the administration. One of the main problems is that the Albanian GTD consists of a relatively small organization. This small organization has a heavy work burden, many complex questions to solve, and not the most efficient technical means, e.g. computers, printers etc. Here is one explanation of this:

Maybe one of the bad aspects of Twinning is that they are, for this project, the staff is very small. I mean they are maybe ten or twelve experts. And this is a Twinning with many, many expertise missions. So they just seem to be fed up sometime, because each week they have two Swedish or French experts and they have only three or four (Albanian) experts for two French or Swedish experts. So I think that maybe it is too much for them and it is a big deal of money. We should also think about that. And it is not wasteful to spend such amount of money only for four experts. It’s just a question of handling a budget. So this project from my point of view is too huge. Four components, two years and nearly 80 missions, the project is too ambitious. They have at least two expertise missions per month, two weeks to listen to French and Swedish experts.85

The Swedish and French experts are focusing their work on assisting and instructing the employees at the GTD. However, if there is no clear information about who does what, valuable time will be lost when trying to find the right people. Another problem is that employees resign or change positions, leading to the experts sometimes having to start over. This is a major reason why the structure at the GTD has to be good and well-informed so that valuable time and information do not get lost. This is what an expert thinks about the staff issue:

85 Interview number:7
In this project there is a huge risk because they are changing people quite often. You know yourself that a major problem for children is when changes are occurring frequently e.g. teachers and parents. These changes lead to that you, in the end, stop caring. This is of course a huge problem for us. If we now change leading personal too often and we have marketed our ideas, and a new person shows up we have to start over from scratch. This is very frustrating. 86

The main reason why there have been so many changes at the Albanian GTD is because of the bad circumstances that the Albanians employees live under. Most of our informants feel that there is constant reorganizations; people may have to move from different departments and offices, seemingly, for no reason. They also relate these problems to the institutional structure of the ruling government, which prolongs its power through their different ministries. These factors have lead to the fact that the GTD is undermanned and have created an unstable working atmosphere. This insecure atmosphere can have serious impact on the project, as the quote below by an expert illustrates:

They are now having a lack of staff. They are few people to do the same, if to more, that they have done before. Another thing is that people change unnecessary, frequently, which means that institutional memory suffering. The security is not of the best level if people don’t know for shore how long they will stay. They don’t have much…they will not have the highest interest to invest in long-term capacity development or to commit more resources to the work that they are doing, and it goes for all levels in the Tax Administration. 87

Another problem affecting the employees and the Twinning project is that there are two other projects 88 going on simultaneously at the GTD. These two other projects are not supposed to overlap with the ongoing Twinning project and they are covering different aspects at the GTD. However, the small organization, the heavy work burden, and the unsatisfactory technical means have become a problem for the employees at the GTD. The different projects lead to great difficulties for the GTD, due to the fact that the employees have to leave their regular routines aside. They often have to finish homework or tasks given from previous missions and they have to coordinate and take in all the different information. Here is a quote from an Albanian employee:

86 Interview number : 4
87 Interview number: 16
88 The two project are: The project of Swedish Assistance ”Support for the strategic plan of GTD in Albania during 2008-2012”, financed by Sida (Swedish International Development Cooperation Agency) and the Millennium Challenge Corporation, Albania Threshold program II (MCCA2)- financed by USAID. October 2008 to February 2011.
People need to leave time to absorb what they are given from the assistants. These are consultative assistance, for example the Swedish assistance is based on short time experts here and when they come here, let say, they leave some homework for the next mission that the Albanian side must finish. Instead, people are spread in different activities and missions and maybe the results are not efficient. I am just for one project at the time, when a project is finished we can start another project. Also just to follow one experience from one country which is similar to us. Not to spread. 89

4.4 Heavy Schedule
Another problem which many of the interviewed mentioned is the detailed mission schedule. Many actors involved considered it too detailed in advance and difficult to change. The experts also have difficulties in restructuring planned missions when unpredicted obstacles emerge. The schedule could even lead to friction between the actors when the project does not progress. The experts feel, since Albania is a developing country, that many factors in the GTD are almost impossible to predict beforehand, such as how many employees work in different departments. This makes it difficult for the experts to plan their mission completely in detail. The experts have an overreaching objective to reach but the way of reaching this objective depends on the situation in the field. This makes the experts work plan very situation based, flexible, and unpredicted; something they feel the schedule is not. Here are two different quotations explaining this:

We have to have a work plan before working, before beginning, but we have also had to be flexible. It seems from my point of view that the EU delegation is not very flexible, because I took part in another Twinning […] and we made a work plan off course, but it was only indicative. But this time the work plan has to be followed for two years and it is not possible. 90

The idea of connecting two similar organizations is good I believe. However, unfortunately EU’s demand to have very well organized schedules/plan very early in the project, which makes it difficult to change things that you know on spot is not functioning and current anymore. 91

The experts feel that system of Twinning is too formal and bureaucratic which makes it very difficult for them to modify their work plan. The project follows the detailed work plan, which was determined before the project started. The work plan is signed by all partners and it is accurately detailed down to days and hours. This is something that the majority of the experts believe are harming the project since there are things happening all the time at the GTD, which requires modification of the plan. Here is an explanation of this stiff work method:

89 Interview number: 10
90 Interview number: 7
91 Interview number: 5
Twinning is inflexible; they make a two-year plan, just as one can predict what and how are going to talk about for two years. It is quite impossible. For instance, we will train investigators in tax fraud and we haven’t met them yet. However, in order to be a fraud investigator you should have a title called “judicial police”. They are the ones we want to meet. But those are not designated. The prosecution has not appointed them yet and it may take a long time. They’re nominated this year, but the effect of this is that we cannot start and education people who are not appointed yet and maybe not have the right skills.\(^\text{92}\)

4.5 Theoretical Discussion and Conclusion

From the presented examples in this chapter, this Twinning project has many positive aspects. One important aspect is that Twinning gives Albania a greater deciding role for how to reform their tax system according to the acquis, since they choose their assisting partners. This creates an immediate relationship based on partnership in the project since the formation of the project is mutually agreed on by Albania and the EU, but also because the foreign experts structure their work after requests of the Albanian GTD. The simple fact that this project makes it easier for Albania to adjust themselves to EU directives shows that Twinning is a good tool for Europeanization. Especially when non-member states themselves choose the country and method of implementation of rules and obligations. From a constructivist perspective, the outcome of the project, meaning the constructed reality, will therefore be constructed in coherence with Albania and the assisting countries. Furthermore, Albanian society plays an important role in shaping the outcome of the project.

Besides making it easier for Albania to implement the needed legislation for a future membership in the European Union, Twinning builds friendship and develops the administration. It works as a ‘catalyst’ firstly between the actors involved in the project, and secondly between different institutions and ministries inside Albania since the experts can work as links between them and improve their cooperation. By connecting the actors in the project with different domestic ministries, Twinning develops and creates a mutual trust between them. In other words, Twinning provides the actors with the opportunities to create mutual trust based on partnership. This partnership and trust contribute to gaining knowledge about EU legislation and how to best achieve and implement it. The achievement of membership can also be done through observing and learning from previous mistakes made in other states. However, it is important to point out that Twinning should be based on partnership since the relationship between the beneficiary country and the member state(s) otherwise can develop into a teacher and student relation, something that Twinning wants to avoid. This section illustrates that the positive factors of Twinning ease the transition from an old system to a new system in this case,

\(^{92}\) Interview number: 4
since the transition follows the needs and requests of Albania. When the transition is based on partnership, it will progress naturally.

**4.5.1 Difficulties During the Transition**

The basis of partnership is something appreciated by all different actors, and hopefully something that exists during the whole project. In order for the experts to structure their work after the requests of the GTD, it is required that they are properly prepared for their components and expert missions. However, there is a distinction between how Swedish and French experts have prepared themselves. While the Swedish experts have prepared themselves both through a fact finding part and from their previous experience in Albania, the French have mostly relied on their previous experience from Twinning projects in other countries. France and Albania have indeed cooperated, but France had no previous experience from working in Albania. Hence, Sweden got an advantage in the field since they already had established a working routine with the GTD before this project which differed from the French way of approaching the project. This has caused some difficulties between the actors, since the work structure already established between Sweden and Albania was changed by the entrance of France in their cooperation. Constructivism states that structures are patterns of practices that are mutually established through repetition of a certain behavior. These structures can be both formal and informal and are most often shaped and followed without us reflecting on them. However, they are often visible when they are broken, which in this case happened with the entrance of a third part in the cooperation. On the other hand, constructivists also claim that when joining a new group, organization, or a cooperation, the structure that exist in that group or cooperation will eventually shape the behavior of the new member, while the new member at the same time will contribute to future changes to the existing structure.\(^93\) In this way the actors will contribute to producing and reproducing a certain structure, even if it can create some difficulties in the beginning. This is something which is clearly visible in this project, and there have been many administrative and technical difficulties in the beginning, such as harmonizing the working language during the expert missions. These difficulties will hopefully be cleared out as the project progresses and the structure will be reshaped to include all actors. The difficulties that have occurred during the transition in terms of implementation and adoption have been structurally based. Because, the assisting countries have different way of approaching the project which have lead to misunderstanding, changes, and difficulties.

4.5.2 Risks Factors
There are several other risk factors that can harm the relationship that exists in the project and those are; the small staff, heavy work burden, uncertain job environment, and the other two ongoing projects at the Albanian GTD. These factors can lead to changes in the relationship between the different partners and harm the development of the project since the engagement of the Albanian employees can decline due to risks mentioned above. The project focuses partly on straightening the capacity of the GTD and this is best done through educating and supervising the Albanian employees. If they are not fully interested or do not have adequate time for the project it could lead to major difficulties. The fact that the organization at the GTD is small can lead to the schedule of the Twinning project being experienced as to intense. This can result in a situation where the partnership aspect of the project is neglected since the work burden is too heavy for the personnel working at the GTD. Another risk with the schedule that can harm the relationship is that it is experienced by our informants to be too detailed. The detailed schedule of the project indicates that the structure of Twinning is recognized as inflexible. This inflexible structure is creating problems and difficulties in the project. Therefore, flexibility is a necessity for the project’s successfulness, especially when many changes occur during the work process. Flexibility is also needed for the establishment of trust between the partners and for a good communication between them. As stated, the expert missions are situation based and if unpredicted situations occur, a flexible system is necessary to manage the problems. If not, the whole idea of partnership could be affected. The inflexible schedule can lead to the experts not having the efficient time to include the counterparts’ opinion of how to reach the main objectives. This is something that clearly goes against the whole idea of partnership. One option put forward by our informants would have been to map the conditions at the GTD before creating the work plan. This would have been more efficient, because then the experts would have had all the needed facts before starting the project, as well as being more well-informed and secure in their assistance. Still, the EU would have the main control over the project and its budget.
5. Factors Affecting Twinning
In the previous chapter of this essay, we have presented positive and uncertain factors of this Twinning project. In this chapter, the focus will be on different factors and elements that shape the outcome of the project. These factors have showed to be crucial for the development of the project and have played and will continue to play a significant role, not only for shaping the outcome of the project but also for the interaction between the different actors. By analyzing the gathered data, three main factors have occurred: experience, flexibility, and communication.

5.1 Importance of Experience
As previously described, Twinning is based on partnership, meaning that a good relationship is necessary between the beneficiary and the assisting part. The majority of the informants emphasize the importance of previous experience when establishing a good relationship in a major project like this. The fact that both the Swedish and the French part were familiar with the GTD seems to have played a great role when they were selected assisting partners. The GTD’s previous experiences with Sweden and French, even though their experiences were of different kinds, have contributed to establish a relationship with both countries. Albania’s already established relationship with Sweden and France through previous cooperation seems to have been one of the determent factors why Albania chose this project constellation. This previously good cooperation between the actors also eases the work process since it shortens the first phase, which except from being a ‘fact finding’ phase also includes getting familiar with Albanian society, the working environment, the staff, and the main activities. One Albanian employee at the GTD explains in what way this experience has been an access in this project:

I think the reason why they (the Albanian GTD) selected this (this project constellation) was because the Swedish has been presented here for a long time and they know the reality of Albanians as well as the Albanian legislation on tax. This is the reason that they will contribute immediately and don’t need to learn the legislation and so on because it is done in the previous period. Also the French part has, we have been in close cooperation with the French administration concerning the training and legislation.94

A combination of two forms of experience seems to have determined why the Albanians chose Swedish and French cooperation and those are, referring to the quote above, knowledge of the social environment and knowledge of Albanian tax legislation. “The reality of Albanians” stated in the quote refers to the specific social context; Albanian society, which this project is

94 Interview number: 10
carried out under and affects. The quote shows that knowledge of how Albanian society functions is an important factor in the work process. This understanding is essential for the realization of the different expectations that Albanian GTD has on this project. For example, if the Swedish and French experts only have some particular understanding of how Albanian tax legislation functions and not the whole picture, difficulties can emerge. A combination of experience from Albanian society and Albanian tax legislation is therefore seen as the best condition in order for the project to be successful. These two factors together contribute to an immediate start of the project since a relationship is already established between the different parts.

As presented above, Albania’s previous experience and familiarity with Sweden and the French Tax Agencies lead to that Albania selected them as partners. This familiarity has also created a mutual understanding of each other’s tax system, institutional backgrounds and work method, contributing to an understanding between the different actors on the development of the Albanian tax system towards EU directives. This experience and understanding between the three actors have also improved the structure and work process of the project. One actor who has been involved since the beginning of the Twinning project explains how this previous experience functions:

A crucial thing behind this is the model they have seen in the Swedish tax administration and they have even had time to reflect on this, because all the components was first part of this first and now second Sida\textsuperscript{95} project. So they have had handful of opportunities to see and hear about how it works in Sweden and Swedish experience of course is valid […].\textsuperscript{96}

5.1.1 Accustomed Through Previous Experience
Experience is not only valuable for creating a relationship between the beneficiary’s and the assisting parts’ institutions. It is also important on a personal level for the experts and foreign personnel working in Albania. Previous experience is valuable in order to avoid mistakes and misunderstandings, which becomes easy to discover as soon as they are familiar with the working environment. It helps the experts to prepare themselves for the working environment they will face when coming to Albania so that time is not wasted on becoming accustomed to the new environment, the work methods, and the system. Here are two different quotations stressing the importance of previous working experience in Albania:

\textsuperscript{95} Sida: Swedish International Development Cooperation Agency.
\textsuperscript{96} Interview number: 17
If we did not have the experience from being here before, then it would have been difficult. Because, you gain new experience all the time along the way, you learn about new regulations, which you haven’t thought about. That can jeopardize the project and create problems for this new organization that we are trying to assist and build up. So, if we had not been here before we would have the wrong picture of how things function and works here in Albania. 97

[…] I am so thankful for having been in this country before. That I don’t feel totally unknowing and alone. That I can appreciate the situation and say this is ok, it should be like this. 98

This fact has contributed to a smooth start in those components where there has been a previous cooperation, where the actors involved are familiar with each other. The fact that a relationship is established and that most of the fact finding part of the job is already done through previous cooperation means that the practical work can start earlier than it would have done, had the staff been unfamiliar with each other. It has been easier for the experts to pinpoint what issues to emphasize more than other. This is how an expert explains it:

You can say that we are structuring on our previous knowledge from before, concerning this component. We had the advantage of being part in a previous project in Albania, so we know that we have to focus a whole deal around certain terms in the component. 99

The establishment of a long term relationship between the GTD and the Swedish Tax Agency, and especially between the personnel involved in the project, has contributed to an open and friendly atmosphere in this Twinning project that according to several experts is crucial in order to be able to gain trust between the parts. This is something mutual from both the native and foreign personnel:

They have been working through the bilateral project so they both knew the organization as such, they knew concrete people, I mean they knew who was after the name, and they were aware of the methods and these were methods that they appreciated allot. 100

This relationship also eases the work process in the way that member state experts and Albanian experts can criticize, demand, and reconstruct things that are believed to be negative for the progress of the project. This is a two-folded process, which develops the project toward the main objectives.

97 Interview number: 4
98 Interview number: 2
99 Interview number: 4
5.2 Flexibility
According to our informants, the second factor that affects the outcome of this Twinning project is flexibility. Flexibility as a character is viewed from different aspects and is significant in different stages of the project. One important reason why flexibility has such an important position is the ideas behind Twinning, namely partnership and cooperation. Partnership and cooperation are required from both the assisting and the beneficiary part in order to agree on a common agenda that satisfies all actors involved along with meeting all the goals set for the project. The idea of partnership is something consistently present during the whole project and especially obvious during the first days after a mission is launched in the project. Below, an expert explains how a mission is planned. The explanation illustrates how flexibility is applied in their way of work in order to meet the expectations and needs of the GTD:

Once in place in Tirana, we devoted the first day, together with four executives, agreeing on the agenda for the week. I spent the afternoon on the detail preparation for the next day. I thought it was a workable approach, that we together with the Albanians agreed on what we should focus on the following day.101

The importance of flexibility is explained in all our interviews mostly due to the fact that the main purpose of the Twinning project to help the GTD on their road to become a potential candidate country in the EU. Thus should the needs of the GTD govern which actions are to prioritize and emphasize more than others. This requires that the experts are responsive to their colleagues’ needs and able to adjust themselves to the field when unpredicted situations occur. The activities during the missions should be established in coherence with the most profitable solution on the basis of current conditions on the field. These are two quotations explaining this:

When you work with what we're doing, you have to constantly be prepared to suddenly switch, change the whole thing. Like now; suddenly we have no investigators, and have to switch tasks. We must be prepared to do so. It is here we feel that the Twinning is fairly inflexible, because we cannot easily change things that don't work well.102

It is crazy to believe that you just could implement something that is functioning in another country and think that it should work in Albania. But it must be an ongoing dialogue and development in the cooperation. It should certainly not be that you download a package that you implement in Albania.103

100 Interview number: 16
101 Interview number: 6
102 Interview number: 4
103 Interview number: 2
The quotes above illustrate that the working process of this project is flexible when the experts are able to adjust their work to the current situation in Albania and at the GTD. However, there are situations in the project where the experts cannot adjust themselves to the field as easily as they would like, and that is when they want to change the procedure of the project. When the work plan is determined for the project, which is done at the same stage as the beneficiary country chooses which part to get assistance from, the structure of the project cannot be changed without the permission of the EU delegation, even though it can still be flexible in the frameworks agreed during the project. This is explained by the EU from two perspectives; the first one is to maintain the substance in the project and the second one is to be able to monitor and supervise it:

They always want to change something and they want to play with it, although we can’t play because we have the work plan for two years. Every week is an action so if you move one you have a domino effect […] Twinning is a very flexible tool, and adapted to the needs, but it can’t be like that member states will do whatever they think is appropriated, because then we would have no control, we will only have the actions which experts that are available because it may end up like this, so you have to control if the content is still there. And of course, for this changes/ modifications you need justification, because if they just want to modify everything because the experts are not available, so that means that the problem is from their side and they should find the experts in the given time frame, because by signing the contract they are committed, they have to find the experts in a proper time.104

Through our interviews it gets clear that many experts express a request for a more flexible model. Their request concerns the work plan that they feel has to be more flexible since the first phase of the project is described as a ‘fact finding’ phase where future priorities in the project have to be determined. Those Swedish and French experts who lacked previous working experience at the GTD stated that it was difficult to start with their missions, because much of the theoretical facts they gather back home did not correspond with the reality since Albania is a developing country and changes are occurring frequently. The experts rather preferred more time to gather the valid information in the field and restructure some of their main ideas so that they could properly assist the GTD. They felt that it needs to be some flexibility in the work process, so that they can really pinpoint and assist the departments needed:

We are in the first steps. So we are really fact finding. This is the first step actually, taking information to help this project, to build the way how this project will be in the future. In the future we have to determine our priorities, where we can collaborate more, where we can profit more in our cooperation with Sweden.105

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104 Interview number: 15
105 Interview number: 11
Flexibility in Twinning is structured in the way that the beneficiary and the member state can change, update, and restructure minor things that are creating problems without involving the EU because it could be matters of practical questions, e.g. having a seminar on the Tuesday instead of the Friday. But if the beneficiary and the member state want to change major things such as changing a component, the orders of missions in a component, or experts etc, the EU have to be informed and approve of the changes. Too many changes could instead of improving the project, harm its development. Furthermore, EU is financing the project and they do not want an unsuccessful project that does not achieve the main objectives. This is making flexibility a complicated matter, because experts or the beneficiary may decide on some changes but not others. Therefore, there has to be a balance and a good communication between the EU, and French, Swedish, and Albanian actors, so that the changes that are done are approved from all sides. The experts express a desire to have a more flexible work procedure, so that they can be able to change things gradually according to the development of the project.

5.3 Communication
The third factor that our informants stress in this Twinning project is the importance of good communication between the different parts. Communication and partnership are often mentioned in the same sentence in our interviews and something that all informants consider to be coherent, something that the quote below illustrates:

> It is a close partnership because there is a leader of each component, a Swedish leader or French leader, but there is also an Albanian leader. So we have to communicate with our counterpart when you are a leader of a component. So the cooperation should be close, the partnership should be close if we want to answer to the demands or the question of the Albanian parts.106

There are several factors that ease communication between the parts during different stages of the project. One factor is the use of one common language in the administrative communication. Since this is a project involving three nationalities and languages (Swedish, French, and Albanian) one common working language is desirable. For this project, English is the official language. However, there have been different opinions as to what extent English should be used, which caused some problems in the beginning of the project. One employee explains the linguistic problems that have occurred in the project:

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106 Interview number: 7
The second problem was the language problem, because the French obviously wanted to use their language and they informed us that they want to report in French, we said no, because the language is English\textsuperscript{107}.

By using English, the reports and the information can be shared by all participants without further translation, which would ease the project. The fact that the choice of working language was up for discussion in this project, emphasizes the importance of communication. Firstly, using a language that is not understood by all parts obstructs the pace of the project and affects the idea of partnership since it will ease the work process only for one part (France) at the same time as it slows down the work pace for the others (Albania, Sweden, and the EU). Secondly, it shows that there has been a lack of communication in the preparing phase between the project leaders who have had problems in setting the common rules for the formal communication.

5.3.1 Communication Between the Actors
Another way of communication that is emphasized is direct verbal communication between the personnel involved in the project. Being able to communicate directly with colleagues without disturbance is something that many of our informants appreciate and stress as an important factor in order to create a good relationship and a common understanding of how to approach the tasks. The importance of good communication becomes obvious in situations where there has been misunderstandings due to the use of an interpreter. This is how an Albanian employee explains how using an interpreter has caused problems in one of the components:

\textquote{Maybe they (the interpreters) know very well the French language, but not in the term of fiscal systems. And this have created a lot of problems and misunderstanding between them.}\textsuperscript{108}

Using an inexperienced interpreter shows that good communication is a significant factor in order to avoid misunderstanding that can harm the relationship. This emphasizes the importance of communication and the role of the interpreter to provide the opportunity to create a relationship by serving as a link. This does not mean that interpreters are not to be used, but that the interpreters that are engaged in the project should have the necessary knowledge that is required by them to prevent friction and misunderstandings in the communication. With the right knowledge, the interpreters can play a more positive role and be beneficiary for the project and an access for those not familiar with Albanian society. Two experts with previous working

\textsuperscript{107} Interview number: 15
\textsuperscript{108} Interview number: 10
experience in Albania, who have had the same interpreter for several years, explain how he has helped them in their daily work:

He can give us clear hints on how to react in different contexts. If you have a good domestic consultant, he/she will create shortcuts for you because it takes time to understand the signals.109

[...] to succeed it is essential to have a good and qualified interpreter.110

The interpreter has served as an adviser in cultural and social situations that have been unfamiliar to the experts due to Albanian customs and social rules. The quotes above illustrate that a verbal communication is not enough in order to create a good relationship but that knowledge of the social context is important as well. The experts explain this as a great factor for the progress of their work since they have to be aware of the social context they work in. Being able to understand the social rules is important in order to create a good working atmosphere and relationship. Good communication should result in a relationship based on equal trust and understanding.

The collaboration has worked very well during this first week. [...] Parts of the first week focused on building up mutual confidence, which fell out well. The cooperation has been characterized by openness in dialogue with our Albanian colleagues.111

The establishment of common trust through an open dialogue is essential in order to open ground for communication. To be able to do so, our informants refer to their personal characters such as social competence. An expert explains the importance of social competence as illustrated by the following:

We have the advantage of being able to talk with people and that is a necessity for succeeding in this project. Only sending down bureaucrats and skilled professionals is not enough, but you need social skills. If you don’t have social skills you will not be able to do anything.112

This shows that the experts value good communication which is done through their social competence in the terms of connecting with their colleagues on a personal level. Personal chemistry is an important element since Twinning is a two year project and requires that those involved can get along on a personal level as well. An employee at the EU delegation explains the importance of personal chemistry:

109 Interview number: 4
110 Interview number: 4
111 Interview number: 6
Sometimes the proposals are very good, the presentation is very good, but for example the RTA is a person that you can’t simply stand to be with for one hour in the same room, so it’s very good to know that there are no obligations to select this person because then you have to work with this person everyday for two years. So that is also a very important element in the process.  

5.4 Theoretical Discussion and Conclusion
Through our analysis of gathered material it gets clear that experience, flexibility, and communication are three necessary factors for this Twinning project to be successful. Regarding experience, we can distinguish two forms that our informants refer to. The first one is work experience in Albania, which is valuable when it comes to acclimatization to Albanian society in order to understand social codes and create a relationship with colleagues. The second form of experience is described as institutional experience, which has played a significant role for the Albanian GTD in their choice of assisting partners, but also how to approach the transformation of the GTD to fulfill the European Union’s criteria. It has also played a significant role for creating a common understanding between actors involved in this project. Another form of institutional experience is experience of working with Twinning which is significant for understanding Twinning as a working method and the role of all actors in the project.

By using their previous experience, the GTD and the Swedish Tax Agencies have created a relationship with each other that is based on partnership and cooperation, the core elements of Twinning. This has contributed to establishing a work routine based on the incorporation of the elements into this Twinning project. Through a constructivist perspective, a structure based on partnership and cooperation has in this case been established through interaction. Constructivist views structures as social and shaped by the interaction between actors. Norms on the other hand are viewed as shared collective understandings that are constructed through this interaction. Through previous cooperation and experience from each other, the interaction has constructed a work routine based on partnership and cooperation as norms. This normative structure has, through several years of cooperation between Sweden and Albania, created an informal institution based on common understanding of each other. According to constructivists, an informal institution is a pattern of practices that is created based on a

112 Interview number: 4
113 Interview number: 15
114 Sedelmeier, Ulrich (2005), Constructing the Path to Eastern Enlargement: The Uneven Policy Impact of EU Identity, p. 17
115 Checkel (2001), p. 57-59
repetition of a certain behavior over an extended period of time. Thus do they share common interests which they have created together.

5.4.1 Distinction Between Personal and Institutional
The fact that a normative structure exists in the cooperation between Sweden and Albania shows that there is a knowledgeable practice in the project. This knowledgeable practice emphasizes the importance of the connection between the material and the subjective world that is important for creation of social reality. The normative structure is in this case based on two forms of knowledge; social knowledge of Albania and knowledge of the Albanian tax legislation and EU criteria. There is a difference between these two forms of knowledge, where the first one is a subjective (personal) form of knowledge based on the social environment and culture, while the second one is institutional and based on concrete rules and directives given by the EU. This fact shows the importance of interplay between structures and actors where they mutually constitute their interests, in this case this Twinning project.

The distinction between personal and institutional is also visible when our informants explain the importance of flexibility. There are two forms of flexibility that our informants refer to; the first one is personal flexibility that refers to the personal ability of the individuals involved in the project to respond to the field. The experts have to be prepared to adjust to unexpected situations. The second form of flexibility is systematic flexibility, referring to the flexibility of Twinning as a working method. Personal flexibility refers to personal ability of the actors involved to interact with the field and adjust to it. The personnel and their work plan should be adjustable to the current situation in the field. Systematic flexibility on the other hand, refers to Twinning as an institution and its ability to provide the actors with the possibility to implement their personal flexibility. This makes the first form of flexibility something depended on personal and individual characteristics, while the latter depends on the institutional structure of Twinning.

Experts involved in the project mean that it is difficult to predict what issues are going to be prioritized in the future which demands that Twinning, as a method, should be flexible. The schedule should be constructed in collaboration along the way, according to the present needs in the field. The field (Albania society) is constantly under construction and therefore, it is hard

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117 Sedemeier (2005), p. 18-19
to foresee the future. Our informants view in the same way the project and their performance as a reflection of the society, meaning that the project is a working process that is developing and being constructed along the way. The purpose, goal, and priorities of the project should be constructed and reconstructed as it develops, which shows the core understanding of constructivism; that the reality is socially constructed by joint actions. On the other hand, if Twinning would be too flexible, it would limit the supervision of the project and risk to not fulfill its original purpose. Too much flexibility can create an unstructured working atmosphere where the content of the original work plan is jeopardized and successively replaced by another one. It would also make the monitoring and supervision of the project difficult.

Flexibility becomes important because of the idea of partnership and cooperation behind Twinning. This project is provided to help the GTD to adjust themselves to EU standards, which means that the assisting part should be aware of the Albanians’ interest. This leads to the fact that there is a distinction between practice and theory of Twinning since too detailed planning prevents the flexible working way that is implemented in the project. This is why communication is such an important factor in this Twinning project.

5.4.2 The Role of Communication
Communication is necessary in order to have a functioning partnership. It is closely linked with partnership and cooperation. Personal chemistry and social competence are factors that, according to our informants, are essential in order to have a constructive communication between the different parts in the project. These factors contribute to engaging trust in the relationships between the actors. The progress of the project depends on the social competence of the staff and their ability to gain trust among their colleagues. Hence, the communication between Albania, France, Sweden and the EU has to be free from frictions to avoid misunderstandings that can obstruct the project.

One factor that eases communication is cultural and social understanding. This understanding is created by a direct communication through language, and an indirect communication based on the interaction between individuals. Cultural interaction is done with the help from personal characteristics, such as social competence, in order to create personal chemistry between the actors. This means that verbal communication is not enough to have a constructive communication, but that an understanding of the social context is also necessary in order to be able to communicate and avoid misunderstandings. From a constructivist perspective,
communication is equivalent to discourse. It is therefore necessary to understand the social context that the work take place in. It is also important to reproduce institutions and norms, which is done through communication. Therefore, communication becomes the core material on which constructivists base their work since it makes existing norms and structures visible, and in the same time, it creates new ones.\textsuperscript{118}

The work procedure of this project has in some cases been unclear because of poor communication between the parts. Poor communication affects the definition of the actors’ roles as well as their responsibilities and expectations in the project. The normative structure that is established in this project is dependant on good communication. When the communication is inadequate, it will also affect the structure. Normative structures exists often without us reflecting on them, but when they are broken they become obvious. Thus, communication is important to maintain norms since certain actions are justified through communication.\textsuperscript{119}

\textsuperscript{118} Steans & Pettiford (2005), p. 188
\textsuperscript{119} Ibid., p. 185
6. Conclusion
As we have seen in chapter four, Twinning is a tool used to assist candidate countries and potential candidate countries in their attempts to become EU member states. To accomplish this, Twinning emphasizes on partnership and cooperation. These two factors are important in order to guarantee that the transformation from an old system to a new system is based on equal terms for the EU and the beneficiary country. Therefore, Twinning is a positive tool for the EU enlargement and the Europeanization process.

The fact that Albania chooses which partners to get assistance from fulfills a clear purpose from the beginning of the project, and that is to include Albania into the European community. Showing trust in Albania and inviting them into the European community through partnership and cooperation creates a shared understanding about the future of Albania, where they get immediate access to the EU at the same time as it lays ground for the Europeanization process of the country. In this way, a relationship based on trust on each other is created where Albania is treated as equals and partners since they are responsible of their direction of the Europeanization process.

It is desirable, in the future as well, to start a project on equal terms based on cooperation and trust, and with confidence in each other. That is, if the grounding of the project can be maintained during the whole process and transformed into other projects. It could lead to the establishment of a certain culture between Albania and the EU, based on the same principles as in this project. This culture would be positive for Albania’s possible entrance into the EU and promote an institutional system in accordance with EU standards. It would eventually also spread to other domestic agencies and ministries since Twinning more or less would force different national agencies to cooperate. In this way, a way of work which is accepted by the EU will eventually be praxis in Albania, and in the same way ‘self going’ since it would reproduce itself by spreading and establishing in Albania.

6.1 Mutually Shaped Project
The fact that partnership has such an impact on Twinning illustrates that the tool is neither a top-down or a bottom-up process, but a process containing both, where involved actors mutually constructs how Europeanization should occur. This makes each Twinning project unique and its development depended on the social environment that the project concerns. The importance of mutually shaping the future outcome of the project and the social environment
when a project is launched, confirms that a constructivist approach is suitable when explaining the process of Twinning.

Our analysis emphasizes the importance of partnership in Twinning projects. When the structure of the partnership is threatened, the process of mutually working towards reaching the main objectives will also be jeopardized. The risks for this to happen depend mostly on three factors that are explained in chapter five; experience, flexibility and communication. Experience assist in creating functional relationships between the different partners involved in this project. Experience is both on an institutional level and on a personal level. It refers in other words to the knowledge of the experts, whether it is institutional knowledge about the Albanian GTD or Twinning, or knowledge of the Albanian society. Flexibility refers to the ability to adjust to the field. This ability can be in form of the ability of the experts to value their actions, or the ability of Twinning as a working method to allow the experts to be flexible. The third factor, communication, is essential to create an understanding for the counterpart and to mutually create the outcome of the project. This can be done through a verbal communication or through personal characteristics such as personal competence.

These factors are important for the creation of confidence between the different countries, actors, and most importantly in each other’s institutions, as has been the basic reason why Albania selected Sweden and France. The importance of confidence-building through cooperation becomes even more important if we look at where the gaps in miscommunication have occurred, between Sweden and France, France and Albania and also between France and the EU delegation.

6.2 Breaking the Structure
When structuring and planning a project beforehand, such as Sweden and France did together, things may appear reasonable, logical, and well-prepared. However, in reality unexpected difficulties that were not planed will appear. This is something this project has experienced, especially with France and the EU delegation. The difficulties from the French side are due to the fact that they are ‘new’ in this particular cooperation in Albania. The main problem that has appeared in this project is that the French Tax Agency have not found their role as Junior Partners in the project.
Sweden has through their previous projects in Albania established a structure of work that is transformed into this Twinning project. This structure has laid ground for how this Twinning project should be processed since they are the Lead Partners. Albania has experience from both countries which is why they were selected as assisting partners. But their experience from these two countries differs. Sweden is the country with experience from the same form of projects in Albania as this Twinning project, leads to the fact that this project will continue to build on the existing way of work between Sweden and Albania. Hence, the established structure between the countries will be dominant in the project. This structure has also contributed to establish a working culture between Albanian and Swedish employees. This makes the entrance of France in the cooperation problematic in the initial phase, since their entrance affects the structure and routines between Sweden and Albania. This becomes more problematic since Sweden and France have prepared themselves differently and not included a joint practical action from within Albania in their preparations. Therefore, when a project like this is launched, and unpredicted problems occur, the established work structure will be affected and cause problems in the project.

One concrete example of how this structure is affected by the entrance of France in the cooperation is when given instructions have been questioned, for instance in which language to report in. The French wanted to report in French instead of English which is the official language in the project. This was a minor problem, but still it took effort and time to solve. One explanation why minor difficulties like this have appeared and caused problems in the project is that the Swedish and French have not had the previous experience of working with each other. Many of the complicated situations that have occurred have been new for both parts, making them more difficult to solve than if they would have worked together before. This can be explained as a result of lack of communication or a misunderstanding between the parts, but nevertheless, it shows that seemingly small factors can be questioned and become problematic when a structure is broken. This could have been avoided through practical, previous experience between Sweden and France. Thus, a way of work based on equal terms for all parts could have been established in collaboration.

As the project progresses, these difficulties become smaller and the cooperation between the different parts is improving. This shows once again the importance of previous knowledge. The project is in its beginning and France will most likely develop the same relations as Sweden has with its partners.
To return to our aim of the study, this essay shows that linguistic, cultural, and structural difficulties can occur in a Twinning project. However, these difficulties are not because of the nationality or cultural background of the different actors. Instead, they are due to certain cultural, structural, and communicational constructions that have been established during this specific project. This makes the existing culture and structure in the project something that is constantly under construction through communication. Therefore, the emphasis should be on personal abilities to contribute to the construction, rather than on the institutional or national background of the different actors. Twinning plays a great part in the process of the European enlargement and integration. We believe, that it will, used in a proper way, be the most efficient tool for a long time ahead in assisting developing countries such as Albania in their strive towards becoming members of the European Union.

6.3 Future remarks
Experience, flexibility, and communication have contributed to that our informants view this project as a working process and something under constant development. Experience, flexibility and communication should therefore be taken into consideration when planning, performing, and structuring future Twinning projects. In that way, the project is able to progress and obtain the positive features which Twinning offers such as partnership and friendship. However, problems occur when this view is threatened, which is a risk due to detailed structure of Twinning (specially its work plan and schedule) or when one of the actors does not follow the established way of work. This shows that in order to be successful as a tool, Twinning has to be adjustable to the field since the field can change during the project. Another valuable factor that should be taken into consideration when launching future Twinning projects is to contact other Residence Twinning Advisers that already are stationed in the field, in order to solve administrative problems more easily. The connection between the RTA’s could also be done through the creation of a portal or homepage where useful information could be posted. If the experience of the RTA’s or other personnel is weak, the experience that the EU has in the field should be used. In this way, a reliable work procedure is established since it is based on previous EU experience, and because the personnel represent the EU rather than their national agencies. Hence, the project work is based on the EU which gives EU a more clear and significant role in the practical work.
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8. APPENDIX 1: INTERVIEW QUESTIONS

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The purpose of the interviews:
1) Who is doing what/ How are the roles divided between the actors?
2) How do you work in this Twinning project?
3) How is the agenda decided between the actors?
4) Does it exist any problems in the project? How do you respond to problems?
5) Does it exist any structural problems? How do you solve structural differences?
6) Is there a difference between theory and practice when working?
7) What are the positive aspects and areas of improvement needed in Twinning?

Interview questions:
Describe your specific role in the project?

Why have you (Albania) chosen Sweden and France as partners for this project?
Why do you think Albania have chosen Sweden and France as partners for this project?

How has the project progressed so fare?
How has your work (your countries work/ your home institution) gone this far?
Why has it developed towards this direction?

In what way is this project a close partnership?
Are there any areas/ situations where it has not been working as a partnership?

How has the cooperation been this far between the different partners?

Have the cooperation been working better or worse in different areas?
If so, why?
How have you solved them?

How have you(r) (institution) prepared for this mission?
How have the preparations been (good/bad)?

What is your opinion about Twinning as a working method?
Positive/negative aspects.

How do you think this project develops in the future?
Risks, positive aspects that should be emphasised etc.

What will be the greatest knowledge/ profit of this project?
For Albania and for you(r) (country/institution)?

How do you see Albania in the future?