

# REPORT

## Monitoring of Healthcare Sector expenditures for the year 2025



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## LIST OF ABBREVIATIONS

MHCIF	Mandatory Health Care Insurance Fund
HHC	Home Healthcare
MHSP	Ministry of Health and Social Protection
MoF	Ministry of Finance
LGHCU	Local Government Health Care Units
MTBP	Medium-Term Budget Programme
GPE	General Public Expenditure
GDP	Gross Domestic Product
EU	European Union

# 1. INTRODUCTION

This report aims to give a clear overview of public expenditures incurred in the healthcare sector during 2025. It analyses the actual expenditures of the year, by economic categories and public investment projects/products, in comparison with the initial and revised budget planning of the Ministry of Health and Social Protection.

The main purpose of the report is to identify and interpret deviations from the plan, as well as the factors that caused them, for the budget programs related to the healthcare sector and administered by this Ministry. Given that the Ministry of Health and Social Protection covers two important policy areas—healthcare and social protection—the focus of this report is solely on the healthcare sector, providing a detailed analysis from both the financial and non-financial perspectives.

## 2. DATA AND LIMITATIONS

All the data gathered and used for the preparation of this report were obtained from the official website of the Ministry of Health and Social Protection, the official website of the Ministry of Finance, and the official website of the Compulsory Health Care Insurance Fund.

As the final GDP figure for 2025 has not yet been published by INSTAT, the data used do not represent final actual figures, but expected projections published by the Ministry of Finance.

The data published by the MHSP, MHCIF and MoF regarding the monitoring of the Health and Social Protection budget remain limited, making it difficult to analyse expenditure performance and the outputs achieved in this sector during 2025.

### 3. THE BUDGET OF THE MINISTRY OF HEALTH AND SOCIAL PROTECTION: A YEAR ON YEAR COMPARISON

The total budget of the Ministry of Health and Social Protection for 2025, according to the initial plan, the revised plan<sup>1</sup>, and the actual outturn at budget programme level, is presented in the table below. As shown in the table, the initial budget allocated for 2025 is 80.73 billion ALL. The largest share of the budget is concentrated in three budget programs, specifically Primary Health Care Services, Secondary Health Care Services, and Social Care. The revised budget during 2025 amounted to ALL 82.38 billion, or nearly ALL 2.3 billion more than the initial budget.

Table 1: MHSP Budget and Actual Expenditures for 2025 (in million ALL)

"Primary Health Care Services" Program 07220		Initial Annual Plan 2025	Revised Annual Plan 2025	Change to the Annual Plan	Actual 2025	Difference Between Plan and Actual	% of Implementation
600	Wages	90,755,000	90,755,000	0	88,326,139	2,428,861	97%
601	Social Insurance	16,290,000	16,290,000	0	14,518,875	1,771,125	89%
602	Other Goods and Services	44,000,000	51,500,000	7,500,000	51,200,575	299,425	99%
603	Subventions	0	0	0	0	0	0%
604	Domestic Current Transfers	6,211,000,000	4,603,900,000	-1,607,100,000	4,603,900,000	0	100%
605	Foreign Current Transfers	0	0	0	0	0	0%
606	Transfers for Families and Individuals	0	240,000	240,000	110,000	130,000	46%
<b>Subtotal Current Expenditures</b>		<b>6,362,045,000</b>	<b>4,762,685,000</b>	<b>-1,599,360,000</b>	<b>4,758,055,589</b>	<b>4,629,411</b>	<b>100%</b>
230	Non-Financial Fixed Assets	20,000,000	20,000,000	0	969,450	19,030,550	5%
231	Financial Fixed Assets	296,754,000	48,123,000	-248,631,000	47,814,896	308,105	99%
<b>Subtotal Capital Expenditures with Domestic Financing</b>		<b>316,754,000</b>	<b>68,123,000</b>	<b>-248,631,000</b>	<b>48,784,346</b>	<b>19,338,655</b>	<b>72%</b>
230	Non-Financial Fixed Assets	0	0	0	0	0	0%
231	Financial Fixed Assets	158,000,000	108,000,000	-50,000,000	124,718,580	-16,718,580	115%
<b>Subtotal Capital Expenditures with Foreign Financing</b>		<b>158,000,000</b>	<b>108,000,000</b>	<b>-50,000,000</b>	<b>124,718,580</b>	<b>-16,718,580</b>	<b>115%</b>
<b>Subtotal Capital Expenditures</b>		<b>474,754,000</b>	<b>176,123,000</b>	<b>-298,631,000</b>	<b>173,502,926</b>	<b>2,620,075</b>	<b>99%</b>
<b>Total Program Budget Expenditures</b>		<b>6,836,799,000</b>	<b>4,938,808,000</b>	<b>-1,897,991,000</b>	<b>4,931,558,515</b>	<b>7,249,486</b>	<b>100%</b>

Source: Monitoring Reports of the Ministry of Finance and the Ministry of Health and Social Protection, 2025.

Although the budget revision has made an increase, it was not distributed in a balanced manner, and significant positive deviations are observed in the secondary health care programme, with an additional allocation of approximately 2.9 billion ALL, and in the social care programme, with an additional 1.17 billion ALL. This net increase of 2.3 billion ALL is mainly related to the financing of the year-end bonus package for beneficiaries of Economic Assistance and Disability schemes, as well as additional allocations for the supply of medicines in hospital care. In essence, the additional funds were absorbed by programs related to hospital services and social care, leaving primary care in the background.

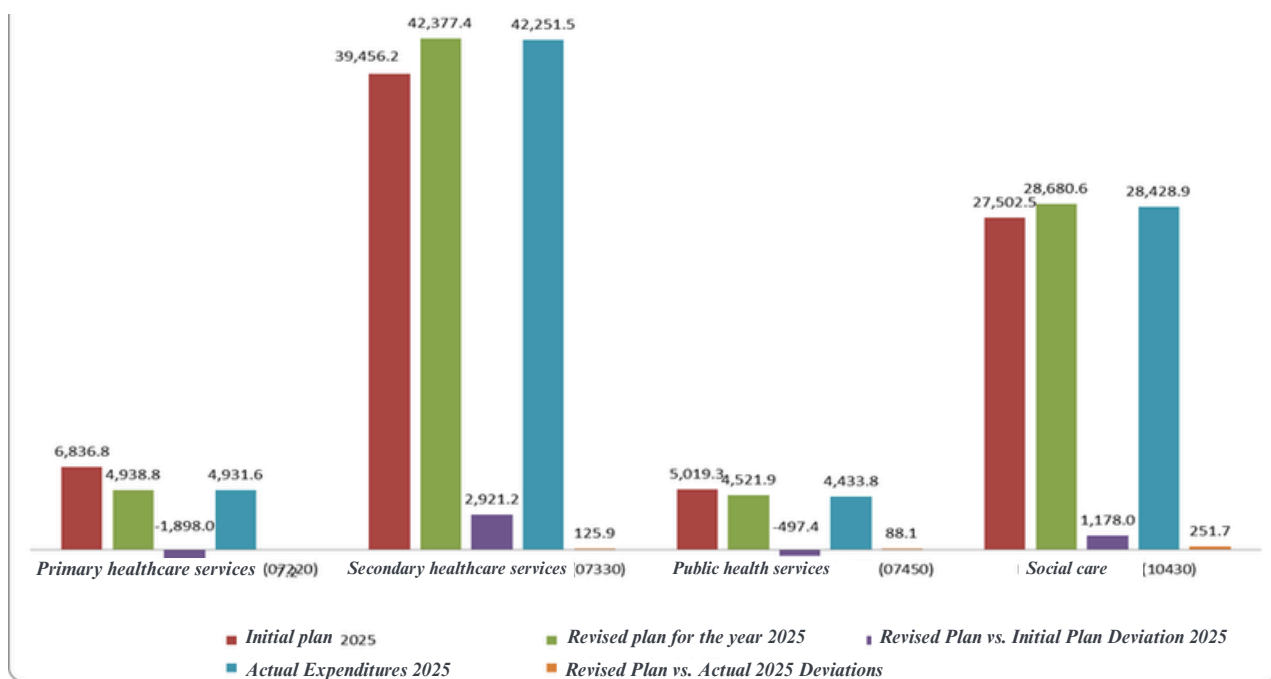
1. The revised plan reflects the changes made to the initially approved budget during 2025 as a result of normative acts and all budget reallocations carried out throughout the year. This plan also includes additions made to the State Budget through Decisions of the Council of Ministers from undistributed budgetary funds, such as the Reserve Fund.

In this context, primary health care continues to be the most disadvantaged program, reflecting a repetitive trend in recent years of significant cuts during budget revisions and in actual expenditures. For 2025, the situation appears even more concerning, as the actual budget was approximately 28% lower than that planned at the beginning of the year, further deepening the gap between real needs and the financing of this level of service.

This situation becomes even more difficult to justify in light of recent developments in the sector. In September 2024, the Home Health Care (HHC) service, dedicated to patients who are unable to access services at health centres due to loss of mobility, was expanded to all 356 health centres across the country. Logically, the introduction of a new service currently assisting around 5,000 patients should have been accompanied by a significant increase in the budget for primary health care. However, the data show the opposite: instead of an increase, there has been a contraction of funds, creating a clear mismatch between declared policies and actual financial support.

It is assessed that this budgetary picture does not merely represent a technical deviation, but rather a clear indicator of the real priorities in financing the health system. The continued underfunding of primary health care, despite the expansion of services and growing population needs, raises serious questions regarding the credibility of policies aimed at guaranteeing quality, sustainable and accessible services for citizens, particularly for vulnerable groups that depend directly on this level of care.

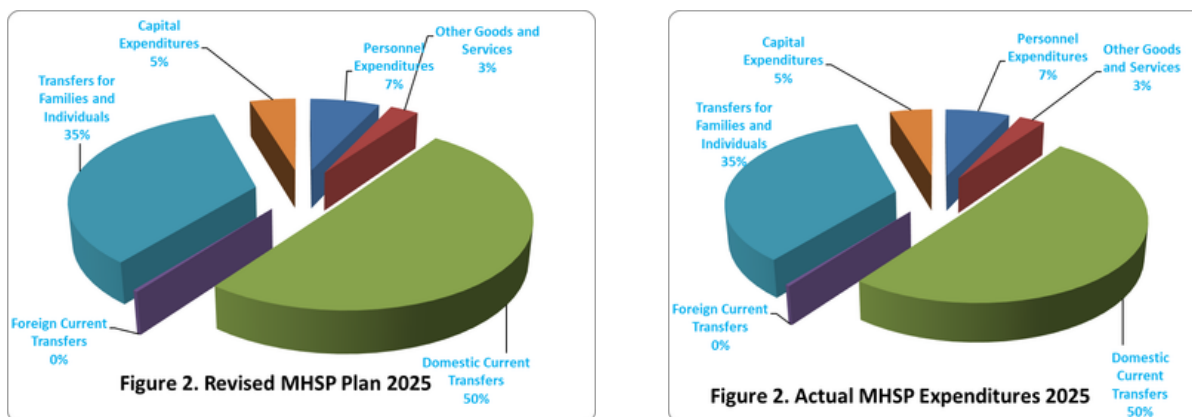
Figure 1. Expenditure deviations by main programmes



Source: Monitoring Reports of the Ministry of Finance and the Ministry of Health and Social Protection, 2025

Regarding the deviations between the revised plan and the actual outturn, these amounted to approximately 482.1 million ALL in under-execution, or 1% of the total revised budget. However, the monitoring report of the Ministry of Health and Social Protection does not provide a clear and substantiated analysis of the specific factors that led to this level of implementation, leaving the main causes of positive or negative deviations unaddressed. If we analyse the expenditures of the Ministry of Health and Social Protection by economic classification, the distribution appears as shown in the chart below.

Figure 2: Distribution of the planned and actual MHSP budget by economic categories



Source: Ministry of Health and Social Protection, 2025

The distribution of budget expenditures by economic categories shows that 50% of the MHSP budget was planned under item 604 “Domestic transfers”, while 35% was planned under item 606 “Transfers to Individuals.”

The same ratio is maintained in the actual expenditures. This level of planning is understandable, as item 604 “Domestic transfers” covers all expenditures related to primary and hospital care, whereas item 606 “Transfers to Individuals” includes expenditures related to economic assistance payments and disability benefits.

Meanwhile, if we analyse the historical trend of actual budget expenditures over the years for the Ministry of Health and Social Protection, it is evident that the Ministry’s budget in nominal terms has generally increased from 2018 to 2025.

However, in 2025, despite the increase in nominal value, the total expenditures of the Ministry of Health and Social Protection continued to decline in relative terms, going to 3.1% of GDP and 10.2% of General Public Expenditure (GPE). Public expenditures on health and social protection in 2025 mark the lowest level recorded during the last 9 years of government.

Table 2: Actual budget of the Ministry of Health and Social Protection in nominal value, as a percentage of general public expenditure and GDP (in million ALL)

MHSP Budget	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actual	55,395	57,958	61,173	67,812	78,360	77,224	76,217	79,026	81,901
As % of GDP	3.5%	3.5%	3.6%	4.1%	4.2%	3.6%	3.2%	3.2%	3.1%
As % of General Public Expenditures	12.0%	12.2%	12.4%	12.6%	13.1%	11.9%	11.3%	10.8%	10.2%

Source: Ministry of Finance and Ministry of Health and Social Protection

The data indicate that the share of budget expenditures on health and social protection relative to GDP has followed a downward trajectory, suggesting that budget priorities have gradually shifted toward other sectors. This relative reduction is linked not only to the redistribution of public funds, but also to the fact that the projected nominal GDP for 2025 was based on preliminary estimates by the Ministry responsible for finance, which increased the calculation base and consequently reduced the expenditure ratio when expressed as a percentage of GDP. If we analyse only the healthcare sector, expenditures for this sector, including revenues generated from the Mandatory Health Care Insurance Fund, amounted to ALL 76.6 billion. These expenditures represented 2.9% of GDP and 9.6% of General Public Expenditure.

The data show that functional healthcare expenditures, in nominal terms, increased steadily throughout the 2018–2025 period, rising from 49 billion ALL in 2018 to approximately 76.6 billion ALL in 2025<sup>2</sup>. However, this nominal increase is not reflected in the share of expenditures relative to GDP, which fluctuated within the range of 2.7%–3.4% and, in recent years, has remained below the 2018 level. The same trend is observed in the share relative to total public expenditures, which, following an increase in 2021, stabilized at around 9.6% during the last three years.

Table 3: Functional Healthcare Expenditures Over the Years

	2018	2019	2020	2021	2022	2023	2024	2025
Functional Expenditures Health (in million lekë)	49,004	51,182	51,590	63,620	65,501	64,697	69,750	76,637
Healthcare expenditures as a percentage of GDP	3.0%	3.0%	3.1%	3.4%	3.0%	2.7%	2.8%	2.9%
Healthcare expenditures as a percentage of GPE	10.3%	10.4%	9.6%	10.7%	10.1%	9.6%	9.6%	9.6%
Nominal GDP (in million lekë)	1,660,820	1,712,037	1,655,984	1,866,672	2,149,742	2,364,276	2,517,820	2,642,509
General Public Expenditures (in million lekë)	476,147	491,897	536,279	596,279	651,015	674,857	728,572	801,694

Source: Ministry of Finance and Ministry of Health and Social Protection.

<sup>2</sup>The healthcare sector encompasses expenditures exclusively associated with healthcare services, including revenues generated through contributions to the Compulsory Healthcare Insurance Fund (FDSKSH).

Regarding the high-level impact and outcome indicators defined in the National Health Strategy 2021–2030, the situation appears problematic. The Strategy aims that by 2025, public expenditure on healthcare should reach 4% of GDP and 12% of total government expenditure, while the current level (2.9% of GDP and 9.6% of public expenditure) remains significantly below these targets.

This gap indicates a considerable deviation from the planned trajectory and raises questions regarding progress toward fulfilling strategic commitments. Moreover, such levels of financing limit the system’s ability to reduce the financial burden on citizens, at a time when the Strategy foresees lowering out-of-pocket expenditures.

In this context, the data show that, despite the commitments set out in strategic documents, the healthcare sector continues to lack the necessary financial resources, this way jeopardizing the achievement of objectives for a fairer, more sustainable and more inclusive system.

*Table 4: High-Level Impact and Outcome Indicators Defined in the National Health Strategy 2021–2030*

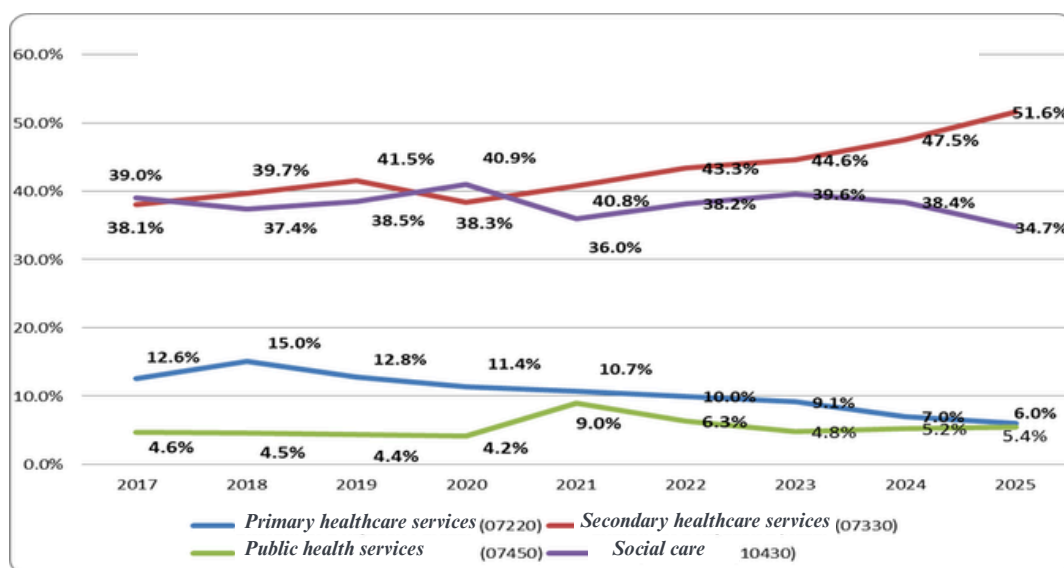
		<i>Baseline value</i>	<i>Target value</i>
<b>1</b>	<i>Government expenditure on healthcare as a percentage of total government expenditure</i>	<b>10%</b>	<b>12%</b>
<b>2</b>	<i>Public health expenditure as a percentage of GDP</i>	<b>2.99%</b>	<b>4% (2025) 5.2% (2030)</b>
<b>3</b>	<i>Out-of-pocket expenditure as a percentage of total healthcare expenditure</i>	<b>44.5%</b>	<b>40% (2026) 35% (2030)</b>

Actual expenditures by the main programs of the Ministry of Health and Social Protection show differing dynamics among healthcare components.

On the one hand, a consistent downward trend is observed in expenditures for primary health care, signalling a slowdown in the pace of investment and financing at this level of service. On the other hand, expenditures for secondary health care show a clear upward trend, suggesting that demand for specialised services and the need for additional hospital financing are increasing at a faster pace.

As regards the social protection component, the data indicate a high degree of stability over time, with an average share of around 38.5% of the total MHSP budget, reflecting the stable nature of the programmes and social support schemes administered by the Ministry.

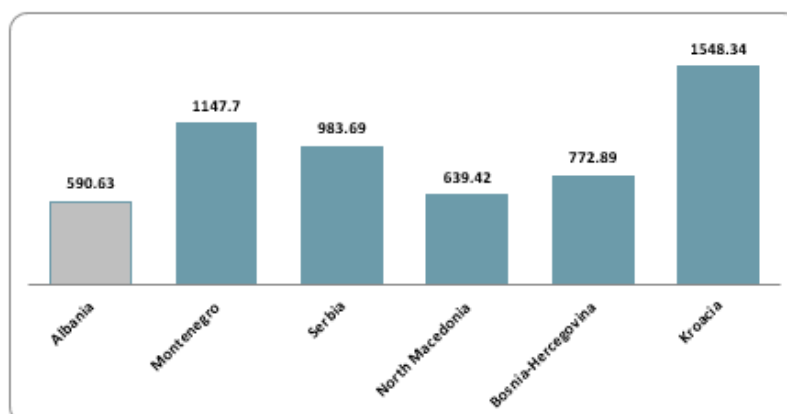
Figure 3: Actual Expenditures Over the Years



Source: Ministry of Finance and Ministry of Health and Social Protection

Compared with the region, the most recent published data corresponding to 2023 show that Albania records the lowest level of healthcare expenditure per capita in the region, at approximately 590 USD per resident, significantly below the other countries of the Western Balkans. Montenegro and Croatia register the highest levels of financing, at 1,147.7 USD and 1,548.34 USD per capita respectively, reflecting higher investment in healthcare infrastructure and hospital capacities. Serbia and Bosnia and Herzegovina also record higher levels than Albania, with more than 770–980 USD per capita, while North Macedonia is positioned at an intermediate level with 639.42 USD. Thus, Albania’s per capita health expenditure is estimated to be 33% lower than the average of the Western Balkans countries and 42% lower than the average of the countries in the Balkan region. The pronounced differences in per capita financing underline the challenges Albania faces in ensuring healthcare services that are competitive with regional standards and highlight the need for a gradual increase in public expenditure in the healthcare sector.

Figure 4: Healthcare Expenditure per Capita in USD Compared with the Region, 2023

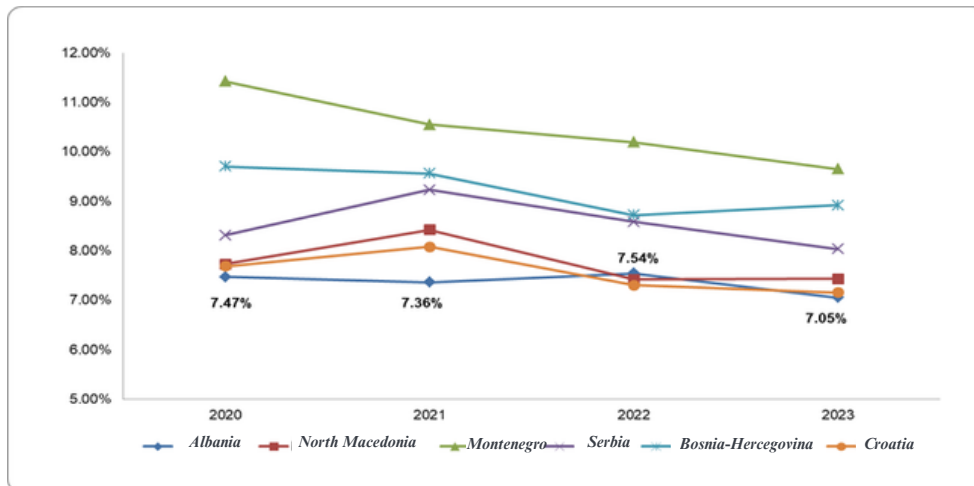


Source: World Health Organization Database, 2026<sup>3</sup>

<sup>3</sup>[https://www.who.int/data/gho/data/indicators/indicator-details/GHO/current-health-expenditure-\(che\)-per-capita-in-us-dollar](https://www.who.int/data/gho/data/indicators/indicator-details/GHO/current-health-expenditure-(che)-per-capita-in-us-dollar)

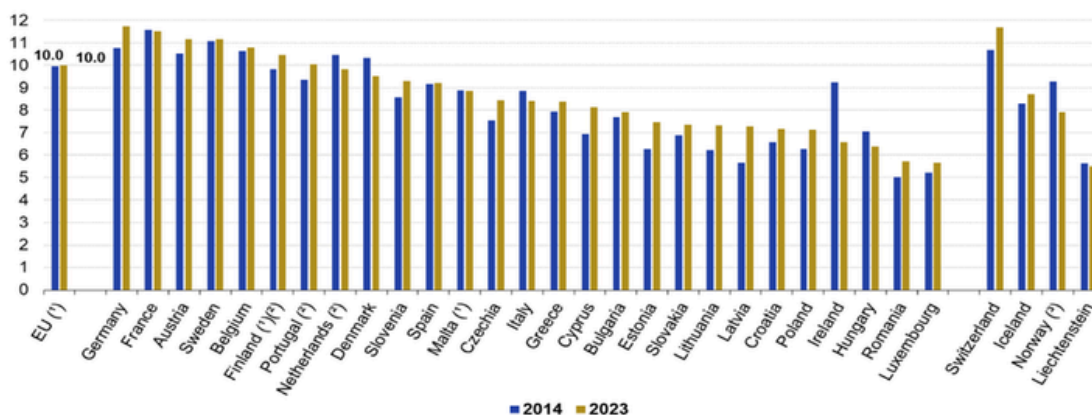
Meanwhile, according to another indicator, current healthcare expenditure<sup>4</sup> as a share of Gross Domestic Product (GDP), Albania continues to rank last in the region, with an average level of approximately 7% of GDP. Other countries in the region record higher levels of current healthcare expenditure relative to GDP, reaching a maximum of 9.65% of GDP.

Figure 5: Healthcare expenditure as a percentage of GDP in the region



Source: World Health Organization database, 2026<sup>5</sup>

Figure 6: Healthcare Expenditure as a percentage of GDP for the years 2014 and 2023 in European Union countries



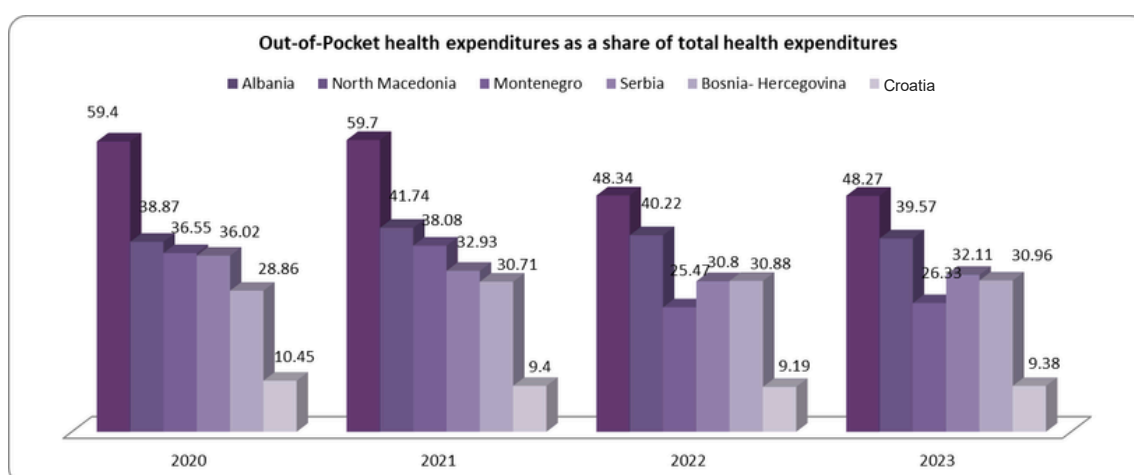
Source: Eurostat, 2026

The average level of current healthcare expenditure among EU countries for 2023 stood at 10%, with countries such as Germany (11.7%), France (11.5%) and Austria (11.2%) leading the list. As shown, compared with European Union countries, healthcare expenditure as a share of GDP in Albania remains low, sending a clear message to policymakers that public funding for healthcare is not sufficient enough. This level of government financing is also reflected in the high out-of-pocket payments made by Albanian citizens, which, according to official data, continue to remain the highest in the region, reaching 48.27% in 2023.

<sup>4</sup>Current health expenditure includes all expenditures related to the provision of healthcare services, family planning, nutrition-related activities, and emergency health assistance, excluding public investment in the healthcare sector.

<sup>5</sup> [https://www.who.int/data/gho/data/indicators/indicator-details/GHO/current-health-expenditure-\(che\)-as-percentage-of-gross-domestic-product-\(gdp\)-\(-\)](https://www.who.int/data/gho/data/indicators/indicator-details/GHO/current-health-expenditure-(che)-as-percentage-of-gross-domestic-product-(gdp)-(-))

Figure 7: Out-of-Pocket payments as a share of healthcare expenditure



Source: World Health Organization database, 2026<sup>6</sup>

The analysis of out-of-pocket healthcare spending highlights structural shortcomings in the financing model of the healthcare system in Albania. Despite a reduction after 2021, the level of out-of-pocket expenditure remains very high (around 48% in 2022–2023), signalling that public coverage of healthcare services and medicines continues to be insufficient.

Compared with other countries in the region, Albania shows a significantly higher dependence on direct payments by citizens, reflecting limitations in the depth and effectiveness of the health insurance scheme. This high level of out-of-pocket expenditure substantially increases the risk of catastrophic spending for households and deepens inequalities in access to healthcare, particularly for low-income groups and vulnerable categories.

In this context, the current trend suggests that public policies undertaken so far have not structurally addressed the financial burden on individuals, underlining the need for a sustainable increase in public financing, a review of the package of covered services, and the strengthening of financial protection mechanisms, in line with the objectives of universal health coverage.

In conclusion, we assess that the high level of out-of-pocket healthcare expenditure in Albania constitutes a structural challenge to achieving the objectives of the National Health Strategy and meeting European Union standards in the field of social and health protection.

<sup>6</sup> [https://www.who.int/data/gho/data/indicators/indicator-details/GHO/out-of-pocket-expenditure-as-percentage-of-current-health-expenditure-\(che\)-\(-\)](https://www.who.int/data/gho/data/indicators/indicator-details/GHO/out-of-pocket-expenditure-as-percentage-of-current-health-expenditure-(che)-(-))

## 4. MONITORING OF THE HEALTHCARE BUDGET BY BUDGET PROGRAMS

During 2025, the Ministry of Health and Social Protection administered and managed public funds through seven approved programs, as follows:

1. Planning, Management and Administration
2. Primary Health Care Services
3. Secondary Health Care Services
4. Public Health Services
5. Social Support Service
6. Rehabilitation of Former Political Persecuted people

In this chapter, the analysis will focus only on the budget programs related to healthcare, specifically the Primary Health Care Services program, the Secondary Health Care Services program, and the Public Health Services program.

### 4.1. "PRIMARY HEALTH CARE SERVICES" PROGRAM

This program provides basic healthcare services to the population through family physicians and health centres, including curative care, preventive care, and health promotion activities. The program plays a key role as the first point of contact with the healthcare system, in the management of chronic diseases, and in improving citizens' access and financial protection.

The objective of this budget program is "Universal coverage of the population's needs for primary medical care."

This program achieves its budgetary objective through the following targets:

1. Improvement of preventive services and early disease diagnosis.
2. Equipping health centres at a rate of 90% with the infrastructure necessary for the functioning of the information system.

The execution of expenditures for this program for 2025, in Albanian lek, is presented in the table below:

Table 4: Execution of expenditures for 2025 (in ALL)

Program: "Primary Healthcare Services" 07220		Initial Annual Plan Year 2025	Revised Annual Plan Year 2025	Change of the annual plan	Fact 2025	Plan-Actual Difference	Percentage of completion
600	Salaries	90,755,000	90,755,000	0	88,326,139	2,428,861	97%
601	Social Insurance Contributions	16,290,000	16,290,000	0	14,518,875	1,771,125	89%
602	Goods and Other Services	44,000,000	51,500,000	7,500,000	51,200,575	299,425	99%
603	Subsidies	0	0	0	0	0	0%
604	Domestic Current Transfers	6,211,000,000	4,603,900,000	-1,607,100,000	4,603,900,000	0	100%
605	Foreign Current Transfers	0	0	0	0	0	0%
606	Transfers for Household Budgets & Individuals	0	240,000	240,000	110,000	130,000	46%
	<b>Subtotal Current Expenditures</b>	<b>6,362,045,000</b>	<b>4,762,685,000</b>	<b>-1,599,360,000</b>	<b>4,758,055,589</b>	<b>4,629,411</b>	<b>100%</b>
230	Intangible Capital Expenditures	20,000,000	20,000,000	0	969,450	19,030,550	5%
231	Tangible Capital Expenditures	296,754,000	48,123,000	-248,631,000	47,814,896	308,105	99%
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	<b>Total Program Budget Expenditures</b>	<b>6,836,799,000</b>	<b>4,938,808,000</b>	<b>-1,897,991,000</b>	<b>4,931,558,515</b>	<b>7,249,486</b>	<b>100%</b>

The initial budget allocation for this program amounted to 6.8 billion ALL, of which the largest share of expenditures (91.1%) consisted of the budget transfer for the account of the Mandatory Health Care Insurance Fund, amounting to 6.21 billion ALL. The transfer allocated under this program was planned to cover expenditures related to financing primary health care services, including the Home Health Care (HHC) service, reimbursement of medicines and devices included in the reimbursable list, as well as the concessionary basic medical check-up service (check-up). During 2025, the revision of the budget plan was made largely within this item, reducing it by 1.6 billion ALL.

Significant revisions were also made to the planning of the program's capital expenditures, which were initially planned at 474 million ALL and were subsequently reduced by 176 million ALL, resulting in a total reduction to 298.6 million ALL, or approximately 63%. Among the sub-items of capital expenditure, the revised plan shows a reduction of 248.6 million ALL in domestically financed capital expenditures compared with the initial plan, while foreign-financed capital expenditures were reduced by 50 million ALL compared with the initial plan.

Budget planning for the program appears weak, demonstrating substantial financial revisions in both current and capital expenditures. The monitoring report lacks analysis of the revision of the plan at budget program level during the year, together with the respective reasons, making it difficult to understand the level of this performance.

**Regarding the actual execution of the program**, it is noted that implementation reached the maximum level when compared with the revised plan. However, if measured against the initial budget plan, performance would amount to only 72%. **At first glance, the program appears stable and aligned with the projections of the Medium-Term Budget Program 2025–2027**, reflecting the continuation of existing outputs and policies pursued in previous years. However, this stability is more formal than substantive, as it lacks adaptation to real developments on the ground and the growing needs of the healthcare system.

In this context, a major concern remains the fact that, despite requests raised by Together for Life (TFL) at the end of 2024 for the inclusion of a new item within the primary care program - specifically the Home Health Care service - this service was not reflected as a separate output in the 2025 budget programme. The exclusion of this output is considered problematic, particularly given that the service has already been expanded nationwide and constitutes an essential component in providing care to the most vulnerable groups. This situation highlights a clear gap between policies implemented in practice and budget planning, raising serious questions regarding the program's ability to adequately reflect and support the real priorities of the healthcare system.

Public investment outputs/projects continue to be characterised by unstable budget planning. This year domestically financed investment projects are of particular concern, as they underwent a downward revision of the plan by nearly 78%. Although, technically, actual implementation reached 99%, the poor quality of the initial planning creates potential long-term costs for the development and quality of primary healthcare delivery.

Below is the performance of the current expenditure outputs of this programme, in both quantitative and financial terms, for 2025.

*Table 6: Performance of outputs financed from current expenditures (in ALL)*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Expenditures According to the Initial Annual Plan	Unit Cost	Revised Quantity	Expenditures According to the Revised Plan	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
91303 AA	Number of visits in primary healthcare	No. of visits	7,608,806	2,151,045,000	283	7,608,806	944,685,000	124	7,386,940	940,055,589	127
91303 AB	Persons benefiting from check-up services	No. of persons	475,000	876,090,000	1,844	475,000	876,090,000	1,844	455,849	876,090,000	1,922
91303 AC	Patients treated with reimbursed prescriptions issued by family doctors	No. of patients	400,000	3,334,910,000	8,337	400,000	2,941,910,000	7,355	378,480	2,941,910,000	7,773

During 2025, the main outputs included in the Primary Health Care Services program were delivered at satisfactory levels, although a slight underperformance in actual quantities is evident when compared with the revised annual plan. The outputs “Number of visits in primary health care,” “Persons benefiting from the check-up service,” and “Patients treated with reimbursable prescriptions issued by the family physician” were implemented at around 95%–97% of the plan, ensuring the continuity of basic services for the population.

What is also evident is that this monitoring report continues to reflect problems of inaccurate reporting regarding the financing of the outputs “Number of visits in primary health care” and “Persons treated through reimbursable prescriptions,” as consolidated data by financing source are not reported. Specifically, the outputs “Number of visits in primary health care” and “Persons treated through reimbursable prescriptions” are financed partly from the State Budget (through the CHCIF transfer) and partly from the revenues of the health insurance scheme. This way, if we refer to the revised Medium-Term Budget Programme 2025–2027, the planning of these outputs appears in full as follows:

*Table 7: MHSP , MTBP 2025–2027, “Primary Health Care Services”-number of visits*

Product	91303AA – Number of Visits in Primary Health Care		
Product Description	Number of visits in primary health care		
Unit of Measurement	Number of visits		
	2025	2026	2027
	Forecast	Forecast	Forecast
Quantity	7,608,805	7,654,458	7,700,385
Total Cost (in ALL)	15,280,955,000	14,630,202,000	15,942,345,000
Unit Cost (in ALL)	2,008	1,911	2,070

<b>Breakdown of Total Product Cost by Economic Categories</b>			
	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<i>600 – Wages</i>	90,755,000	90,755,000	90,755,000
<i>601 – Social Insurance Contributions</i>	16,290,000	16,290,000	16,290,000
<i>602 – Other Goods and Services</i>	44,000,000	44,000,000	44,000,000
<i>604 – Current Transfers</i>	2,000,000,000	2,300,000,000	2,500,000,000
<i>999 – Off-Budget Financing</i>	13,129,910,000	12,179,157,000	13,291,300,000
<b>Total Product Cost</b>	<b>15,280,955,000</b>	<b>14,630,202,000</b>	<b>15,942,345,000</b>

Table 7.1: MHSP Medium-Term Budget program (MTBP) 2025–2027, program “Primary Health Care Services” – Patients treated with reimbursable prescriptions issued by the family physician

<b>Product</b>	91303AC - Patients treated with reimbursable prescriptions issued by the family physician		
<b>Product Description</b>	Patients treated with reimbursable prescriptions issued by the family physician		
<b>Unit of Measurement</b>	Number of patients		
	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Quantity	400,000	400,000	400,000
Total Cost (in ALL)	12,850,000,000	13,765,000,000	14,780,900,000
Unit Cost (in ALL)	32,125	34,413	36,952
<b>Breakdown of Total Product Cost by Economic Categories</b>			
	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<i>604 – Current Transfers</i>	3,334,910,000	2,011,157,000	2,792,200,000
<i>999 – Off-Budget Financing</i>	9,515,090,000	11,753,843,000	11,988,700,000
<b>Total Product Cost</b>	<b>12,850,000,000</b>	<b>13,765,000,000</b>	<b>14,780,900,000</b>

As shown, the costs planned in the Medium-Term Budget Program (MTBP) for 2025 for the output “Number of visits in primary health care” amount to ALL 15.28 billion, consisting of ALL 13.12 billion financed from the revenues of the Mandatory Health Care Insurance Fund and ALL 2 billion from the State Budget. Meanwhile, for the output “Patients treated with reimbursable prescriptions,” the total cost of the output for 2025 was planned at ALL 12.85 billion, consisting of ALL 3.3 billion financed from the state budget and ALL 9.5 billion from the revenues of the Mandatory Health Care Insurance Fund.

Meanwhile, in the monitoring report of the MHSP, it is mentioned only in the narrative analysis that the actual expenditure for the output “**Number of visits in primary health care,**” financed from the revenues of the scheme, amounted to ALL 12.88 billion, yet this figure is not reflected in the tables accompanying the monitoring report. According to our calculations, by consolidating the data presented by the Ministry, the actual implementation of this output should have been reported at ALL 13.83 billion, representing 90% implementation compared with the initial 2025 plan, with an average actual cost per visit of ALL 1,872.2.

For the output “**Patients treated with reimbursable prescriptions,**” the actual expenditure financed from the revenues of the scheme amounted to ALL 9.4 billion. Based on our calculations, by consolidating the data presented by the Ministry, the actual implementation of this output should have been reported at ALL 12.5 billion, representing 99% implementation compared with the revised 2025 plan, with an average actual cost per reimbursement package of ALL 33,018.9.

Based on what we said above, we conclude that a significant discrepancy is evident between the unit costs reported and the actual calculated costs. According to the data of the Ministry of Health and Social Protection, the average actual cost per visit is reported at ALL 127, whereas our analysis estimates this cost at ALL 1,872.2. Similarly, the reimbursement cost of the medicines package per patient is reported at ALL 7,773, while the actual cost reaches approximately ALL 33,018.9. These substantial differences raise serious concerns regarding the methodology used for cost calculation, the reliability of the reported data, and the transparency of public expenditure reporting.

The publication of information that does not reflect actual costs not only creates a distorted picture of the performance of healthcare policies, but also undermines the process of budget planning and monitoring. At the same time, this situation demonstrates a lack of effective coordination and functional interinstitutional cooperation between the Ministry of Health and Social Protection and the Mandatory Health Care Insurance Fund, thereby affecting policy coherence and the efficiency of the use of the public fund.

Regarding the output “**Persons benefiting from the check-up service,**” we highlight that expenditures are fixed and are paid according to the concession terms, based on the ceiling of beneficiaries established in the concession contract. For 2025, 455,849 patients benefited from the check-up service out of the 475,000 planned under the contractual terms. The concessionaire was paid for 475 thousand beneficiaries, despite the fact that only 455,849 patients actually received the service, or 19,151 fewer patients. Therefore, ALL 35.3 million were paid from the State Budget even though the intended beneficiaries did not present themselves to undergo the basic medical examination.

For 2025, 378,480 patients were treated with reimbursable prescriptions issued by family physicians, compared to **400,000** planned in the 2025 budget for this programme. In addition to the issues related to the misreporting of costs per patient outlined above, the monitoring report provides information in terms of funds and beneficiaries only for expenditures related to the reimbursement of diabetes test strips, amounting to ALL 160.8 million for approximately 60,482 beneficiaries, and expenditures for stoma packages, amounting to ALL 23.4 million for around 528 beneficiaries. Meanwhile, explanatory information on other categories of beneficiaries and types of medicines continues to be lacking.

Under these conditions, it is not possible to analyse which beneficiary categories account for the highest expenditures under the reimbursement scheme or how morbidity indicators influence the dynamics of these expenditures. Furthermore, the monitoring data are too limited to enable analysis of the efficiency and effectiveness of the use of public funds in relation to the quality of reimbursable medicines.

This situation poses a direct risk to the development and implementation of evidence-based public policies, as it significantly limits the ability of decision-makers to identify real healthcare needs, allocate resources toward the most vulnerable groups, and improve the performance of the reimbursement scheme.

In the absence of reliable efficiency and effectiveness analyses, there is a risk of maintaining suboptimal funding allocation practices, weakening transparency and institutional accountability, and undermining the medium-term financial sustainability of the healthcare system.

**Outputs financed through capital expenditures** show greater variability compared to those planned under current expenditures. The table below presents investment projects financed from both domestic and external sources, based on the initial budget plan, the revised plan, and actual implementation.

*Table 8: Performance of outputs financed from capital expenditures*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Expenditures According to the Initial Annual	Unit cost	Revised Quantity	Expenditures According to the Revised Plan	Unit cost	Actual Quantity	Actual Expenditures	Unit cost
18BA614	Supervision and testing for the reconstruction of healthcare centers v.2023-2024	No. of supervision units	1	120,000	120,000	1	120,000	120,000	1	0	0

18BA617	Preventive project for the reconstruction of existing healthcare centers and polyclinics, and construction of new facilities (healthcare centers and polyclinics)	No. of projects	1	20,000,00	20,000,00	1	20,000,00	20,000,00	0	969,450	0
18BA618	Reconstruction of existing healthcare centers and polyclinics and construction of new facilities (healthcare centers and polyclinics) v.2025-2026	m2	5,352	267,614,38	50,003	5,352	0	0	0	0	0
18BA619	Supervision and testing for the reconstruction of existing healthcare centers and polyclinics and construction of new facilities (healthcare centers and polyclinics) v.2025-2026	No. of supervision/testing units	1	1,620,000	1,620,000	1	225	225	0	0	0
18BA702	Medical equipment and furnishing for healthcare centers	Units	150	4,399,611	29,331	150	4,399,611	29,331	150	4,398,990	29,327
GM13021	Investment in healthcare centers of the districts of Fier and Dibër through Swiss Cooperation	No. of projects	1	108,000,0	108,000,0	1	108,000,0	108,000,0	1	124,718,03	124,718,03
KM13001	Reconstruction and equipment of 5 polyclinics	m2	1,500	50,000,00	33,333	1,500	0	0	0	0	0
M131944	VAT & Customs Duties for the construction of healthcare centers & ambulances (Red and Black Eagle)	No. of projects	1	3,000,000	3,000,000	1	5,353,000	5,353,000	1	5,175,313	5,175,313
M132168	VAT		1	2,000,000	2,000,000	1	7,736,453	7,736,453	1	7,726,930	7,726,930
M133831	VAT & customs duties for the Swiss Cooperation Grant project	No. of projects	1	18,000,00	18,000,00	1	27,000,00	27,000,00	1	26,999,951	26,999,951
M130334	VAT for 5 polyclinics		0	0	0	1	3,513,711	3,513,711	1	3,513,711	3,513,711
	Total			<b>474,754,00</b>			<b>176,123,00</b>			<b>173,502,37</b>	

Source: MHSP Monitoring Report, annexes and accompanying tables, 2025.

If we analyse projects by source of financing, for domestically financed projects, it is observed that the most significant and impactful project of this programme - “Reconstruction of existing health centres and polyclinics, as well as the construction of new facilities”, with a total value of ALL 267.7 million<sup>0</sup> was not implemented. The only domestically financed project that showed progress in 2025 is the project “Supply and Installation of Medical Equipment and Furnishings for Health Centres,” with a total project value of ALL 27.9 million (contracted in 2024), of which ALL 4.4 million was disbursed in 2025.

The remaining payments relate to VAT expenditures for foreign-financed projects, which in 2025 also accounted for the largest share of the program’s public investment expenditures. Based on the analysis of payments, most of them appear to represent arrears, as they are not linked to expenditures for any specific donor-financed public investment project implemented in 2025. As regards foreign-financed projects, progress was recorded only for the project “Investments in Health Centres in the Regions of Fier and Dibër by the Swiss Cooperation” (grant), with actual expenditure amounting to ALL 124.7 million, compared to ALL 108 million planned in the revised budget. However, unlike the 2024 Monitoring Report, this report does not provide information on the concrete results achieved by foreign-financed projects. Apart from financial execution reporting, there is no information on the project’s non-financial performance or on the outcomes achieved for its final beneficiaries.

We conclude that the analyzed data show that the initial planning of investments in the healthcare sector was significantly disconnected from actual implementation progress, followed by substantial budget revisions during the year. Although actual execution is relatively high compared with the revised plan, expenditures are concentrated in a limited number of projects, while a considerable share of projects has not been implemented. Likewise, discrepancies in unit costs and the lack of data on physical implementation significantly limit the ability to assess the efficiency and effectiveness of the use of public funds.

## **4.2 “SECONDARY HEALTH CARE SERVICES” PROGRAM**

This program ensures the provision of timely and quality hospital services across the entire country, contributing to the reduction of mortality and disability rates. The objectives of this budget program are “Universal coverage of the population’s needs for specialised medical care” and “An effective and responsive central-level emergency medical service that meets the needs of the population.”<sup>7</sup>

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<sup>7</sup> For the period 2023–2025, the “National Emergency Medical Service” programme was merged, with its policy area absorbed by the “Secondary Health Care Services” programme.

This program achieves its budgetary objectives through the following:

1. Provision of high-quality and comprehensive secondary health care services.
2. Ensuring an effective and responsive central-level emergency medical service that meets the needs of the population.
3. Meeting 100% of citizens' needs for telephone assistance in life-threatening emergency situations.

*Table 9: Execution of expenditures for 2025 (in ALL)*

Program "Secondary Healthcare Services" 07330		Initial Annual Plan 2025	Revised Annual Plan 2025	Change in Annual Plan	Actual	Plan-Actual Difference	% Completion
600	Salaries	869,954,000	917,954,000	48,000,000	915,604,445	2,349,555	100%
600	Social Insurance Contributions	148,621,000	152,921,000	4,300,000	151,473,326	1,447,674	99%
602	Goods and Other Services	1,360,000,000	1,237,400,000	-122,600,000	1,205,548,171	31,851,829	97%
603	Subsidies	0	0	0	0	0	0%
604	Domestic Current Transfers	34,275,890,000	36,856,990,000	2,581,100,000	36,715,299,600	141,690,400	100%
605	Foreign Current Transfers	0	0	0	0	0	0%
606	Transfers for Household Budgets & Individuals	0	2,854,000	2,854,000	2,653,815	200,185	93%
	<b>Subtotal Current Expenditures</b>	<b>36,654,465,000</b>	<b>39,168,119,000</b>	<b>2,513,654,000</b>	<b>38,990,579,357</b>	<b>177,539,643</b>	<b>100%</b>
230	Intangible Capital Expenditures	0	595,961	595,961	595,961	0	100%
231	Tangible Capital Expenditures	1,949,708,000	1,206,094,039	-743,613,961	965,293,750	240,800,289	80%
	<b>Subtotal Capital Expenditures with Domestic Financing</b>	<b>1,949,708,000</b>	<b>1,206,690,000</b>	<b>-743,018,000</b>	<b>965,889,711</b>	<b>240,800,289</b>	<b>80%</b>
230	Intangible Capital Expenditures	0	113,847,600	113,847,600	144,624,210	-30,776,610	0%
231	Tangible Capital Expenditures	852,000,000	1,888,752,400	1,036,752,400	2,150,452,040	-261,699,640	114%
	<b>Subtotal Capital Expenditures with Foreign Financing</b>	<b>852,000,000</b>	<b>2,002,600,000</b>	<b>1,150,600,000</b>	<b>2,295,076,250</b>	<b>-292,476,250</b>	<b>115%</b>
	<b>Subtotal Capital Expenditures</b>	<b>2,801,708,000</b>	<b>3,209,290,000</b>	<b>407,582,000</b>	<b>3,260,965,961</b>	<b>-51,675,961</b>	<b>102%</b>
	<b>Total Program Budget Expenditures</b>	<b>39,456,173,000</b>	<b>42,377,409,000</b>	<b>2,921,236,000</b>	<b>42,251,545,318</b>	<b>125,863,682</b>	<b>100%</b>

**The initial budget allocation** for this program amounted to ALL 39.4 billion, **of which the largest share of expenditures (87%) consisted of budget transfers to the account of the Compulsory Health Care Insurance Fund, totalling ALL 34.3 billion.** The transfer allocated under this program is intended to cover expenditures related to the financing of hospital healthcare services. Meanwhile, in 2025, the State Budget fully financed the activities of Memorial Hospital Fier and Regional Hospital Durrës, in accordance with the provisions set out in the relevant Decision of the Council of Ministers.

During 2025, the revision of the budget plan was primarily carried out within current expenditures, particularly in the transfer allocated to the Mandatory Health Care Insurance Fund, which increased by **ALL 2.6 billion**, mainly to cover additional hospital needs for medicines. At the same time, there was a reduction in operational expenditures of **ALL 122.6 million**, while **net capital expenditures (both domestically and foreign-financed) increased by ALL 407 million.** Overall, the program shows a satisfactory level of expenditure execution, **reaching 100% implementation compared to the revised budget.**

It is observed that capital expenditures financed from foreign sources exceeded the initial plan, without being accompanied by an explanatory analysis from the Ministry of Health and Social Protection. The monitoring report does not address the causes of these deviations, nor does it provide information on the physical progress, financial performance, or actual outcomes of foreign-financed projects under this program. This lack of analysis significantly limits transparency, the assessment of the efficiency of fund utilisation, and the ability to evaluate the impact of these projects on improving healthcare services.

Below is the analysis of outputs financed through current expenditures, for which a descriptive analysis is provided in the monitoring report.

*Table 10: Performance of outputs financed from current Expenditures (in ALL)*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditures	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
91304AA	Patients treated in hospital services	No. of patients	317,480	28,533,324,000	89,874	317,480	31,164,738,000	98,163	331,256	31,029,751,873	93,673
91304AB	Patients treated with dialysis	Number of dialysis sessions per patient	236,663	2,715,000,000	11,472	236,663	2,715,000,000	11,472	212,151	2,713,476,281	12,790
91304AC	Patients treated in psychiatric hospitals	No. of patients	1,096	1,085,384,000	990,314	1,096	1,150,835,000	1,050,032	1,444	1,139,350,983	789,024

91304AD	Patients treated through cardiology and cardiac surgery packages	No. of patients	10,134	1,380,913,000	136,265	10,134	1,380,913,000	136,265	11,628	1,379,388,410	118,626
91304AE	Patients treated through renal transplant packages	No. of patients	22	26,765,000	1,216,591	22	26,765,000	1,216,591	15	26,765,000	1,784,333
91304AF	Patients treated for cataracts	No. of patients	4,478	90,183,000	20,139	4,478	90,183,000	20,139	3,794	90,178,918	23,769
91304AG	Patients treated with radiotherapy	No. of patients	30,983	136,552,000	4,407	30,983	136,552,000	4,407	27,586	136,488,918	4,948
91304AH	Patients with Down syndrome	No. of patients	1,250	6,048,000	4,838	1,250	6,048,000	4,838	35	6,048,000	172,800
91304AK	Laboratory examinations	numer ekzamini mesh	4,746,991	1,900,000,000	400	4,746,991	1,900,000,000	400	5,011,819	1,897,475,480	379
91304AL	Patients treated in QKMZH	No. of patients	310	102,927,000	332,023	310	102,207,000	329,700	415	98,917,551	238,356
91304AM	Registered medical equipment and devices	No. of medical equipment/d/devices	3,135	186,226,000	59,402	3,135	167,046,000	53,284	4,645	155,996,376	33,584
91304AO	Couples benefiting from fertility packages	No. of couples	150	25,000,000	166,667	150	25,000,000	166,667	127	21,919,814	172,597
91304AP	Cases treated by medical emergency units	Number of cases	140,087	466,143,000	3,328	140,087	302,832,000	2,162	143,437	299,737,214	2,090

*Source: MHSP Monitoring Report, 2025*

The main output of this program, under current expenditures, is **“Patients treated in hospital services.”** In 2025, a total of 331,256 patients received treatment in hospital services, compared to 317,480 planned in both the initial and revised budgets for the year. As in previous years, a notable variation is observed in the unit cost of this service, which increased from an initially planned average cost of ALL 89,874 to an actual average cost of ALL 93,673, representing an increase of approximately 4% above the plan. It is observed that the financing of this output increases during the planning phases, while the number of beneficiaries remains unchanged. According to the methodology for costing outputs, the unit cost should not change when only existing policies are being financed.<sup>8</sup>

<sup>8</sup><https://financa.gov.al/udhezime-standarde-per-pergatitjen-e-buxhetit-2/>

Official data from the Ministry of Health and Social Protection do not indicate the introduction of any new policy that would justify this change. Therefore, no clear justification is provided for the significant variation in the unit cost of the service from 89,874 ALL to 98,163 ALL. The monitoring report does not provide information on the factors that may have influenced this increase, such as the intensity of treatments, more complex cases, or changes in patient structure. The increase amounts to approximately 2.6 billion ALL, which corresponds to the increase in hospital transfers through the end-of-year normative act. The justification provided remains linked to the increased needs of hospitals for medicines.

However, it is also noted that the total cost of this output includes payments to the concessionaire for sterilization services, amounting to approximately 1.89 billion ALL, or 100% of the revised plan for this component. According to the report, during 2025, 1,624 more interventions were performed compared to 2024, indicating an increase in the volume of activity.

However, the Ministry of Health and Social Protection does not provide sufficient information or analysis regarding the implementation of sterilisation services, the performance of the concession contract, or the relationship between the costs incurred and the outputs achieved. The fact that this service is reported as integrated within the main output of the program- understandably, as sterilisation constitutes part of the hospital service cost-creates difficulties for the public and oversight institutions in monitoring separately the results, efficiency, and fulfilment of obligations under the concession contract. This, in turn, limits transparency and accountability in the use of these substantial public funds.

For the output “Patients treated with dialysis,” a total of 212,151 sessions were carried out, compared to 236,663 planned, while the level of actual expenditures remained in line with the planned budget. This has led to an increase in the unit cost, signalling the need for a more in-depth analysis of the efficiency of this service and the management of contracts or existing capacities. This service is financed directly from the State Budget through public hospitals, through public-private partnerships (PPP)-paid based on the actual number of sessions-and through the financing of packages provided by private hospitals. It is observed that the actual expenditures reported by the Ministry of Health and Social Protection in the monitoring report, when broken down by these three sources (ALL 2,500,288,000), do not correspond to the actual figure calculated based on the unit cost and the number of sessions (ALL 2,713,476,281).

The output “Patients treated in psychiatric hospitals” appears problematic in terms of the number of beneficiaries and, consequently, the unit cost. A total of 1,444 patients received treatment, compared to 1,096 planned.

At the same time, the budget allocation was revised upwards from ALL 1.08 billion to ALL 1.15 billion, representing an increase of more than ALL 65 million. The significant deviation in the number of beneficiaries has resulted in a notable decrease in the unit cost of the service, which may indicate greater utilisation of existing capacities. However, the report does not analyse whether this has affected the quality of the services provided. The justification provided by the Ministry for this deviation relates to an increase in staff numbers and a corresponding increase in expenditures. However, this argument does not sufficiently explain the substantial reduction in the unit cost, approximately 25% lower than the revised plan for 2025.

**The outputs “Patients treated through cardiology and cardiac surgery packages,” “Patients treated through renal transplant packages,” “Patients treated for cataracts,” and “Patients treated with radiotherapy”** demonstrate shortcomings in the planning of the number of beneficiaries, which shows significant fluctuations compared to the actual results achieved, sometimes higher and sometimes lower than planned. This is consequently reflected in fluctuating and unexplained unit costs for the services provided. The report does not include any analysis of the technical capacities, equipment, or possible delays that may have affected the implementation of these services.

**The output “Patients with Down syndrome”** was initially planned in the 2025 budget with a target of 1,250 analyses, yet only 35 were actually carried out during the year. Actual implementation was therefore significantly lower than initially planned, while expenditures remained at levels similar to those foreseen in the budget. This has resulted in a disproportionate increase in the unit cost. In the absence of any justification provided in the monitoring report, we assess that the current performance indicates the need to review the service delivery model and the targeting of beneficiaries for this output. Within this program, the payment of the concessionaire under the concession contract for the provision of laboratory services is also included, linked to the output “Laboratory examinations.” According to the report, 5 million examinations were carried out, compared to 4.7 million planned, with ALL 1.89 billion spent for this service during 2025.

**The output “Couples benefiting from the fertility package”** included 127 patients in 2025, with an average treatment cost of ALL 172,597 per patient. The reported success rate was 46%. During 2025, 13 children were born through the in vitro fertilisation (IVF) technique. Within the framework of this program, the National Emergency Service has also been financed since 2023. During 2025, a total of 143,437 cases were treated by emergency medical units, significantly exceeding the planned level of 120,000 cases, while actual expenditures reached ALL 299.7 million. However, despite the increase in service volume, a considerable reduction is observed in the budget allocated for this output, from ALL 466 million to ALL 302 million in 2025. A similar approach was followed in the 2024 budget planning process. This systematic mismatch between the actual demand for the service and the level of financing demonstrates serious shortcomings in the budget planning process, increasing the risk that resource allocation may not correspond to the unit cost of emergency services.

Projects financed through capital expenditures display higher volatility compared to outputs financed through current expenditures. In the absence of a comprehensive analysis in the monitoring report of the Ministry of Health and Social Protection, and due to the large number of projects under this program, below we present the analysis of investments divided into four main groups:

- Investments implemented in line with the revised plan

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- Investments partially implemented

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- Investments planned but not implemented

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- Unplanned investments with expenditure performance

*Table 11: Capital expenditures categorized into four groups (in ALL)*

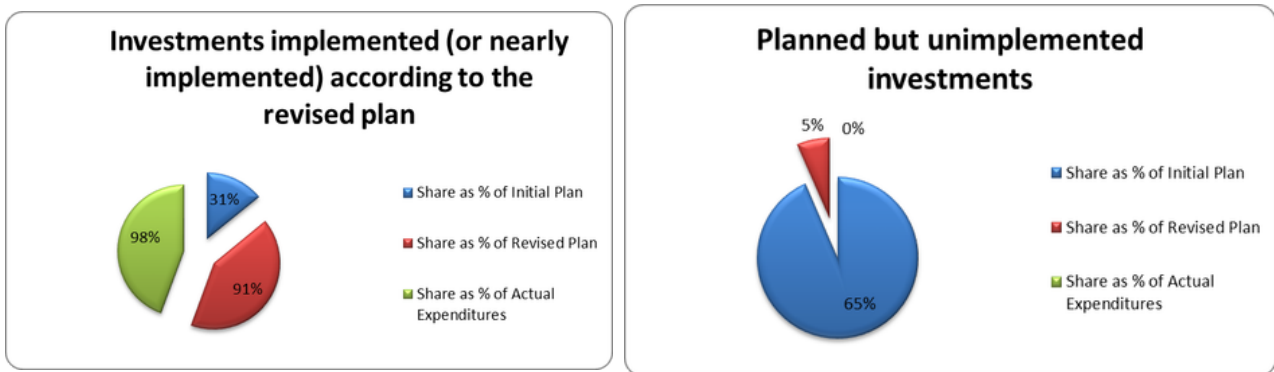
	Initial Plan	Revised Plan	Actual Expenditures
Initial Plan Revised Plan Actual Expenditures Investments implemented (or almost implemented) according to the revised plan	867,614,226	2,934,223,503	3,178,163,426
Investments partially implemented	115,946,659	129,490,659	61,340,175
Planned but unimplemented investments	1,818,147,115	145,575,838	0
Unplanned investments with expenditure performance	0	0	16,546,890
<b>TOTAL</b>	<b>2,801,708,000</b>	<b>3,209,290,000</b>	<b>3,256,050,491</b>

In total, actual expenditures (ALL 3.256 billion) were slightly higher than the revised plan (ALL 3.209 billion), mainly as a result of expenditure overruns in foreign-financed projects, as well as expenditures incurred for foreign-financed projects that had not been planned at any stage of the budgeting process.

A continuing concern remains the fact that a significant portion of the projects initially planned at the beginning of the year - amounting to 1.8 billion ALL, or approximately 65% of the total initial investment plan of the Ministry of Health and Social Protection, were substantially revised downward and nevertheless remained unimplemented. This reflects weaknesses in forecasting, procurement procedures, and project management.

Graphically, the performance of projects according to the above categorisation is presented as follows:

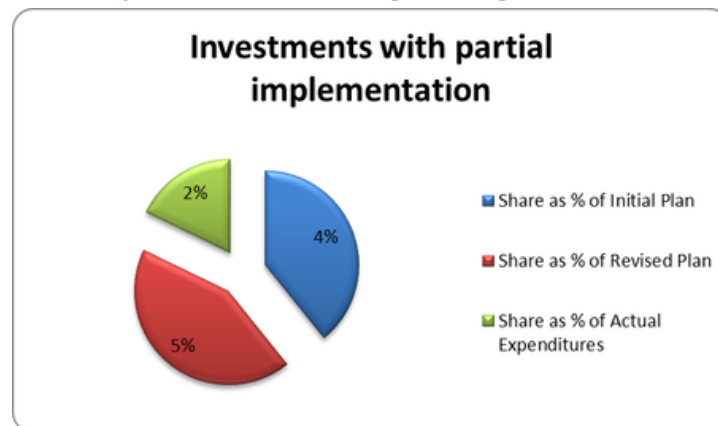
Figure 8: Financial performance of projects according to planning phases



As shown, investments that achieved high actual performance, namely more than 80% implementation of the revised plan, represented only 31% of the funds initially planned for public investments. Following the budget revision, 91% of the funds were reallocated to these projects, which also demonstrated the highest level of financial implementation.

Regarding the category of investments with financial performance below 50% of planned funds, it is observed that planning remained relatively consistent throughout the different stages, while actual implementation remained low. The monitoring report of the Ministry of Health and Social Protection does not provide any analysis or arguments regarding the specific reasons behind this level of performance.

Figure 9: Investments with partial implementation



With regard to investment projects that demonstrated good financial performance, a summary table of these projects is presented below:

Table 12: Investments implemented (or almost implemented) according to the revised plan

Product Code	Product Description	Unit of Measurement	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditures	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
18BB 043	Reconstruction of the central building of Gjirokastër Hospital	m2	2,688	138,218,442	51,421	2,688	193,874,124	72,126	2,688	193,874,124	72,126
18BB 044	Supervision and testing for the reconstruction of the central building of Gjirokastër Hospital	units	1	2,000,000	2,000,000	1	2,000,000	2,000,000	1	2,000,000	2,000,000
18BB 045	Reconstruction of the old Neonatology and Obstetrics building and construction of two new buildings at SUOGJ "Queen Geraldine"	m2	750	42,560,827	56,748	750	82,051,410	109,402	750	82,051,410	109,402
18BB 060	Equipment for Geraldine Maternity Hospital	units	180	90,000,000	500,000	50	36,673,759	733,475	50	36,580,723	731,614
18BB 081	Reconstruction of the central building of Pogradec Hospital	m2	694	70,089,732	100,994	0	0	0	0	0	0
18BB 082	Supervision and testing for the reconstruction of the central building of Pogradec Hospital	Service	1	900,000	900,000	0	0	0	0	0	0
18BB1 73	Purchase of high-technology equipment for hospitals	Number of equipment	385	110,000,000	285,714	385	110,000,000	285,714	150	85,377,792	569,185
18BB1 78	Supply and installation of angiography equipment for "Shefqet Ndroqi" University	Number of equipment units	1	80,000,000	80,000,000	0	0	0	0	0	0
18BB1 81	Purchase of ambulances for the Emergency Service for QKUM	Number of ambulances	7	80,000,000	11,428,571	0	0	0	0	0	0
20AE1 02	Construction of the new backup building for OKUM	m2	1,500	80,000,000	0	750	80,000,000	106,667	250	46,420,029	185,680
20AE1 03	Supervision and testing for the construction of the new backup building for OKUM		2	1,000,000	0	1	1,000,000	1,000,000	1	511,531	511,531
20AE 204	Equipment for supported housing units at the Vlora Psvchiatric Hospital	Number of equipment units	600	30,000,000	50,000	200	9,451,199	47,256	200	9,451,199	47,256
22AC 607	Reconstruction of the central building of Lushnjë Hospital	m2	1,079	80,979,646	75,051	0	0	0	0	0	0
22AC 608	Supervision and testing for the reconstruction of the central building of Lushnjë Hospital	Number of services	1	980,000	980,000	1	980,000	980,000	0	0	0
22AC 617	Reconstruction of the Infectious Diseases Pediatrics Department at QSUT (reinforcement	m2	950	46,000,000	48,421	0	0	0	0	0	0

22AC 618	Supervision and testing for the reconstruction of the Infectious Diseases Pediatrics Department at QSUT	No. of services	1	400,000	400,000	0	0	0	0	0	0
22AC 619	Reconstruction of the central building of Dibër Hospital	m2	1,883	99,800,000	53,001	0	0	0	0	0	0
22AC 620	Supervision and testing for the reconstruction of the central building of Dibër Hospital	No. of services	1	1,548,000	1,548,000	0	0	0	0	0	0
22AC 621	Reconstruction of Maternity Hospital No. 1, Tirana – Phase II	m2	2,853	146,963,280	51,512	0	0	0	0	0	0
22AC 622	Supervision and testing for the reconstruction of Maternity Hospital No. 1, Tirana – Phase II	No. of services	1	1,688,311	1,688,311	0	0	0	0	0	0
22AC 625	Reconstruction of supported housing units at the Vloera Psychiatric Hospital	m2	976	66,662,655	68,302	976	66,662,655	68,302	976	66,662,655	68,302
22AC 626	Supervision for the reconstruction of supported housing units at the Vloera Psychiatric Hospital	No. of services	1	1,061,959	1,061,959	1	1,061,959	1,061,959	1	856,932	856,932
22AC 627	Testing for the reconstruction of supported housing units at the Vloera Psychiatric Hospital	No. of services	1	50,000	50,000	1	50,000	50,000	1	50,000	50,000
22AC 638	Implementation of adaptation works for the installation of the new accelerator in the bunker near the radiotherapy unit at the Oncology Institute in QSUT	m2	150	27,000,000	180,000	150	23,187,178	154,581	150	20,979,658	139,864
22AC 643	Supply and installation of an elevator in the polyclinic building of Fier Hospital	No. of equipment units	1	4,455,009	4,455,009	1	4,455,009	4,455,009	1	4,455,009	4,455,009
22AC 644	Supervision and testing for the supply and installation of the elevator in the	No. of services	2	544,991	272,496	2	544,991	272,496	1	128,408	128,408
22AC 645	Construction of the new multifunctional building of Korçë Regional	m2	1,820	136,063,990	74,760	0	0	0	0	0	0
22AC 646	Supervision and testing for the construction of the new multifunctional building of Korçë	No. of services	1	1,840,000	1,840,000	0	0	0	0	0	0
22AC 647	Supply and installation of technological equipment for the chronic male patients'	No. of equipment units	155	15,411,400	99,428	155	15,411,400	99,428	155	14,424,120	93,059
22AC 648	Reconstruction of the Burns and Plastic Surgery building at	m2	2,280	125,500,530	55,044	2,280	80,000,534	35,088	500	80,000,534	160,001
22AC 649	Supervision and testing for the reconstruction of the Burns and Plastic Surgery building at QSUNT	No. of services	1	1,406,000	1,406,000	1	1,406,000	1,406,000	1	762,889	762,889
22AC 650	Reconstruction of the Shefqet Ndroqi Regional Hospital Center – Kavaia Unit	m2	550	25,000,000	45,455	550	25,000,000	45,455	550	25,000,000	45,455
22AC 651	Construction of the access road between the buildings of the Vloera Psychiatric	m2	150	4,291,200	28,608	150	4,291,200	28,608	150	3,939,552	26,264

22AC 652	Supervision and testing for the construction of the access road between the buildings of the Vlova Psychiatric Hospital	No. of services	2	250,000	125,000	2	250,000	125,000	2	24,160	12,080
22AC 653	Supervision and testing for the reconstruction of several wards at Berat Hospital	No. of services	1	560,000	560,000	1	768,000	768,000	0	0	0
22AC 654	Reconstruction of the Maternity Hospital for Fier Hospital	m2	250	37,752,200	151,009	350	45,000,000	128,571	350	42,221,293	120,632
22AC 655	Reconstruction of the Maternity Hospital building at Shkodër	m2	1,470	88,775,233	60,391	1,470	33,115,914	22,528	0	0	0
22AC 656	Reconstruction of several wards at Berat Hospital	m2	686	35,000,000	51,020	686	50,000,000	72,886	686	50,000,000	72,886
22AC 657	Reconstruction of the Pathology Service at Vlova Hospital	m2	655	32,745,668	49,993	655	32,745,668	49,993	250	12,665,158	50,661
22AC 658	Partial rehabilitation and thermal insulation of the building for Përmet Hospital	m2	170	9,092,284	53,484	0	0	0	0	0	0
22AC 659	Supervision and testing for the partial rehabilitation and thermal insulation of the building for Përmet Hospital	No. of services	1	160,000	160,000	0	0	0	0	0	0
G03 7018	Pharem Project	No. of projects		0	0	0	0	0	1	1,200	1,200
GM1 300 9	Strengthening the national response to HIV/AIDS (Global Fund)	No. of projects	1	50,000,000	50,000,000	1	15,000,000	15,000,000	1	13,032,950	13,032,950
KM1 3017	Second Phase of the implementation of the QSUT Master Plan – CEB loan (completion of two floors of the newly constructed hospital and reconstruction of the six-story building), continuation of the Master Plan	m2	0	0	0	1	3,346,570	3,346,570	1	4,215,100	4,215,100
KM1 302 0	World Bank Project (divided into three components as follows) – LOAN	No. of projects	1	802,000,000	802,000,000	0	0	0	0	0	0
KM1 3021	Improvement of the healthcare system			0	0	1	1,974,993,430	1,974,993,430	1	2,250,556,930	2,250,556,930
M13 054 9	Frozen fund			170,306,626	0	0	0	0	0	0	0
M13 2168	VAT	No. of projects		10,450,000	0	1	698,217	698,217	1	698,217	698,217
M13 369 6	Local costs for the PIU (Foreign Projects Implementation Unit)			52,200,000	0	1	7,831,308	7,831,308	1	7,831,308	7,831,308
18B B183	Purchase of medical equipment – Laparoscopy apparatus for Abdominal Surgery at QSR Shefqet Ndroqi	No. of equipment units	0	0	0	0	0	0	0	0	0
18B B184	Purchase of medical equipment – CT Scanner for Shefqet Ndroqi	No. of equipment units	0	0	0	0	0	0	0	0	0
18B B185	Purchase of medical equipment – CT Scanner for QSUNT	No. of equipment units	0	0	0	0	0	0	0	0	0

18B B186	Purchase of equipment for the morphological assessment of atherosclerotic plaque and its functional significance at QSUT	No. of equipment units	0	0	0	0	0	0	0	0	0
18B B187	Supply and installation of an automated platform for blood group genotyping for QKTGJ Tirana	No. of equipment units	0	0	0	1	25,000,000	25,000,000	1	24,576,000	24,576,000
18B B189	Supply and installation of equipment for the first phase of interventions at SUOGJ	No. of equipment units	0	0	0	175	100,000,000	571,429	0	0	0
22AC 660	Supervision for the reconstruction of the Fier Maternity Hospital	No. of services	0	0	0	1	555,200	555,200	1	551,465	551,465
22AC 661	Supervision for the reconstruction of the Pathology Service at Vlora Hospital	No. of services	0	0	0	1	544,000	544,000	1	228,000	228,000
18B B182	Supply and installation of complete fibrogastroscopy equipment for the Pathology Service at Korçë Hospital	No. of equipment units	0	0	0	1	6,216,000	6,216,000	1	6,216,000	6,216,000
18B B188	Supply and installation of hospital hospitality equipment and furnishing for the Cardiac Surgery	No. of equipment units	0	0	0	0	0	0	0	0	0
22AC 662	Reconstruction of the terrace of the Oncology Hospital at QSUT	m2	0	0	0	1,500	5,943,924	3,963	0	0	0
22AC 663	Supervision and testing for the reconstruction of the terrace of the Oncology Hospital at	No. of services	0	0	0	2	168,000	84,000	0	0	0
22AC 664	Revision of the final cost estimate for the new backup building of QKUM, according to Council of Ministers	No. of equipment units	0	0	0	1	595,961	595,961	1	595,961	595,961
20A E209	Supply and installation of electronic equipment for the coordination	No. of equipment units	0	0	0	25	13,000,000	520,000	6	600,000	100,000
22AC 641	Construction of several new buildings for the Elbasan Psychiatric	m2	0	0	0	1,500	115,724,466	77,150	1,200	115,723,660	96,436
22AC 642	Supervision and testing for the construction of several new buildings for the Psychiatric Hospital	No. of services	0	0	0	1	798,071	798,071	1	798,071	798,071
18B B40 4	Diagnosing Infections – QSR Shefqet Ndroqi	m2	0	0	0	0	0	0	1	8,194,820	8,194,820
20A E210	VAT for the Linear Accelerator equipment supplied by ANEA	No. of equipment units	0	0	0	1	29,633,853	29,633,853	1	29,633,853	29,633,853
GM1 302 0	QSUT Reform Program – Phase II		0	0	0	0	0	0	1	8,347,270	8,347,270
18B B312	Project “Elevating Healthcare in the Greece-Albania Cross-Border Region”		0	0	0	1	4,600,000	4,600,000	0	0	0
18B B40 3	Project under IPA-Interreg “Promoting health in the CBC area by stimulating local economies”		0	0	0	0	0	0	1	3,600	3,600
18B B313	Project “Ripresa – AID QKTGjaku”		0	0	0	1	4,660,000	4,660,000	1	5,808,910	5,808,910
	<b>Total</b>						<b>2,801,708,000</b>	<b>3,209,290,000</b>		<b>3,256,050,400</b>	

The analysis shows that, out of the total ALL 2.9 billion planned under the revised budget, the funds were distributed as follows:

- Reconstruction of central and regional hospitals - 694 million ALL;
- Medical equipment in central and regional hospitals - 207.2 million ALL;
- Foreign-financed projects and the related local costs and VAT expenditures - ALL 1.99 billion ALL.

Within the category of reconstruction works, healthcare facilities benefiting from the funds allocated for 2025 included hospital care institutions in the regions of Tirana, Elbasan, Fier, Vlorë, Gjirokastër, Berat, and Kavajë.

In the category of medical equipment, approximately 50% of this allocation, specifically ALL 110 million, was planned for the project “Purchase of High-Technology Equipment for Hospitals.” The expenditures for this project were implemented at 77%, and 150 pieces of equipment were purchased out of the 385 planned. The published monitoring report provides an analysis of the financial implementation of this project according to procurement lots; however, it entirely lacks information regarding the results achieved, or expected to be achieved, in terms of performance indicators arising from the acquisition of this equipment for the country’s hospitals.

As evidenced by the 2025 data, the largest share of investment funds within this category - approximately ALL 1.99 billion - is concentrated in foreign-financed projects. Within this subcategory, the project with the highest financial weight is the “Health System Improvement Project (HSIP)”, financed through a loan from the World Bank, which in 2025 recorded financial implementation exceeding the plan by approximately ALL 2.3 billion.<sup>9</sup>

This project aims to modernise public hospital services, strengthen health information systems and e-health services, and reconstruct or rehabilitate facilities damaged by the 2019 earthquake, with the objective of improving the quality and efficiency of hospital care. The objectives of the project are documented in the loan agreements and the additional financing secured by the Albanian Government from the World Bank for its implementation.<sup>9</sup>

However, in the annual monitoring report for the sector, no analysis has been carried out regarding the results achieved through this project, nor has any assessment been provided as to how the 2025 financial performance relates to the project objectives, implementation expectations, and technical progress. The absence of such an analysis represents a significant gap in the transparency of the use of foreign funds and limits the ability to assess whether the expenditure overruns are linked to accelerated implementation rates, project management challenges, or increased costs of the financed activities.

<sup>9</sup><https://www.worldbank.org/sq/news/press-release/2015/02/27/world-bank-to-help-improve-quality-access-and-efficiency-of-albanias-health-care-system>

Given that the project has currently been extended due to unfinished volumes of works and contractual commitments in major hospitals across the country, the lack of reporting on performance against technical objectives further increases the risk that budgetary decision-making may not be based on sufficient evidence regarding the project's actual results and impact. Regarding investment projects that were planned but only partially implemented, a summary table of these projects is presented below:

*Table 13: Planned investment projects with partial implementation*

Product Code	Product Description	Unit of Measure	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditures	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
20AE102	Construction of the new backup building for QKUM	m2	1,500	80,000,00	0	750	80,000,000	106,667	250	46,420,029	185,680
20AE103	Supervision and testing for the construction of the new backup building		2	1,000,000	0	1	1,000,000	1,000,000	1	511,531	511,531
22AC644	Supervision and testing for the supply and installation of the	No. of services	2	544,991	272,496	2	544,991	272,496	1	128,408	128,408
22AC649	Supervision and testing for the reconstruction of the Burns and Plastic Surgery building at QSUNT	No. of services	1	1,406,000	1,406,000	1	1,406,000	1,406,000	1	762,889	762,889
22AC652	Supervision and testing for the construction of the access road between the buildings of the Vloera Psychiatric Hospital	No. of services	2	250,000	125,000	2	250,000	125,000	2	24,160	12,080
22AC657	Reconstruction of the Pathology Service at Vloera Hospital	m2	655	32,745,668	49,993	655	32,745,668	49,993	250	12,665,158	50,661
22AC661	Supervision for the reconstruction of the Pathology Service at	nr sherbi mesh	0	0	0	1	544,000	544,000	1	228,000	228,000
20AE209	Supply and installation of electronic equipment for the coordination unit of	No. of equipment	0	0	0	25	13,000,000	520,000	6	600,000	100,000
				<b>115,946,65</b>			<b>129,490,659</b>			<b>61,340,175</b>	

The implementation of the projects presented in the above table remains low, with actual expenditures amounting to only ALL 61.34 million, or approximately 47% of the revised plan. Projects related to supervision activities were fully implemented, while physical reconstruction projects, particularly those in Vlorë, show low levels of implementation.

Consequently, the portfolio is dominated by small technical projects that were fully implemented, whereas the core infrastructure investments failed to progress in line with the plan. The lack of progress in physical projects creates the risk of investment delays, potential cost increases, and deviations from the program's objectives. Moreover, the current reporting does not include an analysis of the causes behind these deviations, thereby reducing transparency and limiting the overall value of the monitoring process.

With regard to investment projects that were planned but not implemented, a summary table of these projects is presented below:

*Table 14: Investment projects planned but not implemented in 2025 under the secondary health care program*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditure	Unit Cost	Actual Quantity	Actual Expenditure	Unit Cost
18BB 081	Reconstruction of the central building of Pogradec Hospital	m2	694	70,089,732	100,994	0	0	0	0	0	0
18BB 082	Supervision and testing for the reconstruction of the central building of Pogradec Hospital	Service	1	900,000	900,000	0	0	0	0	0	0
18BB 178	Supply and installation of angiography equipment for SU "Shefqet Ndroqi"	No. of equipment units	1	80,000,000	80,000,000	0	0	0	0	0	0
18BB 181	Purchase of ambulances for the Emergency Service for QKUM	No. of ambulances	7	80,000,000	11,428,571	0	0	0	0	0	0
22AC 607	Reconstruction of the central building of Lushnjë Hospital	m2	1,079	80,979,646	75,051	0	0	0	0	0	0
22AC 608	Supervision and testing for the reconstruction of the central building of Lushnjë Hospital	No. of services	1	980,000	980,000	1	980,000	980,000	0	0	0
22AC 617	Reconstruction of the Infectious Diseases Pediatrics Department at QSUT (reinforcement works)	m2	950	46,000,000	48,421	0	0	0	0	0	0
22AC 618	Supervision and testing for the reconstruction of the Infectious Diseases Pediatrics Department at QSUT	No. of services	1	400,000	400,000	0	0	0	0	0	0
22AC 619	Reconstruction of the central building of Dibër Hospital	m2	1,883	99,800,000	53,001	0	0	0	0	0	0
22AC 620	Supervision and testing for the reconstruction of the central building of Dibër Hospital	No. of services	1	1,548,000	1,548,000	0	0	0	0	0	0
22AC 621	Reconstruction of Maternity Hospital No. 1, Tirana – Phase II	m2	2,853	146,963,286	51,512	0	0	0	0	0	0
22AC 622	Supervision and testing for the reconstruction of Maternity Hospital No. 1, Tirana – Phase II	No. of services	1	1,688,311	1,688,311	0	0	0	0	0	0
22AC 645	Construction of the new multifunctional building of Korçë Regional Hospital	m2	1,820	136,063,997	74,760	0	0	0	0	0	0
22AC 646	Supervision and testing for the construction of the new multifunctional building of Korçë Regional Hospital	No. of services	1	1,840,000	1,840,000	0	0	0	0	0	0
22AC 653	Supervision and testing for the reconstruction of several wards at Berat Hospital	No. of services	1	560,000	560,000	1	768,000	768,000	0	0	0
22AC 655	Reconstruction of the Maternity Hospital building at Shkodër Hospital	m2	1,470	88,775,233	60,391	1,470	33,115,900	22,528	0	0	0
22AC 658	Partial rehabilitation and thermal insulation of the building for Përmet Hospital	m2	170	9,092,284	53,484	0	0	0	0	0	0
22AC 659	Supervizimi dhe testimi për rehabilitimin e pjeseshëm dhe termozolimin e objektit për Spitalin Përmet	No. of services	1	160,000	160,000	0	0	0	0	0	0
KM13 020	Supervision and testing for the partial rehabilitation and thermal insulation of the building for Përmet Hospital	No. of projects	1	802,000,000	802,000,000	0	0	0	0	0	0
M130 549	Frozen fund			170,306,626	0	0	0	0	0	0	0
18BB 189	Supply and installation of equipment for the first phase of interventions at SUOGJ "Queen Geraldine"	No. of equipment units	0	0	0	175	100,000	571,429	0	0	0
18BB 188	Supply and installation of hospital hospitality equipment and furnishing for the Cardiac Surgery Hospital at QSUT	No. of equipment units	0	0	0	0	0	0	0	0	0
22AC 662	Reconstruction of the terrace of the Oncology Hospital at QSUT	m2	0	0	0	1,500	5,943,920	3,963	0	0	0
22AC 663	Supervision and testing for the reconstruction of the terrace of the Oncology Hospital at QSUT	No. of services	0	0	0	2	168,000	84,000	0	0	0
18BB 312	Project "Elevating Healthcare in the Greece-Albania Cross-Border Region"		0	0		1	4,600,000	4,600,000	0	0	0
<b>35</b>				<b>1,818,147,115</b>			<b>145,575,000</b>			<b>0</b>	

During 2025, a total of 20 investment projects were initially planned under this programme, with a total budget allocation of approximately ALL 1.8 billion. However, their performance proved highly problematic. Out of these projects, 17 were revised down to zero during the implementation phase, while 3 additional projects underwent substantial reductions in funding. Furthermore, 5 new projects were introduced during the budget revision process.

As a result, the revised plan for 2025 decreased to only ALL 145.6 million, while actual implementation remained at zero for all of these investments. This outcome clearly demonstrates that budget planning for public investment projects was weak, resulting in a portfolio of 25 unimplemented projects that failed to progress in accordance with the initial planning. In addition to the evident shortcomings in planning and implementation, another significant deficiency relates to the fact that the monitoring report does not analyse any of the causes behind this level of performance, effectively resulting in an almost complete lack of budgetary transparency for this critical expenditure item. The absence of information regarding the factors that led to cancellations, delays, or budget revisions weakens institutional accountability and limits the ability to improve the planning and management process for public investments in the coming years.

We conclude that the monitoring report of the Ministry of Health and Social Protection on secondary health care activities continues to remain at a basic and non-analytical level, providing primarily financial data rather than in-depth analysis of hospital efficiency, outcomes, and performance changes. Transparency regarding the use of public funds in the country's hospitals remains limited, as the report does not provide information on the performance results of public hospitals disaggregated by region, nor does it include data on the financing and performance of major hospitals such as Regional Hospital Durrës or Memorial Hospital Fier.

Likewise, the report does not provide information regarding reforms undertaken in the sector, such as hospital and managerial autonomy reforms, among others. The shortcomings in reporting become even more pronounced when analysing the weak performance of investments, which, as highlighted in the analyses above, is characterised by:

- the revision to zero of 25 projects out of the 71 initially planned,
- the addition of new projects during the course of the year,
- zero actual implementation of physical projects, despite an initial budget allocation of approximately ALL 1.8 billion.

This demonstrates significant shortcomings in budget planning, in the management of the investment process, and in the monitoring of the physical progress of works, none of which are adequately reflected in the monitoring report.

The absence of an analysis of the factors that led to this low level of implementation, such as procurement delays, failure to commence works, or frequent re-planning, weakens the function of the report as an accountability instrument. Taken together, these deficiencies indicate that the current report fails to provide a realistic and comprehensive picture of the situation of secondary health care and the management of public investments in the healthcare sector, thereby substantially limiting transparency and the capacity of the Ministry’s policymaking levels to make informed decisions in this field.

### 4.3 “PUBLIC HEALTH SERVICES” PROGRAM

Public health services include national immunisation programs, tuberculosis (TB) and HIV/AIDS programs, epidemiological surveillance and monitoring of infectious diseases, chronic diseases and post-public health conditions, which are influenced by environmental conditions, as well as reproductive health and health promotion and education. The objective of this program is “Protection of health and promotion of healthy living.”

This program achieves its objective through the following:

1. Maintaining sustainable vaccination coverage for vaccines included in the immunisation calendar at a rate of 95%;
2. Reducing the number of epidemic outbreaks;
3. Ensuring coverage through inspections carried out by health inspectorates in accordance with the respective standards;
4. Screening approximately 5,450 women for breast cancer and 11,500 women for cervical cancer.

*Table 15: Execution of expenditures for 2025 (in ALL)*

Program “Public Health Services” 07450		Initial Annual Plan 2025	Revised Annual Plan 2025	Change in Annual Plan	Actual	Plan– Actual Difference	% Completion
600	Salaries	3,002,754,000	2,839,304,000	-163,450,000	2,830,157,791	9,146,209	100%
601	Social Insurance Contributions	504,484,000	476,384,000	-28,100,000	488,266,745	8,117,255	98%
602	Goods and Other Services	689,679,000	613,449,000	-86,230,000	586,726,866	26,722,134	96%
603	Subsidies	0	0	0	0	0	0%
604	Domestic Current Transfers	0	0	0	0	0	0%
605	Foreign Current Transfers	430,370,000	300,903,000	-129,467,000	300,902,644	356	100%
606	Transfers for Household Budgets & Individuals	0	7,543,000	7,543,000	6,552,127	990,873	87%
	<b>Subtotal Current Expenditures</b>	<b>4,637,287,000</b>	<b>4,237,583,000</b>	<b>-399,704,000</b>	<b>4,192,606,173</b>	<b>44,976,827</b>	<b>99%</b>
230	Intangible Capital Expenditures	0	0	0	0	0	0%
231	Tangible Capital Expenditures	382,000,000	284,308,000	-97,692,000	241,157,566	43,150,434	85%
	<b>Subtotal Capital Expenditures with Domestic Financing</b>	<b>382,000,000</b>	<b>284,308,000</b>	<b>-97,692,000</b>	<b>241,157,566</b>	<b>43,150,434</b>	<b>85%</b>
230	Intangible Capital Expenditures	0	0	0	0	0	0%
231	Tangible Capital Expenditures	0	0	0	0	0	0%
	<b>Subtotal Capital Expenditures with Foreign Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>Subtotal Capital Expenditures</b>	<b>382,000,000</b>	<b>284,308,000</b>	<b>-97,692,000</b>	<b>241,157,566</b>	<b>43,150,434</b>	<b>85%</b>
	<b>Total Program Budget Expenditures</b>	<b>5,019,287,000</b>	<b>4,521,891,000</b>	<b>-497,396,000</b>	<b>4,433,763,739</b>	<b>88,127,261</b>	<b>98%</b>

Budget planning for this program amounted to approximately ALL 5.02 billion, with the largest share of expenditures consisting of personnel costs in the amount of ALL 3.5 billion. Within this programme, under current foreign transfers, the program fund planned for immunisation vaccines is included, amounting to approximately ALL 1.8 billion in actual expenditures. During 2025, the revised budget plan was reduced by ALL 497.4 million, specifically ALL 399 million in current expenditures and ALL 97.7 million in capital expenditures. The planning of capital expenditures for this program resulted in deviations from the initial projected plan. Despite this, the financing allocated for this program was implemented at 85%, with funds being reallocated to other outputs/projects during the year.

Despite the stable budget planning regarding current expenditures and the reallocations made under capital expenditures, actual implementation for this programme reached 98% of the planned budget.

**The program appears stable in terms of budget planning** for outputs and their implementation related to current expenditures. The program outputs are considered sustainable and are expected to remain among the outputs created by the Ministry of Health and Social Protection in the 2025–2027 Medium-Term Budget Program, as presented in this product document. At the same time, the same cannot be said for all investment-related outputs/projects, which continue to demonstrate unstable budget planning, reflected by the high number of reallocations of investment funds toward other projects during the year.

Below is the performance of the outputs of this program financed through current expenditures, both in quantitative terms and in financial value in Albanian lek for 2025.

*Table 16: Performance of outputs for 2025*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditures	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
91305AA	Vaccinated children aged 0–18	Number of children	180,000	310,370,000	1,724	180,000	191,737,000	1,065	200,000	191,736,892	959
91305AB	Number of inspections for epidemiological situations	Number	4,075	3,111,457,000	763,548	4,075	2,952,645,700	724,576	3,480	2,916,666,361	838,123
91305AC	Controls and inspections carried out by inspectorates	Number	25,218	523,185,000	20,746	25,218	514,663,300	20,409	24,513	509,121,467	20,769
91305AD	Women screened for breast cancer	Number	3,700	10,000,000	2,703	3,700	10,000,000	2,703	4,736	9,999,560	2,111
91305AE	Inspections carried out by the Healthcare Services Operator in hospitals, local healthcare units, and healthcare centers	Number of inspections	331	295,965,000	894,154	331	313,077,000	945,852	476	310,680,178	652,689
91305AF	Women screened for cervical cancer	Number	10,200	28,500,000	2,794	10,200	18,500,000	1,814	11,920	18,046,140	1,514
91305AI	Persons vaccinated with the seasonal influenza vaccine	Number of persons	226,125	120,000,000	531	226,125	108,836,000	481	224,545	108,835,752	485
91305AJ	Accredited healthcare and social institutions	Number of institutions	73	70,260,000	962,466	73	46,474,000	636,630	82	46,247,407	563,993
91305AK	Entities licensed and authorized for the cultivation of cannabis plants for medical and industrial purposes	Number	0	167,550,000	0	0	81,650,000	0	0	81,272,416	0
T	Total			4,637,287,000			4,237,583,000			4,192,606,173	

- **Approximately 200,000 children aged 0–18 years were vaccinated**, compared to 180,000 initially planned for 2025, with expenditures amounting to ALL 191.7 million under the revised budget for 2025. The monitoring report of the final implementation for this output indicates expenditures of ALL 310.37 million, while the revised budget during the year had been reduced to ALL 191.7 million. In this case, no explanation is provided regarding the reasons for the budget revision during the year. At the same time, the number of vaccinated children increased, which directly affected the unit cost of the output, creating an unclear presentation of the situation.
- **A total of 3,480 inspections for epidemiological situations were carried out**, compared to 4,075 planned, with expenditures amounting to ALL 2.9 billion, in line with the revised budget.
- **A total of 24,513 inspections were carried out by health inspectorates**, compared to 25,218 planned, with expenditures amounting to ALL 509 million, compared to ALL 514 million planned under the revised 2025 budget.
- **A total of 4,736 women were screened for breast cancer, compared to 3,700 initially planned**, with expenditures amounting to 9.9 million ALL, against 10 million ALL planned under the revised budget. Compared to the previous year, the number of screenings increased significantly. However, the monitoring report does not provide any explanation regarding the performance of this output or how its results contributed to achieving the program's objectives.
- **A total of 476 inspections were carried out by the Health Care Operator in Single Hospitals**, compared to 331 initially planned, with expenditures amounting to 310.7 million ALL, compared to 315 million ALL planned under the revised budget. A discrepancy is observed between the quantity initially planned and the actual implementation of this output, similarly to the previous two years, raising doubts regarding the planning of the unit cost for this output.
- **A total of 11,920 women were screened for cervical cancer**, compared to 10,200 planned, with expenditures amounting to 18.04 million ALL, compared to 18.5 million ALL planned under the revised budget.
- **A total of 224,545 persons received the seasonal influenza vaccine**, compared to 226,125 planned, with the entire revised budget allocation of 108 million ALL fully utilised.
- **A total of 82 accreditations were carried out by healthcare institutions**, compared to 73 planned, with expenditures amounting to 46.2 million ALL, compared to 46.4 million ALL planned under the revised budget. The annual monitoring report states that the initial plan for this output was 70.3 million ALL, which was subsequently reduced to 46.4 million ALL during the budget revision process. However, the reasons for this reduction are not explained, despite the fact that the number of accreditations increased, creating ambiguity regarding the unit cost of this output.

- Regarding the output “**Licensed and authorised entities for the cultivation of cannabis for medical and industrial purposes,**” the initial budget allocation was planned at 167 million ALL, which was later reduced to 81.65 million ALL in the revised budget during the year. No output quantity is planned for this product in the annual plan or in the actual implementation, similarly to the previous year. The report merely states that inspections are expected to begin during 2025 and no concrete work output is reported, despite the fact that public funds were utilized for this institution, which has now been established for two consecutive years.

As regards the planning of public investments, at the beginning of 2025, two projects were planned with a total value of ALL 382 million, the largest being respectively ALL 147.7 million for the project “Digital System for Health Programs” and ALL 129.5 million for the project “Construction of the New Building of the ISHP Laboratories.”

*Table 17: Performance of investment projects under the program “Public Health Services”*

Product Code	Product Description	Unit of Measurement	Initial Quantity	Initial Plan	Unit Cost	Revised Quantity	Revised Expenditures	Unit Cost	Actual Quantity	Actual Expenditures	Unit Cost
18BB509	Construction of the new ISHP laboratory building	m2	750	129,535,988	172,715	800	223,941,626	279,927	1,200	223,941,626	186,618
18BB510	Supervision and testing for the construction of the new ISHP laboratory building	No. of projects	1	800,000	800,000	1	1,906,261	1,906,261	1	1,344,498	1,344,498
18BB513	VAT for the “Pandemic Fund” project	No. of projects	1	1,200,000	1,200,000	0	0	0	0	0	0
18BB618	Purchase of equipment for the Directorate of Protection from Radiation for ISHP	Units	1	5,000,000	5,000,000	1	5,000,000	5,000,000	0	0	0
18BB619	Supply and installation of medical equipment for healthcare institutions	No. of equipment units	1,500	98,300,000	65,533	750	49,972,799	66,630	35	12,993,600	371,246
18BB802	Digital systems for healthcare programs	Number of systems	3	147,164,012	49,054,671	0	12	0	0	0	0
18BB620	Supply and installation of furniture for the offices of local OSHKSH units	No. of equipment units	0	0	0		1,083,422	0		600,000	0
18BB621	Supply and installation of computer equipment for the offices of local OSHKSH units	No. of equipment units	0	0	0		1,083,422	0		1,012,169	0
M132168	VAT/customs duty payments for medical materials donated by UNICEF under cooperation agreements	No. of projects	0	0	0	1	770,000	770,000	1	715,215	715,215
18BB716	Purchase of equipment for the NIVKSH laboratory in Tirana	No. of equipment units	0	0	0	5	72,900	14,580	5	72,900	14,580
18BB617	Computer equipment for ISHP	No. of equipment units	0	0	0	7	477,558	68,223	7	477,558	68,223
	<b>Total</b>			<b>382,000,000</b>			<b>284,308,000</b>			<b>241,157,566</b>	

During 2025, following budget revisions, the investment portfolio shifted focus away from the project “Digital System for Health Program” toward the project “Construction of the New Building of the ISHP Laboratories,” as well as toward other projects related to the procurement of medical equipment for public health services, the National Institute of Public Health (ISHP), and other institutions. The monitoring report of the Ministry of Health and Social Protection does not provide any analysis regarding the reasons for reallocating the initial funds from one project to another, thereby creating significant gaps in transparency and in the assessment of implementation performance compared to the original plan. As regards the performance of the financing, the project “Construction of the New Building of the ISHP Laboratories” appears to have achieved better implementation, reaching 100% of the planned budget, similarly to the project concerning the procurement of medical equipment for public hospitals.

However, despite these positive financial indicators, the monitoring report does not provide information on the concrete results achieved through the implementation of these interventions, such as improvements in laboratory capacities, service quality, or the operational efficiency of beneficiary institutions. The absence of such assessment makes it difficult to understand the actual performance of these projects beyond the mere execution of expenditures.

We conclude that the reporting and expenditure planning for this programme remain weak. The Ministry appears not to have conducted sufficient analysis regarding the results achieved through the implementation of financed outputs and products, while performance indicators and budget planning figures continue to be presented primarily as formal documents for monitoring purposes, despite the fact that these indicators should serve as key instruments for measuring the progress and effects of interventions. Their misuse creates a significant disconnect between report planning, monitoring processes, and actual implementation, which appears to be more focused on financial execution than on the results and impact of public policies.

#### **4.4 PERFORMANCE ORIENTED TOWARDS RESULTS AND POLICIES OF HEALTHCARE PROGRAM**

Performance-based budgeting represents a modern management approach to public finances, whereby planning and monitoring are no longer linked solely to the allocation of funds, but directly to the strategic objectives and outcomes intended to be achieved in the healthcare sector. This approach aims to ensure more efficient use of public funds, increase institutional accountability, and orient policies toward improving access, quality, and effectiveness of healthcare services. Through the definition of objectives and the measurement of performance indicators, performance-based budgeting at program level establishes the necessary link between allocated funds and the impact of public interventions on health outcomes for the population, enabling a more comprehensive assessment of the effectiveness of the use of funds at policy level.

In this framework, planning performance indicators, performance-based budgeting, and the monitoring of performance indicators constitute essential methodological elements based on the core strategic and budgeting documents, such as the Medium-Term Budget Program (MTBP) and the National Health Strategy, which define clear objectives and performance indicators for short- and medium-term sectoral outcomes.

This approach is also aligned with the requirements of the European Union integration process, where particular importance is given to monitoring progress through indicators measuring the impact of public policies. The harmonisation between strategic planning, fund allocation, and results reporting is essential for the functioning of an integrated and evidence-based public policy cycle, which ensures greater transparency and accountability, as well as long-term financial sustainability of the healthcare system. In order to ensure that public expenditure and investments genuinely contribute to measurable improvements for citizens, it is necessary to strengthen this approach.

However, based on the analysis of the 2025 healthcare monitoring report presented above, we conclude that objective-level analysis of program performance indicators is almost entirely lacking, despite the fact that these elements are clearly defined in the standard instructions for drafting and monitoring public finances. The report justifies this mainly through the absence of publication of final data by INSTAT, yet this argument cannot justify the failure to carry out analyses, since the responsible institutions should use other institutional sources, administrative data, or interim assessments to evaluate progress toward program objectives. As a result, the assessment appears to focus more on the outputs achieved by programmes than on the impact of financed interventions.

This situation demonstrates that the use of programme performance indicators and the monitoring process remain understood merely as a legal-formal obligation related to public finance management, rather than being applied in practice. The misuse of performance indicators as key instruments for measuring outcomes reduces reporting to a purely financial exercise, without a direct connection to program objectives and public policy priorities.

In addition to the fact that no reporting is provided on the actual values of the above-mentioned performance indicators, it is also noted that reporting related to outputs or indicators based on gender equality is entirely absent. Although the report refers to the existence of gender equality indicators, no chapter is dedicated to performance-based budgeting and the actual results achieved during 2025. We emphasise that the Ministry of Health and Social Protection is the leading institution responsible for implementing and monitoring the national gender equality strategy, as well as for integrating gender equality into the country's budget agenda. Furthermore, the obligation to report and monitor outputs and indicators based on gender equality is explicitly defined in Standard Instruction No. 14, dated 30.05.2024, "On Standard Procedures for Budget Monitoring in General Government Units."<sup>10</sup>

Finally, it is observed that the annual monitoring report of the Mandatory Health Insurance Fund (MHIF) for 2025 contains detailed data regarding budget execution, fund reallocations, service costs, and issues identified through auditing, yet these are not reflected in the monitoring report of the Ministry of Health and Social Protection. For example, the audit of the Supreme State Audit Institution (KLSH)<sup>11</sup> (October 2025) on the MHIF documented significant deviations in budget reporting, particularly in the financing of medicine reimbursements, service packages, and concession/PPP contracts, while also raising concerns regarding the verification of costs and the reasonableness of healthcare insurance expenditures.

<sup>10</sup><https://arkiva.financa.gov.all/wp-content/uploads/2023/06/Udh%C3%ABzimi-nr.14-dat%C3%AB-30.05.2023-P%C3%ABr-procedurat-standarte-t%C3%AB-monitorimit-t%C3%AB-buxhetit-t%C3%AB-Nj%C3%ABsite-e-Qeverisjes-Qendrore.pdf>

<sup>11</sup> <https://www.klsh.org.all/ep-content/uploads/2025/12/Raport-FSDKSH-tetor-2025-WEB-.pdf>

Meanwhile, the annual monitoring report of the Ministry of Health and Social Protection, although published in a standard format for the January–December 2025 period, remains limited to the presentation of general indicators without analysing any of the critical findings identified by the MHIF, without reflecting the deviations in actual expenditures, and without establishing any connection between these issues and their impact on the performance of healthcare programs.

This inconsistency demonstrates that the Ministry does not integrate the financial and non-financial information produced by the MHIF, causing the annual report to function merely as a formal document rather than as a genuine instrument for policy monitoring, transparency, and accountability in the healthcare sector.

## REPORT FINDINGS

1

Actual healthcare expenditures in 2025, including the revenues of the Mandatory Health Care Insurance Fund (MHCIF), amounted to ALL 76.6 billion, representing 2.9% of GDP and 9.6% of total public expenditure. Despite the increase in nominal value during the period 2018–2025, healthcare expenditures in relation to public finances remain low, indicating a loss of sectoral priority. This is also confirmed by the fact that in 2025 expenditures on healthcare and social protection reached the lowest level recorded in recent years.

2

Compared with the region, Albania continues to record the lowest level of healthcare expenditure per capita (around 590 USD), significantly below the countries of the Western Balkans, signalling structural underfinancing and fragility of the system.

3

With regard to current healthcare expenditure as a share of GDP, Albania remains last in the region, with approximately 7% of GDP, while other countries reach up to 9.65%, indicating a much lower level of investment in covering the operational costs of the system.

4

Out-of-pocket payments, at a level of 48.27% in 2023, remain among the highest in the region. This demonstrates that healthcare services continue to be financed largely by citizens themselves through direct payments for medicines and services, increasing the financial burden on families. Although this level has decreased since 2021, it remains structurally unacceptable and well above regional averages.

5

The budget monitoring data of the Ministry of Health and Social Protection for 2025 are fragmented and incomplete, significantly limiting the assessment of budget performance and sectoral results.

6

The annual monitoring report of the Ministry of Health and Social Protection and the monitoring indicators do not integrate the detailed analyses reported by the Mandatory Health Insurance Fund (MHIF), despite the importance of these analyses for assessing financial performance and sectoral outcomes. Due to the way in which the report is prepared, the analysis appears fragmented and superficial, lacking methodological clarity and analytical structure.

7

Transparency regarding the use of funds, particularly for public investments, remains low. Reports do not provide sufficient information on costs, achieved outputs, or project impact, making it impossible to assess the effectiveness of public investments.

8

The revenues and expenditures of the health insurance scheme (primary care, health centres, medicine reimbursements) are presented in a fragmented manner, preventing analysis of the efficiency and quality of the financed services.

9

The absence of analysis regarding the results of public hospitals disaggregated by region makes it difficult to monitor territorial differences in the performance and quality of healthcare service delivery.

10

Hospital autonomy, although implemented, is not reflected at all in the report, nor is there a dedicated chapter analysing the functioning, financial performance, and impact of this managerial model.

11

Objective-based analysis of program performance indicators is almost entirely absent, despite the fact that the Ministry of Finance's standard instructions clearly require it. The lack of final data from INSTAT does not justify the failure to conduct internal program analyses.

12

A clear disconnect is observed between the planning of the Medium-Term Budget Program (MTBP) and annual monitoring, indicating that the integrated approach to performance-based budgeting is not functioning in practice.

13

Gender-responsive budgeting, despite the clear legal obligation established through monitoring instructions, is entirely absent, even though the Ministry of Health and Social Protection is the leading institution responsible for implementing the National Gender Equality Strategy. This demonstrates significant shortcomings in the integration of public finance management with reporting practices.

# RECOMMENDATIONS

## #1

The Ministry of Health and Social Protection should reassess in a sustainable manner the weight that public financing should have within the healthcare sector, aligning budgetary objectives with the targets set out in the National Health Strategy 2021–2030, which foresees increasing public healthcare financing to 4% of GDP and 12% of total public expenditure. At the same time, it is essential to strengthen monitoring and accountability mechanisms in order to ensure the effective achievement of these objectives.

## #2

The Ministry of Health and Social Protection should reform the manner in which it manages planning, implementation, and reporting of capital investments by establishing mandatory standards for measuring project implementation and progress transparency. Specifically: (i) projects should be included in the budget only after completing all readiness stages (feasibility studies, technical projects, procurement procedures);(ii) the frequent practice of revising planned projects during the year should be limited, particularly through substantial budget cuts; and(iii) mechanisms for monitoring physical and financial progress should be strengthened through detailed periodic reporting.

## #3

The Ministry of Health and Social Protection should ensure the systematic integration of the financial and analytical data produced by the Mandatory Health Insurance Fund (MHIF) into the annual monitoring report. One of the ways to achieve this would be the drafting of comprehensive and analytical reports, thereby strengthening monitoring, transparency, and evidence-based decision-making in the healthcare sector.

## #4

The Ministry of Health and Social Protection should transform the monitoring report into a genuine accountability instrument, including a mandatory analysis of the implementation of public investments (assessment of procurement progress, frequent replanning, and concrete measures undertaken by responsible institutions). Only through such an approach can the reasons why significant public funds remain unimplemented while investments fail to materialise in infrastructure and healthcare services be understood.



## #5

The methodology for costing healthcare services should be standardised and institutionalised, ensuring full consistency between monitoring data and the mandatory reporting standards for verification of actual costs at system level. At the same time, performance indicators should be strengthened in order to ensure accuracy, reliability, and accountability in the use of public funds.

## #6

The Ministry of Health and Social Protection and the Mandatory Health Insurance Fund (MHIF) should harmonise primary health care financing with strategic priorities, ensuring a sustainable increase in funding in line with the objectives and strategic needs of the healthcare system and the levels of services provided. The inclusion of the “Home Health Care” service in the primary care program should be accompanied by a dedicated budget line based on the actual cost of the service.

# REPORT

## Monitoring of Healthcare Sector expenditures for the year 2025



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