The Role of Hospital Funding in Albania: A Situational Analysis

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Abstract

This abstract is to provide a concise description of the role of hospital funding in Albania. For many years, hospitals in Albania been funded on an historical and line-by-line basis. From year to year, the budgets has based on the previous year's funding with adjustments based on inflation and political factors. The Health Insurance Fund of Albania is preparing to take over funding decisions with respect to hospitals in January 2017, in the event they are requested to do so. This abstract proposes a fives year program in which Health Insurance Fund of Albania could begin immediately with changes to hospital funding which would generate greater equity among hospitals in terms of funding based on population served. The additional data collected will also enable the Health Insurance Fund of Albania to move toward implementation of a case mix model, which be used for funding but is recommended to be used only as a method to improve the allocation process by putting cost values to cases treated including resource intensity weights reflecting the cost of services. In brief, the current situation in Albania includes the following problems as insufficiency in health financing; the national health insurance scheme is still not consolidated; planning and budgeting are not coordinated; inefficient management of financial resources and lack of transparency and accountability. These reform proposals are ambitious and require detailed planning for their implementation. Significant efforts will be required from key players in the health sector.

Keywords: health care regulation, financing health services, funding hospitals

1. Introduction

In Albania, the Law no.10383, dated 24.02.2011, “On compulsory healthcar insurance in the Republic of Albania”, as amended, according to the establishment and implementation of the compulsory health care insurance scheme in Albania. The objective of this Law is to set out not only the legal status, but also the structure, the functions and the activity of the compulsory Fund of Albania. The health care insurance fund manages the financing of health care services in the compulsory health care insurance scheme. According to this, the fund finances the packages of health care services. The health care packages includes medical check-ups, all the examinations and treatments in the public primary health care public, hospitals medical, examinations and treatments in private primary health care, hospital providers, drugs, medical products and treatments by contracted providers of health services. Compulsory Health Insurance Fund of Albania is based on the contributions of employees, employers, state and other sources for other people, as provided based on the principle of solidarity. Compulsory Health Insurance Fund, scheme intends to cover the population with hospital health care services, financed by the public and private sector. Either more, the success of the funding methodology of the Albanian hospital is to create the selected hospital health care providers register, where the public and private hospital service providers will selected by the qualities criteria. The success is also, dependent on the skills of the management team of the hospitals. These skills are what will determine if the fund will use effectively and efficiently, if the incentives built into the funding model motivation for the hospital quality. The motivation, that desired, is possible only if the people involved are skilled enough to understand the Albanian hospital funding system. For the health insurance fund of Albania is the best time to do something, to measure the activities of the health care hospital system. Releasing, hospital resources could be used by the management to increase the level of population coverage. Some of these actions would aim to improve efficiency in the area of the Albania hospital, but at the same time would address the encouragement unshared in the health financing hospital, how services delivered on time to costumer and how the

3 WHO (2015) “Using available resources in the most efficient and equitable way”
2. The Role of Hospital Funding in Albania: A Situational Analysis

Providing hospital care in Albania, improve the mechanism of financing by the fund. To prepare a strength role of the Albanian hospital is necessary to create the autonomy of hospitals, to develop standards, to increase capacities and competencies. The policies of the hospital funding must introduce new diagnostic, treatment and techniques medical practices, evaluating the performance through appropriate indicators and developing the accreditation system.

This abstract presents the situation in Albania hospital services and stresses the importance of hospital autonomy and their financing by historical budget.

In the public hospital service to our country is the greatest player that plays the main role in the welfare of the Albanian society. It is undeniable that the public hospital service has an important role in meeting the health needs of the population, especially for the "underprivileged financially". Public hospitals to us, need for autonomy management, financial and contractual arrangements in order to be able to operate with more dexterity, the more effectively responding to market changes hospital. The dictionary defines "autonomy" as the quality or state of being autonomous, self-existing or able to exist independently. What is today, relevant and important is the effect of the degree of autonomy for the operation of the hospital to the extent that it promotes positive results and reduces the negative results in the hospital.

Regulations for public hospitals, the word "autonomy" was not used, although Article 11 of Law no. 9106 date 17.07.2003 “On Health Service in the Republic of Albania” stipulates that hospitals operate on “the basis of independence”, in which case the law uses the word “independence” which for practical purposes can be considered functional “autonomy”, the law also provides and the establishment of the hospital and the board of the country’s hospital has authority, but actually since 2003 until now these boards are never raised with the exception of the regional hospital "pilot" of Durres. The Albanian hospitals today implement national health strategies and health policies approved by the Ministry of Health. Passing their autonomy hospital means that the board of directors of the hospital autonomous will approve strategies and policies of development and will develop programs technical and financial programs and technical health hospitals activity in compliance with health policies and draft development plan university hospital strategic services based on the law of higher education and the research.

Some of the Albanian hospitals are nonprofit institutions, and therefore cannot relate merely to the term cost-efficient. In this way, the public values go beyond based on results and efficiency. The country currently ranks among the countries with hospital care expenditures among the lowest compared with costs in hospital budgets of European countries. History financing of public hospitals in the Albania, launched in 2009 realized through the process of contracting with hospitals financing institution that period. This process was initiated by the DCM No. 1661 date 28.12.2008, which clearly define the ways and contracting elements, especially payment of hospital human resources. The decision was based on Law no. 7870 date 13.10.2004, "On Health Insurance in the Republic of Albania", as amended Law no. 9106, date 17.07.2003 "The Health Services on the Republic of Albania", which predicted and that the list of hospital services should offer a public hospital by his level of Regional and University City. Thus, management and contracting until today performed with 40 hospitals, of which 24 municipal-level public hospitals, 11 regional hospitals and public level 5 University-level public hospitals. Based on this fact, the reality of our public hospitals reflect that hospital managers have limited ability to generate income and hospital resources allocated to meet the market demand for their authority over decisions have centralized bodies. Financing of public hospitals is conducted through general taxation, budget allocations based on historical budget process and needs hospital not in evidence (eg number of cases for diagnosis, number of patients). Hospital manages a budget divided by categorization by not having freedom of movement from one budget item to another according to the needs that may have hospital. Nevertheless, autonomy hospital

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5 Law No 9106 date 17.07.2003 “On Health Service in the Republic of Albania”
financial management of the hospital will be based on factors inherent and together with secondary income will implement its financial management and use of secondary income, without limitation, regarding approvals bureaucratic centralized preliminary or sharing in the percentage specified items. The financial management will adopt policies as part of the budget process that will depend on the real needs of the hospital, will create the possibility of opening a bank account of an autonomous public hospital thus ensuring independence from the treasury system. Today, leasing and financing to increase access to private hospitals, almost has increased significantly and the need of public hospitals to compete connected not only with quality but with costs to all private hospitals funded.

Table 1: The Budget for the Ministry of Health in Albania 2010-2015

<table>
<thead>
<tr>
<th>Year</th>
<th>The budget for the Ministry of Health</th>
<th>Change of the value of budget for MH (Annual basis)</th>
<th>Revenues from contributions for health insurance</th>
<th>Change of the revenues from contributions for health insurance (Annual basis)</th>
<th>The total funding for Health</th>
<th>Change of funding for Health (Annual basis)</th>
<th>Population</th>
<th>Change of the value of population (Annual basis)</th>
<th>Financing of health per capita</th>
<th>Change of health financing per capital (Annual basis)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>25,872,835,000</td>
<td>-1.18%</td>
<td>6,014,000,000</td>
<td>2.30%</td>
<td>31,886,835,000</td>
<td>-0.54%</td>
<td>2,918,674</td>
<td>-0.60%</td>
<td>10,925</td>
<td>0.06%</td>
</tr>
<tr>
<td>2011</td>
<td>28,774,944,000</td>
<td>11.22%</td>
<td>6,610,000,000</td>
<td>9.91%</td>
<td>35,384,944,000</td>
<td>10.97%</td>
<td>2,907,361</td>
<td>-0.39%</td>
<td>12,171</td>
<td>11.40%</td>
</tr>
<tr>
<td>2012</td>
<td>29,490,208,000</td>
<td>2.49%</td>
<td>6,436,459,243</td>
<td>-2.63%</td>
<td>35,926,667,243</td>
<td>1.53%</td>
<td>2,902,190</td>
<td>-0.18%</td>
<td>12,379</td>
<td>1.71%</td>
</tr>
<tr>
<td>2013</td>
<td>28,726,330,000</td>
<td>-2.59%</td>
<td>7,310,000,000</td>
<td>13.57%</td>
<td>36,036,330,000</td>
<td>0.31%</td>
<td>2,898,782</td>
<td>-0.12%</td>
<td>12,432</td>
<td>0.42%</td>
</tr>
<tr>
<td>2014</td>
<td>30,319,500,000</td>
<td>5.55%</td>
<td>8,619,000,000</td>
<td>17.91%</td>
<td>38,938,500,000</td>
<td>8.05%</td>
<td>2,895,947</td>
<td>-0.10%</td>
<td>13,446</td>
<td>8.16%</td>
</tr>
<tr>
<td>2015</td>
<td>32,420,542,000</td>
<td>5.55%</td>
<td>8,800,750,000</td>
<td>21.11%</td>
<td>41,221,292,000</td>
<td>5.86%</td>
<td>2,895,947</td>
<td>0.00%</td>
<td>14,234</td>
<td>5.86%</td>
</tr>
</tbody>
</table>

Source: Ministry of Finance, INSTAT (2016)

Based on the calculation of the Ministry of Finance the total funding budget for health care services in Albania consists of the budget earmarked to the Ministry of Health and income mainly from contributions that are administered by the Health Insurance Fund of Albania. Ministry of Health has increased the budget on health spending per capita over years, but the most highlighted years are 2011, 2014 and 2015. The year 2011 represents the year with the highest annual growth of health financing per capita. This year the budget for the Ministry of Health, increased by 11.22% or 2.9 billion ALL compared to the previous year.

Table 2: The Financing of Health Care Albania per capita.

Source: Ministry of Finance, INSTAT (2016)

According to the quarterly statistical bulletin (INSTAT, 2016), the years 2012, 2013 have had a modest increase of health funding per capita in Albania, but the situation for the health budget per capita changed in 2014 and 2015. Its value amounted to 13,446 ALL from 12,432 ALL that was the corresponding value at 2013 and its value amounted to 14,234ALL from 13,446 that was corresponding value at 2014. This increase was caused almost to the same extent by increasing the budget of the Ministry of Health (1.59 billion ALL or 5.55%) and increasing the amount of contributions (1,309 billion ALL or 17.9%). This means that despite the promise for free health care, the increased health financing during 2014 was largely due to increased revenue from contributions.

7 The health care budget allocated by the Ministry of Finance (2016)
8 INSTAT “Quarterly statistical bulletin brings information for social and economic indicators” (2016)
Table 3: The Population of Albania and Budget per capita

![The trend of health financing, population and health budget per capita (in%)](chart1.png)

Source: Ministry of Finance, INSTAT

In Albania, the hospitals (district hospitals, regional hospitals, tertiary hospitals)\(^9\), have traditionally been funded by a “global budget”. This means that a single amount of money provided treatment and care of all patients within a certain period of time. Even though it provided the needed budget, this approach was criticized for its lack of transparency, promoting political and historical inequities between regions. Global budgets also misplace financial incentives, rewarding those that keep the cost of Albanian hospitals below their budgets, regardless of the quality of the health care provided, rather than those that address the needs of the Albanian population through patient centred care.

Table 4: The revenues from contributions for health insurance in Albania

![Revenues from contributions for health insurance](chart2.png)

Source: Ministry of Finance, INSTAT

3. Ethics of Funding Decisions for Hospital Albanian Services

It may be obvious but it is worth documenting the fact that in a health care system such as this one in Albania, there is a limited amount of money available for health care that is fixed in the budget from one year to the next. This means that if some services are approved and provided, others will not be provided for lack of funds. While the governments through the Ministry of Finance or the Council of Ministers are responsible to establish the budget, they do not take direct responsibility for the allocation of funds in a manner that most effectively benefits the population. It is a major responsibility but there are many tools and a great deal of international experience to draw upon to help ensure success. To illustrate the situation, it is obvious that if Albania decides to fund 10 heart transplants each year, at an approximate cost of 50 million Lek (10 procedures X 5 million per procedure = 50 million) that perhaps 8 patients will live, assuming an 80% success rate. It also means that 50 million Lek will no longer be available for the many other hospital services that could benefit thousands of patients. It should be noted that most advanced nations will provide many more than 10 heart transplants per year, more than 100 kidney transplants etc for just 4 million population and even at Albanian costs, 5 million Lek is not an unreasonable cost to support a program to perform 10 transplants. While the heart transplant example is an extreme and perhaps dramatic example, there are many less dramatic, which also are important to the patients who receive the service or fail to receive a service as a result. Another example, the cost of one kidney transplant will save the life of one patient and provide a good quality of life for that person. On the other hand, the cost may mean 10 other kidney disease patients will no longer receive kidney dialysis treatment three days a week for the next 5 years. The trade off here is one life of good quality health compared to five years of life for 10 patients who have life but of limited quality. At what point is a trade off equal or beneficial and justifiable. Taking the example one step further, what if the patient receiving the kidney transplant is 10 years old and in Albania might live another 60 years while the dialysis patients are on average 40 years old and might each live a lower quality of life for only 20 years each. In each

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\(^9\) Law no. 10383, "On compulsory healthcare insurance in the Republic of Albania"(2013)
case, there are patients who will live and others who will die or some patients who will live a life of good or poor quality.

The health care literature from OECD (2014) provides two tools, which assist in making such, help decisions. This is can help also the health insurance Fund of Albania, taking decisions based on Potential Years of Life Lost (PYLL). It is less a mathematical calculation than a principle to be considered as was done in the examples above. A similar tool is documented as a Disability Adjusted Life Year or (DALY). DALYs for a disease or health condition are calculated as the sum of the Years of Life Lost (YLL) due to premature mortality in the population and the Years Lost due to Disability (YLD) for people living with the health condition or its consequences. This concept is a measure of the number of years lost due to ill health, disability or early death. It tries to quantify the disease burden a person will suffer. The calculation is:

\[
\text{DALY} = \text{YLL} + \text{YLD}
\]

The YLL correspond to the number of deaths multiplied by the standard life expectancy at the age at which death occurs. The basic formula for YLL (without yet including other social preferences discussed below), is the following for a given cause, age and sex:

\[
\text{YLL} = N \times L
\]

Where:
- \( N \) = number of deaths
- \( L \) = standard life expectancy at age of death in years

Because YLL measure the incident stream of lost years of life due to deaths, an incidence perspective has also been taken for the calculation of YLD in the original Global Burden of Disease Study for year 1990 and in subsequent WHO updates for years 2000 to 2004.

3.1 The Hospital Beds in Albania

Reform of hospital services has always made a challenge, and this not only in the case of Albania, but also to other European countries. System financially sustainable and universal accesses to health services for the entire hospital population are vital to economic and social development of the country. Access to hospital health care for all citizens is one of the fundamental principles of social security requirements. Albania currently introduced in countries with hospital health care costs from the lowest compared with European countries. Albania has 50 hospitals district, regional and university of which 49 reported bed activity in 2015. Based on the statitstical from the World Bank Organization of health care publicate for the health care in Albania (2015), this report have concluded that "the average of 1.53 hospitals per 100,000 inhabitants, Albania reports similar hospital densities as Croatia (1.78), Hungary (1.76), Turkey (1.66), and Slovenia (1.4), but a considerably higher density than the Netherlands (1.2) and Sweden (0.9). While Albania has one of the lowest bed densities in the ECA region, several Western countries, including Sweden, Finland, Spain, and Turkey, report lower densities than Albania."-Based of the decision to change from time to time, the health insurance fund has contracts on year 2015, 39 hospitals by these 24 municipal level hospitals, 11 district hospitals and 4 hospitals at university level. In the bilateral contract defines the rights and obligations of the parties, the manner of recordkeeping and reporting methodology for calculating the costs, indicators of quality and performance, ways of exercising control of health insurance fund, referral system, ways of identifying insured, ways of resolving disputes. Even that, the health insurance fund to achieve the costing hospital services has decided to unify technical documentation activity as financial hospitals, applying the new card format of the patient, application of new forms of record keeping (records, forms etc). It was requested that the fulfillment of records of patients, would be realized in a way to identify all the services that the patient was taken to hospital (medicine, imaging and laboratory examinations, etc.).

It was decided as a contractual requirement, establishment of cost accounting centers in every hospital. For the first time the hospital in 2009, installed the data collection program, which collects and processes all the information requested, by the data card of the patient electronically, as well as data on the salaries of staff medical assistance, as well as expenses other necessary to enable the calculation of the real costs per patient.

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10 OECD (2014), PYLL: “Potential years of life lost, all causes, females”, Health: Key Tables from OECD, No. 16.
11 OECD (2014), DALY: “Disability Adjusted Life Year”, Health: Key Tables from OECD, No. 16.
12 OECD (2014), YLL: “Years of Life Lost”, Health: Key Tables from OECD, No. 16
13 OECD (2014), YLD: “Years Lost due to Disability”, Health: Key Tables from OECD, No. 16
16 WHO (2015) “Hospital beds in Albania”
The health insurance fund carries out continuous monitoring of economic activity - technical issue hospital through the process of soft data in hospitals, as well as the process of calculating costs, taking advantage provided by hospitals on:

- Number of hospital services as a cost center for each hospital
- The number of diagnoses treated by ICD 9 coding
- The number of diagnoses treated by each hospital service
- Expenses for drugs, other materials
- The average cost per diagnosis for each hospital
- The average cost per diagnosis for every service
- The average cost per case for each hospital
- The average cost per case for every service
- The frequency of diagnoses
- Cost per diagnosis.
- The average duration of stay for hospital service, diagnosis, etc.

Which complicates the process of issuing the actual costs in hospitals as based on the improvement of methods of payment in the hospital services, and support from their hospital performance. Know that public hospitals are non-profit institutions, and therefore cannot be related simply to the term cost-efficient. In this way, the public values go beyond based on results and efficiency. Hospitals at municipal level (Delvina, Devoll, Kucova, Rovers, Lac, Mallakaster, Bulqize Malesia Great, Kruje, Kavaja, Puke, Kolonje, Has, Tepelenej) do not justify public functions for which they were created and financed.

The activity of these hospitals is in the level of service day as emergency, outpatient visits, which carries out specialist doctors or general (are hospitals that offer 1 to 4 services, have bed utilization levels 1 to 30 %.) Even services at regional level, they lack some essential specialties and in particular in medical technology, where in some hospitals is extremely deteriorated. At the same time, the indicator of hospital beds provides by the data program the measure of the resources available for delivering services to inpatients in hospitals in terms of number of beds that are maintained, staffed and immediately available for use. All the hospital beds in Albania include acute care beds, psychiatric care beds, long-term care beds and other beds in hospitals. The indicator is presented as a total and for acute (curative) care and psychiatric care. It is measured in number of beds per 1,000 inhabitants. But in Albania based on the report of INSTAT the number of population from 2000 – 2016 is in decrease from year to year. The population of Albania on January 1st is 2,886,026 inhabitants, compared to the population of 2015 there is a decrease of 6,276 inhabitants.

The population of Albania consists of 1,461,326 males and 1,424,700 females. The sex ratio of this population is 102.6 males for 100 females. The median age of the population of Albania on January 1st 2016 is 34.7 years.

Table 5: The population of Albania by year

<table>
<thead>
<tr>
<th>Year</th>
<th>Population by Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>3,063,320</td>
</tr>
<tr>
<td>2002</td>
<td>3,057,018</td>
</tr>
<tr>
<td>2003</td>
<td>3,044,993</td>
</tr>
<tr>
<td>2004</td>
<td>3,034,231</td>
</tr>
<tr>
<td>2005</td>
<td>3,019,634</td>
</tr>
<tr>
<td>2006</td>
<td>3,003,329</td>
</tr>
<tr>
<td>2007</td>
<td>2,981,755</td>
</tr>
<tr>
<td>2008</td>
<td>2,958,266</td>
</tr>
<tr>
<td>2009</td>
<td>2,936,355</td>
</tr>
<tr>
<td>2010</td>
<td>2,918,674</td>
</tr>
<tr>
<td>2011</td>
<td>2,907,361</td>
</tr>
<tr>
<td>2012</td>
<td>2,902,190</td>
</tr>
<tr>
<td>2013</td>
<td>2,898,293</td>
</tr>
<tr>
<td>2014</td>
<td>2,895,000</td>
</tr>
<tr>
<td>2015</td>
<td>2,892,302</td>
</tr>
<tr>
<td>2016</td>
<td>2,886,026</td>
</tr>
</tbody>
</table>

Source: INSTAT (2016)

Table 6: The beds number of Albanian Hospital

<table>
<thead>
<tr>
<th>Region of Hospital</th>
<th>Number of beds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shkoder</td>
<td>469</td>
</tr>
<tr>
<td>Kukes</td>
<td>372</td>
</tr>
<tr>
<td>Diber</td>
<td>510</td>
</tr>
<tr>
<td>Lezhe</td>
<td>323</td>
</tr>
<tr>
<td>Durres</td>
<td>550</td>
</tr>
<tr>
<td>Elbasan</td>
<td>718</td>
</tr>
<tr>
<td>Fier</td>
<td>670</td>
</tr>
<tr>
<td>Berat</td>
<td>385</td>
</tr>
<tr>
<td>Korce</td>
<td>746</td>
</tr>
<tr>
<td>Vlore</td>
<td>483</td>
</tr>
<tr>
<td>Gjirokaster</td>
<td>368</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,594</strong></td>
</tr>
</tbody>
</table>

Source: Health Insurance Found of Albania (2016)

Table 6: Hospital beds in the world

Source: OECD (2016), Hospital beds (indicator)
4. The Methodology of Calculating Albanian Hospital Beds

4.1 The steps of calculating Albanian hospital beds

The first step in calculating a reallocation of funding for hospitals is to divide the main envelope with all of the hospital funding available for the country into two smaller envelopes, one for the Tertiary Hospitals in Tirana and one for the Regions. At this time, there is no data or evidence to guide us as to whether the current allocation between these two envelopes should change. This is because we have very limited information reported from the Tertiary Hospitals, we do not have the data to allow us to calculate how much care is referred from the regions to Tirana and we do not have any measures of cost or value to put on such services. The process that the Health Insurance Fund of Albania will follow is:

- To calculate hospital beds number per 1,000 population of Albania.
- To multiply by occupancy rate of hospital in order to get average filled beds, “this called effective beds”.
- To calculate adjusted beds by taking “the effective calculated beds”.
- To added the sufficient beds with resulting occupancy rate.
- To re calculated adjusted beds per 1,000 population and to compared.
- The reduced the number of beds in any small hospital.

The number of beds per 1,000 populations is very low by international rates. The number of occupied beds is lower still. While this is a concern, the adjusted beds still give more information than a large hospital with mostly unoccupied beds. Because the adjusted bed numbers are lower than actual is not reason to dismantle the remaining beds as hopefully with a greater confidence by the population there will be use for those beds in future. In fact, it would be reasonable to expect the number of beds in use to increase from the current one (1) bed per 1,000 population to about two (2) beds per 1,000 population or even more.

5. Recommendation

For the beginning of the several years, the Health Insurance Fund of Albania has managed the flow of the funding from the Ministry of Health. This has required decision making on the part of Health Insurance Fund because is the Ministry of Health that made it clear how much of the funding will distributed to each hospital each year. In future, the funding functions of hospital need good financial management to separate the responsibilities of functions. Albanian hospitals need good informed on the matter of how well hospitals are managed their activities and their financial fund to deliver hospital services with efficiency and effectiveness. The Health Insurance Fund of Albania needs to continue receiving financial reports from Albanian hospitals but will also need reports from hospitals on matters of patient care, hospital management and performance including financial performance. For these reasons, both hospitals and Health Insurance Fund need to work together. The Health Insurance Fund should deal with hospitals as one entity so that hospitals recognize that Health Insurance Fund is well coordinated. The purpose of this abstract is to present to the Health Insurance Fund of Albania and to the Albanian Hospital the following information:

- The new role of the introduction to the new funding methodology of Albanian hospital.
- A clear indication of the changes to the funding levels of the Albanian hospitals.
- The requirements of the Albanian hospitals in return for the funding.
- The new responsibilities of the Health Insurance Fund of Albania.

Even those, in Albania hospital system have the opportunities to improve data and information about hospitals, which will be useful to provide hospital management, reducing non-effective beds and to create an environment with the performance indicators to improve their hospitals’ performance. Improved the funding of Albanian hospital will allow Health Insurance Fund of Albania to complete and compare the performance of hospitals which will assist in funding hospitals but also in determining incentives to improve hospital management.

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