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education
expenditure

EDUCATION

BUDGET BRIEF



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Education

BUDGET BRIEF

Albania 2020



KEY HIGHLIGHTS

Spending per child in education is increasing, partly supported by demographic changes in the population structure. In 2020, approximately 900 USD were spent per child, compared to around 750 USD in 2018, a figure still substantially lower than the average 9,400 USD (2019) of the OECD countries.

Public expenditure in the education system rose from 3.2 percent of the GDP in 2018 to more than 3.6 percent of the GDP in 2020. However, the education expenditure as a share of GDP in Albania is still under the threshold in 26 member countries of the European Union, where the average stands at 4.6 percent of the EU-27 GDP (2018).

Despite rapid decline in children population in Albania, the positive trend of increasing public expenditure in education is expected to continue in 2021, aiming to reach 4.5 percent of the GDP, boosted by more spending in all education programs and particularly, the reconstruction of schools damaged from the 2019 earthquake.

Public expenditure in the education system is channeled through three main programs financing every school education level. During 2020, the primary education (including pre-school) accounted for 55.4 percent of the education expenditure, the high education accounted for 16.9 percent and the higher education for 24.1 percent of the total expenditure in education.

For the last three years expenditure for the education programs has increased in nominal terms, except for the expenditure in high education during 2020. Wages for the teachers accounted for 82 percent of education expenditure in 2018, down to 65 percent of the education budget in 2020.

The expenditure increasing trend has been uneven across the education programs. The financing in higher education accounted for 24.1 percent of total education spending in 2020, up from 19.2 percent in 2018. For the same period, the share of primary education in total education expenditure declined from 58.2 percent to 55.4 percent, demonstrating raised attention by the government to the university level education, relative to other education levels.

Public expenditure in education system is complemented by the activity of the private sector operators in the liberalized, but regulated market in all levels of education.

The pre-school education service has been transferred to the local government units and is financed by their own funds as well as by the conditional transfers from the central government.

Vulnerable children categories benefit from free textbooks, scholarships, transport, dedicated teacher and other measures which accounted for 7.1 percent of this program's budget in 2019, which is on an increasing trend over the recent and the next years.

ABBREVIATIONS

ALL	Albanian Lek
EU	European Union
EUROSTAT	European Institute of Statistics
GDP	Gross Domestic Product
INSTAT	Institute of Statistics of Albania
MTBP	Medium Term Budget Program
MESY	Ministry of Education, Sports and Youth
MoFE	Ministry of Finance and Economy
NGO	Non-Government Organization
OECD	Organization for Economic Co-operation and Development
PFM	Public Finance Management
USD	United States Dollar



INTRODUCTION AND CURRENT DEVELOPMENTS

1.1 STAKEHOLDER ANALYSIS AND PFM DEVELOPMENTS

Ministry of Education, Sports and Youth

MESY is the main institution responsible for drafting policies and overseeing their implementation in the education sector. Its role is to ensure equitable access to quality education, ensuring the achievement of the national standards. MESY is responsible for the management of the education process, including curricula and teachers.

Ministry of Finance and Economy

In addition of the main responsibility for managing the public finance and government's budget management, MoFE is also responsible for Vocational Education, formerly a program under the Ministry of Education.

Local government units

Following the territorial reform of 2015, some functions in the sectors of education, health and social protection were transferred or delegated to the municipalities from the central government¹. Since 2016, local government is in charge of, through the conditional transfer financing, the spending on teaching and support staff in pre-school education, support staff in pre-university education (excluding secondary vocational education), and in some municipalities, for pre-university education dormitories.

International organizations and donors

International donors like EUD, and Swiss government are active in financing projects aiming to improve the quality of vocational education while various international organizations like UNICEF support the country in achieving quality education.

1 Law no. 139/2015 'On Local Government', chapter 7, article 23

Non-Government Organizations

Many NGOs operate in the education sector by providing valuable support in achieving the education goals and promoting youth programs across the country.

Recent PFM developments

The PFM since the early 2000s has been undergoing a series of reforms aiming to improve capacities in charge with the state budget formulation and implementation. Albania has enabled a thorough analysis of the goals and objectives in different sectors of the economy. Since 2017, Albania is implementing changes in the Medium Term Budget Program (MTBP) process directly related to inclusion of performance indicators in the MTBP on outcome and target level.

The new methodology 'Program and Performance based Budgeting' aims to provide a clearer link between the funds allocated to the different sectors with the objectives and policy goals in these sectors. A feature of the MTBP improved methodology is the implementation of baseline budgeting approach². Since 2018, as stated in Standard Budget Preparation Guidelines issued by MoFE³, a clear separation between the strategic and technical phase of budget preparation has been introduced.

1.2 MACROECONOMIC SITUATION

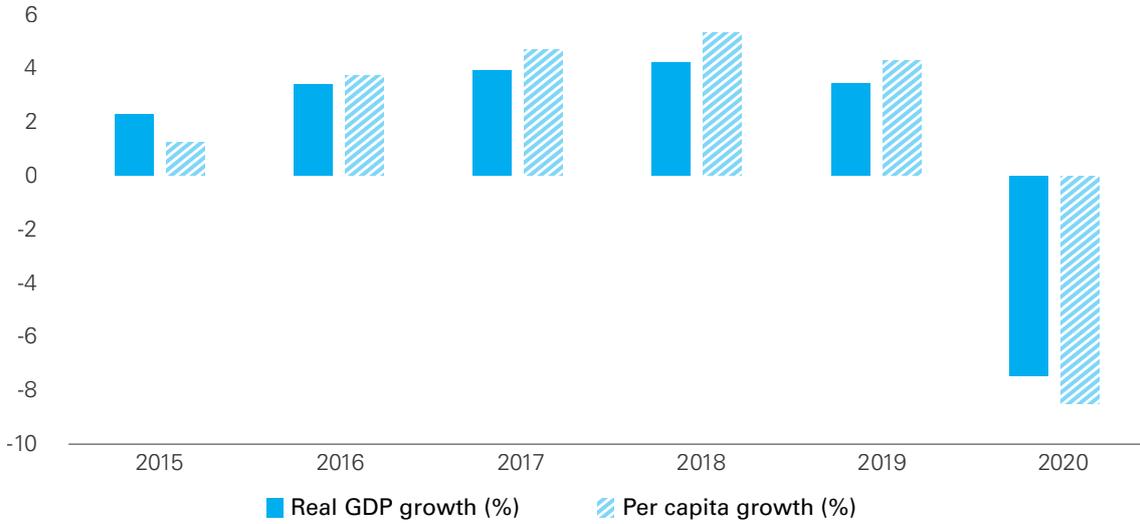
During the recent years Albania has experienced a modest positive economic growth. The real growth rates since 2016 amounted between 3 and 4 percent per year. The GDP per capita, adjusted by purchasing power parity, was slightly under 14,000 USD in 2019, or 31.3 percent of the EU-28 average.

The Covid-19 pandemic brought a severe negative impact on the economy as the GDP is estimated to shrink by 8 percent, with unemployment and poverty levels raising at concerning rates. The government was forced to revise four times the budget during 2020 to reflect declining revenues due to Covid-19 pandemic on economic activity, and the social protection and business support extraordinary packages introduced during the year to mitigate the negative health, social and economic impact in Albania. As a result, the education budget for 2020 slightly declined to 41.6 billion ALL, down from 42.5 billion ALL allocated in the initial budget.

² The general principle is that the baseline represents only the costs to implement policies and programs already approved and which is anchored in the regulatory framework. New spending initiatives refer to the additional costs arising from the introduction of new services, improvement of existing services or increase in outputs.

³ Released each year before Technical phase of budget preparation

FIGURE 1.1. Real GDP growth, real GDP per capita growth

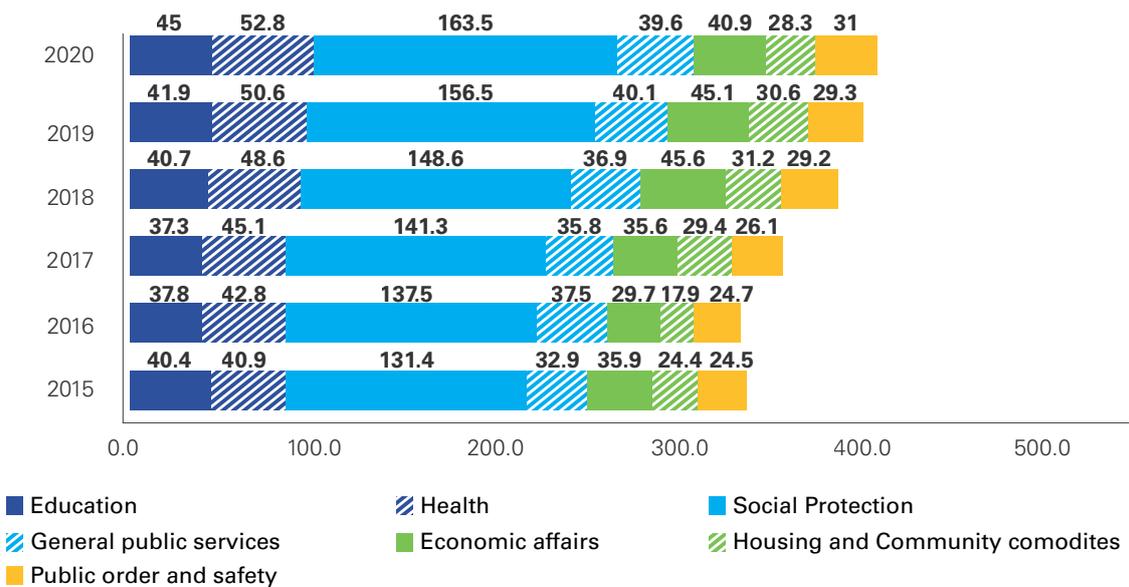


Source: INSTAT (2020), IMF, own calculations

1.3 DEVELOPMENTS IN THE EDUCATION SECTOR

Education comes third in the list of public priorities in terms of budget expenditure allocated for the sector. The social protection accounts for about 40 percent of all the budget, while the health and education sector respectively receive about 12 and 9 percent of the budget.

FIGURE 1.2. The trend of government priorities during 2015 – 2020 (in mln All)



Source: MoFE, Annual Budget 2015 - 2020 (Table 6 – Spending according government functions),

The education sector in Albania comprises three levels – Primary, Secondary and Tertiary Education. This brief is focused only in primary and secondary level education. The participation of children in education by the education level, duration and age population is shown as per below:

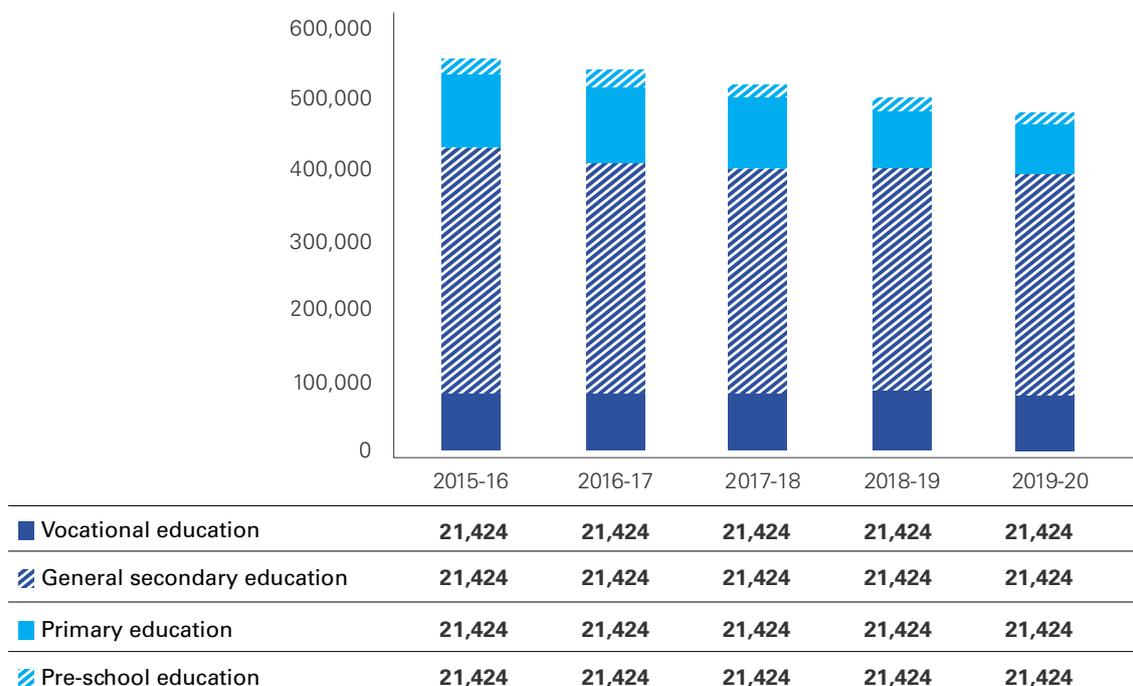
TABLE 1.1. Levels of Education in Albania 2020

Level of education	Years of schooling	Age Range	School age population
Pre-primary	3	3 - 6 years	77,858
Primary	9	6 - 15 years	294,879
Secondary general	3	15 -18 years	89,869
Secondary vocational	2/3	15 - 17/18 years	18,192

Source: INSTAT 2020, Education Statistics, 2020

During the period 1990-2020 the population of Albania has faced significant demographic changes by the large migration flows toward the developed economies, declining birth rates and ageing of the population. As a result, it is estimated that the number of children under-15 more than halved over this period decreasing from more than 1 million children in 1990 to slightly less than half a million in 2020. The following charts show the trend of children attending public education between 2015 and 2019.

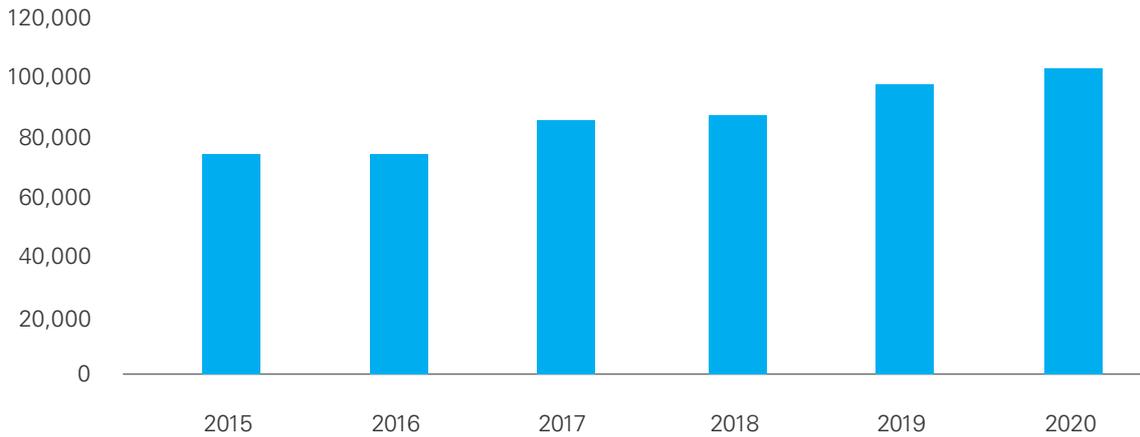
FIGURE 1.3. Number of children in education 2015 – 2010



Source: Education Statistics, INSTAT 2020

The shrinking trend of the children population in Albania is even stronger than the education expenditure growth over the years. Both these factors have contributed to increased spending per child in education for children attending preschool, primary and secondary education in public education institutions. Nevertheless, Albania’s per child public expenditure in education is still under the OECD average (9,400 USD⁴ in 2016), and even lower compared to the average in the countries of the region.

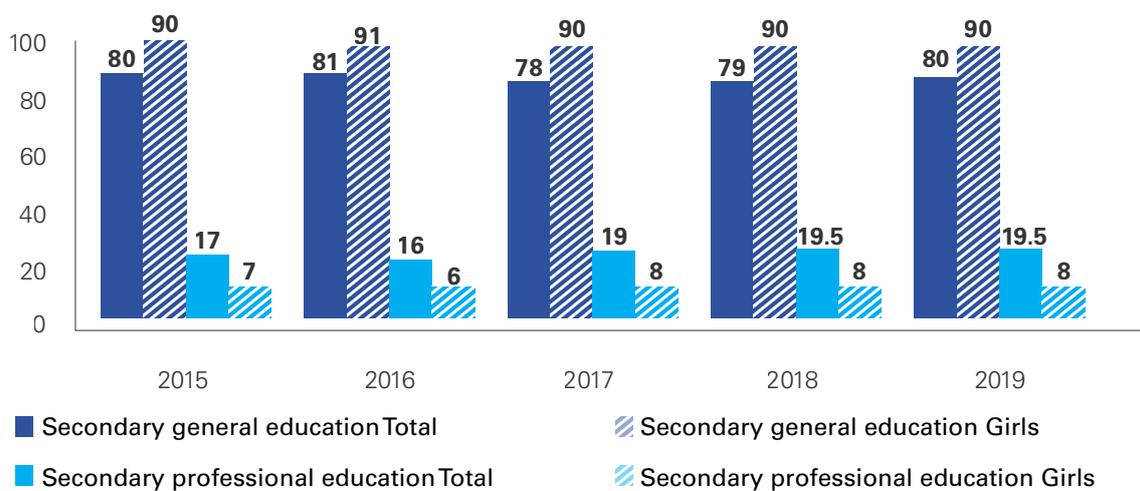
FIGURE 1.4. The trend of education spending per child in All



Source: MoFE, Annual Budget 2015 – 2020, (Table 1 – Institutions with programs)

About 80 percent of the pupils registered in the secondary education level, attend the general secondary education program, while 17 – 19 percent attend secondary vocational program and less than 3 percent attend oriented secondary education⁵. There is a slight increase of the number of girls that attend the vocational secondary education on the last 3 years. The trend is shown on the figure below.

FIGURE 1.5. The distribution of the pupils of secondary education in % 2015 - 2019



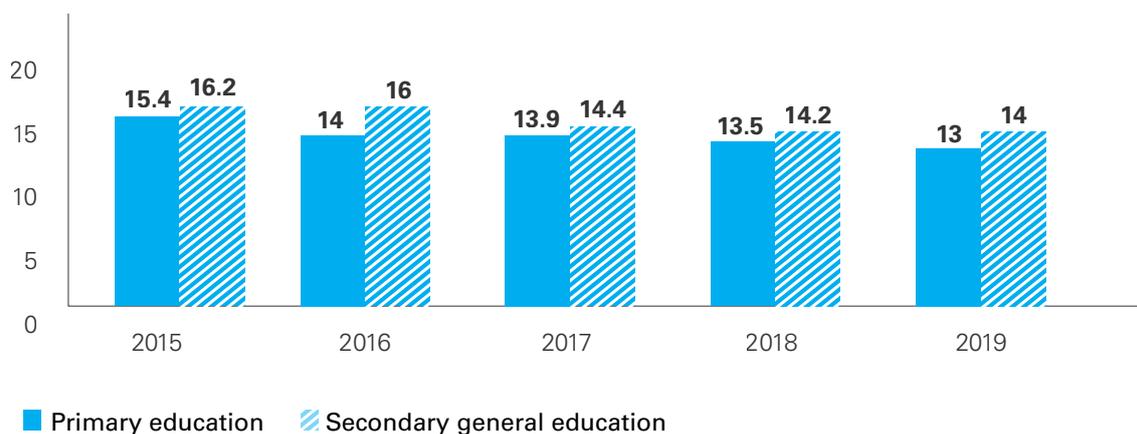
Source: Statistical Annuity 2017, MTBP 2018, 2019

4 OECD (2019), Education at a Glance

5 Ministry of Education, Statistical Annuity 2017,

The pupils-per-teacher ratio is an important indicator often linked to the education quality. This indicator has been on a declining trend for both primary and secondary education programs over the recent years but as mentioned above, such trend is explained by the demographic changes described above, and particularly, the decreasing trend of the number of children in Albania.

FIGURE 1.6. Pupils-per-teacher ratio for primary and general secondary education



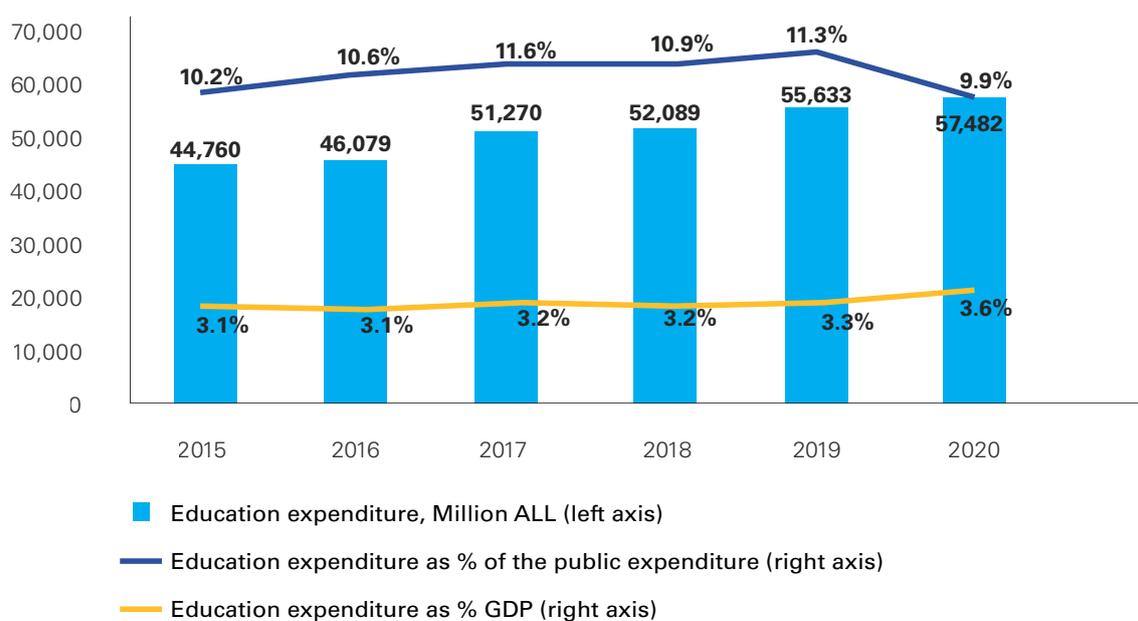
Source: Statistical Annuity 2017, MTBP 2018, 2019

Another performance indicator of the education system of primary and secondary education is the share of the pupils continuing the secondary general education from the primary education. There are no major variations for this indicator during the recent years (93 to 95 percent of children continue the secondary general education), but the indicator is slightly lower for the girls that attend the secondary education level⁶.

2 EDUCATION SPENDING TRENDS

Public expenditure in the education sector comprises the financing of the education sector by the central government and through local government transfers. Overall education expenditure has risen from 51.3 billion ALL in 2017 to 57.5 billion ALL in 2020⁷.

FIGURE 2.1. Size of government spending in Education



Source: MoFE, Annual Budget 2015 – 2020 (all years actual figures, for 2020 – latest budget figures)

Spending in the education sector during 2020 accounted for 9.4 percent of the public expenditure, down from 10.7 percent in 2019. The share of education in public expenditure has increased over the recent years, except for 2020 when the Covid-19 pandemic situation induced the government to shift more resources in the social protection expenditure to mitigate the negative impact. Education expenditure in Albania accounted for 3.1 percent of GDP in 2019 and 3.4 percent of the GDP in 2020, which as illustrated in the following table, is lower than the OECD countries and all the EU-27 member countries, except for Romania.

7 Annual Budget 2017 (Table 1 – Institutions with programs), Budget 2020 (Table 1 – Institutions with programs),

TABLE 2.1 Education spending as a share of GDP in 2016, selected countries

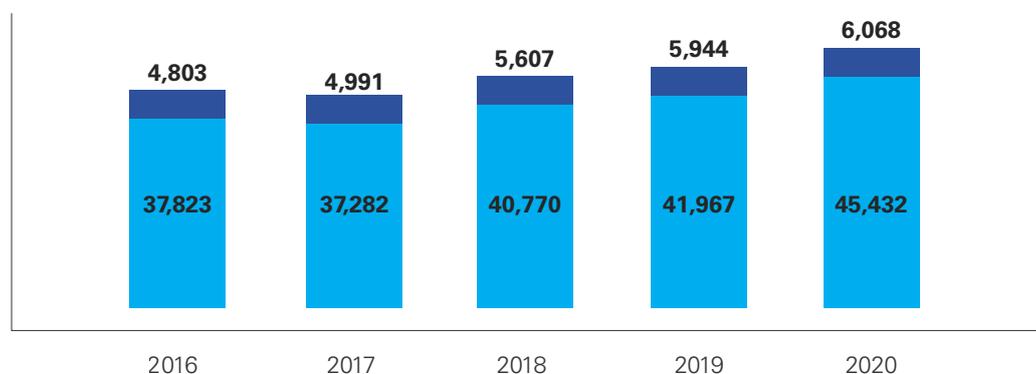
Country	Serbia	Turkey	Bulgaria	Romania	Czech Rep	Slovenia	Greece	Italy	Hungary
Education expenditure as % of GDP	3.8	4.7	3.9	2.6	3.6	4.5	3.7	3.8	4.5

Source: Eurostat(2020)

While the central government has the responsibility for financing the education system, some of the functions of the primary education are delegated to the local government. The source of funding for these functions are the conditional transfer from the central government and local government's own revenues. The conditional transfers to the local governments accounts for about 11 – 12 percent of all the education sector public expenditure during the last five years⁸. The following chart depicts the trend of expenditure in education sector disaggregated by the source of funding.

FIGURE 2.2. The trend of central and local government (conditional transfer) spending in Education (in billion ALL)

■ Education spending from government ■ Education spending from local government transfer



Source: MoFE, Annual Budget 2015 – 2020, (Table 1 – Institutions with programs),

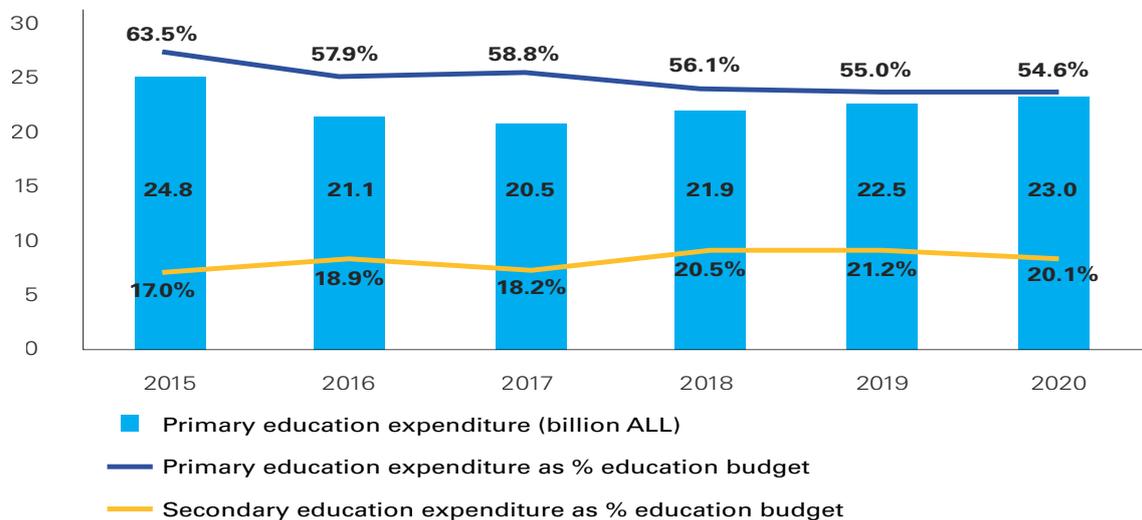
It should be noted that public expenditure in in all the education levels is complemented by the activity of private education service providers operating in the liberalized, but regulated Albanian market. Private kindergartens, schools and universities account for a considerable part of the education system in Albania, which is not in the scope nor captured by the data and content included in this report.

3 COMPOSITION OF THE EDUCATION SECTOR PUBLIC EXPENDITURE

3.1 EXPENDITURE ALLOCATION BY THE MAIN PROGRAMS IN THE BUDGET

The budget of the Ministry of Education, Sports and Youth is composed by three main programs: Primary Education, General Secondary Education and Tertiary (University) Education. For the annual budget 2020, the primary education expenditure accounts for 55.4 percent of the Ministry's budget, general secondary Education 16.9 percent and tertiary education for 24.1 percent of the budget (the remaining 3.9 percent of the budget is allocated for sports, science and administration of the programs). The following chart depicts the expenditure trends in primary and secondary education programs relative to the budget of the Ministry.

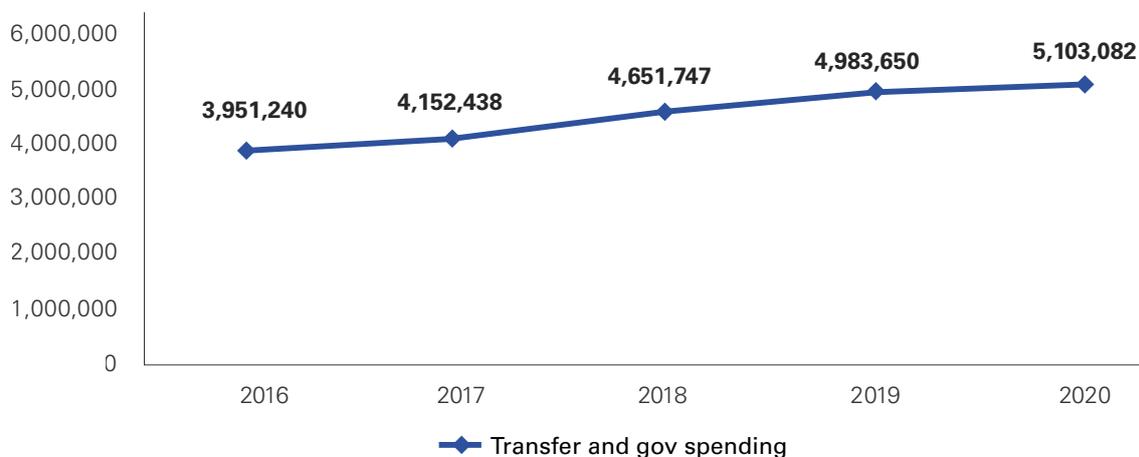
FIGURE 3.1. The trend of spending in primary and secondary education as share of ministry's budget



Source: MoFE, Annual Budget 2015 – 2020, (Table 1 – Institutions with programs), own calculations

The preschool education expenditure is covered by the local government units through their own revenues and government's conditional transfers. The former include salaries, maintenance spending and investments. Central government conditional transfers cover the purchase of "goods and services" to meet the requirements of the national standards.

FIGURE 3.2. The trend of spending (transfer and government) in preschool education (in 000 ALL)

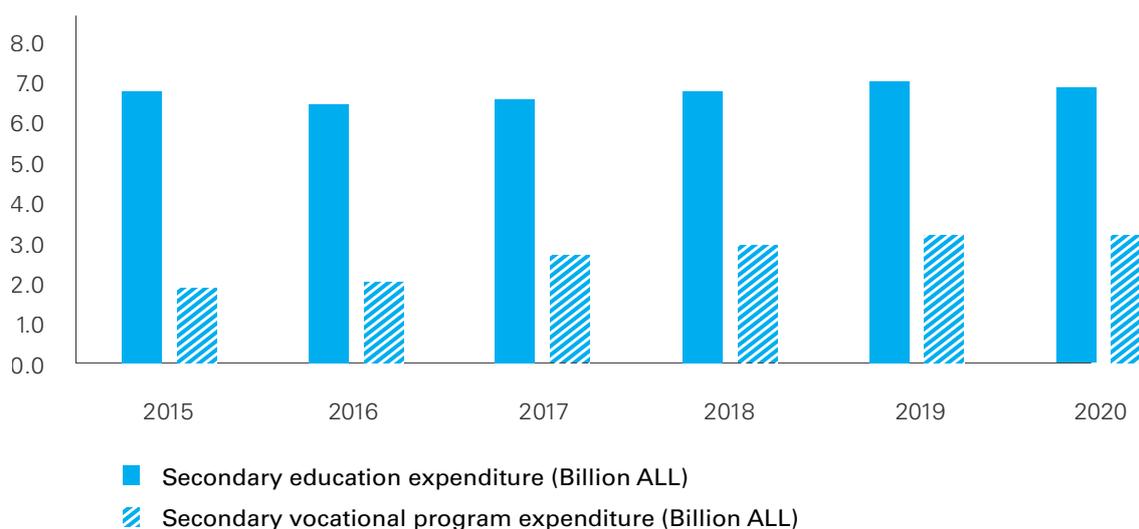


Source: MoFE, Budget 2015 – 2020, (Table 3 – Unconditional & Conditional Transfer), PBA 2015 - 2020

The secondary education program is at more stable figures in absolute and relative terms. Since 2015, the MoESY allocated between 6.8 and 7.2 billion ALL per year for this program⁹. The trend of tertiary education expenditure is also increasing from 2016. In 2019, 7.4 billion ALL were spent for the tertiary education compared to 5.7 billion ALL spent in 2015.

The secondary vocational education program has gained particular importance on the recent years. The main goal of the program is to ensure and guarantee quality vocational education for all. Spending on this program in 2019 increased by nearly 60 percent compared to 2016¹⁰.

FIGURE 3.3. Spending trend on secondary general and vocational program (in Billion/ALL)



Source: MoFE, Annual Budget 2015 – 2020, (Table 1 – Institutions with programs),

⁹ MoFE, Annual Budget 2015 – 2019, (Table 1 – Institutions with programs),

¹⁰ Own calculations based on figure's data

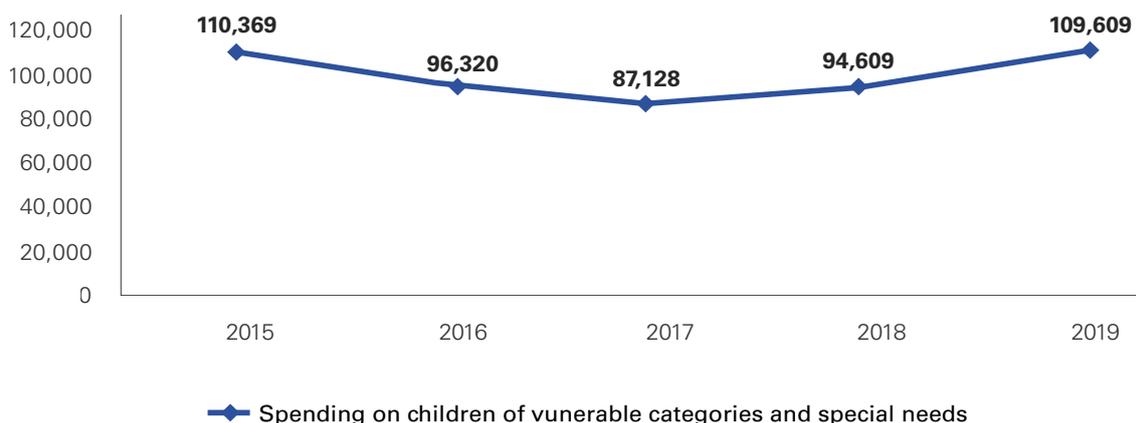
3.2 EXPENDITURE ALLOCATION BY OUTPUTS

The education expenditure comprises payments of teachers wages, spending for children of vulnerable categories and special needs, improvements in the curricula, transport of teachers/pupils, training the teachers as well as construction and maintenance of schools.

Primary education program

More than 80 percent of the budget allocated for the primary education system is spent on wages of teachers and only 0.5 percent of this budget goes for assistant teachers that are directly related to vulnerable categories and children with different abilities. A decline on education spending for vulnerable categories due to the decrease of the education budget is observed during the period 2015-2017, indicating a lack of consistency in budget planning expenditures for this category.

FIGURE 3.4 The trend of spending on children of vulnerable categories (in 000/ALL, includes all current expenditure)



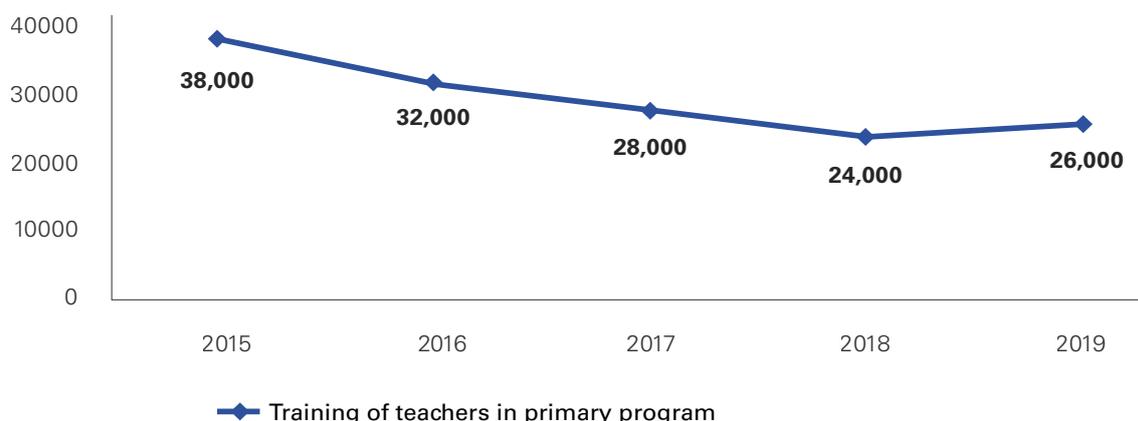
Source: MoFE, MTBP 2015 - 2019

On average, about 1 – 2.5 percent of the budget is spent for free school textbooks and 2 – 2.5 percent is allocated for the transport of teachers and pupils living distant from the schools¹¹. The expenditure for free textbooks in the 2020 budget was 500 million ALL and the figure is expected to increase at 750 million ALL on annual basis starting from 2022. Expenditure for trainings of teachers and improving the curricula has a neglectable share on this program's budget. The chart below shows the trend of training expenditure over the recent years.

Capital expenditure for construction of schools/kindergardens accounts for 7 percent of this budget during the last two years. However, the capital expenditure for rebuilding schools is expected **to increase at 21.8 percent of the program's budget (9.5 billion ALL) during 2021**, under the reconstruction program initiated by the government to tackle the damage of the 2019 earthquake that hit the country.

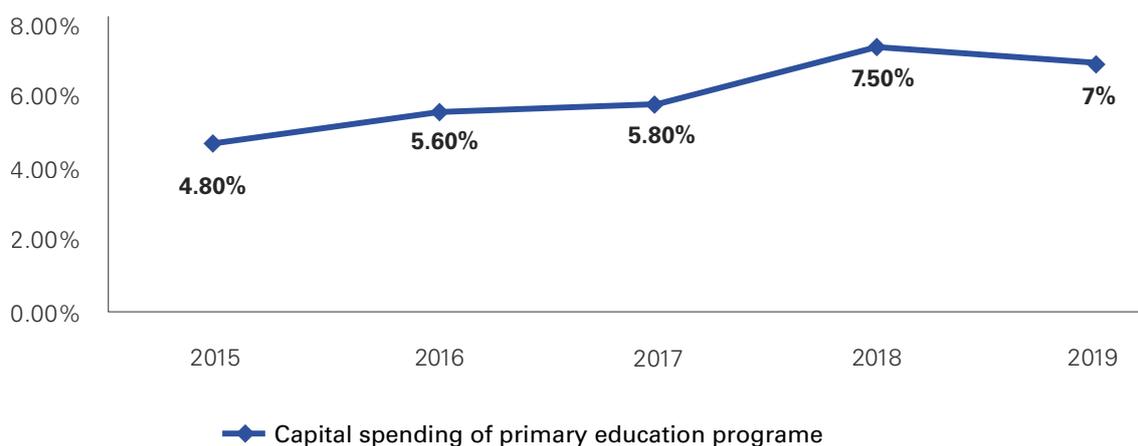
11 PBA 2015 - 2020

FIGURE 3.5. The trend of spending on teachers training in primary education (in 000/All)



Source: MoFE, MTBP 2015 - 2020

FIGURE 3.6. Capital expenditure in primary education program as a share of this program's budget



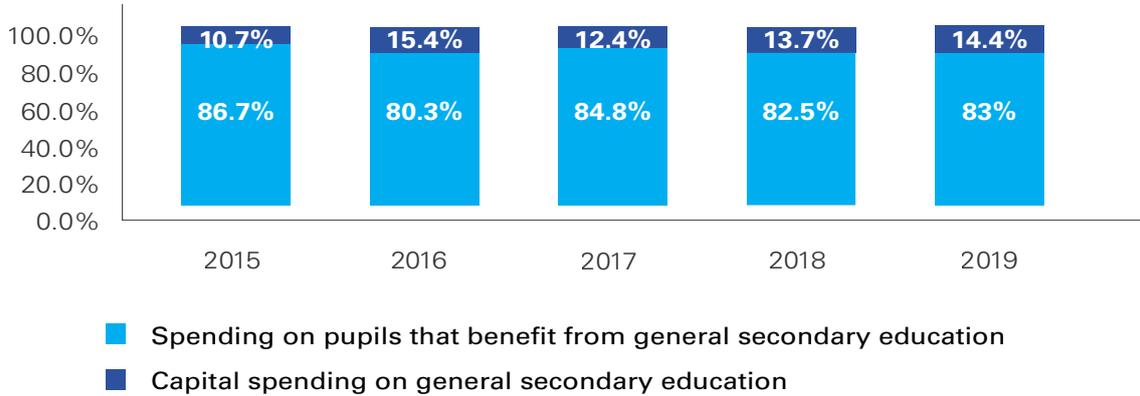
Source: MoFE, MTBP 2015 - 2020

General and Vocational Secondary Education Program

The assessment of MTBP for the last 5 years reveals that wages of the teachers account for 80 – 85 percent of the total expenditure of secondary general education program while around 10 – 15 percent of the budget consists of capital expenditure, including constructions of schools and cabinets, laboratory equipment etc. All the other outputs such as curricula, training of teachers, transport of teachers and pupils that live far away from schools, free schoolbooks etc. account only for 2 – 3 percent of the budget of this program.

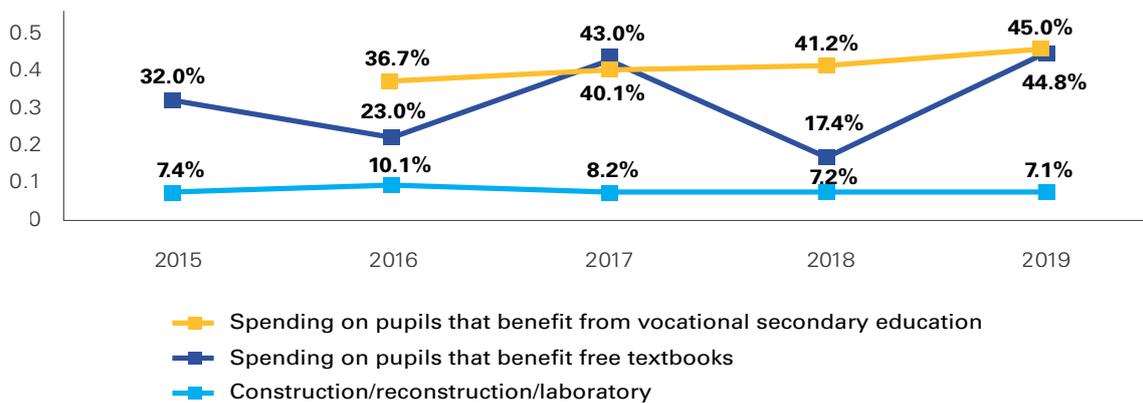
In 2015 the vocational education became part of the reform and the main outputs were construction/reconstruction of schools (32 percent of the budget), improving curricula (29 percent of the budget), training staff of teachers (16.6 percent) and regulatory basis, laws, acts (9.5 percent of the budget).

FIGURE 3.7. The distribution of the general secondary education budget among the two main outputs



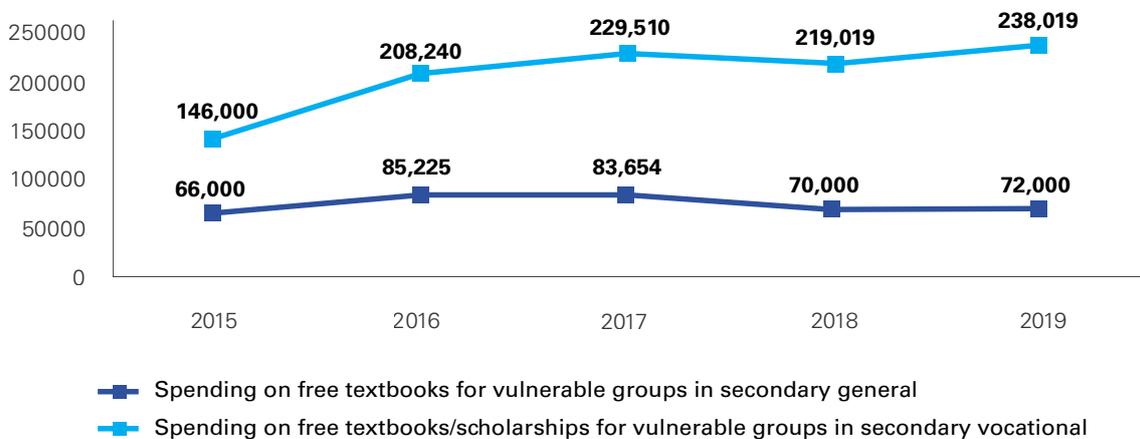
Source: MoFE, MTBP 2015 – 2020, own calculations

FIGURE 3.8. The distribution of the vocational secondary education budget among the main outputs



Source: MoFE, MTBP 2015 – 2020, own calculations

FIGURE 3.9. The spending for textbooks and scholarships in general and vocational secondary education program (in 000/All)



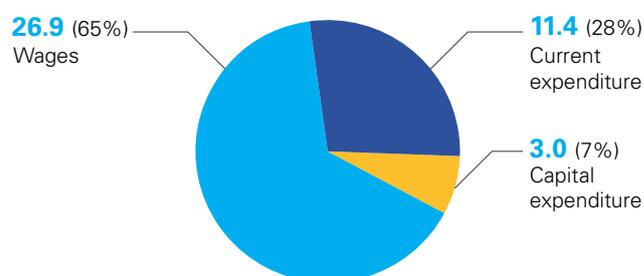
Source: MoFE, MTBP 2015 – 2020

During the last 5 years, the government has spent annually in average more than 75 million ALL on ensuring text book for vulnerable categories in general secondary education. Spending for scholarships in vocational education is increasing during 2015 – 2019. In 2019 the government spent 230 million ALL in scholarships and 8 million ALL in providing free textbooks.

3.3 COMPOSITION OF EDUCATION EXPENDITURE (CURRENT AND CAPITAL)

About 65 percent of the education expenditure in the MoESY budget 2020, or 26.9 billion ALL, is allocated for wages of the teachers and administration staff. Current expenditure accounts for 28 percent of the budget and the capital expenditure is limited to 7 percent of the annual budget.

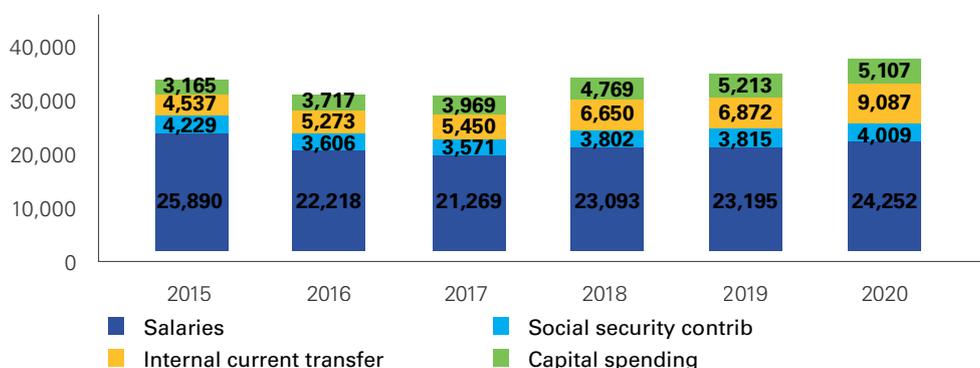
FIGURE 3.10. Composition of education expenditure, 2020 budget



Source: MoFE, MTBP 2015 – 2020

The capital expenditure has been in relatively low levels, despite an increase of about 20 percent in 2018 compared to the previous year. A regional comparison reveals also that capital expenditure in education, relative to education budget, is lower than most of the EU and OECD countries. As mentioned earlier, capital expenditure is expected to increase significantly during 2021 due to the reconstruction program initiated by the government to tackle the damages in the education facilities by the earthquake that hit Albania in 2019, a program which consists of reconstruction of many new school facilities across the country.

FIGURE 3.11. The trend of main components of education sector expenditure (in 000,000/ ALL)

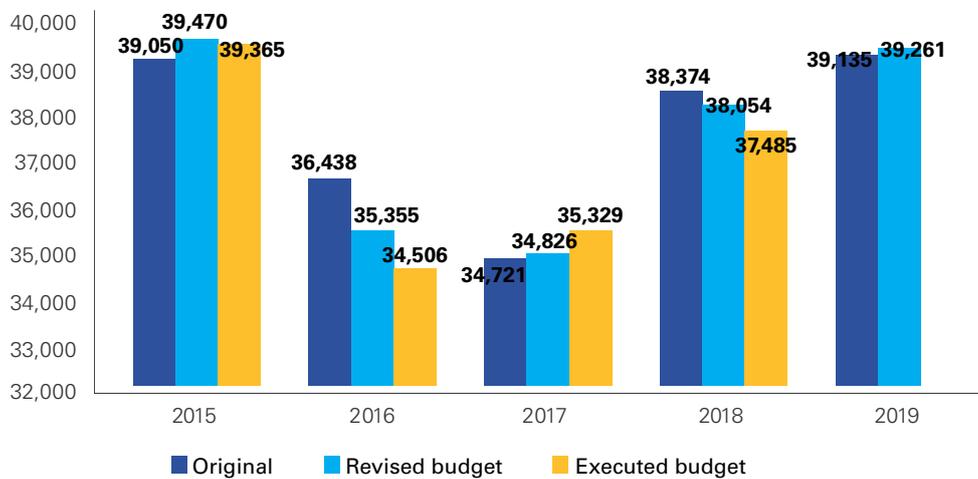


Source: MoFE, Budget 2015 – 2020, (Table 6 – Spending according government functions)

4 BUDGET CREDIBILITY AND EXECUTION

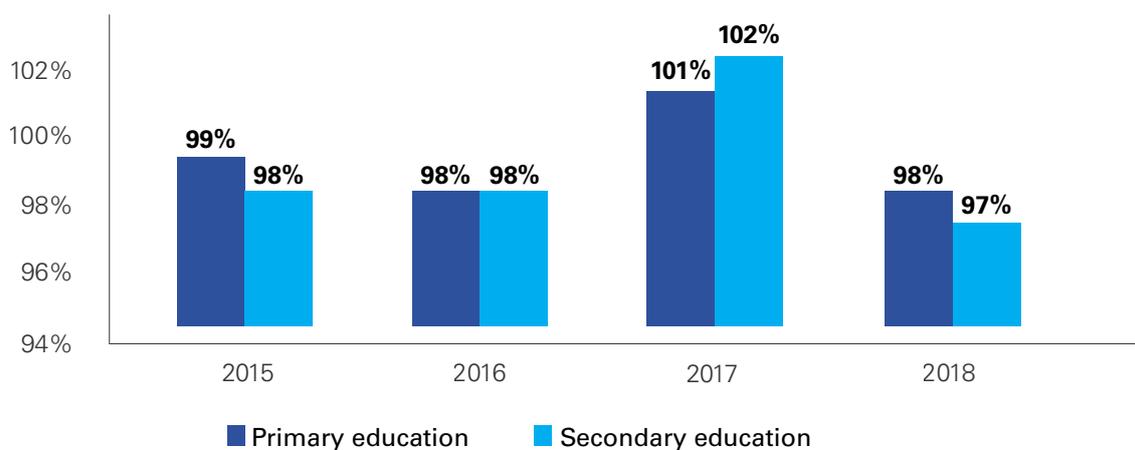
The following chart reveals the differences between the approved budget of MoESY at the end of the previous year, with the revised budget and executed budget (the budget 2020 is not included as the differences were even stronger due to the Covid-19 pandemic impact) .

FIGURE 4.1. The differences between original, revised and executed budget of MoESY (in million ALL)



Source: MoFE, Budget 2015 – 2019 (Table 4 – Fiscal Indicators, Consolidated budget, Normative Act (2015 – 2019)

Based on monitoring reports of the MoESY, the values of executed budget are lower than the revised budget except 2017, in which the revised and executed budget has higher values rather than the approved one. This was the same even for aggregate budget and can be explained by the fact that the year 2017 was an electoral year. Under this logic the next figure shows the execution rates regarding the two programs of the ministry, primary and secondary education.

FIGURE 4.2. The execution budget rates for primary and general secondary education

Source: Ministry of Education, Monitoring reports (2015 – 2018)

The Strategy for the Development of Pre-university Education is the document through which the government outlines the vision for education and the path to its fulfillment, by completing the strategic priorities identified for this sector. Some of the key objectives the strategy aims to achieve during the period 2015 - 2020 are:

- Extra funding for education from the budget (2016 - 2020)
- Delegation of competencies to local units through conditional transfer specifying education expenditures
- Increasing access to education through free textbooks, teacher / pupil transport services
- Upgrading of curricula to contemporary standards, upgrading of curricula for 3 - 6 year olds
- Providing rehabilitative and appropriate services for disabled children
- Improvement of school infrastructure
- Awarding scholarships for pursuing studies in the teaching cycle to absorb quality pupils

The analysis of the MTBP documents for the period 2015 - 2020 shows that the reflection of these objectives in education expenditure is relatively unclear. The increase in education expenditure has not been proportional, as secondary vocational and higher education have benefited more, while primary and general secondary education has remained quasi stagnant during this period. Both the remarkable demographic changes over the recent years in Albania and their expected trends in the future, pose important challenges in terms of budget allocation priorities on specific education programs. In this context, the optimal expenditure mix across the different education programs appears even more important than achieving specific public expenditure commitments in the budget as it should balance return on education expenditure for the future generations with the actual needs and even reversing trends due to demographic changes.

The utilization of performance indicators, as a recent trend in budgeting, is not always and clearly linked to the specific objectives. In primary education, which is also the main program in terms of

expenditure there are some indicators at the level of objectives to increase access and guarantee the conditions for attending primary and preschool education.

Some performance indicators, such as the percentage of children in pre-school education, the percentage of rural students in primary education, the percentage of girls in rural / urban primary education, the percentage of pupils / teachers provided transportation, provide only limited or no information on the actual context or the long term vision the programs intend to achieve.

Education quality for the vulnerable categories, such as children with disabilities, Roma and Egyptian children, is monitored with specific performance indicators integrated in the budget planning and implementation processes. These indicators reveal an improving trend in the participation of these categories in the primary education. According to the MTBP data, 1300 children with disabilities benefited during 2019 from the support of teacher dedicated to these categories, and this support is also on an increasing trend.

In the secondary education program there is no direct link between the selected performance indicators and the allocation of funds for the program. For example, the percentage of girls attending upper secondary education versus those finishing elementary school, or the percentage of students in rural areas, are performance indicators that are not directly related to the allocation of funds to the specific programs. At this level of education there is also no spending planned for students with disabilities except the spending for the provision of textbooks, as for all students.

It would be advisable to address the education challenges with the vulnerable groups and categories by establishing dedicated guidelines for the budget formulation, which take in consideration the relevant context and the specific needs of these groups and categories, weighted with their relevance in the total sample of children.

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