

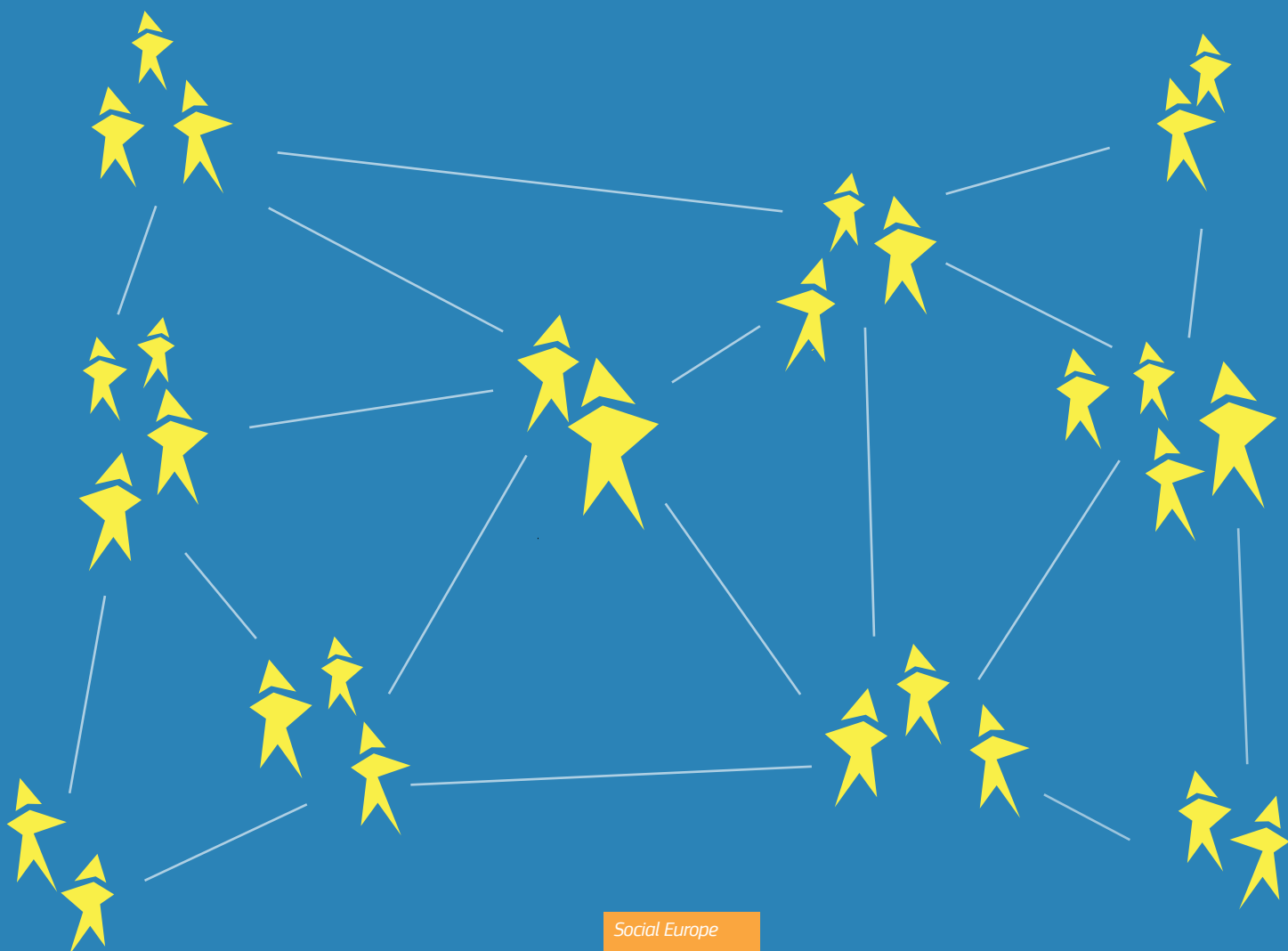


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Bosnia and Herzegovina

Nikolina Obradović and Miroslav Tomić



Social Europe

EUROPEAN COMMISSION

Directorate-General for Employment, Social Affairs and Inclusion
Directorate D — Social Rights and Inclusion
Unit D.2 — Social Protection

Contact: Flaviana Teodosiu

E-mail: flaviana.teodosiu@ec.europa.eu

*European Commission
B-1049 Brussels*

European Social Policy Network (ESPN)

**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

Bosnia and Herzegovina

2022

Nikolina Obradović and Miroslav Tomić

The European Social Policy Network (ESPN) was established in July 2014 on the initiative of the European Commission to provide high-quality and timely independent information, advice, analysis and expertise on social policy issues in the European Union and neighbouring countries.

The ESPN brings together into a single network the work that used to be carried out by the European Network of Independent Experts on Social Inclusion, the Network for the Analytical Support on the Socio-Economic Impact of Social Protection Reforms (ASISP) and the MISSOC (Mutual Information Systems on Social Protection) secretariat.

The ESPN is managed by the Luxembourg Institute of Socio-Economic Research (LISER) and APPLICA, together with the European Social Observatory (OSE).

For more information on the ESPN, see:

<http://ec.europa.eusocialmain.jsp?catId=1135&langId=en>

LEGAL NOTICE

The information and views set out in this document are those of the authors and do not necessarily reflect the official opinion of the European Union. Neither the European Union institutions and bodies nor any person acting on their behalf may be held responsible for the use which may be made of the information contained therein. More information on the European Union is available on the Internet (<http://www.europa.eu>).

Manuscript completed in January 2022

The European Commission is not liable for any consequence stemming from the reuse of this publication. Luxembourg: Publications Office of the European Union, 2022

© European Union, 2022



The reuse policy of European Commission documents is implemented by the Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents (OJ L 330, 14.12.2011, p. 39). Except otherwise noted, the reuse of this document is authorised under a Creative Commons Attribution 4.0 International (CC-BY 4.0) licence (<https://creativecommons.org/licenses/by/4.0/>). This means that reuse is allowed provided appropriate credit is given and any changes are indicated.

For any use or reproduction of elements that are not owned by the European Union, permission may need to be sought directly from the respective rightholders.

QUOTING THIS REPORT

Obradović, Nikolina and Tomić, Miroslav (2022). *ESPN Thematic Report on National monitoring frameworks for public social spending – Bosnia and Herzegovina*, European Social Policy Network (ESPN), Brussels: European Commission.

Contents

- SUMMARY 4
- 1 COUNTRY-SPECIFIC MONITORING FRAMEWORKS FOR PUBLIC SOCIAL SPENDING..... 5
 - 1.1 Country-specific dedicated monitoring frameworks 5
 - 1.2 Separate monitoring framework linked to schemes provided by employers 6
 - 1.3 Distinction between current expenditure and capital expenditure..... 7
 - 1.4 Type of monitoring: level and outcomes 7
 - 1.5 Level of granularity of public social spending 8
 - 1.6 Breakdown of public social spending 8
 - 1.7 Timing and public accessibility of data..... 8
 - 1.8 Subnational frameworks..... 9
- 2 REPORTING/REVIEW TOOLS FOR PUBLIC SOCIAL SPENDING 10
- REFERENCES 15
- ANNEX 18

Summary

Understanding the monitoring frameworks for social spending in Bosnia and Herzegovina (BiH) requires a deep knowledge of fiscal federalism and the constitutional competencies of the different levels of government. Since most of the public functions, including social protection and health care, are performed at the level of the two entities (or lower levels of government), the state government competencies with regard to the national monitoring framework for public finance has been developed solely for the purposes of fulfilling international statistical standards.

At the national level, Bosnia and Herzegovina has four monitoring frameworks relevant to public social spending. The European System of Integrated Social Protection Statistics (ESSPROS) and National Health Accounts (NHA) data collected and published by the Agency for Statistics of Bosnia and Herzegovina, and the Central Bank of Bosnia and Herzegovina data on general government expenditure, collected in accordance with the Government Finance Statistics Manual (IMF, 2014), provide ex-post data on social and health spending in the country. The only forward-looking framework, which provides three-year projections, is the Global Fiscal Framework, adopted by the Fiscal Council in the form of an intergovernmental agreement. The Global Fiscal Framework provides information on the expected amount of indirect tax revenue, and it allows for the development of subnational budget frameworks, i.e. the framework budget documents at the level of the entities and Brčko District, which are responsible for social and healthcare protection. The most up-to-date data are provided by the Central Bank of Bosnia and Herzegovina and the Global Fiscal Framework, while there is often a lag in the availability of ESSPROS and NHA data caused by complexities in reporting and delays in the supply of data.

The main weaknesses of the public finance frameworks concern the quality and availability of the data supplied by lower levels of government. The quality of the data provided in the national and subnational monitoring frameworks for public social spending is impacted not only by the different financial information systems used by the different levels of government, but also by the absence of a treasury system in all institutions. In addition, there are still instances where data are processed and transferred manually. Moreover, data supplied by lower levels of government are taken for granted, since the higher levels of government do not have any responsibility to assess its quality. In addition, the statisticians working with the public finance data need to overcome discrepancies arising from the different accounting practices applied by the entities and cantons. One final weakness is that none of the existing national monitoring frameworks, apart from the Global Fiscal Framework, directly influence social policy actions.

The main strength of the state-level monitoring frameworks lies in the availability and accessibility of the data for research, analysis, internal and international comparison. The frameworks provide an indispensable data source for understanding the situation and developments in the social policy realm.

Financial and effectiveness audit reports produced by the entity agencies for the auditing of public institutions represent the most informative tools for monitoring public spending in the social realm. Although the capacity and coverage of the audit agencies has increased in recent years, the audit reports on social programmes and measures are not conducted regularly. Nevertheless, the most influential assessments that have impacted policy reform directions have been policy notes produced by international financial institutions.

Despite the difficulties outlined and the country's very low international score in budget transparency, BiH has made significant progress in recent years. In 2018, the state-level government adopted Proactive Fiscal Transparency Principles; recently, the reporting forms were updated to include the European System of National and Regional Accounts (ESA 2010) and Government Finance Statistics (GFS) classifications; also, in 2020, the country adopted a preliminary list of general government units. The full implementation of these standards will increase fiscal transparency, and it will facilitate understanding of policymaking in a system characterised by a high level of decentralisation and fragmentation.

1 Country-specific monitoring frameworks for public social spending

BiH has a highly decentralised fiscal system, organised on the principles of fiscal federalism and in accordance with the constitutional competencies assigned to the different levels of government. From an administrative point of view, there are four government units: Institutions of BiH (state-level government), Brčko District, and two entities – the Federation of Bosnia and Herzegovina (FBiH) and Republic Srpska (RS). The FBiH entity is further decentralised into ten cantons, comprising local authorities. The RS entity has only two levels of government – the entity central level of government and local authorities. Alongside the government units, there are extra-budgetary funds, organised at the level of the entities, Brčko District and cantons in the FBiH. The social insurance funds with extra-budgetary status include the RS Fund for Child Protection, 13 health insurance funds (11 in the FBiH, one in the RS and one in Brčko District), and the same number of public employment services. The entity pension funds lost their extra-budgetary status and have been operating within the treasury system of the entity governments since 2016 in the RS and 2020 in the FBiH.

With respect to tax collection, indirect taxes are administered at the state level by the BiH Agency for Indirect Taxation, while direct taxes, including social insurance contributions, fall within the competence of the entities' Tax Administrations.¹ In accordance with the principles of fiscal federalism, each level of government receives its share of tax revenue as stipulated in legislation, and plans its budget independently. Social insurance contributions are earmarked as revenue for the social insurance funds. In addition, a small share of non-tax revenue is collected by the institutions (RS Ministry of Finance, 2021, p.18; FBiH Institute for Health Insurance and Reinsurance, 2018).²

Given that social policy and social protection fall within the remit of the governments of the entities and Brčko District, while in the FBiH, social protection and health are the shared responsibility of the FBiH entity and the ten cantons, the jurisdiction for social expenditure is decentralised. Furthermore, the entity and cantonal legislation devolves responsibility for certain social rights and services to the local authorities (for instance, means-tested social assistance benefits, early childhood and education services, provision of home care services, etc.). Therefore, all social expenditure takes place at the subnational level, i.e. the entities, Brčko District, the cantons and local authorities. The largest share of social protection expenditure pertains to social insurance (Obradović and Jusić, 2019).

The level of decentralisation or policy autonomy is best presented in Table A1 in the Annex. State-level expenditure is related to government functions assigned to the Council of Ministers of Bosnia and Herzegovina and executed through the budget of the Institutions of BiH. This represents less than 3 per cent of the country's GDP. Remaining government functions are conducted through the subnational governments.

1.1 Country-specific dedicated monitoring frameworks

At the national level, there are three monitoring frameworks relevant to public social spending. The only monitoring frameworks dedicated exclusively to public social spending and health spending are ESSPROS and NHA, with data collected by the state Agency for Statistics of BiH. ESSPROS data capture all government expenditure on social protection, including in-kind benefits. Although the NHA data include all healthcare expenditure, in-kind benefits are not presented.

¹ Tax Administration of the RS and Tax Administration of the FBiH.

² For instance, in some cantons, patients' participation in the cost of health treatment represents the revenue of health institutions. In addition, all institutions, in general, charge fees for their administrative services (such as the issuing of documents), which citizens pay up front.

The Central Bank of Bosnia and Herzegovina (CBBH) collects and reports data on government finances, in accordance with the GFS Manual (IMF, 2014). However, only one of the four GFS analytical framework reports produced is published:³ the Statement of Government Operations, which appears quarterly and annually and which presents consolidated government revenue and expenditure for the four main government units – the state, the two entities and Brčko District. Spending on in-kind benefits is not discernible in the GFS Statement of Government Operations.⁴

With respect to the consolidated fiscal position, the Fiscal Council of Bosnia and Herzegovina⁵ decides on an overall fiscal target for the country, which is published in the document entitled Global Framework of Fiscal Balance and Policy Targets (*Globalni okvir fiskalnog bilansa i politika u Bosni i Hercegovini*), or the Global Fiscal Framework for short. This document is prepared by the Advisory Group to the Fiscal Council, which consists mostly of budget experts from the state and entity ministries of finance. The Global Fiscal Framework is the one document adopted in BiH which presents overall fiscal data. The data for each government level are presented, and each level's contribution to the overall fiscal results is discernible. The Global Fiscal Framework serves an important role – by providing projections for the collection of indirect taxes and the amount of indirect tax revenue assigned to the state budget, it allows for the development of subnational Framework Budget Documents in the entities and Brčko District.

The BiH Ministry of Civil Affairs has a coordinating role in social policy at the state level. It represents the country abroad with regard to health, labour, employment, social protection and pensions. Within the health sector, there is a subsector for statistical analysis and reporting, which collects health data at the subnational level, for the purposes of reporting it at the international level. In general, the ministry uses data collected by the state and entity agencies for statistics, and data provided by the responsible ministries at lower levels of government.

Data based on the COFOG (Government expenditure by function) methodology is not yet provided at the national level, but work is in progress. Nevertheless, the COFOG methodology is used at the subnational level (see Section 1.8 Subnational frameworks) and in the budget documents of the Institutions of BiH.

1.2 Separate monitoring framework linked to schemes provided by employers

Although Bosnia and Herzegovina's entities do have social insurance schemes, mainly financed through a comprehensive system of social insurance contributions, including payroll contributions made by employers in the RS and by employers and employees in the FBiH (Obradović and Jusić, 2019), the entities do not have employers' schemes per se. That is to say, the country does not have any occupational pension schemes or any schemes organised exclusively by employers. However, the RS entity does have a personal pension scheme, run on funded principles and operational since 2017. The personal pensions savings are not yet included in ESSPROS data. The ESSPROS data on employers'

³ Balance Sheet Statement, Statement on Sources and Uses of Cash and Other Economic Flows Statement are not available for Bosnia and Herzegovina.

⁴ However, for the period 2015-2018, the CBBH has published ESA 2010 Table 0200 - Main Aggregates of General Government, and ESA 2010 Table 0900 - Detailed tax and social contribution receipts by type of tax or social contribution, which contained in-kind benefits under code D632 (CBBH, 2019). This suggests that the CBBH has received data on in-kind benefits. But, given that the preliminary list of general government units was adopted only in 2020, and it is questionable to what extent it has been implemented, the information should be treated with caution.

⁵ The Fiscal Council of Bosnia and Herzegovina is the intergovernmental body comprising representatives from the Council of Ministers (Chairman of the Council of Ministers and Minister of Finance and Treasury), the FBiH Government (Prime Minister and Minister of Finance) and the Republic Srpska Government (Prime Minister and Minister of Finance), all with voting rights, and observers from Brčko District and the Central Bank of Bosnia and Herzegovina (without voting rights).

benefits include employers' expenditure on salary compensation during maternity leave, expenditure on sickness leave, and severance and redundancy payments.

The CBBH data on government expenditure only provide information on employers' social benefits for the RS entity. This expenditure includes benefits paid by employers (usually in the public sector), based on general labour legislation and collective agreements, such as severance and redundancy payments, one-off benefits to employees, assistance in the event of the death of a family member, etc. All these benefits in the RS require the payment of social insurance contributions, which are also accounted for under this item of expenditure. Although these benefits are also paid in the FBiH entity and Brčko District, they are not separately recorded under employers' benefits by the CBBH. The reason is that the FBiH Ministry of Finance and Brčko District Directorate for Finance, which supply the CBBH with data by filling in a questionnaire, do not report on this expenditure in the same way as the RS Ministry of Finance.

1.3 Distinction between current expenditure and capital expenditure

The CBBH provides information in the form of a Statement of Operations (IMF, 2014), where current expenditure is itemised (i.e. compensation to employees, use of goods and services, interest, subsidies, grants, social benefits, and other expenses) and data are provided on the net acquisition of non-financial assets (fixed assets, inventories, valuable and non-produced assets). These are reported only at the level of government units, which include social security funds (as one unit). Under social benefits, only current expenditure is reported (i.e. capital spending is not reported).

The Global Fiscal Framework for each government unit gives a projection of current expenditure (i.e. gross salaries and compensation, material expenditure and services, interest payments, subsidies, social assistance and transfers, other expenditure) and expenditure on non-financial assets, which should also include capital expenditure. The expenditure disaggregation is provided only for the government generally, not by government function.

The publicly available ESSPROS and NHA data do not draw a distinction between current expenditure and capital expenditure.

1.4 Type of monitoring: level and outcomes

The frameworks available at the national level – the Statement of Government Operations, ESSPROS and NHA data – only monitor the level of spending, while the Global Fiscal Framework monitoring offers projections for the revenue and expenditure of the four main government units (Institutions of BiH, the FBiH, the RS and Brčko District). Monitoring of social outcomes (such as poverty reduction, inequality, etc.) under these frameworks is not available.

Here it is relevant to note that monitoring of social outcomes such as poverty and inequality in the country is conducted only sporadically. The methodology of poverty measurement applied by the Agency for Statistics of BiH is not aligned with EU standards. Specifically, poverty and inequality estimates are still based on the Household Budget Survey (HBS) consumption data. The latest poverty and inequality estimates are available for the year 2015.⁶ The HBS was scheduled for 2020, but the COVID-19 pandemic led to the survey's fieldwork and data collection being postponed to 2021.

⁶ Agency for Statistics of BiH (2018). Household Budget Survey in BiH, 2015. Thematic Bulletin 15. Available at: https://bhas.gov.ba/data/Publikacije/Bilteni/2018/CIS_01_2015_Y1_0_BS.pdf

1.5 Level of granularity of public social spending

The CBBH reports government expenditure by government function, including social benefits. Social benefits are disaggregated by social security benefits, social assistance benefits and employers' social benefits. The amount of spending in nominal terms is reported for all levels of government, i.e. entity level and Brčko District, cantons in the FBiH and local authorities.

The Agency for Statistics of BiH's ESSPROS data are available for eight social protection functions: sickness/health care, disability, old age, survivors, family/children, unemployment, housing, and social exclusion not elsewhere classified. Also, the available data are disaggregated by social protection scheme (unemployment, health insurance, pensions, social assistance, child protection, protection of war veterans and local self-government of Republic Srpska). Expenditure is expressed in nominal terms, as a share of total social protection expenditure, and as a percentage of the country's GDP. Although the Agency for Statistics does not provide year-on-year growth rates in real and nominal terms, these can easily be calculated on the basis of the data available. Despite the fact that the Agency for Statistics of BiH collects data from the entities and Brčko District, only aggregate data are available at the national level, i.e. the Agency for Statistics does not provide data disaggregated by the country's administrative units. The same rule applies to NHA data for the country.

The NHA data for BiH report total expenditure on health care, total public expenditure on health care, total private expenditure on health care and total expenditure on preventive health care. Expenditure is reported in nominal terms, and the total expenditure on health is usually reported as a percentage of the country's GDP. Additional indicators, such as year-on-year growth rates in real and nominal terms, relative shares in expenditure, etc. can be calculated on the basis of the data available.

The Global Fiscal Framework does not provide any granularity of data, since its projection for social expenditure is aggregated with subsidies and transfers.

1.6 Breakdown of public social spending

The frameworks available at the national level do not provide any overview of public social spending broken down by specific population groups (e.g. income decile, age group). Only the ESSPROS data give the share of means-tested and non-means-tested benefits for each social protection function.

The only information on beneficiaries of social assistance measures and services, disaggregated by age and gender, is provided by the Agency for Statistics of BiH annual Thematic Bulletin on Social Welfare, published each autumn.⁷ However, this report does not offer any financial information.

Some crude estimates of social protection spending by income group used to be conducted by certain international and local non-governmental organisations, based on Household Budget Survey 2011 data. But in recent years, no new estimates have become available.

1.7 Timing and public accessibility of data

Since the existing monitoring frameworks rely on financial reports on budgetary implementation and reports from responsible ministries (whose reports depend on politically approved budget execution documents), the reporting under these instruments is ex-post and is usually delayed for various reasons: delays in the political endorsement

⁷ The latest report is available at:

https://bhas.gov.ba/data/Publikacije/Bilteni/2021/SOC_00_2020_TB_1_BS.pdf

of data, the reporting and collection of data or complexities related to the required granularity of data, such as in the case of ESSPROS data.

The most timely data are provided by the CBBH, in accordance with GFS methodology. The GFS data have been available since 2005. In general, GFS data should be available six months following the end of the fiscal year. However, at the time of writing, the latest CBBH GFS data were available for only the first two quarters of 2020, which suggests a delay of six months in publishing the annual data for 2020. Data are publicly accessible online through the Statistics Web portal of the Central Bank of BiH.

Although ESSPROS data have been collected since 2013, the Agency for Statistics published the First Release only in 2019 (presenting ESSPROS data for 2015). Since then, several ESSPROS reports have been published on the agency's website: the latest are from May 2021, covering the period 2013-2019.

NHA data are available for 2009 onwards. At the time of writing, the latest NHA data were published in June 2021 (for 2019). In addition to publications and datasets published on its web pages, the agency also provides ESSPROS and NHA data to researchers and institutions on request.

The Global Fiscal Framework brings the earliest available consolidated data on the actual fiscal outturn for the previous year, consolidated budget data for the current year, the plan for the following year and projections for two further years, if adopted by the end of May of the current year. Until very recently, the previously adopted Global Fiscal Framework documents were available on the website of the Ministry of Finance and Treasury, but a new web page design has resulted in their removal. Adoption of the Global Fiscal Framework depends on political agreement, and delays are not unusual.

1.8 Subnational frameworks

The subnational frameworks exist at the level of the two entities and Brčko District. Each year, the entity governments and the Brčko District government each adopts a Framework Budget Document.⁸ These define the macroeconomic objectives and strategic framework for the public budgets over the next three years. The Framework Budget Document serves as the basis for the development of a budget document for the coming fiscal year. In general, the document presents budget implementation data for the previous year, the current year's adopted plan, and the projected three-year budget. Based on projected tax and social insurance revenue, the document provides a framework for government expenditure, i.e. current expenditure and capital expenditure for the forthcoming period for all levels of government and extra-budgetary funds. In the FBiH document, social assistance spending is projected under budget lines for current transfers and other transfers, and disaggregated by social assistance scheme. The Framework Budget Document of the FBiH also includes the projected revenue and expenditure of the cantons, social insurance funds and local authorities. The upper limits of expenditure for the FBiH entity budget are presented using functional classification: it includes social protection, disaggregated by budget users, i.e. ministries. In the RS document, current expenditure includes social protection transfers paid from the entity budget, where projected expenditure is disaggregated by social protection scheme. The RS consolidated overview presents social protection expenditure for the central government, social insurance funds, local authorities and the general government. Furthermore, the RS document provides an overview of consolidated expenditure for different government units, in accordance with functional classification (COFOG), including health, social protection, education, housing and common responsibilities. The Annex to the RS document presents data in accordance

⁸ Framework Budget Document of the Federation of BiH (*Dokument okvirnog bužeta Federacije BiH*), Framework Budget Document of the RS (*Документ оквирног буџета Републике Српске*), and Framework Budget Document of Brčko District (*Dokument okvirnog bužeta Brčko Distrikta*).

with Government Finance Statistics, which is the same methodology (i.e. economic classification) as applied by the CBBH.

Apart from ESSPROS data at the state level, there are also ESSPROS data at the entity level, collected by the entities' institutes for statistics. In the Federation of BiH, the reporting units are the entity pension fund, the FBiH Employment Institute, the FBiH Health Insurance and Reinsurance Fund, the FBiH Ministry of Labour and Social Policy, the FBiH Ministry for War Veterans, and the ten cantonal ministries responsible for labour and social policy, each of which provides data on social protection expenditure in its canton. ESSPROS data reported by entities follow the same reporting pattern and data granularity as ESSPROS at the state level. At the time of writing, the FBiH Institute for Statistics has ESSPROS data from 2015 to 2018 available on the online database. The RS Institute for Statistics published the first ESSPROS data for this entity in October 2021. The available RS ESSPROS data cover the period from 2018 to 2020. Although social protection expenditure in Brčko District is calculated for ESSPROS at the state level, separate ESSPROS data for Brčko District are not available.

The entities' agencies for statistics also collect the NHA data. In the FBiH, the latest NHA report was published in April 2021: it covers the period 2014-2019, with detailed data for 2019. The NHA data for the FBiH are available on the FBiH Institute for Statistics webpage and can be extracted in various user-friendly formats.⁹ The latest NHA data published by the RS Institute for Statistics in 2021 present health expenditure for 2018 and 2019. NHA data in the RS are disaggregated by function, care provider and healthcare financing scheme (i.e. public and private financing) (RS Institute for Statistics, 2021). Brčko District is accounted for at the aggregate level, but separate NHA data on Brčko District are not available.

Apart from the NHA data, the FBiH Institute for Insurance and Reinsurance is responsible for drafting consolidated FBiH health accounts (*Obračun sredstava u zdravstvu FBiH*), an annual consolidated report on healthcare financing in the FBiH entity and health indicators. Based on FBiH cantonal health data, the report provides the consolidated revenue and expenditure of the healthcare system in the FBiH, estimates of healthcare coverage in cantons, etc. The latest such report is available for 2017. The institute prepared the report for 2018, and the FBiH government approved it in 2019; but the report has still not been approved by the FBiH parliament. Therefore, it remains unavailable to the public at the time of writing.

2 Reporting/review tools for public social spending

The entities and cantons use various financial information systems, which does not make the consolidation of financial data in the country very easy. In some cases, the fragmentation of the system requires the manual transfer and adaptation of the data, which may lead to mistakes and delays in the development of reports (FBiH Ministry of Finance, 2021, p.20). In the FBiH, there are still several local authorities/cities and extra-budgetary funds that have not adopted the treasury system, despite a legal requirement to do so.¹⁰ The financial management and monitoring of revenue and expenditure at the level of the RS entity is conducted through the financial management information system, while most expenditure takes place through the single treasury system. Although, in recent years, the RS has improved the financial management system by extending its coverage, the system still does not allow for analysis of the efficacy and effectiveness of public expenditure (RS Ministry of Finance, 2021, p.18). Furthermore, it is reported that not all local authorities are complying with the legislation that requires them to consolidate all the financial reports of institutions and public companies in their ownership (ibid., p.19). Such shortcomings

⁹ PC Axis, excel, CSV, json, etc.

¹⁰ The Law on Treasury in the FBiH (Official Gazette of BiH, No. 26/16) stipulated that all cantons, local authorities/cities and extra-budgetary funds adopt the treasury system in the management of public funds within one year of the adoption of the law. The law has been in force since April 2016.

undermine the reliability of the financial information collected and limit the capacity of financial management operations. For instance, the effectiveness audit of means-tested social assistance and care allowance in the RS for the period 2013-2016 found that the planned budget for these benefits during the observed period did not change, despite an increase both in the number of beneficiaries and in the benefits base (Supreme Office for the Republic Srpska Public Sector Audit, 2017, p.5). This led to spending on this item to exceed the planned amount throughout the observed period.

The entity ministries responsible for social protection – the FBiH Ministry of Labour and Social Policy (FBiH MLSP) and the RS Ministry of Health and Social Protection (RS MHSP) use so-called **SOTAC databases**,¹¹ which is a management information system for social transfers. Although the system was upgraded through the Social Safety Nets and Employment Support Project, it still does not fully cover all the social benefits paid in the entities. In the FBiH entity, a fully functioning SOTAC database is a precondition for the establishment of the Single Registry,¹² which is supposed to integrate the existing databases for war veterans (IISBIZ)¹³ and social transfers (SOTAC), and all the other databases kept at the level of the FBiH entity, its cantons and local authorities within six months. Even though the law envisaged the functioning of the Single Registry from January 2018, thus far it has not been put into operation. As is evident from an FBiH government report (FBiH Ministry of Labour and Social Policy, 2020), the SOTAC database is still being maintained, and although it has been improved, it does not contain all the information about social transfers in the entity. The SOTAC database in the RS needs upgrading, and the RS government plans to network it with other electronic data registers (BiH, 2021, p.135).

The most important tool for examining the quality of financial reports and public institutions' compliance with the legislation has been the **audit reports** produced by the entities' agencies for public sector audit (the Supreme Office for the Republic Srpska Public Sector Audit, the FBiH Audit Office of the Institutions in the Federation of BiH, and the Office for Audit of the Public Sector and Institutions in Brčko District). The work of the audit agencies is based on annual plans and work programmes, developed on the basis of legal requirements and responsibilities, government strategic objectives and available human and material resources. For instance, the FBiH Audit Office conducts regular financial audits of the FBiH Budget Execution Report and 19 FBiH budget users (i.e. FBiH government ministries, the FBiH parliament, extra-budgetary funds and other institutions). The audit of other institutions is decided on the basis of an evaluation of the risks and the government's strategic objectives. The audit reports often concern the social realm, such as social insurance funds, the work of responsible ministries, local authorities and similar. In recent years, the public audit agencies have gradually increased their audit capacity by introducing effectiveness audits, and these have widened their audit coverage. The effectiveness audits are a type of evaluation report that assesses the financial effectiveness of the funds deployed, the adequacy of the measures implemented and their efficiency. At the time of writing, the Supreme Office for the Republic Srpska Public Sector Audit is conducting an audit related to the alignment of high-school education with labour market demand and a follow-up assessment on the effectiveness of social protection.¹⁴ The most recent effectiveness audits are: The Functioning of Social Housing¹⁵ and Pro-natality Measures in the RS.¹⁶ Both reports were published in 2021.

¹¹ This is an abbreviation for Social Sector Technical Assistance Credit, indicating that the databases were established through an earlier World Bank project.

¹² Its functioning is envisaged by the FBiH Law on Single Register of Cash Transfer Beneficiaries on Which Contributions are not Paid (Official Gazette of FBiH, No. 25/17).

¹³ Information on the IISBIZ database for war veterans is not publicly available.

¹⁴ The initial report was conducted in 2017.

¹⁵ Available at: https://www.qsr-rs.org/static/uploads/report_attachments/2021/10/18/RU006-20_Cyr.pdf

¹⁶ Available at: https://www.qsr-rs.org/static/uploads/report_attachments/2021/06/24/RU001-20_Cyr.pdf

The FBiH Audit Office of the Institutions in the Federation of BiH conducted an effectiveness audit in 2019 of employment subsidies implemented by the FBiH Employment Institute and five cantonal public employment services. The report pointed out significant procedural and administrative shortcomings in implementing the measures, which inevitably had an impact on the effectiveness of employment subsidies. Moreover, the auditors stated in the report that they could not identify any benefits accruing from the employment measures implemented, or any impact on reducing unemployment (Audit Office for the Institutions of the Federation of BiH, 2019, p.32). Since there has been no follow-up report,¹⁷ it is not known whether – or to what extent – the FBiH Employment Institute and the cantonal public employment services have implemented the recommendations. Another important report by the FBiH Audit Office (2021a) was published in June 2021. It concerned the effectiveness of FBiH government measures¹⁸ taken in response to the COVID-19 crisis.¹⁹ The audit report documented significant irregularities in planning, implementing and monitoring the measures. The auditors found that, in contravention of the law, businesses in receipt of the subsidies were still laying off their workers. Also, the government did not make any effort to reach the worst-affected businesses, and most of the funding allocated remained unutilised (ibid.). Publication of this report coincided with the completion of regular financial audit reports on the work of the four FBiH government ministries responsible for implementing COVID-19 measures, based on the Decree adopted in autumn 2020.²⁰ The FBiH government objected to the findings of the effectiveness report and the financial audits of the work of the ministries, and asked the Audit Office to revise its findings, taking into consideration the comments of the ministries responsible (FBiH Government, 03.06.2021). Since neither the FBiH government nor the ministries responsible provided any credible arguments, this government request was seen as an attempt to exert political pressure on the work of the audit institution (Fokus.ba, 12.06.2021). The Audit Office continued its activities by focusing on FBiH wage subsidies implemented as part of the autumn 2020 Decree.²¹ Based on its preliminary research, the FBiH Audit Office highlighted inadequate effectiveness of the measures implemented; its preliminary assessment indicated that companies in receipt of the subsidies in line with the Decree were reducing the number of their employees (ibid., p.3). Obstacles in accessing the necessary data meant that the Audit Office could not conduct its main study and it issued a Memorandum on Waiving the Chief Impact Audit Study (FBiH Audit Office of the Institutions in the Federation of BiH, 2021b). Some of the obstacles mentioned in the memorandum included: lack of concrete and measurable targets and target indicators; the responsible ministries did not have sufficient and reliable data from companies that received subsidies; lack of information necessary to measure the effectiveness of the measures implemented; and an unwillingness on the part of the responsible public institutions to cooperate with the FBiH Audit Office and to provide data (ibid.).

International financial institutions play an influential role with regard to both public finances and social protection in Bosnia and Herzegovina. One part of their mandate is to monitor the country's progress in achieving its reform objectives, agreed as part of credit arrangements. As a result, the World Bank and the International Monetary Fund (IMF) have had access to the country's financial data and have acquired in-depth knowledge of this area.

¹⁷ After receiving the audit report, the audited institution is responsible for submitting to the audit agency a response, elaborating measures undertaken to overcome weaknesses and irregularities pointed out in the audit report. The response should be given within 60 days, but the institutions do not make it publicly available in most cases.

¹⁸ Based on the FBiH Law on amelioration of negative economic consequences of COVID-19 pandemic (*Zakon o ublažavanju negativnih ekonomskih posljedica*), Official Gazette of FBiH, No. 28/20.

¹⁹ Both entity governments were expected to conduct and publish ex-post audits of COVID-19 related spending (including for extra-budgetary funds) as part of the 2020 general government audits (IMF, 2021, p.13).

²⁰ Decree on intervention measures to support affected business sectors in the FBiH in the context of the COVID-19 pandemic (*Uredba o interventnim mjerama za podršku ugroženim sektorima privrede FBiH u okolnostima pandemije COVID-19*), Official Gazette of BiH, No. 74/20.

²¹ Ibid.

For example, in 2009, the World Bank gathered data on social protection spending from subnational government levels, thereby documenting a high level of unsustainable, poorly targeted social assistance expenditure that threatened the financial stability of the entity's budgets. Its findings were published in a policy note entitled 'Social Assistance Transfers in Bosnia and Herzegovina: Moving towards a more sustainable and better-targeted safety net' (World Bank, 2009). The country already faced an economic crisis and a dramatic fall in tax revenues. The FBiH entity, in particular, was confronted by a fiscal crisis²² and an inability to finance the social assistance benefits laid down under its generous policy towards war veterans and non-war persons with a disability. In order to start negotiations with the IMF over the Stand-By Arrangement, the FBiH had to reduce social assistance spending on non-war persons with a disability by changing the FBiH Law on principles of social protection.²³ This was done in March 2009. Although at the time, the measure was defended as being only temporary (Obradović, 2012), the provisions introduced have never been reinstated.

In the country's Request for a Stand-By Arrangement, approved in June 2009, the entities pledged to undertake measures to ensure fiscal consolidation, including reform of social benefits in consultation with the World Bank (IMF, 2009, p.12); and the Fiscal Council adopted the Global Framework of Fiscal Balance and Policy Targets.²⁴ The financial reforms envisaged sought to limit the overall fiscal targets²⁵ and improve the structure of government spending, by increasing capital investment, while reducing social spending through better targeting. In particular, the FBiH agreed to undertake comprehensive reform of social assistance benefits – primarily war veteran benefits and war veteran pensions – and to reduce overall expenditure on these benefits by introducing means testing for all civilian and war-related benefits (ibid., p.45). Subsequently, the country was granted a World Bank credit under the Social Safety Nets and Employment Support Project, which was supposed to improve targeting, registry and benefits administration in both entities. Although the reform process continued after the project officially ended, the status-based system of social assistance benefits has proved resistant to change (Obradović, 2018).

In close cooperation with the IMF, the country has made significant progress with respect to fiscal reporting. With IMF technical assistance, all levels of government have adopted GFS-based forms of reporting.²⁶ Both the entities adopted the Rulebook on Financial Reporting (Official Gazette of the RS, No. 15/17; Official Gazette of the FBiH, Nos 69/14, 4/1616). Furthermore, in 2018, the country adopted the European System of National and Regional Accounts (ESA 2010). In addition, after several years of work to establish a list of general government units, the Agency of Statistics of BiH (2020) adopted a preliminary list in January 2020. Nevertheless, the European Commission, in its regular assessment of the country's Economic Reform Programme (ERP), has warned that the country's fiscal framework falls short of EU standards (European Commission, 2021, p.238). Part of the problem is the inadequate quality of the data provided in the fiscal part of the ERP – a reflection of the different approaches to data presentation adopted by the two entities. According to an official working on the preparation of the ERP, the different approaches are used in order to emphasise that the entities are separate, and to highlight the direct

²² Thanks to receipts from the privatisation of telecommunications and petroleum refining, the RS was at the time in a more comfortable financial position.

²³ Changes to the law abolished benefits for disabled persons with so-called non-veteran status, except for those with 100 per cent and 90 per cent disability. The law also obliged all beneficiaries to undergo a new disability assessment and reapply for the benefit. Consequently, the number of beneficiaries with the non-war veteran status was drastically reduced.

²⁴ The law formally establishing the Fiscal Council – The Law on the Fiscal Council in Bosnia and Herzegovina – was passed one year earlier, in 2008.

²⁵ Includes parameters set by the government to limit deficits and borrowing.

²⁶ Before formal adoption, all levels of government used a so-called bridge table – an Excel file which matched an economic classification code to the respective GFS category. These data were sent to the IMF for monitoring fiscal targets.

link between the fiscal part of the ERP and the actions or policy measures that are the responsibility of a particular entity, or to stress the consolidated targets.²⁷

As was emphasised in the European Commission's assessment, another problem is related to the fact that BiH does not have a nationwide independent fiscal council.²⁸ In this context, the work of think tanks and NGOs that act as fiscal watchdogs is very relevant. The Foundation Centre for Public Interest Advocacy (CPI),²⁹ a fiscal watchdog in BiH that has been closely following budget execution data for over a decade, has reported on the different book-keeping practices used by various levels of government and different institutions – instances where the same types of transactions relating to budget execution are booked under different economic classification codes (CPI, 2019).³⁰ The research was based on 2016 data, but it remains relevant as the only comprehensive work to document transactions based on book-keeping practice.

For a country with de facto federal organisation and asymmetrical organisation of subnational government levels, a first key step toward achieving a comprehensive and consolidated financial picture would be to ensure that the same methodology is used in reporting. However, the consolidation efforts must start by harmonising the book-keeping and accounting standards and methodologies (in order to avoid the current situation, where the same transactions are booked in different ways (under different economic classifications)). If the same transactions are not booked in the same manner across the different levels of government, the reporting will not accurately represent overall spending (CPI, 2019).³¹ The existence of different accounting and book-keeping practices may be one reason why the state-level Ministry of Finance and Treasury has not yet produced consolidated general government fiscal data, although it is mandated to do so by Article 11 of the Law on ministries and other administrative bodies of Bosnia and Herzegovina (Official Gazette of Bosnia and Herzegovina, No. 5/03).

The country's international budget transparency score – it ranks 33 (out of 100) – is very low and suggests minimal availability of budget finance information (Open Budget Survey). It is clear that the country needs to improve the quality and transparency of its fiscal data, but this has to be done at all levels of government and in a coordinated manner. The country's complex government architecture, decentralised competencies and fiscal federalism should not be an obstacle to harmonising the accounting standards and increasing the quality of public finance data. The application of harmonised accounting standards would improve the quality of the data supplied for the frameworks monitoring public social spending, which would enable more granularity in reporting and monitoring social outcomes. The major work on improving the quality and timeliness of the data supplied to the monitoring frameworks at the state level should be done by the entities and Brčko District. These subnational levels of government also bear direct responsibility for social policy and health protection. Both entities have at their disposal and use the same monitoring frameworks for social spending, such as ESSPROS, NHA and budget data, which should be used for policy analysis and monitoring of social outcomes. All levels of government need to start utilising the available financial data for policymaking.

²⁷ An ongoing EU-financed project implemented by the Centre of Financial Excellence (CEF) Ljubljana, Slovenia, is expected to contribute to improvements in the presentation and quality of fiscal data.

²⁸ The independent fiscal council exists only in Republic Srpska.

²⁹ CPI is a non-governmental organisation dealing with the collection, analysis and dissemination of data of interest to the public. Its vision is to help build a transparent and responsible public sector. CPI is a member of the International Budget Partnership, participating in the global research on budget openness.

³⁰ Among other transactions, grants to centres for social work, transfers to health institutions, transfers to public kitchens are booked under different economic classifications by different levels of government. These data serve as input for financial reporting and ultimately for consolidation of fiscal data. Therefore, the same economic code will reflect different content once the consolidation is done.

³¹ This is of particular relevance to the FBiH entity, where the entity government in charge of public accounting may not have the same transactions as cantons and local authorities. This has led to situations where the same transactions are being registered under different accounts, making the consolidation process very difficult and unreliable.

References

- Agency for Statistics of BiH. Report on general government operations of Bosnia and Herzegovina, Reference Metadata in Euro SDMX Metadata Structure, Central Bank of Bosnia and Herzegovina. Accessed on 22 October 2021 at: https://bhas.gov.ba/data/Publikacije/ESMS/CBBHSIMS_general%20government%20operations.pdf
- Agency for Statistics of BiH (2020). Announcement, Economic Statistics, List of general government sector units [Saopćenje, Ekonomske statistike, Lista jedinica sektora opće vlade]. Accessed on 15 November 2021 at: https://bhas.gov.ba/data/Publikacije/Saopstenja/2020/NAC_07_2020_00_0_BS.pdf
- Audit Office for the Institutions of the Federation of BiH (2019). Management of programmes of employment subsidies, Audit report on effectiveness [Upravljanje programima sufinansiranja zapošljavanja, Izvještaj revizije učinka]. Accessed on 18 November 2021 at: https://www.vrifbih.ba/wp-content/uploads/arthiva/javni-izvj/ucinak/RU_2018-2019_Upravljanje%20programima_sufinansiranja_zaposljavanja_B_web.pdf
- Bosnia and Herzegovina (BiH) (2021). Economic Reform Programme 2021-2023 (ERP BiH 2021-2023). Accessed on 31 October 2021 at: http://www.dep.gov.ba/Default.aspx?langTag=en-US&template_id=139&pageIndex=1
- Bosnia and Herzegovina Fiscal Council (2020). Global Framework of Fiscal Balance and Policy Targets in Bosnia and Herzegovina for 2021-2023 [Globalni okvir fiskalnog bilansa i Politika u Bosni i Hercegovini 2021 – 2023. godina], August.
- Central Bank of Bosnia and Herzegovina (CBBH). Government Finance Statistics, General Government Operations (Short description of methodology). Accessed on 22 October 2021 at: <https://www.cbbh.ba/Content/Read/1070?lang=en>
- Central Bank of Bosnia and Herzegovina (CBBH) (2019). Government Finance and Financial Accounts Statistics GFS – Statistical Appendix, ESA 2010 Table 0200 – Main Aggregates of General Government. Accessed on 15 November 2021 at: <https://www.cbbh.ba/content/read/1122?lang=en>
- Centre for Public Interest Advocacy (CPI) (2019). Situation on financial reporting in Bosnia and Herzegovina and recommendations for standardisation (Economic classification) [Stanje finansijskog izvještavanja u Bosni i Hercegovini i preporuke za standardizaciju (Ekonomska klasifikacija)]. Accessed on 20 November 2021 at: <https://www.cpi.ba/wp-content/uploads/2019/04/Stanje-finansijskog-izvještavanja-u-BiH-i-preporuke-za-standardizaciju%EF%BB%BF.pdf>
- European Commission (2021). 2021 Economic Reform Programmes of Albania, Montenegro, North Macedonia, Serbia, Turkey, Bosnia and Herzegovina and Kosovo*. The Commission's Overview and Country Assessments. Institutional Paper 158, July 2021. Accessed on 15 November 2021 at: https://ec.europa.eu/info/sites/default/files/economy-finance/ip158_en_0.pdf
- FBiH Audit Office of the Institutions in the Federation of BiH (2021a). Report on effectiveness audit. The efficiency of planning and realisation of measures for the amelioration of economic consequences of COVID-19 pandemic [Izvještaj revizije učinka. Efikasnost planiranja i realizacije mjera za ublažavanje ekonomskih posljedica pandemije COVID-19]. Accessed on 23 October 2021 at: https://www.vrifbih.ba/wp-content/uploads/2021/06/Efikasnost_planiranja_i_realizacije_mjera_za_ublazavanje_ekonomskih_posljedica_pandemije_COVID-19.pdf
- FBiH Audit Office of the Institutions in the Federation of BiH (2021b). Memorandum on waiving the chief impact audit study 'Effectiveness of measures for the amelioration of economic consequences of COVID-19 pandemic' [Memorandum o odustajanju od glavne

- studije revizije učinka 'Efektivnost mjera za ublažavanje ekonomskih posljedica pandemije COVID-19'. Accessed on 23 October 2021 at: https://www.vrifbih.ba/wp-content/uploads/2021/09/RU_2021_Memorandum-o-odustajanju-od-glavne-studije-20092021.pdf
- FBiH Government (03.06.2021). 268th FBiH Government session [268. Sjednica Vlade Federacije BiH]. Accessed on 18 November 2021 at: <https://fbihvlada.gov.ba/bs/268-sjednica-vlade-fbih>
- FBiH Institute for Health Insurance and Reinsurance (2018). Consolidated FBiH health accounts [Obračun sredstava u zdravstvu u Federaciji BiH za 2017. godinu]. Sarajevo, July.
- FBiH Institute for Statistics (2020). Report on quality, ESSPROS – European system of integrated social protection statistics 2018 [Izvještaj o kvalitetu, ESSPROS – Evropski sistem integrisane statistike socijalne zaštite 2018]. Accessed on 22 October 2021 at: <https://fzs.ba/wp-content/uploads/2020/11/IZVJEŠTAJ-O-KVALITETU-ESSPROS-Evropski-sistem-integrisane-statistike-socijalne-zaštite-2018.pdf>
- FBiH Ministry of Finance (2021). FBiH Strategy of development of internal financial controls in the public sector for the period 2021-2027 [Strategija razvoja unutarnjih finansijskih kontrola u javnom sektoru FBiH za razdoblje do 2021 do 2027. godine].
- FBiH Ministry of Labour and Social Policy (2020). Report on functioning of SOTAC information system in the FBiH for 2019 [Izvještaj o funkcioniranju informacijskog Sistema SOTAC u Federaciji BiH za 2019. Godinu]. Accessed on 2 November 2021 at: <https://fmrsp.gov.ba/?wpdmpo=izvjestaj-o-funkcionisanju-informacijskog-sistema-sotac-za-2020-godinu&wpdmdl=6279&refresh=6181346c9c4b91635857516>
- Fokus.ba (12.06.2021). Chief Auditor, Dževad Nekić, for Fokus: FBiH Government interferes with our work, and we will address the EU [Glavni revizor Dževad Nekić za Fokus: Vlada FBiH Nam ugrožava rad, obratit ćemo se EU]. Accessed on 18 November 2021 at: <https://www.fokus.ba/vijesti/bih/glavni-revizor-dzevad-nekic-za-fokus-vlada-fbih-nam-ugrozava-rad-obratit-cemo-se-eu/2085052/>
- International Monetary Fund (IMF) (2009). Bosnia and Herzegovina: Request for Stand-By Arrangement – Staff Report; Staff Statement; Press Release on the Executive Board Discussion; and Statement by the Executive Director for Bosnia and Herzegovina. IMF Country Report No. 09/226. Accessed on 25 October 2021 at: <https://www.imf.org/external/pubs/ft/scr/2009/cr09226.pdf>
- International Monetary Fund (IMF) (2014). Government Finance Statistics Manual 2014. Accessed on 14 November 2021 at: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>
- International Monetary Fund (IMF) (2021). Bosnia and Herzegovina, 2020 Article IV Consultation – Press Release; Staff Report; and Statement by the executive director for Bosnia and Herzegovina. IMF Country Report No. 21/43. Accessed on 22 October 2021 at: <https://www.imf.org/-/media/Files/Publications/CR/2021/English/1BIHEA2021001.ashx>
- Obradović, Nikolina (2012). Realisation on social rights in BiH: Inequality of citizens [Ostavarivanje socijalnih prava u BiH: nejednakost građana] in Social Protection: BiH and the Region [Socijalna zaštita: BiH i regija]. Foundation Public Law Centre, Sarajevo.
- Obradović, Nikolina (2018). Could non-contributory social transfers in Bosnia and Herzegovina reach those most in need? ESPN Flash Report 2018/74. December.
- Obradović, Nikolina and Jusić, Mirna (2019). ESPN Thematic Report on Financing social protection – Bosnia and Herzegovina, European Social Policy Network (ESPN), Brussels: European Commission.

- Open Budget Survey. Open Budget Survey 2019: Bosnia and Herzegovina. Accessed on 18 November 2021 at: <https://www.internationalbudget.org/open-budget-survey/country-results/2019/bosnia-and-herzegovina>
- RS Institute for Statistics (2021). Health Statistics 2020, Annual release. No. 312/21. Accessed on 24 October 2021 at: https://www.rzs.rs.ba/static/uploads/saopstenja/zdravstvo/godisnja_saopstenja/2020/ZdravstvenaStatistika_2020.pdf
- RS Ministry of Finance (2021). RS Strategy on development of the system of internal financial controls in the public sector for the period 2021-2025 [Стратегија развоја система интерних финансијских контрола у јавном сектору Републике Српске за период 2021-2025. године].
- Supreme Office for the Republic Srpska Public Sector Audit (2017). Effectiveness audit report, Effectiveness of realisation of social protection rights [Извјештај ревизије учинка, Ефективност остваривања права у социјалној заштити]. Accessed on 24 October 2021 at: https://www.gsr-rs.org/static/uploads/report_attachments/2017/08/24/RU002-16_Cyr.pdf
- World Bank (2009). Social Assistance Transfers in Bosnia and Herzegovina: Moving towards a more sustainable and better-targeted safety net. Policy Note, Report No. AAA33-BA. Accessed on 25 October 2021 at: https://openknowledge.worldbank.org/bitstream/handle/10986/18607/AAA330BA0P1_1291C0Disclosed071101091.pdf?sequence=1
- World Bank (2014). Strengthening Accountability and the Fiduciary Environment, Bosnia and Herzegovina, Public Expenditure and Financial Accountability. Report No. 82646-BA Operations Services Department, Europe and Central Asia Region. Accessed on 22 October 2021 at: https://openknowledge.worldbank.org/bitstream/handle/10986/20768/826460WP0P1_3180Report0Sept020140eng.pdf?sequence=1&isAllowed=y

Annex

Table A1: Total government expenditure in Bosnia and Herzegovina in 2020 as a share of the country's GDP

The main government units:	% of GDP
Institutions of Bosnia and Herzegovina	2.9%
Federation of Bosnia and Herzegovina entity	27.6%
Republic Srpska entity	16.1%
Brčko District	0.7%
Total government expenditure as a share of GDP	47.4%

Source: *Bosnia and Herzegovina Fiscal Council (2020, p.43)*.

Getting in touch with the EU

In person

All over the European Union there are hundreds of Europe Direct Information Centres. You can find the address of the centre nearest you at: <http://europa.eu/contact>

On the phone or by e-mail

Europe Direct is a service that answers your questions about the European Union. You can contact this service

- by freephone: 00 800 6 7 8 9 10 11 (certain operators may charge for these calls),
- at the following standard number: +32 22999696 or
- by electronic mail via: <http://europa.eu/contact>

Finding information about the EU

Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: <http://europa.eu>

EU Publications

You can download or order free and priced EU publications from EU Bookshop at: <http://bookshop.europa.eu>. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see <http://europa.eu/contact>)

EU law and related documents

For access to legal information from the EU, including all EU law since 1951 in all the official language versions, go to EUR-Lex at: <http://eur-lex.europa.eu>

Open data from the EU

The EU Open Data Portal (<http://data.europa.eu/euodp/en/data>) provides access to datasets from the EU. Data can be downloaded and reused for free, both for commercial and non-commercial purposes.

