

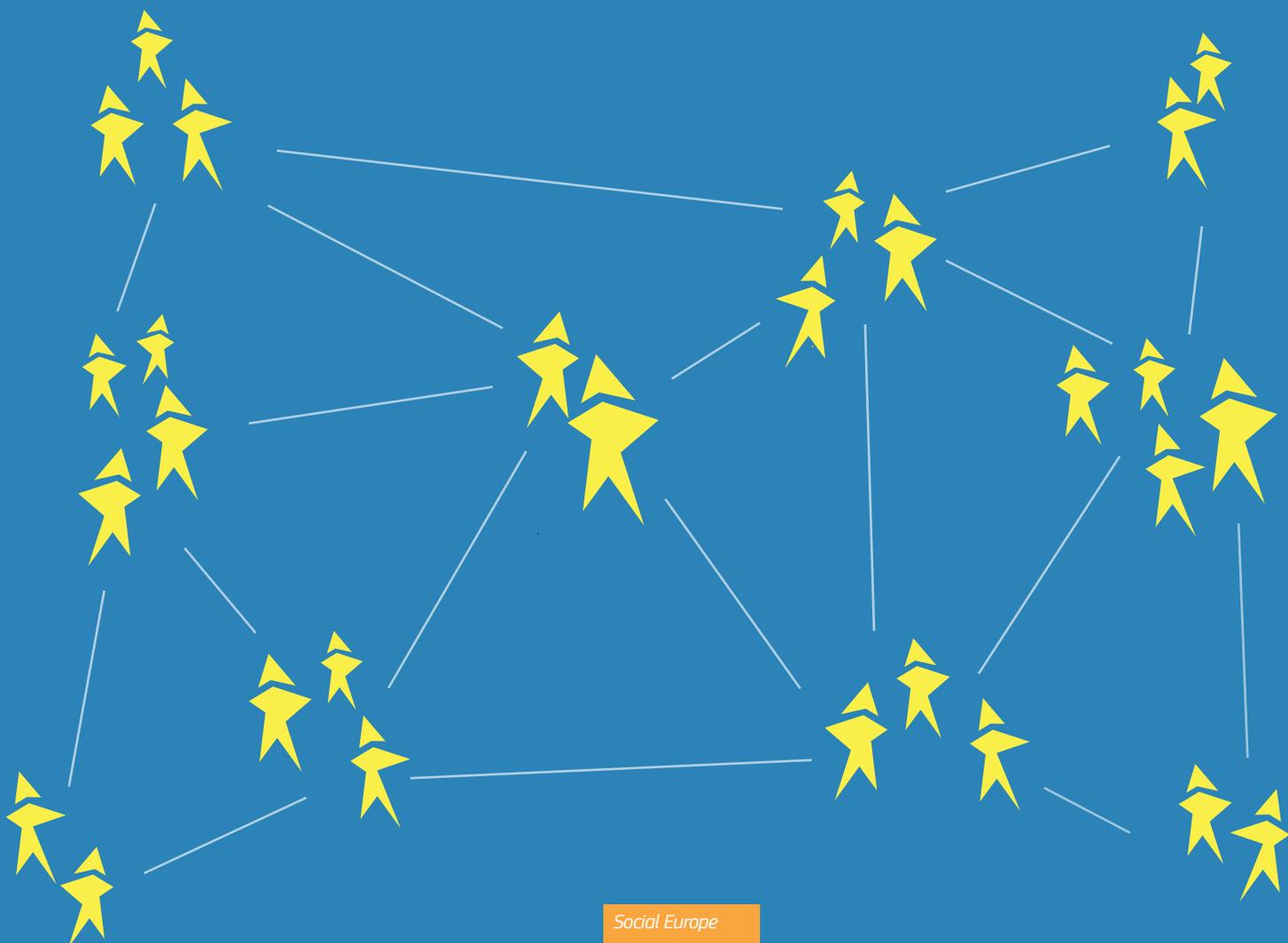


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

# National monitoring frameworks for public social spending

## Albania

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Social Europe

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for public social spending**

**Albania**

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## Summary

Albania's public social spending is among the lowest in Europe, amounting to less than 15 per cent of GDP, with social insurance outlays and non-contributory cash programmes (targeting poverty and disability) accounting for most of the expenditure. Thorough spending reviews can provide insights into the effectiveness and efficiency of the use of public resources, as not only do they offer a better understanding of the use of funds, but they also assess alignment with priorities, so that they have the potential to improve targeting, the composition of public expenditure and financial controls (European Commission 2020). In the Albanian context, where public social spending remains very low and the need for social protection is high, and given the limited fiscal space, the importance of monitoring frameworks and expenditure reviews is paramount.

Albania provides a significant volume of information regarding budgetary spending at the central and local government level, a clear strength in terms of transparency of expenditure. The budget classification and chart of accounts are based on every level of economic, administrative and functional (and sub-functional) classification, using Government Finance Statistics (GFS) and/or Classification of the Functions of Government (COFOG) standards. However, the country does not have a specific monitoring framework dedicated to public social spending; rather, any monitoring occurs exclusively in the context of the overall public expenditure framework.

An additional strength is Albania's Integrated Planning System (IPS), which aims to ensure that the management of public policy and finance is implemented in an efficient, harmonised and integrated way. The IPS has been used since 2010, and it seeks to ensure informed and evidence-based decision making, ultimately enabling the Government to align budget allocations with policies and strategic objectives (including coordination of foreign aid), and ensure monitoring and transparency, as well as operational efficiency. The main IPS processes are the Strategic Framework and the Medium-Term Budgeting Programme (MTBP). The former consists of long-term planning documents, as well as national sectoral strategies; the latter is a public finance planning instrument that sets ceilings for budget programmes (in line with the Strategic Framework).

Periodic reports on budgetary expenditure at central and local government level are mandated in the legislative framework. Timely reporting of performance information and expenditure appears to be satisfactory, and it demonstrates a certain level of transparency. These reports focus largely on a comparison of budgetary allocations and actual expenditure, and they provide insights into any significant deviation. It is, however, important to stress that the extent to which current monitoring and reporting allows the Government to evaluate the level of service provisioning remains limited, and this represents a weakness in the national monitoring framework. The MTBP is weighty in terms of targets at the programme and output level, which limits the value of these targets in providing strategic direction for policy or in scrutinising the performance of ministries. While monitoring reports are produced, central and local government units have not been systematically held accountable for shortfalls against performance targets (IMF 2016), which undermines the monitoring process overall.

Several online platforms that utilise data from the Treasury and the Ministry of Finance and Economy are the main sources of information on public social spending at the central and the local level. Tools and mechanisms to monitor public social spending do exist, including budget hearings in several parliamentary committees/or subcommittees (the Committee on Labour, Social Affairs and Health, the Committee on Economy and Finance and the Subcommittee for Monitoring Implementation of the State Budget and its Control), monitoring reports and performance audits by the Albanian Supreme State Audit Institution (ALSAI), monitoring conducted by the Ministry of Finance and Economy, and ad hoc reviews. While a multitude of periodic and ad hoc reports on poverty, inequality, labour market insertion and the various social protection schemes are produced, it is crucial to stress that they largely fail to make the connection between social spending and social outcomes.

# 1 Country-specific monitoring frameworks for public social spending

## 1.1 Country-specific dedicated monitoring framework(s)

Albania does not have a specific monitoring framework dedicated to public social spending; rather, any monitoring occurs exclusively in the context of the overall total public expenditure framework. The country uses the Organisation for Economic Co-operation and Development (OECD) Classification of the Functions of Government (COFOG), which breaks down data on general government expenditure from the system of national accounts, according to the different purposes or functions for which the funds are used.

According to the Law on Management of the Budgetary System<sup>1</sup> (Law no. 9936, dated 26.06.2008), the budgetary classification follows international standards, and at a minimum includes administrative, economic, functional, programme-based and source of funding classifications. More specifically, the administrative classification allows for disaggregation by central/local government level and extrabudgetary funds, as well as sub-classification to the level of spending unit (e.g. line ministry, agency, etc.). The economic classification categorises transactions by their economic nature (including codes for current expenditure, capital expenditure and revenue, to the seven-digit level). The functional classification reflects expenditure in line with the functions or objectives that it aims to achieve, and is based on ten main functions (where social protection and health feature as two of the functions), in line with the COFOG classification. The programme classification identifies budgetary programmes, sub-programmes and projects, which further detail the functional classification at the five-digit level (the last two digits identify programmes within functions and sub-functions). Lastly, the expenditure codes include information on the nature of financing (grant vs loan) and the responsible entity (World Bank 2018). Budgetary classification codes and denominations are unified across central and local-level institutions.

Albania has an Integrated Planning System (IPS), which aims to ensure that the management of public policy and finance is implemented in an efficient, harmonised and integrated way. The IPS has been used since 2010, and it seeks to ensure informed and evidence-based decision making, ultimately enabling the Government to align budgetary allocations with policies and strategic objectives (including the coordination of foreign aid), and to ensure monitoring and transparency, as well as operational efficiency. The main IPS processes are the Strategic Framework and the Medium-Term Budgeting Programme (MTBP).

The MTBP provides very detailed targets for the outcomes and outputs to be achieved under each of the policy programmes. Objectives are set at three levels: ministry, programme and output. The MTBP sets out the overall policy objective of each ministry, the outcome and output targets, and the programmes that will contribute to those targets being met. Each programme then has several specific targets detailed for each year. Each programme is further divided into several outputs, each of which has specified objectives, output targets and expenditure allocations for the medium term. Implementation of budgeted expenditure and discussion of performance against these targets is reported in periodic monitoring reports published on the Ministry of Finance and Economy's website for each ministry.

Budget management is largely based on institutions and policy areas, rather than sectors. Nonetheless, most programmes under a specific sector are managed by one central government institution (UNDP 2020). Budget programmes are directly linked to policy goals and objectives, which correspond to sector policies and strategies. Social policy falls under the purview of the Ministry of Finance and Economy (MFE) and the Ministry of Health

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<sup>1</sup> <http://qbz.gov.al/eli/liqi/2008/06/26/9936>

and Social Protection (MHSP), and social benefits provided by the Government are largely reflected within the budgetary programmes of those two ministries. A list of programmes is given below (Table 1).

**Table 1: 2020 Monitoring Reports**

No.	Budget programme	Responsible institution	No. of programme objectives	Number of products
1	Primary Health Care Services	MHSP	2	3
2	Secondary Health Care Services	MHSP	1	10
3	Public Health Services	MHSP	4	7
4	National Medical Emergency Service	MHSP	2	2
5	Social Care	MHSP	2	7
6	Social Security	MFE	1	15
7	Labour Market	MFE	1	9
8	Housing	MFE	1	5

The monitoring reports for these budget programmes provide detailed information on related expenditure, progress made towards the achievement of each programme objective, the respective products and the targets. A minimum amount of information on annual progress is reported, and information on the number of beneficiaries is not always included. The Ministry of Finance and Economy has also identified issues with the quality of reporting on selected budget programmes, and often regards the reports as only ascertaining the facts, rather than providing a detailed analysis of monitoring indicators and expenditure items that could argue or explain the reasons for non-performance.

At the central level, the Ministry of Finance and Economy and the World Bank have developed the Albania BOOST Public Finance Portal<sup>2</sup> to facilitate access to detailed public finance data for comprehensive budgetary analysis. By making this information accessible to the wider public, the BOOST initiative seeks to enhance transparency and accountability, and to foster citizen participation in the budget process in the country. In this context, the Albania BOOST Public Finance Portal aims at increasing the disclosure and the demand at different tiers of government for public finance information from the National Treasury System, in accessible and open formats. In addition, the interactive tables reveal expenditure by different ministries, agencies, subordinate spending units, regions and municipalities.

An electronic platform<sup>3</sup> has been developed to disseminate financial data at the local level. This platform was built by Co-PLAN, the Institute for Habitat Development, in cooperation with the Ministry of Finance and Economy and the Open Society Foundation for Albania, and is currently supported by the Swiss Agency for Development and Cooperation (SDC) in Albania. The purpose of the platform is to ensure that data on local finances are available to the public in a systematic and understandable way. The platform summarises actual revenue and expenditure for all local government units (LGUs) in the country since 2010. It seeks to assist activists, civil society organisations, media, municipalities, researchers, students and experts in the field to access, understand and monitor the use of public funds

<sup>2</sup> <http://isdatbank.info/albania/>

<sup>3</sup> <http://financatvendore.al/>



by LGUs, to strengthen local democracy and increase public participation in decision making.

The National Institute of Statistics in Albania (INSTAT), using administrative data, provides regular (quarterly and annually) reports on social welfare statistics that contain information largely on the number of beneficiaries. The statistical data that are published on social protection contain information on the beneficiaries of unemployment benefits, families that benefit from the economic assistance scheme, beneficiaries of payment for disability, beneficiaries of urban and rural pensions in the social insurance scheme, etc. INSTAT claims that these statistics aim at the quantitative and dynamic assessment of social developments and policies; however, no expenditure data are provided, with the exception of expenditure on the economic assistance scheme.

The Social Insurance Institute (SII) reports periodically (quarterly and annually) on social insurance contributions collected and benefit/pension expenditure, providing detailed information on the number of contributors and end beneficiaries. While a breakdown of beneficiaries is provided by location, benefit/pension scheme and gender, minimal analysis occurs in the reporting.

Lastly, the Bank of Albania publishes monthly progressive budget expenditure data by COFOG classification, based on treasury data; however, no level of disaggregation is possible beyond the ten big groups.

## **1.2 Separate monitoring framework(s) linked to schemes provided by employers**

The Albanian Financial Supervisory Authority (AFSA) regularly reports on developments in the private voluntary supplementary pension pillar. Despite being relatively underdeveloped, this has been growing quite rapidly. By the end of September 2021, four voluntary private pension funds were operational in Albania, with a total of 32,932 contributors and with net assets of ALL 4.28 million – an 18 per cent increase over December 2020 (AFSA 2021). AFSA reporting is based on quarterly reports submitted by authorised pension fund management companies, under the Regulation 'On pension fund management company reporting to AFSA'.

## **1.3 Distinction between current expenditure and capital expenditure**

All available reporting on budgetary expenditure in general, including that linked to social spending, draws a clear distinction between current expenditure (on social benefits paid, the wages and salaries of public-sector employees, the purchase of goods and services) and capital expenditure.

## **1.4 Type of monitoring: level and outcomes**

Albania's MTBP provides detailed targets for the outcomes<sup>4</sup> and outputs to be achieved under each policy programme, with the objectives set at the ministry, programme and

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<sup>4</sup> Objectives set by the Ministry of Health and Social Protection include: a) building a social protection system through policies and mechanisms to protect individuals in need; b) creating equal opportunities and access for men and women, girls and boys, and all marginalised groups, through socio-economic empowerment and integration into society, to increase economic and social well-being; c) universal coverage of the population's needs for primary medical care, through the provision of free family doctor visits, basic medical examinations and prevention programmes; d) meeting the approved national quality standards for primary care institutions through the accreditation process; e) improving maternal and child health care; f) reducing the burden of morbidity and preventing premature fatalities caused by chronic diseases in the adult population; g) supplementing the number of medicines and treatments on the reimbursed medication list, to increase the population's access to the scheme, etc. Social objectives set by the Ministry of Finance and Economy include: a) achieving higher skills and better jobs for all women and men, through policies that promote quality jobs and training opportunities for all women and men throughout the life cycle; b) promoting a preventive culture for

output levels. Until 2016, updates on the implementation of budgeted expenditure (i.e. level of spending) and discussions of performance against the targets were reported in quarterly monitoring reports, published on the website of the Ministry of Finance and Economy for each ministry, and on an annual basis in the Report on the Implementation of the Budget. Since 2016, quarterly reporting has been replaced by four-monthly reporting.<sup>5</sup> For each budget programme (as described in Section 1.1) reporting is limited to the implementation of each output and the achievement of targets (e.g. number of beneficiaries of social assistance), with no analysis of what that achievement signifies in terms of reducing poverty, narrowing inequalities, cutting unemployment, etc.

### **1.5 Level of granularity of public social spending**

Both first-level and second-level COFOG data are publicly available in Albania. When it comes to public spending on social protection, second-level nominal figures are reported, and are disaggregated along the following categories: 1) Illness and disability; 2) Old age; 3) Survivors; 4) Family and children; 5) Unemployment; 6) Housing; 7) Economic aid; and 8) Unclassified social protection. Similarly, for health care second-level nominal data are available for outpatient services, hospital services and public health services. No periodic monitoring reports available express public social spending as a percentage of GDP; meanwhile, nominal year-on-year growth rates – despite being easy to deduce – are produced only sporadically. The BOOST online platform (see Section 1.1 for portal description), however, expresses social expenditure based on the COFOG classification as a percentage of overall expenditure. Annual monitoring reports on the National Employment and Skills Strategy (NESS) and the National Strategy for Social Protection (NSSP), as well as annual institutional reports by the State Social Service, the National Agency for Employment and Skills and the Social Insurance Institute provide details on spending and on the number of beneficiaries of the respective schemes.

### **1.6 Breakdown of public social spending**

Existing frameworks provide a very limited breakdown of public social spending by specific population groups. A wealth of data is collected by the institutions responsible for the implementation of social policies, and this could enable disaggregation of social spending by age, gender and location. Breakdown by income level would only be possible for the means-tested economic assistance scheme. However, it is important to note that these data are not published and are only made available upon request.

### **1.7 Timing and public accessibility of data**

First-level COFOG data are made publicly available monthly by the Bank of Albania, using treasury data. In November 2021, the time lag in the publication of such data was about two months, with the most recent data pertaining to August 2021. The availability of consolidated or detailed publicly accessible data hinges on the data platform and reporting mechanism in use. Online portals at the central government and local government levels periodically make first-level and second-level COFOG data available, with as short a time lag as one quarter. For instance, the local finances portal in November 2021 made reports available for the second quarter of 2021. A full expenditure dataset is also available in the BOOST portal (see Section 1.1 for portal description); however, the data are only available for the period 2010-2018. Periodic budget expenditure reports are produced by central government units and are published on the website of the Ministry of Finance and Economy at the end of each May, September and February (for the previous year). Lastly, treasury

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health and safety in the workplace, and guaranteeing job protection; c) providing adequate and affordable housing for individuals and families that cannot afford the costs of the housing market, etc.

<sup>5</sup> Monitoring reports are accessible at <https://www.financa.gov.al/raporte-monitorimi/>

data can be downloaded daily; however, identification/classification of social expenditure would be rather cumbersome.

## 1.8 Subnational frameworks

The framework for reporting and monitoring expenditure at the local level in Albania is similar to that found at the national level. Quarterly reports are produced on expenditure at the local level, where aggregate data are presented.<sup>6</sup> Social spending at the local level is generally covered by conditional transfers from the ministry responsible for social protection: as of June 2021, more than 95 per cent of social protection spending was financed by such conditional transfers.

## 2 Reporting/review tools for public social spending

Albania's public social spending (including on health care) is among the lowest in Europe, amounting to less than 15 per cent of GDP; social insurance outlays and non-contributory cash programmes (targeting poverty and disability) account for most of that expenditure. In a context where public social spending remains very low and the need for social protection is high, and given the limited fiscal space that Albania has, the importance of monitoring frameworks and expenditure reviews is paramount.

### **The legal framework in Albania mandates regular monitoring of all public expenditure, including social spending, at both the central and the local level.**

More specifically, the instruction of the Minister of Finance no. 22, dated 17.11.2016 'On standard budget monitoring procedures for central government units' sets out the procedures and deadlines that all general government units must follow when monitoring implementation of the budget, whether in terms of financial performance or delivery of products and policy objectives set out in the MTBP. It defines the roles, responsibilities and tasks of relevant actors in monitoring implementation of the annual budget to achieve the intended objectives for the envisaged products, and in the preparation of periodic and annual monitoring reports. Three cumulative periodic reports are prepared every four months. The Ministry of Finance and Economy reviews these and provides recommendations for improvement.

At the local level, the instruction of the Minister of Finance no. 22, dated 30.07.2018 'On standard budget monitoring procedures for local government units' sets out the procedures and deadlines that all local government units must follow when monitoring implementation of the budget, whether in terms of financial performance or delivery of products and policy objectives set out in the MTBP. Periodic reports are prepared and submitted by each municipality; however, these are not easily accessible. However, summary reports for all municipalities combined are published regularly on the local finances portal (see description in Section 1.1).

### **The Parliamentary Committee on Labour, Social Affairs and Health supervises the work of the Government in social protection, employment and health.**

Within its areas of responsibility, it reviews draft laws, draft decisions and other issues submitted to Parliament, conducts studies into the effectiveness of relevant laws, monitors the implementation of laws and controls the activity of ministries and other central bodies. In addition, the committee suggests to the Parliament or the Council of Ministers appropriate measures, draft laws, draft declarations or draft resolutions. At least once a year, budgetary hearings are organised in the context of the approval of the subsequent year's budget. Periodically, the committee can call for thematic hearings with the line ministries in any of the areas for which it has responsibility, as well as hearings with stakeholder and interest groups. Thematic hearings over the past few years have related to the management of the COVID-19 health crisis, the economic assistance scheme, support

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<sup>6</sup> <http://financatvendore.al/pub/raporte>

schemes for people with disabilities, employment and skills development policies, social insurance schemes, etc.

Another parliamentary committee of relevance is the Committee on Economy and Finance, whose responsibilities relate to economic policies, the state budget and overseeing its implementation, public finances, privatisation and the banking system. While this committee oversees the overall state budget implementation, it has not held any specific hearings related to public social spending. Lastly, in 2020, the Subcommittee for Monitoring Implementation of the State Budget and its Control was created within the Parliamentary Committee on Economy and Finance. This subcommittee is tasked with overseeing implementation of the state budget and its control. However, no activities of this subcommittee have been reported for 2020 or 2021.

Beyond the monitoring frameworks described in Section 1, sector-specific monitoring reports (e.g. annual monitoring reports on the NSSP 2020-2023 and the NESS 2019-2022) also provide some limited analysis on the beneficiaries of the different measures implemented. More specifically, the NESS monitoring report focuses on the implementation of planned activities by action for each pillar of the strategy, as well as on the achievement of defined results and targets. Simultaneously, it identifies challenges encountered and recommends mitigating actions for future implementation. Similarly, the monitoring report of the NSSP covers strategy implementation and the administration of financial resources. However, both reports fall short of assessing impact or establishing clear linkages between social spending and improvements in addressing multidimensional poverty, reducing social and economic inequalities, and improving labour market outcomes.

The Albanian Supreme State Audit Institution (ALSAI) is the highest institution in the country that exercises economic and financial control through audits, in line with the Albanian Constitution and the legislative framework. A report on implementation of the budget is prepared annually, based on audits carried out by ALSAI, largely of the Ministry of Finance and Economy, the General Directorate of Treasury, the General Directorate of Public Debt, the General Directorate of Harmonisation of Public Internal Financial Control, the General Directorate of Taxes, the General Directorate of Customs, the Social Insurance Institute, the Insurance Fund of Mandatory Health, and a number of other central institutions and subordinate entities. This annual report is submitted and presented to Parliament.

In addition, ALSAI increasingly aims to carry out performance audits that focus on efficiency (i.e. optimising the resource–impact ratio) and effectiveness (i.e. evaluation of results versus institutional objectives set) in budgetary spending. In the context of COVID-19, an audit was carried out in 2021 to analyse the effectiveness of the Ministry of Health and Social Protection, the Ministry of Finance and Economy and the Institute of Public Health, which were responsible for the design, implementation and monitoring of policies aimed at reducing the spread of the disease and at reducing the socio-economic impact of COVID-19. The audit sought to assess the effectiveness of policies in management of the pandemic, as well to provide a clear picture of integrity, system reliability and transparency. Performance audits in the past have also targeted the effectiveness of the economic assistance scheme, of employment services and of active labour market programmes, etc.<sup>7</sup>

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<sup>7</sup> [https://www.klsh.org.al/cat\\_list/33](https://www.klsh.org.al/cat_list/33)

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