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QUALITY REPORT FOR 2018

Data on receipts and expenditures of the state

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1. Introduction - Basic research information

1.1 Purpose, goal and subject of research

The research aims to conduct an analysis of the main fiscal indicators from the aspect of measuring their share in the gross domestic product for the observed month, as well as their absolute and relative deviation in relation to the comparable month of the previous year.

The subject of the statistical research are budget revenues by types, budget expenditures by economic classification and budget cash surplus, ie central budget deficit.

1.2 Legal basis

The Law on Official Statistics and the System of Official Statistics ("Official Gazette of Montenegro", No. 18/12) defines the provisions for data collection, processing and dissemination. At the same time, the Law on Budget and Fiscal Responsibility ("Official Gazette of Montenegro", No. 20/14 and 56/14) defines the provisions of the records of budget revenues and expenditures.

1.3 Statistical units

Statistical units are all spending units at the central level of the state: state bodies, state administration bodies (ministries and administrative bodies), the Protector of Human Rights and Freedoms, the State Audit Institution of Montenegro, state funds and public institutions.

1.4 Coverage and scope of research

1.4.1 Sectors

It includes the central level of the state, which consists of state bodies, state administration bodies (ministries and administrative bodies), as well as legal entities and companies that mainly provide services of public interest and which are under management control and mostly financed by the state.

1.4.2 Statistical population

The statistical population consists of consumer units at the central level of the state.

1.5 Geographical reference area

Montenegro.

1.6 Concepts and definitions

Budget receipts at the central level of the state include: 1) current revenues (taxes, contributions, fees, charges, concessions and other revenues); 2) receipts from the sale of property; 3) receipts from loan repayment; 4) donations and transfers; 5) loans and credits (domestic and foreign) and 6) other revenues, in accordance with the Law on Budget and Fiscal Responsibility.

Budget expenditures at the central level include: 1) current expenditures for: gross salaries and contributions borne by the employer, other personal income, expenditures for materials and services, current maintenance, interest, rent, subsidies and other expenditures; 2) transfers for social protection; 3) transfers to institutions, individuals, non-governmental and public sector; 4) capital expenditures for procurement and investment maintenance of financial and non-financial assets; 5) given loans and credits; 6) repayments of debts, guarantees and liabilities from previous years and 7) other payments, in accordance with the Law on Budget and Fiscal Responsibility.

Budget cash surplus, i.e. the central budget deficit represents the difference between receipts and expenditures, where receipts are reduced by loans, received transfers and receipts from the sale of assets, and expenditures for repayment of principal in the country and abroad on debt arising from borrowing or issuing securities.

1.7 Classifications

The classification used in this statistical survey is the economic classification in accordance with the Rulebook on the unified classification of accounts for the budget of Montenegro and municipal budgets ("Official Gazette of Montenegro", No. 72/16). The economic classification referred to in Article 2 of this Rulebook shall contain: class, category, group, synthetics, analytics and subanalytics. Subanalytics can be increased in accordance with the needs of the budget of Montenegro.

The classification used in the calculation of data on government receipts and expenditures on a monthly basis is the economic classification.

1.8 Data collection frequency

Data are collected up to 20 days after the end of the month.

1.9 Dynamics of data publishing

Monthly.

1.10 Methodology

This statistical survey is conducted in accordance with the Law on Budget and Fiscal Responsibility, as well as the Law on Official Statistics and the Official Statistics System. Data are collected through administrative sources.

1.11 Base period

The base period is the comparative month of the previous year.

1.12 Unit of measure

Data are published in millions of euros and in% of GDP.

1.13 Data source

The main data sources for this statistical survey are the SAP system in the Ministry of Finance.

2. Relevance - Data users

2.1 User needs

International users:

- International Monetary Fund;
- World Bank;
- European Commission;
- Eurostat.

National users:

- Ministries and other public administration bodies;
- Central bank.

2.2 Customer satisfaction

Not available.

3. Accuracy and reliability

3.1 Accuracy - General assessment

Data on government receipts and expenditures are obtained by the reporting method and are subject to the usual types of processing errors.

3.2 Sampling error

Not relevant.

Sampling error indicators

Not relevant.

3.3 Non-sampling error

Not relevant.

3.3.1 Coverage error

Not relevant.

Sampling error indicators

Not relevant.

3.3.2 Measurement error

Not relevant.

Unresponsive unit rate

Not relevant.

3.4 Seasonal adjustments

Data on the items "Gross earnings and contributions at the expense of the employer" and "Rights in the field of pension and disability insurance" were obtained on the basis of time adjustment, while other items are presented by cash.

3.5 Data revision

3.5.1 Data Audit Policy

Not available.

3.5.2 Data audit practice

Not available.

3.5.3 Average data revision size

Not available.

4. Timeliness and accuracy of data publication

4.1 Timeliness

Data are published in accordance with the Annual Plan of Statistical Surveys and the Calendar of Publication of Statistical Data. The deadline for publishing data is 30 days after the end of the month, and the moment to which the data refers is the month.

Time gap of publication of preliminary data

T+1 months

Time gap of final data release

Not relevant.

4.2 Accuracy of data publication

The actual announcement is mostly in line with the plan.

5. Availability and clarity

5.1 Announcements

The statement on receipts and expenditures of the state of Montenegro can be found at the following link:

<http://www.mif.gov.me/en/organization/sector-for-economic-policy-and-development-/195732/Press-release-Montenegro-Budget-execution-in-2018-GDDS-table-12.html>

5.2 Publications

The Ministry of Finance publishes the publication at the following link:

<http://www.mif.gov.me/en/organization/sector-for-economic-policy-and-development-/195732/Press-release-Montenegro-Budget-execution-in-2018-GDDS-table-12.html>

5.3 Availability of microdata

The Law on Official Statistics and the System of Official Statistics ("Official Gazette of Montenegro", No. 18/12) regulates the rules under which external users can gain access to individual data for research purposes. Article 58 defines the types of scientific and research organizations that can obtain such data.

6. Comparability

6.1 Spatial comparability

The data are partially comparable with the data of other countries.

6.2 Time comparability

There have been some changes in the methodology, but the data are quite comparable.